

The University of Tennessee County Technical Assistance Service

County Officials Salary Schedule

FY 2014-2015

TO: County Officials

FROM: Mike Garland, Executive Director

DATE: January, 2014

SUBJECT: County Officials' Compensation FY 2014-2015

COUNTY OFFICIALS. Compensation for most county officials is governed by T.C.A. § 8-24-102, which establishes the minimum compensation for assessors of property, county clerks, clerks of court, trustees, registers of deeds, county mayors, sheriffs, and highway officials. This law provides for an automatic increase in the minimum salary each year 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 October 23, 2013, that state employees received an average increase of 3.37 percent for the fiscal year 2013-2014.

The certification provision and other requirements are contained in T.C.A. § 8-24-102(d) 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. Provided further, notwithstanding the dollar amount provided herein, the percentage increase provided for county officials by this subsection shall not be less than the percentage increase established for county officials of the county with the median population of all counties. 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 available to state employees, not including health insurance benefits.

The tables on the following pages contain our calculations of the minimum salary for each official, according to the statutory population classes, for the 2014-2015 fiscal year. Note that all salaries do not increase by 3.37 percent. Instead, in accordance with the statute as amended, the minimum salaries of officials in those counties with populations equal to or above the county with the median population will increase by 3.37 percent. The increase for those counties below the county with the median population is a dollar amount that is equal to the dollar amount of the increase in the minimum salary in the county with the median population.

The county with the median population as of the 2010 census is Obion County with a population of 31,807 which is within the 23,000 to 34,999 range.

Other requirements regarding salaries are as follows:

ADMINISTRATORS OF ELECTIONS. Separate legislation (T.C.A. § 2-12-208) provides for minimum salaries for the 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.

GENERAL SESSIONS COURT JUDGES. Salaries of general sessions court judges are to be increased annually in the same manner as state court judges, which 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 2012 and 2013 is 1.5 percent, therefore the salary of the general sessions court judges will increase by 1.5 percent July 1 for the coming fiscal year. Notwithstanding any other law to the contrary, a general sessions court judge's salary may not exceed that of a circuit court judge, which the Administrative Office of the Courts has advised us will be \$167,686 for the coming fiscal year.

CTAS does not prepare salary schedules for general sessions court judges because the salaries in each county are based on the private acts and general laws that apply in each particular county and on salary calculations made by the Administrative Office of the Courts pursuant to T.C.A. § 16-15-5003(i)(7).

COUNTY MAYOR

Salary Schedule for Fiscal Year 2014-2015

Population Class	FY 2014-2015 Minimum Salary
400,000 and more	\$135,658
275,000-399,999	\$126,575
250,000-274,999	\$118,887
225,000-249,999	\$114,695
200,000-224,999	\$110,501
175,000-199,999	\$106,309
150,000-174,999	\$102,117
125,000-149,999	\$97,924
100,000-124,999	\$93,732
65,000-99,999	\$91,636
50,000-64,999	\$88,141
35,000-49,999	\$81,153
23,000-34,999	\$78,358
12,000-22,999	\$73,738
Less than 12,000	\$67,386

NOTES

1. The county mayor's compensation shall be at least 5 percent higher than the salary paid to any other county constitutional officer (T.C.A. § 8-24-102(e)). 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. For example, if the sheriff is paid more than the minimum amount the mayor must be paid at least 5 percent more than the sheriff's actual salary.
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 FY 2014-2015 in counties at or below the median is \$2,554. In all other counties it is 3.37%.
4. These salaries are effective July 1, 2014 and will remain in effect through June 30, 2015.

COUNTY HIGHWAY OFFICIAL

Salary Schedule for Fiscal Year 2014-2015

Population Class	FY 2014-2015 Minimum Salary
400,000 and more	N/A
275,000-399,999	N/A
250,000-274,999	\$113,226
225,000-249,999	\$109,234
200,000-224,999	\$105,241
175,000-199,999	\$101,248
150,000-174,999	\$97,255
125,000-149,999	\$93,262
100,000-124,999	\$89,269
65,000-99,999	\$87,272
50,000-64,999	\$83,945
35,000-49,999	\$77,290
23,000-34,999	\$74,628
12,000-22,999	\$70,228
Less than 12,000	\$64,178

NOTES

1. The compensation of the chief administrative officer of the county highway department shall be at least 10 percent higher than the salary paid to the general officers of the county (T.C.A. § 8-24-102(g)). 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 FY 2014-2015 in counties at or below the median is \$2,433. In all other counties it is 3.37%.
4. These salaries are effective July 1, 2014 and will remain in effect through June 30, 2015.

