



COMPUTING COUNTY OFFICIAL SALARIES FOR 2018

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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 compensation¹, 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 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 according to 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). However, if the population has decreased since the 2010 Census (see APPENDIX E) or the 2000 Census (see APPENDIX F) 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.² The right to the higher base salary is personal to the county official, not the position.
- There are state mandated supplements to which an officer may be entitled that must be added.
- Depending upon the number of completed terms, the official may receive an increase based upon longevity.³ 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. 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.

- 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 COLA). 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.⁴ 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.⁵

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

COUNTY COMMISSIONERS SALARIES FOR 2018

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, or 2014.

How to compute salaries for 2018:

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 34. 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.⁶

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 1.⁷

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 3.5%. This COLA is added regardless of when the commissioner first took office.⁸

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.⁹

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 adjustment cannot exceed \$1,600. This COLA is added regardless of when the commissioner first took office.¹⁰

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.¹¹

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.¹²

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.¹³

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%. This COLA is added regardless of when the commissioner first took office.¹⁴

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%. This COLA is added regardless of when the commissioner first took office.¹⁵

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%. This COLA is added regardless of when the commissioner first took office.¹⁶

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%. This COLA is added regardless of when the commissioner first took office.¹⁷

Step 13: Add Longevity. Beginning January 1, 2007, commissioners became entitled to longevity increases in compensation.¹⁸ First, look at the county's local legislation to see whether the commissioners are elected to two-year terms, four-year terms or six-year terms. 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 12 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 7.5% for commissioners who have completed at least six terms since 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 7.5% for commissioners who have completed at least three terms since 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 7.5% for commissioners who have completed at least two terms since 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:¹⁹

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.²⁰

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 election to the county governing authority. In other words, the commissioners must make the decision to increase their salary before March 5, 2018.²¹ Any increase will be effective on January 1, 2019.²²

In sum, if the commissioners want to set their own salary, they must take action to do so before March 5, 2018.²³ If a timely decision to increase compensation is made and advertised as required, the higher compensation will become effective on January 1, 2019.

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 2018

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

In counties with a population of 35,000 or more according to the 2010 Census, 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.²⁴ However, if the coroner is paid an annual salary provided for by local Act, he or she is not entitled to death investigation fees.²⁵ 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 1.²⁶

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

In counties with a population of 34,999 or less according to the 2010 Census, coroners are entitled to a state-specified minimum salary based upon three population ranges.²⁷ The applicable minimum salary is in addition to any fees including the death investigation fees.²⁸ The death investigation fee is \$175 per death investigation where no jury is impaneled or \$250 per death investigation when a jury is impaneled.²⁹

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, or 2014. To compute salaries for coroners in these counties, follow these steps:

Step 1: Establish the Base Salary. For coroners in counties with a 2010 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 2010 Census (APPENDIX E).³⁰ If the county’s population under the 2010 Census decreased since the 2000 Census (APPENDIX F), 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.³¹

Schedule of Base Salaries

Population	Base Salary
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. For 2018, the maximum

longevity increase is 20% for coroners who have completed four or more full terms of office since December 31, 2000.³²

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 3.5%. This COLA is added regardless of when the coroner first took office.³³

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.³⁴

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 increases (if applicable), (3) the 2002 COLA, and (4) the 2003 COLA, and multiplying that sum by 2.00%. It, however, cannot exceed \$1,600.³⁵ This COLA is added regardless of when the coroner first took office.³⁶

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%.³⁷ This COLA is added regardless of when the coroner first took office.³⁸

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%.³⁹ This COLA is added regardless of when the coroner first took office.⁴⁰

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%.⁴¹ This COLA is added regardless of when the coroner first took office.⁴²

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%.⁴³ This COLA is added regardless of when the coroner first took office.⁴⁴

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%.⁴⁵ This COLA is added regardless of when the coroner first took office.⁴⁶

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%.⁴⁷ This COLA is added regardless of when the coroner first took office.⁴⁸

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%.⁴⁹ This COLA is added regardless of when the coroner first took office.⁵⁰

Step 13: 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.⁵¹

Step 14: 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 13, 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 13, then the coroner is entitled to the amount calculated in Steps 1 through 13.⁵² For more information on local Acts, please see page 34.

DEPUTY CORONERS

Each coroner is required to appoint at least one deputy coroner.⁵³ Additional deputy coroners may be appointed if approved by the county board of commissioners.⁵⁴ 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.⁵⁵

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 coroner⁵⁶ 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.⁵⁷

OPTIONAL EXPENSE ALLOWANCE

In counties with a 2010 population 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.⁵⁸ For tax purposes, expense allowances must be treated as income to the coroner and reported to the IRS.

