



# **COMPUTING COUNTY OFFICIAL SALARIES FOR 2023**

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## **INTRODUCTION**

This guidebook is published annually by the Association County Commissioners of Georgia (ACCG) to assist counties in calculating salaries of certain county officials, as well as state officials who receive supplements to their salary by the county. The procedure set forth in this guidebook has been reviewed and approved by the Constitutional Officers' Association of Georgia, the Magistrate Council of Georgia, and ACCG.

## GENERAL PRINCIPLES

While county commissioners have state law authorization to set their own compensation,<sup>1</sup> they typically have no ability to set salaries for other elected county officials. The General Assembly sets the salaries of such elected officials (as well as certain other non-elected officials) either by general state law or through local legislation. For counties that have local legislation establishing salaries for particular positions, the salaries for those positions must be initially computed according to both the local legislation and the state minimum salary. The officials are paid according to the higher of the two calculations.

Although there may be some differences among the procedures to be followed for calculating minimum salaries for different officials under general law, there are a few principles that tend to be the same:

- There is usually a base salary established according to the population of the county. In most cases, the latest population estimate from the Georgia Department of Community Affairs should be used (see APPENDIX D: CENSUS ESTIMATE).
- If the county's population has decreased since the 2020 Census (see APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the official into a population bracket with a lower base salary, then the official is entitled to receive the base salary of the previous census in the higher population bracket so long as that official is in office.<sup>2</sup> The right to the higher base salary is personal to the county official, not the position.
- There are state mandated supplements to which an official may be entitled that must be added.
- Depending upon the number of completed terms, the official may receive an increase based upon longevity.<sup>3</sup> Each official's longevity increase depends upon the number of terms he or she has completed. A newly elected official is not entitled to a longevity increase, unless he or she completed a full term previously during years that longevity was awarded. Longevity increases are personal to the county official, not the position.
- In any given year, the General Assembly may approve a cost of living adjustment (COLA) or merit increase for state employees that is used to determine the amount of COLA to increase the base salaries, state mandated supplements and longevity for county officials. The county officials' salaries must be increased by all of the COLAs and merit increases awarded by the General Assembly since the last time the General Assembly revised the base salaries. These increases become effective January 1<sup>st</sup> of the year following the General Assembly's approval of such increases.<sup>4</sup> A newly elected official is entitled to all of the previously granted COLAs even though he or she was not in office at the time that the COLA was awarded. Unlike longevity increases, these

COLAs go with the position, not the person. While in most years the state COLA is stated as a percentage, this year the state awarded a COLA in a flat dollar amount of \$5,000, which for most county officials will be applicable January 1, 2023. The state granted the same \$5,000 COLA to certain officials such as superior court judges; some counties have local legislation tying county officials' salaries to superior court judges' salaries.

- In many cases, the General Assembly has passed local legislation (referred to in this Guide as a “local Act”) that applies only to a county official of a particular county. If there is such local legislation applicable to a county official, the salary provided for by the local legislation must be calculated and compared to the state minimum salary. The official is entitled to the higher of the two salaries.
- If the county commissioners wish to provide additional compensation to an official, they generally may do so. The local supplement is any amount paid over and above the state minimum salary (i.e., base salary plus state mandated supplement(s) plus longevity increase (if any) plus COLAs). However, once a local supplement is given, it generally cannot be taken away during an official's four-year term of office. This is always true for judges. The general law which grants authority to give the local supplement should always be consulted. If an official is re-elected, the county commissioners could reduce or eliminate a supplement for the new term — but that decision must be made before the new term begins.
- County officials paid according to the minimum salary statutes must be paid in equal monthly installments.<sup>5</sup> Even though the entire county workforce may be paid weekly, bi-weekly or semi-monthly, the county commissioners have no authority to pay these county officials at any other interval.<sup>6</sup>
- Legislation effective January 1, 2021 updated the base salaries for probate judges, sheriffs, superior court clerks, and tax commissioners. Those revised base salaries incorporated prior COLAs from 2007 through 2019, plus adding a 5% increase to the base salaries. As a result, only the 2020 and 2023 COLA are added to the updated base salaries. The same legislation also made similar increases to various statutorily required supplements for those particular county officers. Legislation passed by the General Assembly in 2021 updates the base salaries for magistrates as of January 1, 2022. Those revised base salaries incorporate all prior state-awarded COLAs from 2007 through June 30, 2022, plus adding a 5% increase to the base salaries. As a result, only the 2023 COLA is added to the updated base salaries. The same legislation also made similar increases, effective May 4, 2021, to the statutorily required supplements for persons serving as clerk of magistrate court.

For questions or interpretations on computing salaries, please contact your county attorney.

## **COUNTY COMMISSIONERS SALARIES FOR 2023**

Salaries for county commissioners and elected CEOs are calculated according to the procedure summarized below. Note that there are no COLAs for 2004, 2009, 2010, 2011, 2012, 2013, 2014, 2019, 2021, or 2022. *Please note:* If your county has had a change in governing structure since 2002 (for example, changing from a sole commissioner to a board of commissioners), some or all of the COLA and/or longevity adjustments may not apply. Be sure to consult with your county attorney to determine the appropriate salary adjustments in such circumstances.

How to compute salaries for 2023:

**Step 1: Base Salary.** For members of boards of commissioners (as well as the one elected CEO), start with the applicable base salary. The base salary may have been set by local legislation or through the home rule procedures described below. For more information on local legislation, please see page 31. Sole commissioners, on the other hand, may receive the same minimum base salary as the sheriff of their county, the salary set by local legislation, or the salary set according to the home rule procedure.<sup>7</sup>

**Step 2: Add Training Supplement.** County commissioners who have been awarded a certificate of completion of training from the Carl Vinson Institute of Government resulting in designation as a certified county commissioner are entitled to a supplement of \$100.00 per month or \$1,200.00 per year in addition to their base salary from Step 1.<sup>8</sup>

*Please Note:* This supplement applies only to county commissioners with the certification designation described above. Credit is not given for other training programs or for years of service.

**Step 3: Add 2002 COLA.** The 2002 cost of living adjustment is determined by adding (1) the base salary and (2) the training supplement (if applicable) and multiplying that sum by **3.50%**. This COLA is added regardless of when the commissioner first took office.<sup>9</sup>

**Step 4: Add 2003 COLA.** The 2003 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), and 3) the 2002 COLA, and multiplying that sum by **2.25%**. This COLA is added regardless of when the commissioner first took office.<sup>10</sup>

*Reminder:* There is no 2004 COLA.

**Step 5: Add 2005 COLA.** The 2005 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, and (4) the 2003 COLA, and multiplying that sum by **2.00%**. However, the resulting 2005 COLA cannot exceed \$1,600. This COLA is added regardless of when the commissioner first took office.<sup>11</sup>

**Step 6: Add 2006 COLA.** The 2006 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, and (5) the 2005 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.<sup>12</sup>

**Step 7: Add 2007 COLA.** The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, and (6) the 2006 COLA, and multiplying that sum by **2.89%**. This COLA is added regardless of when the commissioner first took office.<sup>13</sup>

**Step 8: Add 2008 COLA.** The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, and (7) the 2007 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the commissioner first took office.<sup>14</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 9: Add 2015 COLA.** The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, and (8) the 2008 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the commissioner first took office.<sup>15</sup>

**Step 10: Add 2016 COLA.** The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, and (9) the 2015 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the commissioner first took office.<sup>16</sup>

**Step 11: Add 2017 COLA.** The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, and (10) the 2016 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the commissioner first took office.<sup>17</sup>

**Step 12: Add 2018 COLA.** The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, and (11) the 2017 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.<sup>18</sup>

*Reminder:* There is no COLA for 2019.

**Step 13: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, and (12) the 2018 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.<sup>19</sup>

*Reminder:* There is no COLA for 2021 or 2022.

**Step 14: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 13. This COLA is added regardless of when the commissioner first took office.<sup>20</sup>

**Step 15: Add Longevity.** Commissioners are entitled to longevity increases in compensation.<sup>21</sup> First, look at the county's local legislation to see the term length of the commissioners. While most commissioners are elected to four-year terms, there are some counties where commissioners only serve for two years and others where commissioners serve for six years. To determine longevity pay, multiply the amount determined in Steps 1 through 13 by the appropriate percentage below:

*Commissioners Serving Two-Year Terms.* Commissioners serving two-year terms are entitled to an increase of 1.25% for each term completed after December 31, 2004. The maximum longevity increase is 10.00% for commissioners who have completed at least eight terms since January 1, 2005.

*Commissioners Serving Four-Year Terms.* Commissioners serving four-year terms are entitled to an increase of 2.50% for each term completed after December 31, 2004. The maximum longevity increase is 10.00% for commissioners who have completed at least four terms since January 1, 2005.

*Commissioners Serving Six-Year Terms.* Commissioners serving six-year terms are entitled to an increase of 3.75% for each term completed after December 31, 2004. The maximum longevity increase is 11.25% for commissioners who have completed at least three terms since January 1, 2005.

## **SETTING SALARIES UNDER GENERAL LAW AUTHORIZATION**

Unless otherwise provided in a local Act of the General Assembly, there is only one way that county commissioners may set their own compensation, expenses and expense allowances – through the general law procedure explained below:<sup>22</sup>

*Notice.* Before deciding to increase compensation, the board of commissioners or sole commissioner must place a notice in the legal organ once a week for three consecutive weeks prior to taking action on the increase. The notice must specify the fiscal impact of the compensation increase.<sup>23</sup>

*Decision before Qualifying.* In order to increase compensation, the commissioners must make the decision to increase compensation *before* the first day of the qualifying period for candidates for the next election to the county's governing authority. For example, for counties with board seats on the 2024 election cycle, the commissioners would need to make the decision to increase their salary before the date qualifying begins – likely in early March of 2024-- with any increase becoming effective on January 1, 2025.<sup>24</sup> If the commissioners do not take action prior to the start of that qualifying period, the next opportunity to increase salaries will be prior to the beginning of the next qualifying period for commissioner(s) elections, with such increase to become effective the following January 1<sup>st</sup>.



