



April 23, 2024

Funding for the Office of Sheriff

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Sheriffs receive fees from the public for services they perform. However, pursuant to T.C.A. § 8-24-103(a)(2), the sheriff must pay over to the trustee, on a monthly basis, all fees, commissions, and charges collected by the sheriff's office during the month. Because the sheriff is no longer on the "fee system," it is the duty of the county legislative body to make the necessary appropriation and pay to the sheriff the authorized expenses fixed by law for operating of the sheriff's office, direct from the county trustee in 12 equal monthly installments, irrespective of the fees earned by the sheriff. T.C.A. § 8-24-103(a)(1). Pursuant to T.C.A. § 8-20-120, the county legislative body is required to fund the operations of the sheriff's office. Accordingly, the county legislative body is authorized to appropriate moneys to purchase all necessary equipment for use by the sheriff for preservation of the peace and for the service and execution of all process, criminal and civil, and to pay the salaries of deputy sheriffs appointed pursuant to the provisions of Title 8, Chapter 20. T.C.A. § 5-9-101(21). All necessary books, stationery, office equipment, stamps, and supplies of all kinds used in the conduct of the sheriff's office are to be furnished and paid for by the county. T.C.A. § 8-22-107(a). Additionally, the sheriff is authorized to include in the sheriff's expense account, as part of the expenses of the office, the necessary cost of arresting criminals, of furnishing and operating the county jail and maintaining the state and county prisoners therein, and all other necessary and legitimate expenses incurred in the proper and efficient administration of the sheriff's office. T.C.A. § 8-22-110(a).

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