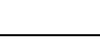
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To: Scott County Board of Supervisors From: Roxanna Moritz, Scott County Auditor

Re: Succession Process for Taxation Deputy Auditor

Date: March 3, 2014

During your budget deliberations I want to make sure that Board members are aware of the pending retirement of Kathy Kolar, Taxation Deputy. Her last day will be April 25th. She has worked as the Taxation Deputy since 1992. This represents 22 years of experience in all the various issues which arise in our taxation department. As she is the only deputy in my office she is compensated at 85 percent of the Auditor's salary. For FY14 that translates into an annual salary of \$68,085.

Our succession plan has included training Peter Kurylo, our current GIS Technician, on the different aspects of the Deputy position so he can fill in on a temporary basis until Kathy's successor is hired. Given Peter's exemplary work in our office he would also be the first choice as Kathy's replacement. We constantly receive positive comments regarding Peter from other offices and the general public. Also, Peter has been a critical member of our elections team. He is the principal staff in charge of electronic poll books, training poll workers in using e-poll books and helping to provide support for satellite voting locations.

This staff turnover comes at a critical time as we install a new taxation system from Tyler Technologies and implement the various changes from the property tax reform act. Further, the implementation of the new system comes at the same time that we usually incur increased transfers (June) and prepare and run taxes (July). The last time Scott County changed its tax system there were some issues regarding implementation. One serious issue was spotty transfer of homestead credits which led to many hundreds of residents temporarily losing their credits. We want to avoid such problems with this new implementation and we need the most experienced staff to be part of the process.

We reviewed the duties of this position with the County Hay Committee and the Committee scored the position at 322 points, with a rough salary range of \$45,000 to \$62,000. Human Resources has determined that this would be an exempt position under FLSA, and therefore not subject to overtime.

This position was rated for Hay Points several years ago and achieved a similar score. Then Auditor Karen Fitzsimmons reviewed the level of work and responsibility involved in this position and decided that the Hay System undercompensated the position. Consequently the position remained a Deputy.

I agree with that decision. The maximum salary should be closer to the starting salary of a Hay position given the level of responsibility and degree of difficulty in performing this job. Further, if the Board opts for the Hay Position and Peter Kurylo is hired to fill it, then he would perform substantial amounts of work during elections for which he would not receive fair compensation given the amount of overtime incurred. In effect we would be asking him to take a pay cut during general election years from his current earnings.

Please consider all the alternatives in deciding how to fill this position. State law sets the maximum a deputy can earn at 85 percent of the elected officer's salary. Of course a deputy's salary can be set at less than that amount.