If the commissioners do not use the general law procedure to increase their salary and expenses, the only other alternative is to request the county's legislators to pass a local Act that provides for an increase in their salary or expenses. It would be effective upon signature by the Governor or any other date specified in the Act.

## **CORONERS MINIMUM SALARY FOR 2023**

### **CORONERS IN COUNTIES WITH A POPULATION OF 35,000 OR MORE**

In counties with a population of 35,000 or more according to the 2020 Census (see APPENDIX D), coroners are entitled to be paid the death investigation fee of \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled.<sup>25</sup> However, if the coroner is paid an annual salary provided for by local Act, he or she is not entitled to death investigation fees.<sup>26</sup> If a local Act establishing compensation for the coroner provides for a salary that is less than the coroner would receive from death investigation fees, the coroner may decide whether to be paid the salary specified in the local legislation or the death investigation fees. The coroner must give the commissioners notice of the decision to change his or her method of compensation in writing no later than October 1 in order for the compensation change to become effective on the next January 1.<sup>27</sup>

### **CORONERS IN COUNTIES WITH A POPULATION OF 34,999 OR LESS**

In counties with a population of 34,999 or less according to the 2020 Census (see APPENDIX E), coroners are entitled to a state-specified minimum salary based upon three population ranges.<sup>28</sup> The applicable minimum salary is in addition to any fees including the death investigation fees.<sup>29</sup> The death investigation fee is \$175 per death investigation where no jury is impaneled or \$250 per death investigation when a jury is impaneled.<sup>30</sup>

State-specified minimum salaries for coroners in these counties are calculated according to the procedure summarized below. Note that there are no COLAs for 2004, 2009, 2010, 2011, 2012, 2013, 2014, 2019, 2021, or 2022. To compute salaries for coroners in these counties, follow these steps:

**Step 1: Establish the Base Salary.** For coroners in counties with a 2020 population of 34,999 or less, start with the annual base salary for coroner shown in the “Schedule of Base Salaries” using the county’s population reported in the 2020 Census (see APPENDIX E).<sup>31</sup> If the county’s population under the 2020 Census decreased since the 2010 Census (APPENDIX F) or 2000 Census (APPENDIX G), bringing the coroner into a population bracket with a lower base salary, then the coroner is entitled to receive the base salary in the prior, higher population bracket so long as that he or she is in office.<sup>32</sup>

#### **Schedule of Base Salaries**

<b>Population</b>	<b>Base Salary</b>
0 – 11,889	\$1,200.00
11,890 – 19,999	\$2,400.00
20,000 – 34,999	\$3,600.00

**Step 2: Add Longevity.** Coroners are entitled to a longevity increase at the rate of 5% for each complete 4-year term served after December 31, 2000.<sup>33</sup> The maximum longevity

increase is 25% for coroners who have served five or more full terms of office since December 31, 2000.

**Step 3: Add 2002 COLA.** The 2002 cost of living adjustment is determined by adding (1) the base salary and (2) longevity increase(s) (if applicable) and multiplying that sum by **3.50%**. This COLA is added regardless of when the coroner first took office.<sup>34</sup>

**Step 4: Add 2003 COLA.** The 2003 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), and (3) the 2002 COLA, and multiplying that sum by **2.25%**. This COLA is added regardless of when the coroner first took office.<sup>35</sup>

*Reminder:* There is no 2004 COLA.

**Step 5: Add 2005 COLA.** The 2005 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, and (4) the 2003 COLA, and multiplying that sum by **2.00%**. However, the resulting 2005 COLA cannot exceed \$1,600. This COLA is added regardless of when the coroner first took office.<sup>36</sup>

**Step 6: Add 2006 COLA.** The 2006 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, and (5) the 2005 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.<sup>37</sup>

**Step 7: Add 2007 COLA.** The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, and (6) the 2006 COLA, and multiplying that sum by **2.89%**. This COLA is added regardless of when the coroner first took office.<sup>38</sup>

**Step 8: Add 2008 COLA.** The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, and (7) the 2007 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the coroner first took office.<sup>39</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 9: Add 2015 COLA.** The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, and (8) the 2008 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the coroner first took office.<sup>40</sup>

**Step 10: Add 2016 COLA.** The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, and (9) the 2015 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the coroner first took office.<sup>41</sup>

**Step 11: Add 2017 COLA.** The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, and (10) the 2016 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the coroner first took office.<sup>42</sup>

**Step 12: Add 2018 COLA.** The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, and (11) the 2017 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.<sup>43</sup>

*Reminder:* There is no COLA for 2019.

**Step 13: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, and (12) the 2018 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.<sup>44</sup>

*Reminder:* There is no COLA for 2021 or 2022.

**Step 14: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 13. This COLA is added regardless of when the coroner first took office.<sup>45</sup>

**Step 15: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to coroners in addition to the minimum compensation provided by state or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are not subject to longevity increases and COLAs, unless granted by the county commissioners.<sup>46</sup>

**Step 16: Compare to Local Legislation.** Many coroners' salaries are governed by local Acts of the legislature rather than the state-specified minimum salary. In general, a coroner is paid either according to the procedures set forth above or according to a local Act, whichever is higher. If the salary established by local Act is higher than the amount calculated in Steps 1 through 15, then the coroner is entitled to be paid according to local legislation. If the salary established by local Act is less than the amount calculated in Steps 1 through 15, then the coroner is entitled to the amount calculated in Steps 1 through 15.<sup>47</sup> For more information on local Acts, please see page 33.

## **DEPUTY CORONERS**

Each coroner is required to appoint at least one deputy coroner.<sup>48</sup> Additional deputy coroners may be appointed if approved by the county board of commissioners.<sup>49</sup> State law is not clear on the compensation for deputy coroners, other than regarding payment of death investigative

fees. The county attorney should be consulted to determine the appropriate compensation for the deputy coroner(s).

**Deputy Coroners in Counties with a Population of 35,000 or More**

If the coroner is not paid a salary set by local Act, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation in which he or she serves in place of the coroner. However, if the coroner is paid a salary pursuant to a local Act, then the deputy coroner is not entitled to the death investigation fee, unless otherwise specified by local Act.<sup>50</sup>

**Deputy Coroners in Counties with a Population of 34,999 or Less**

For deputy coroners in counties of 34,999 or less where the coroner is paid pursuant to the state minimum salary law, the only guidance offered by state law is that expenses for deputy coroners must come from funds other than the minimum salaries specified for the coroner.<sup>51</sup> If the coroner in such a county is paid according to the general law minimum salary schedule, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation in which he or she serves in place of the coroner.<sup>52</sup>

**MANDATORY EXPENSE ALLOWANCE**

Coroners and deputy coroners are entitled to an expense allowance for a mandatory annual training course provided by the Georgia Police Academy. Such expenses include 1) an expense allowance of \$247.00 (*increased from \$173.00 effective Sept. 1, 2021*) for each day attending the training course, 2) registration fees for the training course, and 3) either mileage reimbursement at the approved IRS rate or actual transportation costs to and from the course if he or she travels by public carrier. Such expenses are to be paid by the county.<sup>53</sup>

**OPTIONAL EXPENSE ALLOWANCE**

In counties with a 2020 population (see APPENDIX E) of 34,999 or less, the board of commissioners is authorized, but not required, to provide a monthly expense allowance to the coroner of \$50 per month. This discretionary expense allowance, if granted, is in addition to any other salary, fees, or expenses required by law.<sup>54</sup> For tax purposes, expense allowances must be treated as income to the coroner and reported to the IRS.

**Optional Expense Allowance Schedule**

<b>2010 Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 34,999	\$50.00

## MAGISTRATES MINIMUM SALARY FOR 2023

Minimum salaries for elected and appointed magistrate judges are calculated according to the procedure summarized below. State law changes effective January 1, 2022, re-set base salaries for magistrates, including all COLAs awarded prior to July 1, 2022;<sup>55</sup> as a result, only the 2023 COLA is applicable. To compute state minimum salaries for magistrates, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the magistrate shown in the “Schedule of Base Salaries” using the county’s population reported in the Census estimate in APPENDIX D.<sup>56</sup> However, if the county’s population decreased since the 2020 Census (APPENDIX E), 2010 Census (APPENDIX F), or 2000 Census (APPENDIX G), bringing the magistrate into a population bracket with a lower base salary, then the magistrate is entitled to receive the base salary of the previous census in the higher population bracket so long as he or she is in office.<sup>57</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$36,288.19
6,000 — 11,889	\$49,833.79
11,890 — 19,999	\$56,451.65
20,000 — 28,999	\$59,934.60
29,000 — 38,999	\$64,512.39
39,000 — 49,999	\$68,547.73
50,000 — 74,999	\$76,834.09
75,000 — 99,999	\$82,472.75
100,000 — 149,999	\$88,109.64
150,000 — 199,999	\$94,082.74
200,000 — 249,999	\$102,736.58
250,000 — 299,999	\$111,523.74
300,000 — 399,999	\$123,109.97
400,000 — 499,999	\$128,108.37
500,000 or more	\$133,106.73

**For Full-time Chief Magistrates.** For those chief magistrates who regularly perform the duty of magistrate at least 40 hours per week, use the base salary in the above schedule.<sup>58</sup>

**For Part-time Chief Magistrates.** For those chief magistrates who regularly perform the duty of magistrate less than 40 hours per week, use the hourly equivalent of the base salary in the above schedule multiplied by the actual number of hours worked. The chief magistrate must certify the actual number of hours worked to the county governing authority.<sup>59</sup>

**For Full-time Magistrates Who Are Not Chief Magistrates.** For those individuals who perform the duties of a magistrate judge at least 40 hours per week, use 90% of the base salary

according to population from the Schedule of Base Salaries above or \$56,220.00 per year (i.e., \$4,685.00 per month), whichever is less.<sup>60</sup>