COUNTY SHERIFF

Salary Schedule for Fiscal Year 2014-2015

Population Class	FY 2014-2015 Minimum Salary
400,000 and more	\$129,199
275,000-399,999	\$120,547
250,000-274,999	\$113,227
225,000-249,999	\$109,234
200,000-224,999	\$105,241
175,000-199,999	\$101,248
150,000-174,999	\$97,255
125,000-149,999	\$93,262
100,000-124,999	\$89,269
65,000-99,999	\$87,272
50,000-64,999	\$83,945
35,000-49,999	\$77,290
23,000-34,999	\$74,628
12,000-22,999	\$70,228
Less than 12,000	\$64,178

NOTES

1. The compensation of the sheriff shall be at least 10 percent higher than the salary paid to the general officers of the county (T.C.A. § 8-24-102(g)). 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 FY 2014-2015 in counties at or below the median is \$2,433. In all other counties it is 3.37%.
4. These salaries are effective July 1, 2014 and will remain in effect through June 30, 2015.

**TRUSTEE, CLERKS OF COURT,
COUNTY CLERK,
AND REGISTER OF DEEDS**
Salary Schedule for Fiscal Year 2014-2015

Population Class	FY 2014-2015 Minimum Salary
400,000 and more	\$117,453
275,000-399,999	\$109,588
250,000-274,999	\$102,933
225,000-249,999	\$99,303
200,000-224,999	\$95,673
175,000-199,999	\$92,043
150,000-174,999	\$88,413
125,000-149,999	\$84,783
100,000-124,999	\$81,153
65,000-99,999	\$79,338
50,000-64,999	\$76,313
35,000-49,999	\$70,263
23,000-34,999	\$67,843
12,000-22,999	\$63,843
Less than 12,000	\$58,343

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(h)).
2. The increase in minimum salary for FY 2014-2015 in counties at or below the median is \$2,211. In all other counties it is 3.37%.
3. These salaries are effective July 1, 2014 and will remain in effect through June 30, 2015.
4. Clerks of court that serve more than one court may, at the discretion of the county legislative body, be paid additional compensation in the amount of ten percent of the clerk's base compensation. Increases paid to court clerks under this provision will result in an increase in the minimum salary for the sheriff, highway superintendent, and county mayor. (T.C.A. § 8-24-102(j)(2)).

ASSESSOR OF PROPERTY

Salary Schedule for Fiscal Year 2014-2015

Population Class	FY 2014-2015 Minimum Salary
400,000 and more	\$117,453
275,000-399,999	\$109,588
250,000-274,999	\$102,933
225,000-249,999	\$99,303
200,000-224,999	\$95,673
175,000-199,999	\$92,043
150,000-174,999	\$88,413
125,000-149,999	\$84,783
100,000-124,999	\$81,153
65,000-99,999	\$79,338
50,000-64,999	\$76,313
35,000-49,999	\$70,263
23,000-34,999	\$67,843
12,000-22,999	\$63,843
Less than 12,000	\$58,343

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) and (c). See T.C.A. § 8-24-102(h).
2. The increase in minimum salary for FY 2014-2015 in counties at or below the median is \$2,211. In all other counties it is 3.37%.
3. These salaries are effective July 1, 2014 and will remain in effect through June 30, 2015.

ADMINISTRATOR OF ELECTIONS

Salary Schedule for Fiscal Year 2014-2015

Population Class	FY 2014-2015 Minimum Salary
400,000 and more	\$105,708
275,000-399,999	\$98,630
250,000-274,999	\$92,640
225,000-249,999	\$89,373
200,000-224,999	\$86,106
175,000-199,999	\$82,839
150,000-174,999	\$79,572
125,000-149,999	\$76,305
100,000-124,999	\$73,038
65,000-99,999	\$71,405
50,000-64,999	\$68,682
35,000-49,999	\$63,237
23,300-34,999	\$61,059
12,000-22,999	\$57,459
Less than 12,000	\$52,509

NOTES

1. These figures are minimum salaries for certified administrators of elections in counties where the election commission office is open five full days a week. The figures represent ninety percent of the base salary of the assessor of property for counties falling within these population classifications (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. These salaries are effective July 1, 2014 and will remain in effect through June 30, 2015.

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