



CTAS
County Technical
Assistance Service

*In cooperation with the Tennessee County
Services Association and The County Officials
Association of Tennessee*

**COUNTY OFFICIALS' SALARIES
FOR FY 2004-05**

MARCH 2004

March 2004

TO: County Officials
FROM: Robin A. Roberts, Administrator of Field Services
RE: County Officials' Compensation FY 2004-2005

County Officials. Compensation for county officials is governed by T.C.A. § 8-24-102, which establishes the minimum compensation for county officials. This law contains a provision for an automatic increase in the minimum salary based on the percentage increase given to state employees for the previous fiscal year. It requires the Commissioner of Finance and Administration to certify to the Comptroller of the Treasury the average annualized increase in state employees' compensation on or before May 1 of each year. The Commissioner certified on January 27, 2004 that state employees received an increase of **0%** for the fiscal year 2003-2004 (see attached certification). With the exception of general sessions judges as noted below, there is **NO INCREASE** in county officials' minimum salaries for the coming fiscal year.

The certification provision and other requirements are contained in T.C.A. § 8-24-102(e), as follows:

On July 1, 2002, and each July thereafter, the minimum compensation for county officials, as provided by this section, shall be increased by a dollar amount equal to the average annualized general increase in state employees' compensation, including the equivalent percentage increase in average state employees' salaries represented by appropriated funds made available to address classification compensation issues, during the prior fiscal year multiplied by the compensation established herein for the county officials of the county with the median population of all counties; provided, however, that the annualized general increase tied to the increase in state employees' compensation shall not exceed five percent (5%) in any given year. On or before May 1 of each year, the commissioner of finance and administration shall certify to the comptroller of the treasury the average annualized general increase in state employee's compensation during that fiscal year. "Average annualized general increase in state employee's compensation" means the average percentage increase in base salaries for state employees, plus the equivalent percentage increase in average state employees' salaries represented by recurring appropriation amounts provided to improve the level of retirement benefits, longevity benefits, and deferred compensation benefits or other similar benefits that are made to state employees, not including health insurance benefits.

It is also important to note that 2001 Public Chapter 405 made significant changes to the way county officials are paid. A previous publication by this agency summarized the changes effected by that legislation. Most notable is a provision of that act which converted all officials' statutory salary figures into minimum salary amounts, which may be increased by the county legislative body. CTAS continues to compute and publish these statutory minimums and annual increases; however, the actual salary paid to an official in a particular county may be greater than the figure designated in this publication.

The tables on the following pages contain our minimum salary calculations for each official, according to the statutory population classes. **Because there is no increase mandated this year, these figures are the same as last year.** We have included them as a matter of convenience.

Administrators of Elections. Separate legislation (T.C.A. § 2-12-208) provides for minimum salaries for the certified administrators of elections. These salaries are based upon percentages of the assessor's compensation. As with the statute discussed above, this law provides for yearly salary increases based upon increases for state employees during the prior fiscal year and calculated in the same manner. This year there will be no increase in the minimum salaries for certified administrators of elections.

General Sessions Judges. Salaries of general sessions judges are to be increased annually in the same manner as state court judges. The amount of this increase is the actual percentage change in the consumer price index between the previous two calendar years (T.C.A. §§ 16-15-5003 and 8-23-103). The CPI change between 2002 and 2003 is 2.3%, so the total salary (base salary plus supplements plus previous adjustments) of the general sessions judges will be increased by **2.3%** for the coming fiscal year. Notwithstanding any other law to the contrary, a general sessions judge's salary may not exceed that of a circuit court judge, which the Administrative Office of the Courts has advised us will be \$115,428 for the coming fiscal year.

CTAS cannot prepare salary schedules for general sessions court judges because the salaries in each county must be calculated separately after a thorough examination of the private acts and general laws that apply in that particular county. Check with your judges to determine the private acts or provisions of general law that apply.