**For Part-time Magistrates Who Are Not Chief Magistrate and On-Call Magistrates.**

For those individuals appointed as magistrates who perform the duty of magistrate judge less than 40 hours per week, use 90% of the base salary according to population from the Schedule of Base Salaries above or \$27.07 per hour, whichever is less. Regardless of the number of hours worked, however, each magistrate must be paid at least \$8,650.32 per year (or \$720.86 per month). The chief magistrate must certify the number of hours worked by part-time magistrates to the county governing authority.<sup>61</sup>

**Step 2: Add Statutory Supplement.** If the magistrate also serves as clerk to the magistrate court, add \$4,723.92 (\$393.66 per month).<sup>62</sup>

**Step 3: Add Longevity.** Elected, appointed, full-time and part-time magistrates are entitled to longevity increases if they have served at least one full 4-year term that was completed after December 31, 1995. To figure the amount of the longevity increase, first determine the total number of 4-year terms that were completed by the magistrate since 1995 and multiply the number of terms by 5%. Then, add (1) the base salary, (2) the statutory supplement from Step 2 (if applicable), and multiply that sum by the applicable longevity rate of increase. For 2023, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term magistrate to a maximum of 35% for one who has completed seven or more terms of office.<sup>63</sup>

**Step 4: Add 2023 COLA.** Add the 2023 cost of living adjustment. For full-time magistrates, add **\$5,000.00** to the total of Steps 1 through 3. This COLA is added regardless of when the magistrate first took office.<sup>64</sup>

For part-time magistrates that are paid (under Step 1) the minimum annual salary or 90% of the base salary from the Schedule of Base Salaries, add **\$5,000.00**. For part-time magistrates who are paid an hourly rate under Step 1, add \$2.41 per hour for each hour worked. Please note: this calculation for part-time magistrates who are paid on an hourly basis is based upon the best interpretation from ACCG and the Magistrate Council of Georgia of the applicability of the recent 2023 cost of living adjustment. A percentage COLA would be easier to apply; however, ACCG and the Magistrate Council believe converting the flat dollar figure (\$5,000) to an hourly rate equivalent as described below is the most reasonable way to determine<sup>65</sup> COLA application to part-time magistrates paid based upon an hourly rate of pay.

**Example: Part-Time Magistrates That Are Paid Lowest Base Salary for Magistrates (without magistrate clerk supplement)**

Part-time with base salary	\$ 8,650.32
Add longevity (3 term/15% example)	\$ 1,297.55
Subtotal	\$ 9,947.87
Add 2023 COLA	\$ 5,000.00
<b>Total</b>	<b>\$ 14,978.87</b>

**Example: Part-Time Magistrates That Are Paid An Hourly Wage (without magistrate clerk supplement)**

Base hourly rate:	\$ 27.07 per hour
Add longevity (3-term/15% example)	\$ <u>4.06</u> per hour
Subtotal	\$ 31.13 per hour
Add 2023 COLA	\$ <u>2.41</u> per hour*
<b>Total</b>	\$ 33.54 per hour

\*This is the \$5,000.00 2023 cost of living adjustment divided by 52 weeks, and then divided by 40 hours to get the hourly rate equivalent of the 2023 COLA.

*Reminder:* All COLAs prior to 2022 have been included in the updated base salaries listed above; as a result, only the 2023 COLA increase is to be applied for 2023.

**Step 5: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the magistrate in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office.<sup>66</sup> Local supplements are not subject to longevity increases or COLAs, unless granted by the county commissioners.

**Final Step: Compare to Local Legislation.** Many magistrates' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a magistrate is paid either according to the procedures set forth above or according to local legislation. If the salary established by local legislation, plus any local supplement, is higher than the amount calculated in Step 1, then the magistrate is entitled to be paid according to local legislation plus local supplement. If the salary established by local legislation, plus any local supplement, is less than the amount calculated in Step 1, then the magistrate is entitled to the amount calculated in Steps 1 through 5.<sup>67</sup> For more information about salaries set by local legislation, please see page 32.

*Note:* Magistrates are required to be paid in equal monthly installments.<sup>68</sup>

**OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the magistrate and the clerk of the magistrate court based upon population as determined by the 2020 Census (APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the county commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>69</sup> For tax purposes, expense allowances must be treated as income to the magistrate and reported to the IRS.



### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 11,889	\$100.00
11,890 – 74,999	\$200.00
75,000 – 249,999	\$300.00
250,000 – 499,999	\$400.00
500,000 or more	\$500.00

## PROBATE JUDGES MINIMUM SALARY FOR 2023

Minimum salaries for probate judges are calculated according to the procedure summarized below. To compute state minimum probate judges' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the probate judge shown in the "Schedule of Base Salaries" below, using the county's population reported in the Census estimate in APPENDIX D.<sup>70</sup> However, if the population has decreased since the 2020 Census (APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the probate judge into a population bracket with a lower base salary, then the probate judge is entitled to receive the base salary of the previous census in the higher population bracket so long as that probate judge is in office.<sup>71</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

**Step 2: Add Statutory Supplements.** Add the annual supplements listed below to which the probate judge is entitled, if applicable:

- + \$4,630.80 for conducting elections<sup>72</sup>
- + \$5,787.36 for serving as judge for traffic cases<sup>73</sup>

*Note:* The supplements for serving as magistrate or clerk to magistrate court are addressed in Steps 6 through 8 below.<sup>74</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the probate judge after December 31, 1976 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus

supplements for serving as election superintendent or hearing traffic cases by the applicable rate of increase. For 2021, the rate of the longevity increase ranges (in 5% increments) from 0% for first-term probate judges to a maximum of 55% for those who have completed eleven or more terms of office.<sup>75</sup>

**Step 4: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), and (3) the longevity amount from Step 3 (if applicable) and multiplying that sum by **2.00%**. This COLA is added regardless of when the probate judge first took office.<sup>76</sup>

**Step 5: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the probate judge first took office.<sup>77</sup>

**Step 6: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the probate judge in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the probate judge's term of office. Local supplements are not subject to longevity and COLAs, unless granted by the county commissioners.<sup>78</sup>

#### **ADDITIONAL COMPENSATION FOR PROBATE JUDGE SERVING AS MAGISTRATE OR CLERK TO MAGISTRATE COURT**

**Step 7: Add Magistrate Supplement.** If the probate judge also serves as chief magistrate or magistrate, add \$14,162.10 as adjusted by Step 8.<sup>79</sup>

**Step 8: Add Longevity.** First, determine the total number of complete 4-year terms where the term was completed after December 31, 1999 and multiply the number of terms by 5%. To figure the amount of the longevity increase to the supplement for serving as magistrate, multiply the additional supplement in Step 7 by the applicable rate of increase. For 2023, the rate of longevity increase ranges (in 5% increments) from 0% for first-term magistrates to a maximum of 30% for those who have completed six or more terms of office.<sup>80</sup>

**Step 9: Add Magistrate Court Clerk Supplement (If Applicable).** If the probate judge serves as the magistrate and also serves as the clerk to the magistrate court, then add \$4,723.92.<sup>81</sup> However, note that a probate judge serving as magistrate and as clerk to the magistrate court is not entitled to a longevity or COLA increase to this supplement for serving as clerk to the magistrate court.<sup>82</sup>

**Final Step: Compare to Local Legislation.** Many probate judges' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a probate judge is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount established by the steps above, then the probate judge is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount established by the steps above, then the probate judge is entitled to the amount established by the steps above.<sup>83</sup> For more information about salaries set by local legislation, please see page 32.

*Note:* Probate Judges are required to be paid in equal monthly installments.<sup>84</sup>

**OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the probate judge based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>85</sup> For tax purposes, expense allowances must be treated as income probate judge and reported to the IRS.

**Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 11,889	\$100.00
11,890 – 74,999	\$200.00
75,000 – 249,999	\$300.00
250,000 – 499,999	\$400.00
500,000 or more	\$500.00

## SHERIFFS MINIMUM SALARY FOR 2023

Minimum salaries for sheriffs are calculated according to the procedure summarized below. To compute state minimum sheriffs' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the sheriff shown in the “Schedule of Base Salaries” using the county's population reported in the Census estimate in APPENDIX D.<sup>86</sup> However, if the population has decreased since the 2020 Census (APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the sheriff into a population bracket with a lower base salary, then the sheriff is entitled to receive the base salary of the previous census in the higher population bracket so long as that sheriff is in office.<sup>87</sup>

### Schedule of Base Salaries

Population	Base Salary
0 – 5,999	\$50,132.72
6,000 – 11,889	\$55,952.37
11,890 – 19,999	\$64,255.19
20,000 – 28,999	\$70,753.11
29,000 – 38,999	\$77,294.36
39,000 – 49,999	\$83,750.51
50,000 – 74,999	\$90,246.74
75,000 – 99,999	\$93,314.37
100,000 – 149,999	\$96,381.99
150,000 – 199,999	\$99,812.27
200,000 – 249,999	\$103,266.39
250,000 – 299,999	\$113,005.67
300,000 – 399,999	\$126,199.09
400,000 – 499,999	\$131,099.43
500,000 or more	\$136,011.72

**Step 2: Add Statutory Supplement.** If the sheriff also serves the state, juvenile, magistrate or other courts, add at least \$4,630.80 (\$385.90 per month).<sup>88</sup> The sheriff is limited to one statutory supplement increase even where he or she serves more than one additional court.

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the sheriff after December 31, 1976 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplement from Step 2 (if applicable) by the applicable rate of increase. For 2023, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term sheriff to a maximum of 55% for one who has completed eleven or more terms of office.<sup>89</sup>

**Step 4: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement from Step 2 (if applicable), and (3) the longevity amount from Step 3 (if applicable), and multiplying that sum by **2.00%**. This COLA is added regardless of when the sheriff first took office.<sup>90</sup>

**Step 5: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the sheriff first took office.<sup>91</sup>

**Step 6: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the sheriff in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are not subject to longevity and COLAs unless otherwise granted by the county commissioners.<sup>92</sup>

**Final Step: Compare to Local Legislation.** Many sheriffs' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a sheriff is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount established by the steps above, then the sheriff is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount established by the steps above, then the sheriff is entitled to the amount established by the steps above.<sup>93</sup> For more information about salaries set by local legislation, please see page 32.

