

The background of the page features a close-up, slightly blurred image of a calculator on the left and a stack of several copper coins on the right. The calculator has a prominent blue button with the letters 'CE/C' on it. The coins are stacked vertically, showing their edges and the top surface of the top coin.

County Officials Salary Schedule FY 2019-2020



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TO: County Officials

FROM: Robin Roberts, Executive Director

DATE: December 12, 2018

SUBJECT: County Officials' Compensation FY 2019-2020

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 5, 2018 that state employees received an average increase of 2.5 percent for the fiscal year 2018-2019.

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.

MEMORANDUM

TO: The Honorable Justin P. Wilson
Comptroller of the Treasury

FROM: Larry B. Martin, *Larry B. Martin 10/7*
Commissioner of Finance and Administration

DATE: October 5, 2018

SUBJECT: Compensation of County Officials

Under Provisions of Tennessee Code Annotated, Section 8-24-102, I certify that the average annualized general increase in state employee compensation is 2.5% in the fiscal year 2018-2019. Tennessee Code Annotated § 8-24-102(d) provides that the annualized general salary increase for certain county officials shall not exceed five percent (5%) in any given year.

There are no other recurring compensation or benefits adjustments for state employees in the appropriations act which would affect the county officials salary adjustment pursuant to the law cited above.

LBM:DT:ag

Attachment

cc: Jim Arnette
Director, Local Government Audit

The tables on the following pages contain our calculations of the minimum salary for each official, according to the statutory population classes, for the 2019-2020 fiscal year. Note that all salaries do not increase by 2.5 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 2.5 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 2017 and 2018 has not been released yet. Once the Tennessee Administrative Office of the Courts releases that information, we will include it in this publication.

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 2019-2020

Population Class	Minimum Salary
400,000 and more	\$155,908
275,000-399,999	\$145,468
250,000-274,999	\$136,633
225,000-249,999	\$131,815
200,000-224,999	\$126,996
175,000-199,999	\$122,178
150,000-174,999	\$117,359
125,000-149,999	\$112,541
100,000-124,999	\$107,723
65,000-99,999	\$105,315
50,000-64,999	\$101,298
35,000-49,999	\$93,267
23,000-34,999	\$90,055
12,000-22,999	\$85,435
Less than 12,000	\$79,083

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 2019-2020 in counties at or below the median is \$2,197. In all other counties it is 2.5%.
4. These salaries are effective July 1, 2019 and will remain in effect through June 30, 2020.

COUNTY HIGHWAY OFFICIAL

Salary Schedule for Fiscal Year 2019-2020

Population Class	Minimum Salary
400,000 and more	N/A
275,000-399,999	N/A
250,000-274,999	\$130,127
225,000-249,999	\$125,539
200,000-224,999	\$120,950
175,000-199,999	\$116,361
150,000-174,999	\$111,772
125,000-149,999	\$107,183
100,000-124,999	\$102,594
65,000-99,999	\$100,299
50,000-64,999	\$96,475
35,000-49,999	\$88,827
23,000-34,999	\$85,768
12,000-22,999	\$81,368
Less than 12,000	\$75,318

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 2019-2020 in counties at or below the median is \$2,092. In all other counties it is 2.5%.
4. These salaries are effective July 1, 2019 and will remain in effect through June 30, 2020.

COUNTY SHERIFF

Salary Schedule for Fiscal Year 2019-2020

Population Class	Minimum Salary
400,000 and more	\$148,485
275,000-399,999	\$138,541
250,000-274,999	\$130,127
225,000-249,999	\$125,539
200,000-224,999	\$120,950
175,000-199,999	\$116,361
150,000-174,999	\$111,772
125,000-149,999	\$107,183
100,000-124,999	\$102,594
65,000-99,999	\$100,299
50,000-64,999	\$96,475
35,000-49,999	\$88,827
23,000-34,999	\$85,768
12,000-22,999	\$81,368
Less than 12,000	\$75,318

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 2019-2020 in counties at or below the median is \$2,092. In all other counties it is 2.5%.
4. These salaries are effective July 1, 2019 and will remain in effect through June 30, 2020.

**TRUSTEE, CLERKS OF COURT,
COUNTY CLERK,
AND REGISTER OF DEEDS**
Salary Schedule for Fiscal Year 2019-2020

Population Class	Minimum Salary
400,000 and more	\$134,986
275,000-399,999	\$125,947
250,000-274,999	\$118,298
225,000-249,999	\$114,126
200,000-224,999	\$109,954
175,000-199,999	\$105,782
150,000-174,999	\$101,611
125,000-149,999	\$97,439
100,000-124,999	\$93,267
65,000-99,999	\$91,181
50,000-64,999	\$87,705
35,000-49,999	\$80,751
23,000-34,999	\$77,971
12,000-22,999	\$73,971
Less than 12,000	\$68,471

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 2019-2020 in counties at or below the median is \$1,902. In all other counties it is 2.5%.
3. These salaries are effective July 1, 2019 and will remain in effect through June 30, 2020.
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 2019-2020

Population Class	Minimum Salary
400,000 and more	\$134,986
275,000-399,999	\$125,947
250,000-274,999	\$118,298
225,000-249,999	\$114,126
200,000-224,999	\$109,954
175,000-199,999	\$105,782
150,000-174,999	\$101,611
125,000-149,999	\$97,439
100,000-124,999	\$93,267
65,000-99,999	\$91,181
50,000-64,999	\$87,705
35,000-49,999	\$80,751
23,000-34,999	\$77,971
12,000-22,999	\$73,971
Less than 12,000	\$68,471

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 2019-2020 in counties at or below the median is \$1,902. In all other counties it is 2.5%.
3. These salaries are effective July 1, 2019 and will remain in effect through June 30, 2020.

ADMINISTRATOR OF ELECTIONS

Salary Schedule for Fiscal Year 2019-2020

Population Class	Minimum Salary
400,000 and more	\$121,487
275,000-399,999	\$113,352
250,000-274,999	\$106,468
225,000-249,999	\$102,713
200,000-224,999	\$98,959
175,000-199,999	\$95,204
150,000-174,999	\$91,450
125,000-149,999	\$87,695
100,000-124,999	\$83,941
65,000-99,999	\$82,063
50,000-64,999	\$78,934
35,000-49,999	\$72,676
23,300-34,999	\$70,174
12,000-22,999	\$66,574
Less than 12,000	\$61,624

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, 2019 and will remain in effect through June 30, 2020.

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