Optional Expense Allowance Schedule

2010 Population	Minimum Monthly Expense Allowance
0 – 34,999	\$50.00

MAGISTRATES MINIMUM SALARY FOR 2018

Minimum salaries for elected and appointed magistrate judges are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. 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.⁵⁹ However, if the county’s population decreased since the 2010 Census (APPENDIX E) or 2000 Census (APPENDIX F), 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.⁶⁰

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 schedule.⁶¹

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 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.⁶²

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 or \$46,217.52 per year (i.e., \$3,851.46 per month), whichever is less.⁶³

For Part-time Magistrates Who Are Not Chief Magistrates 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 or \$22.22 per hour, whichever is less. However, and regardless of the number of hours worked, each magistrate must be paid at least \$7,110.96 per year (or \$592.58 per month). The chief magistrate must certify the number of hours worked by part-time magistrates to the county governing authority.⁶⁴

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

Step 2: Add Statutory Supplement. If the magistrate also serves as clerk to the magistrate court, add \$3,883.08 per year (\$323.59 per month).⁶⁵

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 2018, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term magistrate to a maximum of 30% for one who has completed six or more terms of office.⁶⁶

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement (if applicable), and (3) the longevity amount (if applicable), and multiplying that sum by 2.89%. This COLA is added regardless of when the magistrate first took office.⁶⁷

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement (if applicable), (3) the longevity amount (if applicable) and (4) the 2007 COLA, and multiplying that sum by 3.00%. This COLA is added regardless of when the magistrate first took office.⁶⁸

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

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement (if applicable), (3) the longevity amount (if

applicable), (4) the 2007 COLA, and (5) the 2008 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the magistrate first took office.⁶⁹

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement (if applicable), (3) the longevity amount (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, and (6) the 2015 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the magistrate first took office.⁷⁰

Step 8: Add 2017 COLA. The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement (if applicable), (3) the longevity amount (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, and (7) the 2016 COLA, and multiplying that sum by 3%. This COLA is added regardless of when the magistrate first took office.⁷¹

Step 9: Add 2018 COLA. The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement (if applicable), (3) the longevity amount (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, (7) the 2016 COLA, and (8) the 2017 COLA, and multiplying that sum by 2%. This COLA is added regardless of when the magistrate first took office.⁷²

Step 10: 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. Local supplements are not subject to longevity increases or COLA, unless granted by the board of commissioners.⁷³

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, whichever is higher. If the salary established by local legislation, plus any local supplement, is higher than the amount calculated in Steps 1 through 9, then the magistrate is entitled to be paid according to local legislation plus local supplement. If the salary established by local legislation is less than the amount calculated in Steps 1 through 9, then the magistrate is entitled to the amount calculated in Steps 1 through 9.⁷⁴ For more information about salaries set by local legislation, please see page 34.

Note: Magistrates are required to be paid in equal monthly installments.⁷⁵

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 2010 Census. 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.⁷⁶ For tax purposes, expense allowances must be treated as income to the magistrate and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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 2018

Minimum salaries for probate judges are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. 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 latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D).⁷⁷ However, if the population has decreased since the 2010 Census (see APPENDIX E) or the 2000 Census (see APPENDIX F) 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.⁷⁸

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

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

- + \$3,883.08 per year for conducting elections⁷⁹
- + \$4,852.92 per year for traffic cases⁸⁰

Note: The supplements for serving as magistrate or clerk to magistrate court are addressed in Steps 11 through 19 below.⁸¹

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 2018, the rate of the longevity increase ranges (in 5% increments) from 0% for first-term probate judges to a maximum of 50% for those who have completed ten or more terms of office.⁸²

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), and (3) longevity amount from Step 3 (if applicable), and multiplying that sum by 2.89%. This COLA is added regardless of when the probate judge first took office.⁸³

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), and (4) the 2007 COLA, and multiplying that sum by 3.00%. This COLA is added regardless of when the probate judge first took office.⁸⁴

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

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) the 2007 COLA, and (5) the 2008 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the probate judge took office.⁸⁵

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, and (6) the 2015 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the probate judge took office.⁸⁶

Step 8: Add 2017 COLA. The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, and (7) the 2016 COLA, and multiplying that sum by 3%. This COLA is added regardless of when the probate judge took office.⁸⁷

Step 9: Add 2018 COLA. The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, (7) the 2016 COLA, and (8) the 2017 COLA, and multiplying that sum by 2%. This COLA is added regardless of when the probate judge took office.⁸⁸

Step 10: 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.⁸⁹

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

Step 11: Add Magistrate Supplement. If the probate judge also serves as chief magistrate or magistrate, add \$11,642.54 per year as adjusted by Steps 12 through 18.⁹⁰

Step 12: 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 11 by the applicable rate of increase. For 2017, the rate of longevity increase ranges (in 5% increments) from 0% for first-term magistrates to a maximum of 25% for those who have completed five or more terms of office.⁹¹

Step 13: Add 2007 COLA. The 2007 cost of living adjustment to the magistrate supplement is determined by adding (1) the supplement in Step 11 and (2) the longevity amount in Step 12 (if applicable), and multiplying that sum by 2.89%. This COLA is added regardless of when the probate judge first took office.⁹²