*Note:* Sheriffs are required to be paid in equal monthly installments.<sup>94</sup>

#### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the sheriff based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>95</sup> For tax purposes, expense allowances must be treated as income to the sheriff and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 11,889	\$100.00
11,890 – 74,999	\$200.00
75,000 – 249,999	\$300.00
250,000 – 499,999	\$400.00
500,000 or more	\$500.00

## SUPERIOR COURT CLERKS MINIMUM SALARY FOR 2023

Minimum salaries for clerks of superior court are calculated according to the procedure summarized below. To compute state minimum salaries for clerks of superior court, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the clerk of superior court shown in the “Schedule of Base Salaries” using the county’s population from the Census estimates in APPENDIX D.<sup>96</sup> However, if the population has decreased since the 2020 Census (see APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the superior court clerk into a population bracket with a lower base salary, then the superior court clerk is entitled to receive the base salary of the previous census in the higher population bracket so long as that superior court clerk is in office.<sup>97</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

**Step 2: Add Statutory Supplements.** Add any of the supplements listed below to which the clerk of superior court is entitled, if applicable:

- + At least \$4,630.80 for serving as clerk to juvenile court<sup>98</sup>
- + At least \$4,630.80 for serving as clerk to state court<sup>99</sup>
- + At least \$4,723.92 for serving as clerk to magistrate court<sup>100</sup>
- + At least \$4,630.80 for providing jury management<sup>101</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the clerk after December 31, 1976 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus any

supplements from Step 2 by the applicable rate of increase as determined in the previous sentence. For 2023, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term clerk to a maximum of 55% for one who has completed eleven or more terms of office.<sup>102</sup>

**Step 4: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the applicable supplements from Step 2, and (3) the applicable longevity amount from Step 3, and multiplying that sum by **2.00%**. This COLA is added regardless of when the clerk first took office.<sup>103</sup>

**Step 5: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the clerk first took office.<sup>104</sup>

**Step 6: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the clerk of superior court in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are not subject to longevity and COLAs unless granted by the county commissioners.<sup>105</sup>

**Step 7: Add Tax Appeal Administrator Supplement.** The superior court clerk serves as the tax appeal administrator, providing boards of equalization with oversight, facilities and administrative assistance.<sup>106</sup> Counties are required to include a separate line item in the budget for the operations of tax appeal administration (which is separate from the budget for the operations of superior court clerk<sup>107</sup>) for the tax appeal administrator's compensation.<sup>108</sup> Any amount for the tax appeal administrator compensation is not subject to longevity and COLA increases.

**Final Step: Compare to Local Legislation.** Many clerks of superior courts' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a clerk of superior court is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount calculated by the steps above, then the clerk of superior court is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount calculated by the steps above, then the clerk of superior court is entitled to the amount calculated by the steps above.<sup>109</sup> For more information about salaries set by local legislation, please see page 32.

*Note:* Superior court clerks are required to be paid in equal monthly installments.<sup>110</sup>

#### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the clerk of superior court based upon population as determined by the 2020 Census (see APPENDIX E).<sup>111</sup> The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>112</sup> For tax purposes, expense allowances must be treated as income to the superior court clerk and reported to the IRS.



### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 11,889	\$100.00
11,890 – 74,999	\$200.00
75,000 – 249,999	\$300.00
250,000 – 499,999	\$400.00
500,000 or more	\$500.00

## TAX COMMISSIONERS MINIMUM SALARY FOR 2023

Minimum salaries for tax commissioners are calculated according to the procedure summarized below. To compute state minimum tax commissioners' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the tax commissioner shown in the “Schedule of Base Salaries” using the population for the county from the Census estimates in APPENDIX D.<sup>113</sup> However, if the population has decreased since the 2020 Census (APPENDIX E), 2010 Census (see APPENDIX F), or the 2000 Census (see APPENDIX G) bringing the tax commissioner into a population bracket with a lower base salary, then the tax commissioner is entitled to receive the base salary of the previous census in the higher population bracket so long as that tax commissioner is in office.<sup>114</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

**Step 2: Add Statutory Supplements.** Add any of the supplements listed below to which the tax commissioner is entitled, if applicable:

- + \$5,003.28 for serving as ex officio sheriff in the sale of properties for the purpose of collecting taxes<sup>115</sup>
- + At least \$4,195.20 for serving as chief deputy registrar<sup>116</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the tax commissioner after December 31, 1976 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements from Step 2 (if applicable) by the applicable rate of increase. For

2022, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term tax commissioner to a maximum of 55% for one who has completed eleven or more terms of office.<sup>117</sup>

**Step 4: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), and (3) the longevity amount from Step 3 (if applicable) and multiplying that sum by **2.00%**. This COLA is added regardless of when the tax commissioner first took office.<sup>118</sup>

**Step 5: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the tax commissioner first took office.<sup>119</sup>

**Step 6: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the tax commissioner in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are not subject to longevity and COLAs unless granted by the county commissioners.<sup>120</sup>

**Final Step: Compare to Local Legislation.** Many tax commissioners' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a tax commissioner is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount calculated by the steps above, then the tax commissioner is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount calculated by the steps above, then the tax commissioner is entitled to the amount calculated by the steps above.<sup>121</sup> For more information about salaries set by local legislation, please see page 32.

*Note:* Tax commissioners are required to be paid in equal monthly installments.<sup>122</sup>

#### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the tax commissioner based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees or expenses required by law.<sup>123</sup> For tax purposes, expense allowances must be treated as income to the tax commissioner and reported to the IRS.

## **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 11,889	\$100.00
11,890 – 74,999	\$200.00
75,000 – 249,999	\$300.00
250,000 – 499,999	\$400.00
500,000 or more	\$500.00

## **SALARIES AND SUPPLEMENTS FOR OTHER OFFICIALS**

### **BAILIFF PER DIEMS**

The minimum per diem for bailiffs in superior, state, and other courts is \$5.00.<sup>124</sup> However, the first grand jury impaneled at the fall term of the superior court is responsible for establishing the per diem for the next year.<sup>125</sup> Any increase in the per diem must be approved by the board of commissioners.<sup>126</sup>

### **BOARD OF TAX ASSESSORS PER DIEMS**

Members of the board of tax assessors are entitled to be paid at least \$20.00 per diem for their time discharging their duties, as well as attending training courses.<sup>127</sup> The board of commissioners is allowed to increase the amount of the per diem.

### **BOARD OF TAX EQUALIZATION PER DIEMS**

Members of the Board of Tax Equalization are entitled to be paid at least \$25.00 per diem for their time considering appeals and attending required, approved appraisal courses.<sup>128</sup> Such members are also to be reimbursed for reasonable expenses incurred in attending these appraisal courses. Members of the board of equalization must provide certification to the county for the number of days they attended training. The board of commissioners is authorized to increase the amount of per diem for considering appeals and attending these required training sessions. In addition, members of the Board of Equalization are entitled to be paid \$25.00 per day for each 8 hours of completed online training provided by the Department of Revenue. Members are required to file an affidavit with the number of training hours actually completed, which must first be certified by the appeal administrator before reimbursement can be provided by the county.<sup>129</sup> No expenses are allowed for this training.

### **CIRCUIT PUBLIC DEFENDERS AND STATE-PAID APPOINTED PERSONNEL SUPPLEMENTS**

Effective January 1, 2016, circuit public defenders who are paid by the state and receive a county supplement may not have their county supplement increased if the total supplement received from the counties of their circuit is \$50,000 or more.<sup>130</sup> Similarly, the appointed state-paid staff of the circuit public defender's office who receive a county supplement of \$50,000 or more may not have their county supplement increased.<sup>131</sup>

### **DISTRICT ATTORNEY AND STATE-PAID APPOINTED PERSONNEL SUPPLEMENTS**

District attorneys are state officers who are paid by the state. However, the county may supplement the district attorney's salary in an amount determined by local legislation or in an amount determined by the commissioners, whichever is greater.<sup>132</sup> The board of commissioners may provide an additional supplement if the district attorney provides child support recovery services.<sup>133</sup> Note, however, that, effective January 1, 2016, any district attorney who receives a total county supplement of \$50,000 or more cannot have their county supplement increased.<sup>134</sup>

The district attorney's office has state-paid employees, who may or may not receive county supplements, and may also have county paid employees. Effective January 1, 2016, any state-paid appointed employee of the district attorney's office (e.g., assistant district attorney, investigator, victim witness coordinator, and administrative personnel) who receives a total county supplement of \$50,000 or more cannot have his or her county supplement increased.<sup>135</sup> This restriction does not apply to the employees of the district attorney's office who are paid solely by the county.

