

## Minutes of the Daviess County Salary Commission

November 6, 2025

The Daviess County Salary Commission met on the 6th day of November 2025 at 8:30 a.m. Sandy Dustman, Circuit Clerk, called the meeting to order. Present were the following Elected Officials:

County Clerk – Rachel Taylor	Prosecuting Attorney – Annie Gibson
Collector/Treasurer – Lacey Corwin	Recorder – Tiffany Tadlock - Absent
Assessor – Aaron Piburn	Sheriff – Larry Adams, Jr.
Presiding Commissioner – Jim Ruse	Public Administrator – Sarah Ragan
Commissioner, 1 <sup>st</sup> District – David Cox	
Commissioner, 2 <sup>nd</sup> District – Wayne Uthe	

Sandy Dustman, Circuit Clerk, asked for nominations for Chairman of the Salary Commission Meeting. Annie Gibson, Pros Attorney, made a motion to accept Larry Adams, Jr, Sheriff, as Chairman. David Cox, 1<sup>st</sup> District Commissioner, seconded the motion. Sandy Dustman asked for any other nominations, but there were none.

Unanimous-Aye, 0-No. Motion passed.

Annie Gibson, Pros Attorney, made a motion to accept the 2024 Salary Commission meeting minutes. Aaron Piburn, Assessor, seconded the motion.

Unanimous – Aye, 0-No. Motion passed.

Sheriff Larry Adams, Jr., Chairman, began the meeting by asking Rachel Taylor, Chief Financial Officer, to give the current financial condition of the county report. Rachel Taylor, County Clerk, stated that the 2025 Assessed Valuation is \$194,043,172 compared to 2024, which was \$170,824,391. This increase to the assessed valuation put the elected official's base salary in a new category and will increase the base salary by \$500.

Sales tax in 2024 was \$671,036.57, and as of October 31, 2025, sales tax is \$493,340.22. Sales tax is down by \$177,696.35, but the months that bring in the most sales tax have yet to happen.

Use tax in 2024 was \$125,106.25, and as of October 31, 2025, use tax is \$127,654.72, which is an increase of \$2,548.47 from last year.

Delinquent property taxes are currently at expected levels. Current tax collections have already begun for this tax year, but the tax collection amounts are not reflected in any of the revenue amounts listed above.

Rachel Taylor reported the General Revenue budgeted for 2025 was \$1,982,990.00 in Revenue and \$2,273,065.10 in Expense, using \$290,065.10 from reserves. Revenue as of October 31, 2025, is \$1,683,450.33, and expenses as of October 31, 2025, are \$1,609,962.11.

A discussion was held on approving a COLA for January 1, 2026. A range of 2% to 6% was suggested. Jim Ruse, Presiding Commissioner, let everyone know they were looking at preliminary budget numbers and, as long as nothing changes, are comfortable with a 6% COLA. Annie Gibson, Pros Attorney, made a motion to approve a range of 3-6% COLA beginning January 1, 2026, allowing the Commission to decide on a final percentage during the budget hearing. Knowing it will likely be the 6% discussed. The COLA is approved for ALL employees, full-time and part-time, and all elected officials. Larry Adams, Jr., Sheriff, seconded the motion.

Roll call vote:

Aye – County Clerk – Rachel Taylor	Aye – Prosecuting Attorney – Annie Gibson
Aye – Collector/Treasurer – Lacey Corwin	Aye – Assessor – Aaron Piburn
Aye – Sheriff – Larry Adams, Jr.	Aye – Pres. Commissioner - Jim Ruse
Aye – Commissioner, 1 <sup>st</sup> Dist – David Cox	Aye – Public Administrator - Sarah Ragan
Aye – Commissioner, 2 <sup>nd</sup> Dist – Wayne Uthe	Aye – Recorder – Tiffany Tadlock

Aaron Piburn, Assessor, made a motion to adjourn the meeting at 9:05 a.m., and Tiffany Tadlock, Recorder, seconded the motion.

Unanimous-Aye, 0-No.

Approved:

\_\_\_\_\_  
Chairman

Attest:

\_\_\_\_\_  
Clerk of the County Commission

Date \_\_\_\_\_

## Certification of the 2025 Salary Commission

On this 6<sup>th</sup> day of November 2025, the Salary Commission for Daviess County hereby certifies that it has met pursuant to law to establish compensation for county officers. As the statute states, increases to base are applied at the elected official's start of the next term. COLAs are applied on January 1<sup>st</sup> of next year.

The Salary Commission reports that an increase to the County's assessed valuation has moved base salary into a new category, which will increase base salary by \$500.00 on January 1, 2026. The Salary Commission reports that a COLA of 3%-6% was voted and approved. The Salary Commission understands the Commissioners will make the final decision during budget planning.

Elected Officials' salaries include all COLAs that have been approved throughout the years, which are applied on top of the base salary.

2% COLA was approved by the salary commission in 2016 to be applied in January 2017.

2% COLA was approved by the salary commission in 2023 be applied in January 2024.

8% COLA was approved by the Salary Commission in 2024 to be applied in January 2025.

Approved:

\_\_\_\_\_  
Chairman

Attest:

\_\_\_\_\_  
Clerk of the County Commission

\_\_\_\_\_  
Date