Step 14: Add 2008 COLA. The 2008 cost of living adjustment to the magistrate supplement is determined by adding (1) the supplement in Step 11, (2) the longevity amount in Step 12 (if applicable), and (3) the 2007 COLA, and multiplying that sum by 3.00%. This COLA is added regardless of when the probate judge first took office.⁹³

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

Step 15: Add 2015 COLA. The 2015 cost of living adjustment to the magistrate supplement is determined by adding (1) the supplement in Step 11, (2) the longevity amount from Step 12 (if applicable), (3) the 2007 COLA, and (4) the 2008 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the probate judge first took office. ⁹⁴

Step 16: Add 2016 COLA. The 2016 cost of living adjustment to the magistrate supplement is determined by adding (1) the supplement in Step 11, (2) the longevity amount from Step 12 (if applicable), (3) the 2007 COLA, (4) the 2008 COLA, and (5) the 2015 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the probate judge first took office. ⁹⁵

Step 17: Add 2017 COLA. The 2017 cost of living adjustment to the magistrate supplement is determined by adding (1) the supplement in Step 11, (2) the longevity amount from Step 12 (if applicable), (3) the 2007 COLA, (4) the 2008 COLA, (5) the 2015 COLA, and (6) the 2016 COLA, and multiplying that sum by 3%. This COLA is added regardless of when the probate judge first took office.⁹⁶

Step 18: Add 2018 COLA. The 2018 cost of living adjustment to the magistrate supplement is determined by adding (1) the supplement in Step 11, (2) the longevity amount from Step 12 (if applicable), (3) the 2007 COLA, (4) the 2008 COLA, (5) the 2015 COLA, (6) the 2016 COLA, and (7) the 2017 COLA, and multiplying that sum by 2%. This COLA is added regardless of when the probate judge first took office.⁹⁷

Step 19: 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 \$3,883.08 per year.⁹⁸ 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.⁹⁹

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 under the procedure 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 under the procedure above, then the probate judge is entitled to the amount established under the procedure above.¹⁰⁰ For more information about salaries set by local legislation, please see page 34

Note: Probate Judges are required to be paid in equal monthly installments.¹⁰¹

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 2010 Census. 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.¹⁰² For tax purposes, expense allowances must be treated as income probate judge and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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 2018

Minimum salaries for sheriffs are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. 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 latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D).¹⁰³ However, if the population has decreased since the 2010 Census (see APPENDIX E) or the 2000 Census (see APPENDIX F) 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.¹⁰⁴

Schedule of Base Salaries

Population	Base Salary
0 – 5,999	\$42,045.88
6,000 – 11,889	\$46,917.92
11,890 – 19,999	\$53,880.12
20,000 – 28,999	\$59,328.83
29,000 – 38,999	\$64,776.16
39,000 – 49,999	\$70,227.59
50,000 – 74,999	\$75,674.90
75,000 – 99,999	\$78,247.21
100,000 – 149,999	\$80,819.51
150,000 – 199,999	\$83,695.91
200,000 – 249,999	\$86,572.30 ¹
250,000 – 299,999	\$94,759.02
300,000 – 399,999	\$105,822.14
400,000 – 499,999	\$109,931.24
500,000 or more	\$114,040.36

Step 2: Add Statutory Supplement. If the sheriff also serves the state, juvenile, magistrate or other courts, add at least \$3,883.08 per year (\$323.59 per month).¹⁰⁵ 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

¹ From salary year 2007 through salary year 2017, this base salary was incorrectly listed in the guide as \$86,592.30, instead of \$86,572.30, resulting in an unintended \$20 (plus COLA and longevity) local supplement. In order to keep the sheriff’s salary the same, the old figure (\$86,592.30) should be used for sheriffs in this population tier only.

base salary plus supplement from Step 2 (if applicable) by the applicable rate of increase. For 2018, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term sheriff to a maximum of 50% for one who has completed ten or more terms of office.¹⁰⁶

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement from Step 2 (if applicable), and (3) longevity amount from Step 3 (if applicable), and multiplying that sum by 2.89%. This COLA is added regardless of when the sheriff first took office.¹⁰⁷

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), and (4) the 2007 COLA, and multiplying that sum by 3.00%. This COLA is added regardless of when the sheriff first took office.¹⁰⁸

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

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) the 2007 COLA, and (5) the 2008 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the sheriff first took office.¹⁰⁹

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) the supplement amount from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, and (6) the 2015 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the sheriff first took office.¹¹⁰

Step 8: Add 2017 COLA. The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) supplement from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, and (7) the 2016 COLA, and multiplying that sum by 3%. This COLA is added regardless of when the sheriff first took office.¹¹¹

Step 9: Add 2018 COLA. The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) supplement from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, (7) the 2016 COLA, and (8) the 2017 COLA, and multiplying that sum by 2%. This COLA is added regardless of when the sheriff first took office.¹¹²

Step 10: 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.¹¹³

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 Steps 1 through 10, 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 Steps 1 through 10, then the sheriff is entitled to the amount established by Steps 1 through 10.¹¹⁴ For more information about salaries set by local legislation, please see page 34.