## **JUROR EXPENSE ALLOWANCES**

The grand jury empaneled in the fall term of superior court is responsible for setting the expense allowance for grand jurors and regularly drawn trial jurors. The expense allowance must be at least \$5.00 but no more than \$50.00 per diem.<sup>136</sup> The grand jury may increase the amount subject to the approval of the board of commissioners.<sup>137</sup>

## **JUVENILE COURT JUDGE SALARIES**

The salaries for circuit-wide juvenile court judges appointed after October 1, 2000, are set by the superior court judges with the approval of the county commissioners.<sup>138</sup> Circuits with at least one juvenile court judge are entitled to receive a state grant of \$100,000 per year.<sup>139</sup> Additionally, circuits with more than four superior court judges are eligible for an additional state grant of \$25,000 per year per superior court judgeship above four. For example, a circuit with five superior court judges is eligible for an additional grant of \$25,000; a circuit with six superior court judges is eligible for an additional grant of \$50,000; etc.<sup>140</sup> If the circuit uses part-time juvenile court judges, the amount of the state grant to the circuit is as follows:

- For each part-time judge who works one day weekly: \$20,000.00
- For each part-time judge who works two days weekly: \$40,000.00
- For each part-time judge who works three days weekly: \$60,000.00
- For each part-time judge who works four days weekly: \$80,000.00<sup>141</sup>

In addition, the state Fiscal year 2023 Budget (HB 911) includes additional contingent grants for juvenile courts that have a backlog of less than 180 days for dependency cases; the terms of such additional grants from the state likely will dictate whether these grants must also be used for juvenile court compensation. The total grant for part-time judges in the circuit cannot exceed the amount the circuit would be eligible to receive for full-time judges, as described above.<sup>142</sup>

## **MAGISTRATE COURT CLERK**

Persons serving as the clerk for magistrate court shall be paid at least \$4,723.92 per year (\$393.66 per month).<sup>143</sup>

## **STATE COURT CLERK**

For counties that have state courts, there is no statewide salary for state court clerks. Such salaries may be established by local law. However, statewide law does require that, for a state court clerk serving as clerk to the magistrate court, the state court clerk shall be paid

for those magistrate court clerk services at least \$4,723.92 per year (\$393.66 per month).<sup>144</sup>

## **STATE COURT JUDGE AND SOLICITOR GENERAL SALARIES AND SUPPLEMENTS**

For counties that have state courts, there is no statewide salary for state court judges and solicitors-general. Their salaries are established only by local law and paid for by the county.<sup>145</sup> The commissioners are specifically authorized by state law to provide a supplement to the salary set by local legislation; if a county provides such a supplement, it may not be reduced during the judge's or solicitor-general's term in office.<sup>146</sup>

## **SUPERIOR COURT JUDGE SUPPLEMENTS**

Superior court judges are state elected officials who are paid by the state. Some counties pay a county supplement to the superior court judges in their circuit. Beginning January 1, 2016, the total county supplement paid to a superior court judge may not be increased if the superior court judge receives county supplements of \$50,000 or more from the counties of the judicial circuit.<sup>147</sup> Any new superior court judge who is added to the circuit or comes into office is entitled to automatically receive the same county supplement as the other superior court judges without any requirement for additional local legislation.<sup>148</sup> If one or more counties provide such a supplement, it may not be reduced during the judge's term in office.<sup>149</sup>

## **VOTER REGISTRAR COMPENSATION**

### **Chief Registrar**

For counties with a board of registrars, the chief registrar is entitled to either a per diem of \$61.00 or a monthly salary of \$272.00. It is in the discretion of the board of commissioners to pay the chief registrar either on a per diem or monthly salary basis.<sup>150</sup>

### **Other Members of Board of Registrars**

The other members of the board of registrars are entitled to either a per diem of \$48.00 or a monthly salary of \$242.00. It is at the discretion of the board of commissioners to pay the registrars on a per diem or monthly salary basis.<sup>151</sup>

### **Chief Deputy Registrar**

If the board of registrars does not maintain an office that is open and staffed during regular business hours, the registrars may appoint a full-time county officer or employee to serve as chief deputy registrar. The minimum compensation of the chief deputy registrar, which is determined by the board of commissioners, must be at least \$349.60 per month.<sup>152</sup>

### **Optional Expense Allowance**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the members of the board of registrars based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners

to provide this expense allowance. The expense allowance is in addition to any other salary, fees or expenses required by law.<sup>153</sup> For tax purposes, expense allowances must be treated as income to the board of registrars' members and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 11,889	\$100.00
11,890 – 74,999	\$200.00
75,000 – 249,999	\$300.00
250,000 – 499,999	\$400.00
500,000 or more	\$500.00



## **COMPUTING SALARIES SET BY LOCAL LEGISLATION**

In many instances, the salaries for county commissioners and other county officials are established by local Acts of the General Assembly. If there is a minimum salary set by general law, then the county official is paid the higher of the two salaries. If there is local legislation and a state minimum salary, then the county must calculate both salaries to determine which salary to pay. The county attorney should be consulted to determine if there is local legislation affecting salaries in your county.

### **WHEN SALARIES ARE TIED TO STATE OFFICIAL SALARIES**

Sometimes, local legislation ties certain county officials' salaries to the base salary (or the base salary as adjusted by COLA) of the superior court judge, district attorney or circuit public defender. In 2015, the General Assembly updated these base salaries. For purposes of calculating these county officials' salaries, the updated base salaries took effect on January 1, 2016. Effective July 1, 2019, superior court judges began receiving a 2% COLA (paid by the state, not the counties) on the base salary listed below. The officials below also received an additional state-paid COLA in the amount of \$5,000 annually, effective in April 2022.

Circuit Public Defender (State Paid) Base Salary: \$99,526<sup>154</sup>

District Attorney Base Salary: \$120,072<sup>155</sup>

Superior Court Judge Base Salary: \$126,265<sup>156</sup>

Each of these officials is entitled to an additional state supplement of \$6,000 per year if the judicial circuit has implemented an accountability court (i.e., a drug court division, mental health court division, or veterans' court division).<sup>157</sup> However, the accountability court supplement may not be used to calculate county officials' salaries tied to the salary of the superior court judge, district attorney or circuit public defender.<sup>158</sup>

### **COLAs AND LONGEVITY INCREASES**

Except for county commissioners, the COLAs and longevity increases required by the state minimum compensation laws do not apply to county officials paid by local legislation unless the local legislation specifically provides that the county official is entitled to the statutory COLAs and longevity increases. Because county commissioners do not have a state minimum salary, state law specifically provides that their salaries set by local legislation are increased by COLAs and longevity.

### **STATE MANDATED SUPPLEMENTS**

Unless specified in local legislation, county officials paid according to local legislation are not entitled to the supplements mandated by state law.

### **ISSUES WITH CALCULATING SALARY SET BY LOCAL LEGISLATION**

When local legislation establishes a salary and/or ties the salary to that of another official (i.e., establishing a salary as a percentage of the superior court judge's salary), questions may arise in calculating the salary. Local legislation may address longevity and cost of living adjustments

– or not. Sometimes, local legislation will refer back to general law. It is often confusing, sometimes creating gray areas. Occasionally, there are no clearly correct answers. When computing salaries involving local legislation, the county attorney should be consulted.

# APPENDIX A: COUNTY OFFICER 2023 SALARY WORKSHEET Sheriff, Superior Court Clerk, Probate Judge and Tax Commissioner

**Step 1: Base Salary** (from Population Schedule – Appendix D, E, F, or G [see first two bullet points on p. 4])

**Step 2: Add any Statutory Supplements**  
(Except Probate Judge’s Supplement for Serving as Magistrate or Clerk to Magistrate Court)

SUBTOTAL of Base Salary and Supplements (Step 1 plus Step 2)

**Step 3: Add Longevity**

Enter the Number of 4-year Terms Served after 1976 (11 Terms Maximum)

Times 5% Increase per Completed Term

(Maximum 55%)

Multiply Subtotal of Base Salary and Supplements from Step 2

Amount of Longevity Increase

Add Total Longevity Increase to Subtotal of Base Salary and Statutory Supplements

SUBTOTAL of Base Salary, Supplements and Longevity  
(Sum of Steps 1, 2 and 3)

**Step 4: 2020 2% COLA** Sum of Steps 1 through 3, multiplied by:

**Step 5: 2023 \$5,000 COLA:** Add \$5,000:

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs  
(Sum of Steps 1 through 5)

**Step 6: Add Additional Local Supplement**

(When Granted by the County Commissioners)

**Step 7: Add Tax Appeal Administrator Supplement**

(For Superior Court Clerks Only when Budgeted by the County Commissioners)

**TOTAL 2023 SALARY** (Sum of Steps 1 through 7)

		_____
	+	_____
	+	_____
	+	_____
	=	_____
		_____
	x .05	_____
		_____ %
	X	_____
	\$	_____
	+	_____
	=	_____
	x .02	_____
	+	_____
	+ \$5,000	_____
	=	_____
	+	_____
	+	_____
		_____



# APPENDIX B: CHIEF MAGISTRATE 2023 SALARY WORKSHEET Full-Time and Part-Time

**Step 1: Base Salary** (from Population Schedule – Appendix D, E, F, or G  
[see first two bullet points on p. 4])

(A) Chief Magistrate – Full-Time (40 Hours per Week)

OR

(B) Chief Magistrate – Part-Time (Hourly Full-time Equivalent times  
Number of Hours worked)

\_\_\_\_\_

\_\_\_\_\_

**Step 2: Add any Statutory Supplement** (For Serving as Magistrate  
Court Clerk, if applicable - \$4,723.92)

+ \_\_\_\_\_

SUBTOTAL of Base Salary and Supplements (Sum of Steps 1 and 2)

= \_\_\_\_\_

**Step 3: Add Longevity**

Enter the number of 4-year Terms Completed After 1995  
(7 Terms Maximum)

\_\_\_\_\_

Times 5% increase per completed term

    x .05    

(Maximum 35%)

\_\_\_\_\_ %

Multiply times Subtotal of Base Salary and Supplements from Step 2

    X    

Amount of Longevity Increase

    \$    

Add Total Longevity Increase to Subtotal of Base Salary and  
Statutory Supplements

+ \_\_\_\_\_

**Step 4: Add 2023 \$5,000 COLA**

+ \$5,000 \_\_\_\_\_

SUBTOTAL of Base Salary, Supplements, Longevity, and COLA  
(Sum of Steps 1, 2, 3, and 4)

= \_\_\_\_\_

**Step 5: Add Additional Local Supplement**

(When Granted by the County Commissioners)

+ \_\_\_\_\_

**TOTAL 2023 SALARY FOR CHIEF MAGISTRATE**

(Sum of Steps 1 through 5)

= \_\_\_\_\_

# APPENDIX C: NON-CHIEF MAGISTRATE 2023 SALARY WORKSHEET Full-time, Part-time, and On-Call

**Step 1: Base Salary** (from Population Schedule – Appendix D, E, F, or G)  
[see first two bullet points on p. 4]

**(A) Full-Time Magistrate Other than Chief Magistrate**  
(Use 90% of Base Salary according to 2020 Census population [see Note on p. 4],  
or  
\$56,220.00 per year, i.e., \$4,685.00 per month – whichever is less).

