

# County Officials Salary Schedule

*Fiscal Year 2007-2008*



COUNTY MAYOR

COUNTY HIGHWAY OFFICIAL

COUNTY SHERIFF

TRUSTEE

CLERK OF CIRCUIT COURT

CLERK OF  
GENERAL SESSIONS COURT

CLERK OF JUVENILE COURT

CLERK OF PROBATE COURT

CLERK AND MASTER

COUNTY CLERK

REGISTER OF DEEDS

ASSESSOR OF PROPERTY

ADMINISTRATOR OF ELECTIONS



**CTAS**

**County Technical  
Assistance Service**

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

THE UNIVERSITY of TENNESSEE

# County Officials Salary Schedule

*Fiscal Year 2007-2008*

*... to promote better county government  
through direct assistance to county officials and their associations.*

TO: County Officials

FROM: Mike Garland, Executive Director

DATE: April 2007

SUBJECT: County Officials' Compensation FY 2007-2008

**COUNTY OFFICIALS.** Compensation for most county officials is governed by T.C.A. § 8-24-102, which establishes the minimum compensation for county 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 March 9, 2007, that state employees received an average increase of 6.23 percent for the fiscal year 2005-2006 (see attached certification). Because the increase for county officials cannot be more than 5 percent in any one year, the statutorily mandated increase for the coming year is **5 percent**.

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. 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 2007-2008 fiscal year. Note that all salaries do not increase by 5 percent. Instead, in accordance with the statute, the increase is based on a 5 percent increase in the minimum salary of the median county by population, which is Giles County with a population of 23,000 to 34,999. The resulting dollar amount is then applied to all counties.

**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 (CPI) between the previous two calendar years (T.C.A. §§ 16-15-5003 and 8-23-103). The CPI change between 2005 and 2006 is **3.2 percent**, so the total salary of the general sessions court judges will be increased by that amount on 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 \$144,480 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(j)(7).*

# COUNTY MAYOR

## *Salary Schedule for Fiscal Year 2007-2008*

Population Class	FY 2007-2008
400,000 and more	\$ 115,352
275,000-399,999	\$ 107,845
250,000-274,999	\$ 101,492
225,000-249,999	\$ 98,027
200,000-224,999	\$ 94,562
175,000-199,999	\$ 91,097
150,000-174,999	\$ 87,632
125,000-149,999	\$ 84,167
100,000-124,999	\$ 80,702
65,000-99,999	\$ 78,970
50,000-64,999	\$ 76,082
35,000-49,999	\$ 70,307
23,000-34,999	\$ 67,997
12,000-22,999	\$ 63,377
Less than 12,000	\$ 57,025

### 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 2007-2008 is \$3,238.
4. Salaries effective July 1, 2007.

# COUNTY HIGHWAY OFFICIAL

## *Salary Schedule for Fiscal Year 2007-2008*

Population Class	FY 2007-2008
400,000 and more	N/A
275,000-399,999	N/A
250,000-274,999	\$ 96,660
225,000-249,999	\$ 93,360
200,000-224,999	\$ 90,060
175,000-199,999	\$ 86,760
150,000-174,999	\$ 83,460
125,000-149,999	\$ 80,160
100,000-124,999	\$ 76,860
65,000-99,999	\$ 75,210
50,000-64,999	\$ 72,460
35,000-49,999	\$ 66,960
23,000-34,999	\$ 64,760
12,000-22,999	\$ 60,360
Less than 12,000	\$ 54,310

### 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 2007-2008 is \$3,084.
4. Salaries effective July 1, 2007.

# COUNTY SHERIFF

## *Salary Schedule for Fiscal Year 2007-2008*

Population Class	FY 2007-2008
400,000 and more	\$ 109,860
275,000-399,999	\$ 102,710
250,000-274,999	\$ 96,660
225,000-249,999	\$ 93,360
200,000-224,999	\$ 90,060
175,000-199,999	\$ 86,760
150,000-174,999	\$ 83,460
125,000-149,999	\$ 80,160
100,000-124,999	\$ 76,860
65,000-99,999	\$ 75,210
50,000-64,999	\$ 72,460
35,000-49,999	\$ 66,960
23,000-34,999	\$ 64,760
12,000-22,999	\$ 60,360
Less than 12,000	\$ 54,310

### 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 2007-2008 is \$3,084.
4. Salaries effective July 1, 2007.

**TRUSTEE, CLERK OF CIRCUIT COURT,  
CLERK OF GENERAL SESSIONS COURT,  
CLERK OF JUVENILE COURT,  
CLERK OF PROBATE COURT,  
CLERK & MASTER, COUNTY CLERK,  
AND REGISTER OF DEEDS**  
*Salary Schedule for Fiscal Year 2007-2008*

Population Class	FY 2007-2008
400,000 and more	\$ 99,872
275,000-399,999	\$ 93,372
250,000-274,999	\$ 87,872
225,000-249,999	\$ 84,872
200,000-224,999	\$ 81,872
175,000-199,999	\$ 78,872
150,000-174,999	\$ 75,872
125,000-149,999	\$ 72,872
100,000-124,999	\$ 69,872
65,000-99,999	\$ 68,372
50,000-64,999	\$ 65,872
35,000-49,999	\$ 60,872
23,000-34,999	\$ 58,872
12,000-22,999	\$ 54,872
Less than 12,000	\$ 49,372