Note: Sheriffs are required to be paid in equal monthly installments.¹¹⁵

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 2010 Census. 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.¹¹⁶ For tax purposes, expense allowances must be treated as income to the sheriff and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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 2018

Minimum salaries for clerks of superior court are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum clerk of superior court salaries, 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 latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D).¹¹⁷ However, if the population has decreased since the 2010 Census (see APPENDIX E) or the 2000 Census (see APPENDIX F) 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.¹¹⁸

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

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 \$3,883.08 per year for serving as clerk to juvenile court¹¹⁹
- + At least \$3,883.08 per year for serving as clerk to state court¹²⁰
- + At least \$3,883.08 per year for serving as clerk to magistrate court¹²¹
- + At least \$3,883.08 per year for providing jury management¹²²

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 2018, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term clerk to a maximum of 50% for one who has completed ten or more terms of office.¹²³

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) applicable supplements from Step 2, and (3) applicable longevity amount from Step 3, and multiplying that sum by 2.89%. This COLA is added regardless of when the clerk first took office.¹²⁴

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) applicable supplements from Step 2, (3) applicable longevity amount from Step 3, and (4) the 2007 COLA, and multiplying that sum by 3.00%. This COLA is added regardless of when the clerk first took office.¹²⁵

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

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) applicable supplements from Step 2, (3) applicable longevity amount from Step 3, (4) the 2007 COLA, and (5) the 2008 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the clerk took office.¹²⁶

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) applicable supplements from Step 2, (3) applicable longevity amount from Step 3, (4) the 2007 COLA, (5) the 2008 COLA, and (6) the 2015 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the clerk took office.¹²⁷

Step 8: Add 2017 COLA. The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) applicable supplements from Step 2, (3) applicable longevity amount from Step 3, (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, and (7) the 2016 COLA, and multiplying that sum by 3%. This COLA is added regardless of when the clerk took office.¹²⁸

Step 9: Add 2018 COLA. The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) applicable supplements from Step 2, (3) applicable longevity amount from Step 3, (4) the 2007 COLA, (5) the 2008 COLA, (6) the 2015 COLA, (7) the 2016 COLA, and (8) the 2017 COLA, and multiplying that sum by 2%. This COLA is added regardless of when the clerk took office.¹²⁹

Step 10: 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 COLA unless granted by the county commissioners.¹³⁰

Step 11: 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.¹³¹ 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,¹³²) for the tax appeal administrator's compensation.¹³³ 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 court 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 in Steps 1 through 10, 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 in Steps 1 through 10, then the clerk of superior court is entitled to the amount calculated in Steps 1 through 10.¹³⁴ For more information about salaries set by local legislation, please see page 34.

Note: Superior court clerks are required to be paid in equal monthly installments.¹³⁵

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 2010 Census.¹³⁶ 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.¹³⁷ For tax purposes, expense allowances must be treated as income to the superior court clerk and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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 2018

Minimum salaries for tax commissioners are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. 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 latest population estimate for the county from the Georgia Department of Community Affairs (see APPENDIX D).¹³⁸ However, if the population has decreased since the 2010 Census (see APPENDIX E) or the 2000 Census (see APPENDIX F) 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.¹³⁹

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

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

- + \$4,197.36 per year for serving as ex officio sheriff in the sale of properties for the purpose of collecting taxes¹⁴⁰
- + At least \$3,519.48 for serving as chief deputy registrar¹⁴¹

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 2018, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term tax commissioner to a maximum of 50% for one who has completed ten or more terms of office.¹⁴²

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), and (3) longevity amount from Step 3 (if applicable), and multiplying that sum by 2.89%. This COLA is added regardless of when the tax commissioner first took office.¹⁴³

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), and (4) the 2007 COLA, and multiplying that sum by 3.00%. This COLA is added regardless of when the tax commissioner first took office.¹⁴⁴

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

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) 2007 COLA, and (5) 2008 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the tax commissioner first took office.¹⁴⁵

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) 2007 COLA, (5) 2008 COLA, and (6) 2015 COLA, and multiplying that sum by 1%. This COLA is added regardless of when the tax commissioner first took office.¹⁴⁶

Step 8: Add 2017 COLA. The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) 2007 COLA, (5) 2008 COLA, (6) 2015 COLA, and (7) 2016 COLA, and multiplying that sum by 3%. This COLA is added regardless of when the tax commissioner first took office.¹⁴⁷

Step 9: Add 2018 COLA. The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) supplements from Step 2 (if applicable), (3) longevity amount from Step 3 (if applicable), (4) 2007 COLA, (5) 2008 COLA, (6) 2015 COLA, (7) 2016 COLA, and (8) 2017 COLA, and multiplying that sum by 2%. This COLA is added regardless of when the tax commissioner first took office.¹⁴⁸

Step 10: 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.¹⁴⁹

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 in Steps 1 through 10, 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 in Steps 1 through 10, then the tax commissioner is entitled to the amount calculated in Steps 1 through 10.¹⁵⁰ For more information about salaries set by local legislation, please see page 34.