**OR**

**(B) Part-Time Magistrate**  
(Individuals Appointed as Magistrate Working Less than 40 Hours Each Week)  
(Use 90% of Base Salary according to population or \$27.07 per hour -- whichever is  
less. Must be paid at least \$8,650.32 per year or \$720.86 per month).

**Step 2: Add Statutory Supplement** (For Serving as Magistrate  
Court Clerk if Applicable - \$4,723.92 per year/\$393.66 per month)

+

SUBTOTAL of Base Salary and Supplements (Sum of Steps 1 and 2)

=

**Step 3: Add Longevity**

Enter the Number of 4-year Terms Completed After 1995  
(7 Terms Maximum)

Times 5% Increase per Completed Term

**x .05**

(Maximum 35%)

%

Multiply Longevity Percentage by the subtotal in Step 1

**X**

Amount of Longevity Increase

\$

SUBTOTAL of Base Salary, Supplements and Longevity  
(Sum of Steps 1, 2, and 3)

+

=

**Step 4: Add 2023 COLA**

*Part-Time Magistrates Paid An Hourly Rate of Pay*

Multiply the total hours worked times \$2.41 per hour

Add previous line to the sum of Steps 1, 2, and 3

=

**OR**

*Part-Time Magistrates Paid The Lowest Base For Magistrates*

Add 2023 \$5,000.00 COLA

**Step 5: Add Additional Local Supplement**  
(When Granted by the County Commissioners)

**TOTAL 2023 SALARY FOR NON-CHIEF MAGISTRATE:**  
(Sum of Steps 1 through 5)

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---

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+

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=

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**APPENDIX D: CENSUS ESTIMATE**  
**Georgia Department of Community Affairs**  
 Published June of 2022<sup>159</sup>  
 and Reflecting Estimates as of July 1, 2021

<b>County</b>	<b>Population</b>
Appling County	18,488
Athens-Clarke	128,711
Atkinson County	8,391
Augusta/Richmond	205,673
Bacon County	11,079
Baker County	2,819
Baldwin County	43,781
Banks County	18,562
Barrow County	86,658
Bartow County	110,843
Ben Hill County	17,158
Berrien County	18,147
Bleckley County	12,607
Brantley County	18,101
Brooks County	16,270
Bryan County	46,938
Bulloch County	82,442
Burke County	24,310
Butts County	25,781
Calhoun County	5,509
Camden County	55,664
Candler County	11,037
Carroll County	121,968
Catoosa County	68,397
Charlton County	12,766
Chatham County	296,329
Chattooga County	24,932
Cherokee County	274,615
Clay County	2,882
Clayton County	297,100
Clinch County	6,725
Cobb County	766,802
Coffee County	43,386
Colquitt County	45,812
Columbia County	159,639
Columbus/Muscogee	205,617
Cook County	17,225
Coweta County	149,956

<b>County</b>	<b>Population</b>
Crawford County	12,153
Crisp County	19,879
Cusseta-Chattahoochee	9,048
Dade County	16,326
Dawson County	28,497
Decatur County	29,038
DeKalb County	757,718
Dodge County	19,759
Dooly County	10,885
Dougherty County	84,844
Douglas County	145,814
Early County	10,619
Echols County	3,699
Effingham County	66,741
Elbert County	19,579
Emanuel County	22,716
Evans County	10,672
Fannin County	25,817
Fayette County	120,574
Floyd County	98,771
Forsyth County	260,206
Franklin County	23,785
Fulton County	1,065,334
Georgetown-Quitman	2,243
Gilmer County	32,026
Glascocock County	2,919
Glynn County	84,739
Gordon County	58,237
Grady County	25,918
Greene County	19,536
Gwinnett County	964,546
Habersham County	46,774
Hall County	207,369
Hancock County	8,630
Haralson County	30,572
Harris County	35,626
Hart County	26,409



Heard County	11,565
Henry County	245,235
Houston County	166,829
Irwin County	9,618
Jackson County	80,286
Jasper County	15,278
Jeff Davis County	14,872
Jefferson County	15,524
Jenkins County	8,639
Johnson County	9,160
Jones County	28,400
Lamar County	19,080
Lanier County	9,907
Laurens County	49,547
Lee County	33,411
Liberty County	65,711
Lincoln County	7,749
Long County	17,152
Lowndes County	119,276
Lumpkin County	34,278
Macon County	12,004
Macon-Bibb County	156,762
Madison County	30,885
Marion County	7,440
McDuffie County	21,633
McIntosh County	11,123
Meriwether County	20,793
Miller County	5,919
Mitchell County	21,521
Monroe County	28,712
Montgomery County	8,653
Morgan County	20,635
Murray County	39,951
Newton County	115,355
Oconee County	43,023
Oglethorpe County	15,140
Paulding County	173,780
Peach County	28,417
Pickens County	34,024
Pierce County	19,976
Pike County	19,477
Polk County	43,496

Pulaski County	9,917
Putnam County	22,585
Rabun County	17,119
Randolph County	6,287
Rockdale County	94,082
Schley County	4,478
Screven County	14,105
Seminole County	9,197
Spalding County	67,909
Stephens County	26,865
Stewart County	5,341
Sumter County	29,283
Talbot County	5,742
Taliaferro County	1,558
Tattnall County	23,052
Taylor County	7,799
Telfair County	12,414
Terrell County	8,964
Thomas County	45,842
Tift County	41,212
Toombs County	26,911
Towns County	12,875
Treutlen County	6,306
Troup County	69,720
Turner County	8,966
Twiggs County	7,856
Union County	25,521
Upton County	27,720
Walker County	68,510
Walton County	99,853
Ware County	36,033
Warren County	5,240
Washington County	19,785
Wayne County	30,380
Webster County	2,367
Wheeler County	7,471
White County	28,442
Whitfield County	102,848
Wilcox County	8,739
Wilkes County	9,513
Wilkinson County	8,831
Worth County	20,554

## APPENDIX E: 2020 CENSUS

### Bureau of the Census, Department of Commerce

<b>County</b>	<b>Population</b>
Appling County	18,444
Athens-Clarke	128,671
Atkinson County	8,286
Augusta/Richmond	206,607
Bacon County	11,140
Baker County	2,876
Baldwin County	43,799
Banks County	18,035
Barrow County	83,505
Bartow County	108,901
Ben Hill County	17,194
Berrien County	18,160
Bleckley County	12,583
Brantley County	18,021
Brooks County	16,301
Bryan County	44,738
Bulloch County	81,099
Burke County	24,596
Butts County	25,434
Calhoun County	5,573
Camden County	54,768
Candler County	10,981
Carroll County	119,148
Catoosa County	67,872
Charlton County	12,518
Chatham County	295,291
Chattooga County	24,965
Cherokee County	266,620
Clay County	2,848
Clayton County	297,595
Clinch County	6,749
Cobb County	766,149
Coffee County	43,092
Colquitt County	45,898
Columbia County	156,010
Columbus/Muscogee	206,922
Cook County	17,229
Coweta County	146,158

<b>County</b>	<b>Population</b>
Crawford County	12,130
Crisp County	20,128
Cusseta- Chattahoochee	9,565
Dade County	16,251
Dawson County	26,798
Decatur County	29,367
DeKalb County	764,382
Dodge County	19,925
Dooly County	11,208
Dougherty County	85,790
Douglas County	144,237
Early County	10,854
Echols County	3,697
Effingham County	64,769
Elbert County	19,637
Emanuel County	22,768
Evans County	10,774
Fannin County	25,319
Fayette County	119,194
Floyd County	98,584
Forsyth County	251,283
Franklin County	23,424
Fulton County	1,066,710
Georgetown- Quitman	2,235
Gilmer County	31,353
Glascocock County	2,884
Glynn County	84,499
Gordon County	57,544
Grady County	26,236
Greene County	18,915
Gwinnett County	957,062
Habersham County	46,031
Hall County	203,136
Hancock County	8,735
Haralson County	29,919
Harris County	34,668
Hart County	25,828

Heard County	11,412
Henry County	240,712
Houston County	163,633
Irwin County	9,666
Jackson County	75,907
Jasper County	14,588
Jeff Davis County	14,779
Jefferson County	15,709
Jenkins County	8,674
Johnson County	9,189
Jones County	28,347
Lamar County	18,500
Lanier County	9,877
Laurens County	49,570
Lee County	33,163
Liberty County	65,256
Lincoln County	7,690
Long County	16,168
Lowndes County	118,251
Lumpkin County	33,488
Macon County	12,082
Macon-Bibb County	169,428
Madison County	30,120
Marion County	7,498
McDuffie County	21,632
McIntosh County	10,975
Meriwether County	20,613
Miller County	6,000
Mitchell County	21,755
Monroe County	27,957
Montgomery County	8,610
Morgan County	20,097
Murray County	39,973
Newton County	112,483
Oconee County	41,799
Oglethorpe County	14,825
Paulding County	168,661
Peach County	27,981
Pickens County	33,216
Pierce County	19,716
Pike County	18,889
Polk County	42,853