STATE OF TENNESSEE
DEPARTMENT OF FINANCE AND ADMINISTRATION
STATE CAPITOL
NASHVILLE, TENNESSEE 37243-0285

DAVE GOETZ
COMMISSIONER

January 27, 2004

MEMORANDUM

TO: The Honorable John G. Morgan
Comptroller of the Treasury

FROM: M.D. Goetz, Jr., Commissioner

SUBJECT: Compensation of County Officials

A handwritten signature in black ink, appearing to read "M. D. Goetz, Jr." with a stylized flourish at the end.

Under the provisions of Tennessee Code Annotated, Section 8-24-102, I certify that the average annualized general increase in state employee's compensation is zero percent (0%) in the fiscal year 2003-2004. The 2003 Appropriations Act did not provide any across-the-board salary increase and did not provide for classification compensation adjustments.

MDG:GA:pp

COUNTY MAYOR
Salaries
Fiscal year 2004-2005

Population Class	Minimum Salary for FY2004-2005
400,000 and more	\$107,378
275,000-399,999	\$99,871
250,000-274,999	\$93,518
225,000-249,999	\$90,053
200,000-224,999	\$86,588
175,000-199,999	\$83,123
150,000-174,999	\$79,658
125,000-149,999	\$76,193
100,000-124,999	\$72,728
65,000-99,999	\$70,996
50,000-64,999	\$68,108
35,000-49,999	\$62,333
23,000-34,999	\$60,023
12,000-22,999	\$55,403
Less than 12,000	\$49,051

- NOTES:**
1. The county mayor's compensation shall be at least five percent (5%) higher than the salary paid to any other county constitutional officer (T. C. A. § 8-24-102). The salaries noted above are based upon the assumption that the general officers and the sheriff receive the statutory minimum amount. Therefore, the minimum salary of the county mayor in a particular county may be higher than the amounts listed above if other officials are paid in excess of the statutory minimum.
 2. The county legislative body may set the salary of the county mayor in an amount greater than the salary noted above.
 3. The increase in minimum salary for FY2004-2005 is \$ -0-.
 4. Salaries effective July 1, 2004.

COUNTY HIGHWAY OFFICIALS
Salaries
Fiscal year 2004-2005

Population Class	Minimum Salary for FY2004-2005
400,000 and more	N/A
275,000-399,999	N/A
250,000-274,999	\$89,065
225,000-249,999	\$85,765
200,000-224,999	\$82,465
175,000-199,999	\$79,165
150,000-174,999	\$75,865
125,000-149,999	\$72,565
100,000-124,999	\$69,265
65,000-99,999	\$67,615
50,000-64,999	\$64,865
35,000-49,999	\$59,365
23,000-34,999	\$57,165
12,000-22,999	\$52,765
Less than 12,000	\$46,715

- NOTES:**
1. The compensation of the chief administrative officer of the county highway department shall be at least ten percent (10%) higher than the salary paid to the general officers of the county (T.C.A. § 8-24-102(j)). The salaries noted above are based upon the assumption that the general officers receive the statutory minimum amount. Therefore, the minimum salary of the chief administrative officer in a particular county may be higher than the amounts listed above if county general officials are paid in excess of the statutory minimum.
 2. The county legislative body may set the salary of the chief administrative officer in an amount greater than the salary noted above (T.C.A. § 8-24-102).
 3. The increase in minimum salary for FY2004-2005 is \$ -0-.
 4. Salaries effective July 1, 2004.

COUNTY SHERIFF
Salaries
Fiscal Year 2004-2005

Population Class	Minimum Salary for FY2004-2005
400,000 and more	\$102,265
275,000-399,999	\$95,115
250,000-274,999	\$89,065
225,000-249,999	\$85,765
200,000-224,999	\$82,465
175,000-199,999	\$79,165
150,000-174,999	\$75,865
125,000-149,999	\$72,565
100,000-124,999	\$69,265
65,000-99,999	\$67,615
50,000-64,999	\$64,865
35,000-49,999	\$59,365
23,000-34,999	\$57,165
12,000-22,999	\$52,765
Less than 12,000	\$46,715

- NOTES:**
1. The compensation of the sheriff shall be at least ten percent (10%) higher than the salary paid to the general officers of the county (T.C.A. § 8-24-102(j)). The salaries noted above are based upon the assumption that the general officers receive the statutory minimum amount. Therefore, the minimum salary of the sheriff in a particular county may be higher than the amounts listed above if the county general officials are paid in excess of the statutory minimum.
 2. Sheriffs may receive additional compensation set by the county legislative body for ex-officio services as workhouse superintendent (T.C.A. § 8-24-103(a)(3); 8-24-111).
 3. The increase in minimum salary for FY2004-2005 is \$ -0-.
 4. Salaries effective July 1, 2004.