Note: Tax commissioners are required to be paid in equal monthly installments.¹⁵¹

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 2010 Census. 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.¹⁵² For tax purposes, expense allowances must be treated as income to the tax commissioner and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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 \$5.00.¹⁵³ 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.¹⁵⁴ Any increase in the per diem must be approved by the board of commissioners.¹⁵⁵

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.¹⁵⁶ The commissioners are 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.¹⁵⁷ 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.¹⁵⁸ 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.¹⁵⁹ 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.¹⁶⁰

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.¹⁶¹ The commissioners may provide an additional supplement if the district attorney provides child support recovery services.¹⁶² 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.¹⁶³

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.¹⁶⁴ 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.¹⁶⁵ The grand jury may increase the amount subject to the approval of the board of commissioners.¹⁶⁶

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.¹⁶⁷ Circuits with at least one juvenile court judge are entitled to receive a state grant of \$100,000 per year.¹⁶⁸ 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.¹⁶⁹ 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: \$80,000.00¹⁷⁰

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.¹⁷¹

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.¹⁷² 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.¹⁷³

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.¹⁷⁴ 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.¹⁷⁵ If one or more counties provide such a supplement, it may not be reduced during the judge's term in office.¹⁷⁶

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.¹⁷⁷

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.¹⁷⁸

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 \$293.29 per month.¹⁷⁹

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 2010 Census. 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.¹⁸⁰ For tax purposes, expense allowances must be treated as income to the board of registrars' member and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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 take effect on January 1, 2016. There was no increase for 2018.

Circuit Public Defender (State Paid) Base Salary: \$99,526¹⁸¹

District Attorney Base Salary: \$120,072¹⁸²

Superior Court Judge Base Salary: \$126,265¹⁸³

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).¹⁸⁴ However, the accountability court supplement may not be used to calculate county official salaries tied to the salary of the superior court judge, district attorney or circuit public defender.¹⁸⁵

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 2018 SALARY WORKSHEET Sheriff, Superior Court Clerk, Probate Judge and Tax Commissioner

Step 1: Base Salary (from Population Schedule / 2010 Census
 – Appendix D, E or F.) _____

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 (10
 Terms Maximum) _____

Times 5% Increase per Completed Term **x .05**
 (Maximum 50%) _____
%

Multiply 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 _____
+

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

Step 4: 2007 2.89% COLA Sum of Steps 1, 2 and 3, multiplied by: **x 1.0289**

Step 5: 2008 3% COLA Sum of Steps 1, 2 and 3, multiplied by: **x 1.0300**

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

Step 6: 2015 1% COLA Sum of Steps 1, 2 and 3, multiplied by: **x 1.0100**

x 1.0100

Step 7: 2016 1% COLA Sum of Steps 1, 2 and 3, multiplied by: **x 1.0100**

Step 8: 2017 3% COLA Sum of Steps 1, 2 and 3, multiplied by: **x 1.0300**

Step 9: 2018 2% COLA Sum of Steps 1, 2 and 3, multiplied by: **x 1.0200**

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs
 (Sum of Steps 1 through 9) _____

Step 10: Add Additional Local Supplement _____
+

(When Granted by the County Commissioners)

+

Step 11: Add Tax Appeal Administrator Supplement
(For Superior Court Clerks Only when Budgeted by the County Commissioners)

TOTAL 2018 SALARY (Sum of Steps 1 through 11)

=

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

Continue to step 12 if Probate Judge Is a Magistrate or Clerk to Magistrate Court

Step 12: Add Additional Supplement for Probate Judge Serving as Magistrate

+ **11,642.54**

Step 13: Add Additional Longevity
Enter the number of 4-year Terms Completed after 1999
(Maximum 5 Terms)

Times 5% increase per Completed Term
(Maximum 25%)

x .05
%

Multiply by the probate judge/magistrate supplement above
Amount of Additional Longevity Increase for Probate
Judge Serving as Magistrate

x 11,642.54
\$

Add Additional Longevity for Probate Judge Serving as Magistrate

+

SUBTOTAL of Magistrate Supplement and Longevity

=

Step 14: 2007 2.89% COLA Sum of Steps 12 and 13, multiplied by:

x **1.0289**

Step 15: 2008 3% COLA Sum of Steps 12 and 13, multiplied by:

x **1.0300**

REMINDER: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

Step 16: 2015 1% COLA Sum of Steps 12 and 13, multiplied by:

x **1.0100**

Step 17: 2016 1% COLA Sum of Steps 12 and 13, multiplied by:

x **1.0100**

Step 18: 2017 3% COLA Sum of Steps 12 and 13, multiplied by:

x **1.0300**

Step 19: 2018 2% COLA -- Sum of Steps 12 and 13, multiplied by:

x **1.0200**

SUBTOTAL of Magistrate Supplement, Longevity and COLAs
(Sum of Steps 12 through 19)