Pulaski County	9,855
Putnam County	22,047
Rabun County	16,883
Randolph County	6,425
Rockdale County	93,570
Schley County	4,547
Screven County	14,067
Seminole County	9,147
Spalding County	67,306
Stephens County	26,784
Stewart County	5,314
Sumter County	29,616
Talbot County	5,733
Taliaferro County	1,559
Tattnall County	22,842
Taylor County	7,816
Telfair County	12,477
Terrell County	9,185
Thomas County	45,798
Tift County	41,344
Toombs County	27,030
Towns County	12,493
Treutlen County	6,406
Troup County	69,426
Turner County	9,006
Twiggs County	8,022
Union County	24,632
Upton County	27,700
Walker County	67,654
Walton County	96,673
Ware County	36,251
Warren County	5,215
Washington County	19,988
Wayne County	30,144
Webster County	2,348
Wheeler County	7,471
White County	28,003
Whitfield County	102,864
Wilcox County	8,766
Wilkes County	9,565
Wilkinson County	8,877
Worth County	20,784

## APPENDIX F: 2010 CENSUS

### Bureau of the Census, Department of Commerce

<b>County</b>	<b>Population</b>
Appling	18,236
Atkinson	8,375
Bacon	11,096
Baker	3,451
Baldwin	45,720
Banks	18,395
Barrow	69,367
Bartow	100,157
Ben Hill	17,634
Berrien	19,286
Bibb	155,547
Bleckley	13,063
Brantley	18,411
Brooks	16,243
Bryan	30,233
Bulloch	70,217
Burke	23,316
Butts	23,655
Calhoun	6,694
Camden	50,513
Candler	10,998
Carroll	110,527
Catoosa	63,942
Charlton	12,171
Chatham	265,128
Chattahoochee	11,267
Chattooga	26,015
Cherokee	214,346
Clarke	116,714
Clay	3,183
Clayton	259,424
Clinch	6,798
Cobb	688,078
Coffee	42,356
Colquitt	45,498
Columbia	124,053
Cook	17,212
Coweta	127,317
Crawford	12,630
Crisp	23,439

<b>County</b>	<b>Population</b>
Dade	16,633
Dawson	22,330
Decatur	27,842
DeKalb	691,893
Dodge	21,796
Dooly	14,918
Dougherty	94,565
Douglas	132,403
Early	11,008
Echols	4,034
Effingham	52,250
Elbert	20,166
Emanuel	22,598
Evans	11,000
Fannin	23,682
Fayette	106,567
Floyd	96,317
Forsyth	175,511
Franklin	22,084
Fulton	920,581
Gilmer	28,292
Glascok	3,082
Glynn	79,626
Gordon	55,186
Grady	25,011
Greene	15,994
Gwinnett	805,321
Habersham	43,041
Hall	179,684
Hancock	9,429
Haralson	28,780
Harris	32,024
Hart	25,213
Heard	11,834
Henry	203,922
Houston	139,900
Irwin	9,538
Jackson	60,485
Jasper	13,900
Jeff Davis	15,068

Jefferson	16,930
Jenkins	8,340
Johnson	9,980
Jones	28,669
Lamar	18,317
Lanier	10,078
Laurens	48,434
Lee	28,298
Liberty	63,453
Lincoln	7,996
Long	14,464
Lowndes	109,233
Lumpkin	29,966
Macon	14,740
Madison	28,120
Marion	8,742
McDuffie	21,875
McIntosh	14,333
Meriwether	21,992
Miller	6,125
Mitchell	23,498
Monroe	26,424
Montgomery	9,123
Morgan	17,868
Murray	39,628
Muscogee	189,885
Newton	99,958
Oconee	32,808
Oglethorpe	14,899
Paulding	142,324
Peach	27,695
Pickens	29,431
Pierce	18,758
Pike	17,869
Polk	41,475
Pulaski	12,010
Putnam	21,218
Quitman	2,513
Rabun	16,276
Randolph	7,719

Richmond	200,549
Rockdale	85,215
Schley	5,010
Screven	14,593
Seminole	8,729
Spalding	64,073
Stephens	26,175
Stewart	6,058
Sumter	32,819
Talbot	6,865
Taliaferro	1,717
Tattnall	25,520
Taylor	8,906
Telfair	16,500
Terrell	9,315
Thomas	44,720
Tift	40,118
Toombs	27,223
Towns	10,471
Treutlen	6,885
Troup	67,044
Turner	8,930
Twiggs	9,023
Union	21,356
Upson	27,153
Walker	68,756
Walton	83,768
Ware	36,312
Warren	5,834
Washington	21,187
Wayne	30,099
Webster	2,799
Wheeler	7,421
White	27,144
Whitfield	102,599
Wilcox	9,255
Wilkes	10,593
Wilkinson	9,563
Worth	21,679

## APPENDIX G: 2000 CENSUS

### Bureau of the Census, Department of Commerce

County	Population
Appling	17,419
Atkinson	7,609
Bacon	10,103
Baker	4,074
Baldwin	44,700
Banks	14,422
Barrow	46,144
Bartow	76,019
Ben Hill	17,484
Berrien	16,235
Bibb	153,887
Bleckley	11,666
Brantley	14,629
Brooks	16,450
Bryan	23,417
Bulloch	55,983
Burke	22,243
Butts	19,522
Calhoun	6,320
Camden	43,664
Candler	9,577
Carroll	87,268
Catoosa	53,282
Charlton	10,282
Chatham	232,048
Chattahoochee	14,882
Chattooga	25,470
Cherokee	141,903
Clarke	101,489
Clay	3,357
Clayton	236,517
Clinch	6,878
Cobb	607,751
Coffee	37,413
Colquitt	42,053
Columbia	89,288
Cook	15,771
Coweta	89,215
Crawford	12,495

County	Population
Crisp	21,996
Dade	15,154
Dawson	15,999
Decatur	28,240
DeKalb	665,865
Dodge	19,171
Dooly	11,525
Dougherty	96,065
Douglas	92,174
Early	12,354
Echols	3,754
Effingham	37,535
Elbert	20,511
Emanuel	21,837
Evans	10,495
Fannin	19,798
Fayette	91,263
Floyd	90,565
Forsyth	98,407
Franklin	20,285
Fulton	816,006
Gilmer	23,456
Glascok	2,556
Glynn	67,568
Gordon	44,104
Grady	23,659
Greene	14,406
Gwinnett	588,448
Habersham	35,902
Hall	139,277
Hancock	10,076
Haralson	25,690
Harris	23,695
Hart	22,997
Heard	11,012
Henry	119,341
Houston	110,765
Irwin	9,931
Jackson	41,589

Jasper	11,426
Jeff Davis	12,684
Jefferson	17,266
Jenkins	8,575
Johnson	8,560
Jones	23,639
Lamar	15,912
Lanier	7,241
Laurens	44,874
Lee	24,757
Liberty	61,610
Lincoln	8,348
Long	10,304
Lowndes	92,115
Lumpkin	21,016
McDuffie	21,231
McIntosh	10,847
Macon	14,074
Madison	25,730
Marion	7,144
Meriwether	22,534
Miller	6,383
Mitchell	23,932
Monroe	21,757
Montgomery	8,270
Morgan	15,457
Murray	36,506
Muscogee	186,291
Newton	62,001
Oconee	26,225
Oglethorpe	12,635
Paulding	81,678
Peach	23,668
Pickens	22,983
Pierce	15,636
Pike	13,688
Polk	38,127
Pulaski	9,588
Putnam	18,812
Quitman	2,598
Rabun	15,050

Randolph	7,791
Richmond	199,775
Rockdale	70,111
Schley	3,766
Screven	15,374
Seminole	9,369
Spalding	58,417
Stephens	25,435
Stewart	5,252
Sumter	33,200
Talbot	6,498
Taliaferro	2,077
Tattall	22,305
Taylor	8,815
Telfair	11,794
Terrell	10,970
Thomas	42,737
Tift	38,407
Toombs	26,067
Towns	9,319
Treutlen	6,854
Troup	58,779
Turner	9,504
Twiggs	10,590
Union	17,289
Upton	27,597
Walker	61,053
Walton	60,687
Ware	35,483
Warren	6,336
Washington	21,176
Wayne	26,565
Webster	2,390
Wheeler	6,179
White	19,944
Whitfield	83,525
Wilcox	8,577
Wilkes	10,687
Wilkinson	10,220
Worth	21,967

## ENDNOTES

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- <sup>1</sup> O.C.G.A. § 36-5-24(b).
- <sup>2</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>3</sup> For commissioners, COLA increases are added before longevity increases.  
O.C.G.A. § 36-5-29.
- <sup>4</sup> O.C.G.A. §§ 1-3-4.1, 36-5-28.
- <sup>5</sup> O.C.G.A. §§ 15-10-23(a)(6) (magistrate judges), 15-9-63(a)(1) (probate judges), 15-16-20(a)(1) (sheriffs), 15-6-88(a) (superior court clerks), 48-5-183(b)(1) (tax commissioners) and 48-5-137(g) (ex officio sheriffs).
- <sup>6</sup> Ga. Const. Art. IX, Sec. II, Para. I(c)(1).
- <sup>7</sup> O.C.G.A. § 36-5-25.
- <sup>8</sup> O.C.G.A. § 36-5-27.
- <sup>9</sup> O.C.G.A. § 36-5-28.
- <sup>10</sup> O.C.G.A. § 36-5-28.
- <sup>11</sup> O.C.G.A. § 36-5-28. Limitation of the 2005 COLA to a maximum of \$1,600 was specifically included in the FY2005 state budget.
- <sup>12</sup> O.C.G.A. § 36-5-28.
- <sup>13</sup> O.C.G.A. § 36-5-28.
- <sup>14</sup> O.C.G.A. § 36-5-28.
- <sup>15</sup> O.C.G.A. § 36-5-28.
- <sup>16</sup> O.C.G.A. § 36-5-28.
- <sup>17</sup> O.C.G.A. § 36-5-28.
- <sup>18</sup> O.C.G.A. § 36-5-28.
- <sup>19</sup> O.C.G.A. § 36-5-28.
- <sup>20</sup> O.C.G.A. § 36-5-28.
- <sup>21</sup> O.C.G.A. § 36-5-29.
- <sup>22</sup> O.C.G.A. § 36-5-24.
- <sup>23</sup> O.C.G.A. § 36-5-24(b)(2).
- <sup>24</sup> O.C.G.A. §§ 21-2-150, 21-2-153(c)(1)(A), and 36-5-24(b)(3).
- <sup>25</sup> O.C.G.A. § 45-16-27(b).
- <sup>26</sup> O.C.G.A. § 45-16-27(b).
- <sup>27</sup> O.C.G.A. § 45-16-27(b.1).
- <sup>28</sup> O.C.G.A. § 45-16-11(a)(1).
- <sup>29</sup> O.C.G.A. § 45-16-11(c).
- <sup>30</sup> O.C.G.A. § 45-16-27(b).
- <sup>31</sup> O.C.G.A. § 45-16-11(a)(1).
- <sup>32</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>33</sup> O.C.G.A. § 45-16-11(b).
- <sup>34</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>35</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>36</sup> O.C.G.A. § 45-16-11(a)(2). Limitation of the 2005 COLA to a maximum of \$1600 was specifically included in the FY2005 state budget.