TRUSTEE
CLERK OF CIRCUIT COURT
CLERK OF GENERAL SESSIONS COURT
CLERK OF JUVENILE COURT
CLERK OF PROBATE COURT
CLERK & MASTER
COUNTY CLERK
REGISTER OF DEEDS
Salaries
Fiscal Year 2004-2005

Population Class	Minimum Salary for FY2004-2005
400,000 and more	\$92,969
275,000-399,999	\$86,469
250,000-274,999	\$80,969
225,000-249,999	\$77,969
200,000-224,999	\$74,969
175,000-199,999	\$71,969
150,000-174,999	\$68,969
125,000-149,999	\$65,969
100,000-124,999	\$62,969
65,000-99,999	\$61,469
50,000-64,999	\$58,969
35,000-49,999	\$53,969
23,000-34,999	\$51,969
12,000-22,999	\$47,969
Less than 12,000	\$42,469

- NOTES:**
1. The amounts listed above are minimum salaries. The county legislative body may set the salaries of general officers above the amounts listed above so long as all general officers are still paid the same salary with the exception of certain education incentive payments for which some officials may be eligible (T.C.A. § 8-24-102(k)).
 2. The increase in minimum salary for FY2004-2005 is \$ -0-.
 3. Salaries effective July 1, 2004.

ASSESSOR OF PROPERTY
Salaries
Fiscal Year 2004-2005

Population Class	Minimum Salary for FY2004-2005
400,000 and more	\$92,969
275,000-399,999	\$86,469
250,000-274,999	\$80,969
225,000-249,999	\$77,969
200,000-224,999	\$74,969
175,000-199,999	\$71,969
150,000-174,999	\$68,969
125,000-149,999	\$65,969
100,000-124,999	\$62,969
65,000-99,999	\$61,469
50,000-64,999	\$58,969
35,000-49,999	\$53,969
23,000-34,999	\$51,969
12,000-22,999	\$47,969
Less than 12,000	\$42,469

- NOTES:**
1. The minimum salary of the assessor of property is equal to the minimum salary paid to general officers of the county (T.C.A. §8-24-102). If the general officers of the county are paid an amount in excess of the minimum, the assessor will also receive at least that much. Also, the county legislative body may provide additional salary for the assessor pursuant to T.C.A. § 67-1-508(b) & (c). See T.C.A. § 8-24-102(k).
 2. The increase in minimum salary for FY2004-2005 is \$ -0-.
 3. Salaries effective July 1, 2004.

ADMINISTRATOR OF ELECTIONS
Salaries
Fiscal year 2004-2005

Population Class	Minimum Salary for FY2004-2005
400,000 and more	\$79,024
275,000-399,999	\$77,822
250,000-274,999	\$72,872
225,000-249,999	\$70,172
200,000-224,999	\$67,472
175,000-199,999	\$64,772
150,000-174,999	\$62,072
125,000-149,999	\$59,372
100,000-124,999	\$56,672
65,000-99,999	\$55,322
50,000-64,999	\$53,072
35,000-49,999	\$43,175
23,000-34,999	\$41,575
12,000-22,999	\$38,375
Less than 12,000	\$33,975

NOTES: 1. These figures are minimum salaries for certified administrators of elections. They are based on varying percentages of the salary of the assessor of property depending on the population class of the county (T.C.A. § 2-12-208). The county legislative body may provide additional salary for certified administrators of elections in excess of these amounts (T.C.A. § 2-12-208(b)).

2. Salaries effective July 1, 2004.