=

**Step 20: Add Supplement for Probate Judge
Serving as Clerk to Magistrate Court if
Applicable**

+ _____

SUBTOTAL Additional Compensation for Probate Judge
Serving as Magistrate or Clerk to Magistrate Court
(Sum of Steps 12 through 19)

= _____

Probate Judge Salary from Previous Page
(Sum of Steps 1 through 11)

+ _____

TOTAL 2018 SALARY FOR PROBATE JUDGE

= _____

APPENDIX B

CHIEF MAGISTRATE 2018 SALARY WORKSHEET Full-Time and Part-Time

Step 1: Base Salary (from Population Schedule / 2010 Census
– Appendix D, E or F)

(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 - \$3,883.08)

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 (6 Terms
Maximum)

Times 5% increase per completed term

(Maximum 30%)

Multiply times 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: 2007 2.89% COLA Sum of Steps 1, 2 and 3, multiplied by:

Step 5: 2008 3% COLA Sum of Steps 1, 2 and 3, multiplied by:

REMINDER: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

Step 6: 2015 1% COLA Sum of Steps 1, 2 and 3, multiplied by:

Step 7: 2016 1% COLA Sum of Steps 1, 2 and 3, multiplied by:

Step 8: 2017 3% COLA Sum of Steps 1, 2 and 3, multiplied by:

Step 9: 2018 2% COLA Sum of Steps 1, 2 and 3, multiplied by:

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs
(Sum of Steps 1 through 9)

Step 10: Add Additional Local Supplement

(When Granted by the County Commissioners)

TOTAL 2017 SALARY FOR CHIEF MAGISTRATE

(Sum of Steps 1 through 10)

APPENDIX D

CENSUS ESTIMATE

Georgia Department of Community Affairs
Published June of 2017
and Reflecting Estimates as of July 1, 2016

County	Population
Appling County	18,428
Athens-Clarke	124,707
Atkinson County	8,273
Augusta/Richmond	201,647
Bacon County	11,372
Baker County	3,150
Baldwin County	45,144
Banks County	18,397
Barrow County	77,126
Bartow County	103,807
Ben Hill County	17,243
Berrien County	18,993
Bleckley County	12,970
Brantley County	18,355
Brooks County	15,687
Bryan County	36,230
Bulloch County	74,722
Burke County	22,688
Butts County	23,817
Calhoun County	6,324
Camden County	53,008
Candler County	10,910
Carroll County	116,261
Catoosa County	66,398
Charlton County	12,497
Chatham County	289,082
Chattooga County	24,824
Cherokee County	241,689
Clay County	3,020
Clayton County	279,462
Clinch County	6,829
Cobb County	748,150
Coffee County	43,012
Colquitt County	45,708
Columbia County	147,450
Columbus/Muscogee	197,485
Cook County	17,167
Coweta County	140,526
Crawford County	12,322

County	Population
Crisp County	22,721
Cusseta-Chattahoochee	10,922
Dade County	16,257
Dawson County	23,604
Decatur County	26,822
DeKalb County	740,321
Dodge County	20,563
Dooly County	13,763
Dougherty County	90,017
Douglas County	142,224
Early County	10,339
Echols County	3,962
Effingham County	58,712
Elbert County	19,143
Emanuel County	22,635
Evans County	10,670
Fannin County	24,900
Fayette County	111,627
Floyd County	96,560
Forsyth County	221,009
Franklin County	22,320
Fulton County	1,023,336
Georgetown-Quitman	2,335
Gilmer County	29,733
Glascocock County	3,006
Glynn County	84,502
Gordon County	56,904
Grady County	24,808
Greene County	17,003
Gwinnett County	907,135
Habersham County	44,246
Hall County	196,637
Hancock County	8,640
Haralson County	29,042
Harris County	33,652
Hart County	25,553
Heard County	11,487

Henry County	221,768
Houston County	152,122
Irwin County	9,422
Jackson County	64,615
Jasper County	13,654
Jeff Davis County	14,877
Jefferson County	15,916
Jenkins County	8,849
Johnson County	9,505
Jones County	28,623
Lamar County	18,469
Lanier County	10,399
Laurens County	47,516
Lee County	29,337
Liberty County	62,570
Lincoln County	7,828
Long County	18,437
Lowndes County	114,628
Lumpkin County	31,445
Macon County	13,450
Macon-Bibb County	152,760
Madison County	28,824
Marion County	8,524
McDuffie County	21,490
McIntosh County	13,927
Meriwether County	21,074
Miller County	5,926
Mitchell County	22,459
Monroe County	27,306
Montgomery County	9,060
Morgan County	18,170
Murray County	39,315
Newton County	106,999
Oconee County	36,838
Oglethorpe County	14,921
Paulding County	155,825
Peach County	26,655
Pickens County	30,832
Pierce County	19,171
Pike County	17,941
Polk County	41,776
Pulaski County	11,251