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- 37 O.C.G.A. § 45-16-11(a)(2).
- 38 O.C.G.A. § 45-16-11(a)(2).
- 39 O.C.G.A. § 45-16-11(a)(2).
- 40 O.C.G.A. § 45-16-11(a)(2).
- 41 O.C.G.A. § 45-16-11(a)(2).
- 42 O.C.G.A. § 45-16-11(a)(2).
- 43 O.C.G.A. § 45-16-11(a)(2).
- 44 O.C.G.A. § 45-16-11(a)(2).
- 45 O.C.G.A. § 45-16-11(a)(2).
- 46 O.C.G.A. § 45-16-11(a)(3).
- 47 O.C.G.A. § 45-16-11(e).
- 48 O.C.G.A. § 45-16-7(a).
- 49 O.C.G.A. § 45-16-7(c).
- 50 O.C.G.A. §§ 45-16-7(a) and 45-16-27(b).
- 51 O.C.G.A. §§ 45-16-7(a), 45-16-11(c), 45-16-11(d) and 45-16-27(b).
- 52 O.C.G.A. § 45-16-27(b).
- 53 O.C.G.A. §§ 45-16-6, 28-1-8.
- 54 O.C.G.A. § 45-16-11.2.
- 55 O.C.G.A. § 15-10-23(c)(2).
- 56 O.C.G.A. § 15-10-23(a)(2).
- 57 O.C.G.A. § 1-3-1(d)(2)(A).
- 58 O.C.G.A. § 15-10-23(a)(1) and (2).
- 59 O.C.G.A. § 15-10-23(a)(1) and (3).
- 60 O.C.G.A. § 15-10-23(a)(1) and (4).
- 61 O.C.G.A. § 15-10-23(a)(1) and (5).
- 62 O.C.G.A. § 15-10-105(d).
- 63 O.C.G.A. § 15-10-23(b).
- 64 O.C.G.A. § 15-10-23(c).
- 65 This methodology is consistent with the manner in which the State of Georgia is applying the \$5,000 state COLA to hourly state employees.
- 66 O.C.G.A. § 15-10-23(d).
- 67 O.C.G.A. § 15-10-23(e).
- 68 O.C.G.A. § 15-10-23(a)(6).
- 69 O.C.G.A. §§ 15-10-23.1 and 15-10-105.2.
- 70 O.C.G.A. § 15-9-63(a)(1).
- 71 O.C.G.A. § 1-3-1(d)(2)(A).
- 72 O.C.G.A. § 15-9-64.
- 73 O.C.G.A. § 15-9-64.
- 74 O.C.G.A. §§ 15-9-63.1 and 15-10-105(d).
- 75 O.C.G.A. § 15-9-65.
- 76 O.C.G.A. § 15-9-63(a)(2).
- 77 O.C.G.A. § 15-9-63(a)(2).
- 78 O.C.G.A. § 15-9-63(a)(3).

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- <sup>79</sup> O.C.G.A. § 15-9-63.1(a).
- <sup>80</sup> O.C.G.A. § 15-9-63.1(c).
- <sup>81</sup> This is the statutory minimum amount. Boards of commissioners have the authority (but not obligation) to pay more than this amount to a probate judge who is serving as magistrate court clerk. O.C.G.A. § 15-10-105(d).
- <sup>82</sup> O.C.G.A. § 15-10-105(d).
- <sup>83</sup> O.C.G.A. § 15-9-65.
- <sup>84</sup> O.C.G.A. § 15-9-63(a)(1).
- <sup>85</sup> O.C.G.A. § 15-9-64.1.
- <sup>86</sup> O.C.G.A. § 15-16-20(a)(1).
- <sup>87</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>88</sup> O.C.G.A. § 15-16-20.1. This is the statutory minimum amount. Boards of commissioners have the authority (but not obligation) to pay more than this amount to a sheriff who is also serving one or more other courts.
- <sup>89</sup> O.C.G.A. § 15-16-20(b).
- <sup>90</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>91</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>92</sup> O.C.G.A. § 15-16-20(a)(3).
- <sup>93</sup> O.C.G.A. § 15-16-20(d).
- <sup>94</sup> O.C.G.A. § 15-16-20(a)(1).
- <sup>95</sup> O.C.G.A. § 15-16-20.2.
- <sup>96</sup> O.C.G.A. § 15-6-88(a).
- <sup>97</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>98</sup> O.C.G.A. § 15-6-89. This is the statutory minimum amount for service in each of these additional courts. Boards of commissioners have the authority (but not obligation) to pay more than this amount to a superior court clerk who is also serving one or more other courts.
- <sup>99</sup> O.C.G.A. § 15-6-89.
- <sup>100</sup> O.C.G.A. § 15-10-105(b).
- <sup>101</sup> O.C.G.A. §§ 15-6-89, 15-12-1(2), and 15-12-1.1(a)(1).
- <sup>102</sup> O.C.G.A. § 15-6-90(a).
- <sup>103</sup> O.C.G.A. § 15-6-88(b).
- <sup>104</sup> O.C.G.A. § 15-6-88(b).
- <sup>105</sup> O.C.G.A. § 15-6-88(d).
- <sup>106</sup> O.C.G.A. § 48-5-311(a), (d)(4)(A), and (e)(7).
- <sup>107</sup> O.C.G.A. § 48-5-311(d)(4)(C.1).
- <sup>108</sup> O.C.G.A. § 48-5-311(d)(4)(C.1).
- <sup>109</sup> O.C.G.A. § 15-6-91.
- <sup>110</sup> O.C.G.A. § 15-6-88(a).
- <sup>111</sup> O.C.G.A. §§ 1-3-1(d)(2)(A) and 15-6-88.2.
- <sup>112</sup> O.C.G.A. § 15-6-88.2.
- <sup>113</sup> O.C.G.A. § 48-5-183(b)(1).
- <sup>114</sup> O.C.G.A. § 1-3-1(d)(2)(A).

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- 115 O.C.G.A. § 48-5-137(g).  
116 O.C.G.A. §§ 21-2-213(c) and 48-5-183(d).  
117 O.C.G.A. § 48-5-183(d).  
118 O.C.G.A. § 48-5-183(b)(2).  
119 O.C.G.A. § 48-5-183(b)(2).  
120 O.C.G.A. § 48-5-183(b)(3).  
121 O.C.G.A. § 48-5-183(g).  
122 O.C.G.A. §§ 48-5-183(b)(1) and 48-5-137(g).  
123 O.C.G.A. § 48-5-183.1.  
124 O.C.G.A. § 15-12-7(a)(1).  
125 O.C.G.A. § 15-12-7(a)(1).  
126 O.C.G.A. § 15-12-7(b).  
127 O.C.G.A. § 48-5-294.  
128 O.C.G.A. § 48-5-311(k)(1).  
129 O.C.G.A. § 48-5-311(k)(2).  
130 O.C.G.A. § 17-12-25.1(d).  
131 O.C.G.A. § 17-12-25.1(d).  
132 O.C.G.A. § 15-18-10(b).  
133 O.C.G.A. §§ 15-18-11 and 19-11-23.  
134 O.C.G.A. § 15-18-10.1(d).  
135 O.C.G.A. § 15-18-10.1(d).  
136 O.C.G.A. § 15-12-7(a)(2) and (3).  
137 O.C.G.A. § 15-12-7(b).  
138 O.C.G.A. §§ 15-11-50(d) and 15-11-52(b).  
139 O.C.G.A. § 15-11-52(c)(1).  
140 O.C.G.A. § 15-11-52(c)(2).  
141 O.C.G.A. § 15-11-52(c)(3).  
142 O.C.G.A. § 15-11-52(c)(3).  
143 O.C.G.A. § 15-10-105(c).  
144 O.C.G.A. § 15-10-105(b).  
145 O.C.G.A. §§ 15-7-22 and 15-18-67(a).  
146 Ga. Const. Art. VI, § VII, ¶ V; O.C.G.A. § 15-18-67(b).  
147 O.C.G.A. § 15-6-29.1(c).  
148 O.C.G.A. § 15-6-29(c).  
149 Ga. Const. Art. VI, § VII, ¶ V.  
150 O.C.G.A. § 21-2-212(d).  
151 O.C.G.A. § 21-2-212(d).  
152 O.C.G.A. § 21-2-213(c).  
153 O.C.G.A. § 21-2-213.1.  
154 O.C.G.A. § 17-12-25(a).  
155 O.C.G.A. § 45-7-4(a)(21).  
156 O.C.G.A. § 45-7-4(a)(20).  
157 O.C.G.A. §§ 15-6-29.1(a), 15-18-10.1(a), and 17-12-25.1(a).

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<sup>158</sup> O.C.G.A. §§ 15-6-29.1(b), 15-18-10.1(c), and 17-12-25.1(c).

<sup>159</sup> State law provides that, for purposes of calculating base salaries for magistrates, probate judges, sheriffs, superior court clerks, and tax commissioners, counties shall use population estimates published by the Georgia Department of Community Affairs (DCA) prior to July 1<sup>st</sup> in any year.