

## Introduction

Since 1950 the Institute of Government and, later, the School of Government have published information on salaries and working conditions in North Carolina counties to meet the needs of elected and appointed officials in reviewing current personnel practices. Ninety of North Carolina's 100 counties participated in this year's survey of 126 appointed classes or positions and four elected positions (last year's survey included information from 96 counties about 120 classes and positions).

This report contains salary and wage profiles by position and information about fringe benefits that participating counties are offering for the 2008–2009 fiscal year. The job titles that the counties used to provide the salary and compensation data are included. Salary amounts have been rounded to the nearest dollar except for hourly salaries. Salaries, travel allowances, and employee benefits are expressed in annual amounts unless otherwise noted.

Estimated county population projections for 2008 and assessed property valuations for each county for fiscal year 2008–2009 are presented in Table 1 (Populations, Valuation). Both population estimates and property valuations are based on estimates provided by the individual counties in survey responses. For this reason, some information presented here differs from projections available from other sources.

All counties responding to the survey participate in the North Carolina Local Government Employees' Retirement System (NCLGERS).

Twenty-six reporting counties (down from twenty-eight last year) awarded performance pay increases for 2008–2009. Fifty-three counties (down from seventy-two last year) reported awarding their employees an across-the-board cost of living adjustment (COLA). The COLAs ranged from a low of 1.0 percent to a high of 5.0 percent. The average COLA was 3.0 percent (up from 2.9 percent last year). Eighteen counties (down from twenty-two the previous year) reported awarding their employees both a COLA and the opportunity for performance pay increases.

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