Putnam County	21,477
Rabun County	16,559
Randolph County	7,177
Rockdale County	89,355
Schley County	5,098
Screven County	14,044
Seminole County	8,468
Spalding County	64,806
Stephens County	25,751
Stewart County	5,705
Sumter County	30,389
Talbot County	6,171
Taliaferro County	1,593
Tattnall County	25,092
Taylor County	8,232
Telfair County	15,965
Terrell County	8,967
Thomas County	45,248
Tift County	40,828
Toombs County	27,196
Towns County	11,391
Treutlen County	6,637
Troup County	70,005
Turner County	8,030
Twiggs County	8,171
Union County	22,928
Upson County	26,335
Walker County	67,896
Walton County	90,184
Ware County	35,738
Warren County	5,442
Washington County	20,457
Wayne County	30,104
Webster County Unified	2,599
Wheeler County	7,978
White County	28,884
Whitfield County	104,589
Wilcox County	8,761
Wilkes County	9,805
Wilkinson County	9,104
Worth County	20,748

APPENDIX E

2010 CENSUS

Bureau of the Census, Department of Commerce

County	Population
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

County	Population
Colquitt	45,498
Columbia	124,053
Cook	17,212
Coweta	127,317
Crawford	12,630
Crisp	23,439
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
Tattnell	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 F

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

County	Population
Coweta	89,215
Crawford	12,495
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
Tattnell	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
Upson	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

¹ O.C.G.A. § 36-5-24.

² O.C.G.A. § 1-3-1(d)(2)(A).

³ For commissioners, COLA increases are added before longevity increases.
O.C.G.A. § 36-5-29.

⁴ O.C.G.A. §§ 15-10-23(a)(6), 15-9-63(a)(1), 15-16-20(a)(1), 15-6-88(a), 48-5-183(b)(1) and 48-5-137(g).

⁵ Ga. Const. Art. IX, Sec. II, Para. I(c)(1).

⁶ O.C.G.A. § 36-5-25.

⁷ O.C.G.A. § 36-5-27.

⁸ O.C.G.A. § 36-5-28.

⁹ O.C.G.A. § 36-5-28.

¹⁰ O.C.G.A. § 36-5-28. Limitation of the 2005 COLA to a maximum of \$1600 was specifically included in the FY2005 state budget.

¹¹ O.C.G.A. § 36-5-28.

¹² O.C.G.A. § 36-5-28.

¹³ O.C.G.A. § 36-5-28.

¹⁴ O.C.G.A. § 36-5-28.

¹⁵ O.C.G.A. § 36-5-28.

¹⁶ O.C.G.A. § 36-5-28.

¹⁷ O.C.G.A. § 36-5-28.

¹⁸ O.C.G.A. § 36-5-29.

¹⁹ O.C.G.A. § 36-5-24.

²⁰ O.C.G.A. § 36-5-24(b)(2).

²¹ O.C.G.A. §§ 21-2-150, 21-2-153(c)(1)(A) and 36-5-24(b)(3).

²² O.C.G.A. § 36-5-24(b)(3).

²³ O.C.G.A. §§ 21-2-153(c)(1)(A) and 36-5-24(b)(3).

²⁴ O.C.G.A. § 45-16-27(b).

²⁵ O.C.G.A. § 45-16-27(b).

²⁶ O.C.G.A. § 45-16-27(b.1).

²⁷ O.C.G.A. § 45-16-11(a)(1).

²⁸ O.C.G.A. § 45-16-11(c).

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- ²⁹ O.C.G.A. § 45-16-27(b).
- ³⁰ O.C.G.A. § 45-16-11(a)(1).
- ³¹ O.C.G.A. § 1-3-1(d)(2)(A).
- ³² O.C.G.A. § 45-16-11(b).
- ³³ O.C.G.A. § 45-16-11(a)(2).
- ³⁴ O.C.G.A. § 45-16-11(a)(2).
- ³⁵ 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.
- ³⁶ O.C.G.A. § 45-16-11(a)(2).
- 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)(2).
- ⁴⁷ O.C.G.A. § 45-16-11(a)(2).
- ⁴⁸ O.C.G.A. § 45-16-11(a)(2).
- ⁴⁹ O.C.G.A. § 45-16-11(a)(2).
- ⁵⁰ O.C.G.A. § 45-16-11(a)(2).
- ⁵¹ O.C.G.A. § 45-16-11(a)(3).
- ⁵² O.C.G.A. § 45-16-11(e).
- ⁵³ O.C.G.A. § 45-16-7(a).
- ⁵⁴ O.C.G.A. § 45-16-7(c).
- ⁵⁵ O.C.G.A. §§ 45-16-7(a) and 45-16-27(b).
- ⁵⁶ O.C.G.A. §§ 45-16-7(a), 45-16-11(c), 45-16-11(d) and 45-16-27(b).
- ⁵⁷ O.C.G.A. § 45-16-27(b).
- ⁵⁸ O.C.G.A. § 45-16-11.2.
- ⁵⁹ O.C.G.A. § 15-10-23(a)(2).
- ⁶⁰ O.C.G.A. § 1-3-1(d)(2)(A).

