



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

County Officials Salary Schedule

FY2021-2022



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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(615) 532-3555 www.ctas.tennessee.edu

TO: County Officials
FROM: Jon Walden, Interim Executive Director
DATE: February 2, 2021
SUBJECT: County Officials' Compensation FY 2021-2022

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 30, 2020 that state employees did not receive an increase for the fiscal year 2021-2022 due to the economic downturn resulting from the COVID-19 pandemic.

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 2021-2022 fiscal year.

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 2020 and 2021 was 1.2%. As set forth in T.C.A. § 16-15-5003, counties should calculate cost of living adjustments for general sessions judges using 1.2% for the July 1, 2021 increase.

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).



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

**BUTCH ELEY
COMMISSIONER**

MEMORANDUM

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

FROM: Butch Eley *Butch Eley*
Commissioner of Finance and Administration

DATE: October 30, 2020

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 0.00% in the fiscal year 2020-2021. Tennessee Code Annotated Section 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.

Due to the economic downturn resulting from the COVID-19 pandemic, all funding for general increases in state employee compensation in the Governor's recommended fiscal year 2020-2021 budget was eliminated with the passage of 2020 Public Chapters 651 and 760.

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.

BE:DT:ag

Attachment

cc: Jim Arnette
Director, Local Government Audit



Administrative Office of the Courts


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Nashville, Tennessee 37219
615 / 741-2687 or 800 / 448-7970
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DEBORAH TAYLOR TATE
Director

MICHELLE LONG
Deputy Director

MEMORANDUM

TO: All General Sessions Judges

FROM: Deborah Taylor Tate 

DATE: January 25, 2021

RE: Cost of Living Adjustment for General Sessions Judges



The United States Department of Labor, Bureau of Labor Statistics reported an average 1.2% change in the Consumer Price Index for 2020. As set forth in Tennessee Code Annotated Section 16-15-5003, counties should calculate cost of living adjustments for General Sessions Judges using 1.2% for the July 1, 2021 increase.

If you have questions, please contact Stephanie J. Holliday, Human Resources Manager, at (615) 741-2687, ext. 1070.

COUNTY MAYOR Salary Schedule for Fiscal Year 2021-2022

Population Class	Minimum Salary
920,000-999,999,999	\$169,611
500,000-919,999	\$161,300
400,000-499,999	\$154,656
275,000-399,999	\$150,503
250,000-274,999	\$141,362
225,000-249,999	\$136,375
200,000-224,999	\$131,391
175,000-199,999	\$126,405
150,000-174,999	\$121,421
125,000-149,999	\$116,436
100,000-124,999	\$111,450
65,000-99,999	\$108,958
50,000-64,999	\$104,803
35,000-49,999	\$96,495
23,000-34,999	\$93,172
12,000-22,999	\$88,552
0-11,999	\$82,199

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. These salaries are effective July 1, 2021 and will remain in effect through June 30, 2022.

COUNTY HIGHWAY OFFICIAL Salary Schedule for Fiscal Year 2021-2022

Population Class	Minimum Salary
920,000-999,999,999	\$161,534
500,000-919,999	\$153,619
400,000-499,999	\$147,291
275,000-399,999	\$143,336
250,000-274,999	\$134,630
225,000-249,999	\$129,881
200,000-224,999	\$125,134
175,000-199,999	\$120,386
150,000-174,999	\$115,639
125,000-149,999	\$110,891
100,000-124,999	\$106,143
65,000-99,999	\$103,770
50,000-64,999	\$99,812
35,000-49,999	\$91,900
23,000-34,999	\$88,735
12,000-22,999	\$84,335
0-11,999	\$78,285

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 County Uniform Highway Law does not apply to Shelby, Davidson, Knox, or Hamilton Counties.
4. These salaries are effective July 1, 2021 and will remain in effect through June 30, 2022.

COUNTY SHERIFF Salary Schedule for Fiscal Year 2021-2022

Population Class	Minimum Salary
920,000-999,999,999	\$161,534
500,000-919,999	\$153,619
400,000-499,999	\$147,291
275,000-399,999	\$143,336
250,000-274,999	\$134,630
225,000-249,999	\$129,881
200,000-224,999	\$125,134
175,000-199,999	\$120,386
150,000-174,999	\$115,639
125,000-149,999	\$110,891
100,000-124,999	\$106,143
65,000-99,999	\$103,770
50,000-64,999	\$99,812
35,000-49,999	\$91,900
23,000-34,999	\$88,735
12,000-22,999	\$84,335
0-11,999	\$78,285

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. These salaries are effective July 1, 2021 and will remain in effect through June 30, 2022.

TRUSTEE, CLERKS OF COURT, COUNTY CLERK, AND REGISTER OF DEEDS Salary Schedule for Fiscal Year 2021-2022

Population Class	Minimum Salary
920,000-999,999,999	\$146,849
500,000-919,999	\$139,654
400,000-499,999	\$133,901
275,000-399,999	\$130,305
250,000-274,999	\$122,391
225,000-249,999	\$118,074
200,000-224,999	\$113,758
175,000-199,999	\$109,442
150,000-174,999	\$105,126
125,000-149,999	\$100,810
100,000-124,999	\$96,494
65,000-99,999	\$94,336
50,000-64,999	\$90,738
35,000-49,999	\$83,545
23,000-34,999	\$80,668
12,000-22,999	\$76,668
0-11,999	\$71,168

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. 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)).
3. These salaries are effective July 1, 2021 and will remain in effect through June 30, 2022.

ASSESSOR OF PROPERTY Salary Schedule for Fiscal Year 2021-2022

Population Class	Minimum Salary
920,000-999,999,999	\$146,849
500,000-919,999	\$139,654
400,000-499,999	\$133,901
275,000-399,999	\$130,305
250,000-274,999	\$122,391
225,000-249,999	\$118,074
200,000-224,999	\$113,758
175,000-199,999	\$109,442
150,000-174,999	\$105,126
125,000-149,999	\$100,810
100,000-124,999	\$96,494
65,000-99,999	\$94,336
50,000-64,999	\$90,738
35,000-49,999	\$83,545
23,000-34,999	\$80,668
12,000-22,999	\$76,668
0-11,999	\$71,168

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. These salaries are effective July 1, 2021 and will remain in effect through June 30, 2022.

ADMINISTRATOR OF ELECTIONS Salary Schedule for Fiscal Year 2021-2022

Population Class	Minimum Salary
920,000-999,999,999	\$132,164
500,000-919,999	\$125,689
400,000-499,999	\$120,511
275,000-399,999	\$117,274
250,000-274,999	\$110,152
225,000-249,999	\$106,267
200,000-224,999	\$102,382
175,000-199,999	\$98,498
150,000-174,999	\$94,613
125,000-149,999	\$90,729
100,000-124,999	\$86,845
65,000-99,999	\$84,902
50,000-64,999	\$81,664
35,000-49,999	\$75,190
23,000-34,999	\$72,601
12,000-22,999	\$69,001
0-11,999	\$64,051

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 (90%) 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, 2021 and will remain in effect through June 30, 2022.