**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 2007-2008 is \$2,803.
3. Salaries effective July 1, 2007.
4. Clerks of court who serve more than one court may, at the discretion of the county legislative body, be paid additional compensation in the amount of 10 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 2007-2008*

Population Class	FY 2007-2008
400,000 and more	\$ 99,872
275,000-399,999	\$ 93,372
250,000-274,999	\$ 87,872
225,000-249,999	\$ 84,872
200,000-224,999	\$ 81,872
175,000-199,999	\$ 78,872
150,000-174,999	\$ 75,872
125,000-149,999	\$ 72,872
100,000-124,999	\$ 69,872
65,000-99,999	\$ 68,372
50,000-64,999	\$ 65,872
35,000-49,999	\$ 60,872
23,000-34,999	\$ 58,872
12,000-22,999	\$ 54,872
Less than 12,000	\$ 49,372

### 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 2007-2008 is \$2,803.
3. Salaries effective July 1, 2007.

# ADMINISTRATOR OF ELECTIONS

## *Salary Schedule for Fiscal Year 2007-2008*

Population Class	FY 2007-2008
400,000 and more	\$ 89,885
275,000-399,999	\$ 84,035
250,000-274,999	\$ 79,085
225,000-249,999	\$ 76,385
200,000-224,999	\$ 73,685
175,000-199,999	\$ 70,985
150,000-174,999	\$ 68,285
125,000-149,999	\$ 65,585
100,000-124,999	\$ 62,885
65,000-99,999	\$ 61,535
50,000-64,999	\$ 59,285
35,000-49,999	\$ 54,785
23,000 - 34,999	\$ 52,985
12,000-22,999	\$ 49,385
Less than 12,000	\$ 44,435

### 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 90 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. Salaries effective July 1, 2007.



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

DAVE GOETZ  
COMMISSIONER

March 9, 2007

MEMORANDUM

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

FROM: M.D. Goetz, Jr. *MDG/JSB*

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 employees' compensation is six and twenty-three hundredths percent (6.23%) in the fiscal year 2006-2007.

Note, however, that 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.

The 2006 Appropriations Act (Public Acts of 2006, Chapter 963) provides for a three percent (3%) across-the-board salary increase effective July 1, 2006. Section 1, Title III-21, Item 14; Section 49, Item 1; and Section 64, Item 1, are the appropriations for the across-the-board salary increase.

The 2006 Appropriations Act further provides for salary compression adjustments equivalent to one and sixty-two hundredths percent (1.62%). Section 1, Title III-21, Item 16; Section 10, Item 32; and Section 49, Item 4, are the appropriations for the salary compression adjustments.

The 2006 Appropriations Act further provides for classification-compensation adjustments equivalent to one and sixteen hundredths percent (1.16%). Section 1, Title III-21, Item 17; Section 10, Items 32 and 33; and Section 49, Items 5, 8, and 9 are the appropriations for the classification-compensation adjustments.

The 2006 Appropriations Act further provides for a \$10 per month increase in the employer's match to the state's 401(k) deferred compensation plan. This appropriation is equivalent to twenty-two one hundredths percent (0.22%). Section 12, Item 7, appropriates a sum sufficient to implement the provisions of the Public Acts of 2006,

Honorable John G. Morgan  
March 9, 2007  
Page 2

Chapter 982, Section 3, which changes the state match established in Tennessee Code Annotated, Section 8-25-303(a) to forty dollars (\$40) per month.

The 2006 Appropriations Act further provides for extending the maximum years of service for the annual longevity bonus from twenty-five years to thirty years. This appropriation is equivalent to twelve one hundredths percent (0.12%). Section 12, Item 7, appropriates a sum sufficient to implement the provisions of the Public Acts of 2006, Chapter 982, Section 4, which extends the maximum level of benefits established in Tennessee Code Annotated, Section 8-23-206(b), to thirty years.

The 2006 Appropriations Act further provides for implementing a management salary plan equivalent to eleven one hundredths percent (0.11%). This appropriation is established in Section 49, Item 9.

In summary, the average annualized general increase in state employees' compensation in fiscal year 2006-2007 includes:

Across-the-board increase	3.00%
Salary compression adjustment	1.62%
Classification-compensation adjustment	1.16%
\$.10 deferred compensation match increase	0.22%
Extend longevity maximum to thirty years	0.12%
Management salary adjustment plan	0.11%
Total average increase	<u>6.23%</u>

MDG:BB:m

Attachment

cc: Richard V. Norment ✓  
Assistant to the Comptroller



CTAS

## County Technical Assistance Service

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

The University of Tennessee does not discriminate on the basis of race, sex, color, religion, national origin, age, disability, or veteran status in provision of educational programs and services or employment opportunities and benefits. This policy extends to both employment by and admission to the University.

The university does not discriminate on the basis of race, sex, or disability in its education programs and activities pursuant to the requirements of Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA) of 1990.

Inquiries and charges of violation concerning Title VI, Title IX, Section 504, ADA or the Age Discrimination in Employment Act (ADEA) or any of the other above referenced policies should be directed to the Office of Equity and Diversity (OED), 1840 Melrose Avenue, Knoxville, TN 37996-3560, telephone (865) 974-2498 (V/TTY available) or 974-2440. Requests for accommodation of a disability should be directed to the ADA Coordinator at the UTK Office of Human Resources, 600 Henley Street, Knoxville, TN 37996-4125.

CTAS0268 03-07 • E15-1570-000-014-07