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- 61 O.C.G.A. § 15-10-23(a)(1) and (2).
- 62 O.C.G.A. § 15-10-23(a)(1) and (3).
- 63 O.C.G.A. § 15-10-23(a)(1) and (4).
- 64 O.C.G.A. § 15-10-23(a)(1) and (5).
- 65 O.C.G.A. § 15-10-105(d).
- 66 O.C.G.A. § 15-10-23(b).
- 67 O.C.G.A. § 15-10-23(c).
- 68 O.C.G.A. § 15-10-23(c).
- 69 O.C.G.A. § 15-10-23(c).
- 70 O.C.G.A. § 15-10-23(c).
- 71 O.C.G.A. § 15-10-23(c).
- 72 O.C.G.A. § 15-10-23(c).
- 73 O.C.G.A. § 15-10-23(d).
- 74 O.C.G.A. § 15-10-23(e).
- 75 O.C.G.A. § 15-10-23(a)(6).
- 76 O.C.G.A. §§ 15-10-23.1 and 15-10-105.2.
- 77 O.C.G.A. § 15-9-63(a)(1).
- 78 O.C.G.A. § 1-3-1(d)(2)(A).
- 79 O.C.G.A. § 15-9-64.
- 80 O.C.G.A. § 15-9-64.
- 81 O.C.G.A. § 15-9-63.1 and § 15-10-105(d).
- 82 O.C.G.A. § 15-9-65.
- 83 O.C.G.A. § 15-9-63(a)(2).
- 84 O.C.G.A. § 15-9-63(a)(2).
- 85 O.C.G.A. § 15-9-63(a)(2).
- 86 O.C.G.A. § 15-9-63(a)(2).
- 87 O.C.G.A. § 15-9-63(a)(2).
- 88 O.C.G.A. § 15-9-63(a)(2).
- 89 O.C.G.A. § 15-9-63(a)(3).
- 90 O.C.G.A. § 15-9-63.1(a).
- 91 O.C.G.A. § 15-9-63.1(c).
- 92 O.C.G.A. § 15-9-63.1(b).
- 93 O.C.G.A. § 15-9-63.1(b).

⁹⁴ O.G.C.A. § 15-9-63.1(b).

⁹⁵ O.G.C.A. § 15-9-63.1(b).

⁹⁶ O.C.G.A. § 15-9-63.1(b).

⁹⁷ O.C.G.A. § 15-9-63.1(b).

⁹⁸ 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).

⁹⁹ O.C.G.A. § 15-10-105(d).

¹⁰⁰ O.C.G.A. § 15-9-65.

¹⁰¹ O.C.G.A. § 15-9-63(a)(1).

¹⁰² O.C.G.A. § 15-9-64.1.

¹⁰³ O.C.G.A. § 15-16-20(a)(1).

¹⁰⁴ O.C.G.A. § 1-3-1(d)(2)(A).

¹⁰⁵ 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.

¹⁰⁶ O.C.G.A. § 15-16-20(b).

¹⁰⁷ O.C.G.A. § 15-16-20(a)(2).

¹⁰⁸ O.C.G.A. § 15-16-20(a)(2).

¹⁰⁹ O.C.G.A. § 15-16-20(a)(2).

¹¹⁰ O.C.G.A. § 15-16-20(a)(2).

¹¹¹ O.C.G.A. § 15-16-20(a)(2).

¹¹² O.C.G.A. § 15-16-20(a)(2).

¹¹³ O.C.G.A. § 15-16-20(a)(3).

¹¹⁴ O.C.G.A. § 15-16-20(d).

¹¹⁵ O.C.G.A. § 15-16-20(a)(1).

¹¹⁶ O.C.G.A. § 15-16-20.2.

¹¹⁷ O.C.G.A. § 15-6-88(a).

¹¹⁸ O.C.G.A. § 1-3-1(d)(2)(A).

¹¹⁹ 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.

¹²⁰ O.C.G.A. § 15-6-89.

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- ¹²¹ O.C.G.A. § 15-10-105.
- ¹²² O.C.G.A. §§ 15-6-89, 15-12-1, and 15-12-1.1(a)(1).
- ¹²³ O.C.G.A. § 15-6-90(a).
- ¹²⁴ O.C.G.A. § 15-6-88(b).
- ¹²⁵ O.C.G.A. § 15-6-88(b).
- ¹²⁶ O.C.G.A. § 15-6-88(b).
- ¹²⁷ O.C.G.A. § 15-6-88(b).
- ¹²⁸ O.C.G.A. § 15-6-88(b).
- ¹²⁹ O.C.G.A. § 15-6-88(b).
- ¹³⁰ O.C.G.A. § 15-6-88(d).
- ¹³¹ O.C.G.A. § 48-5-311(a), (d)(4)(A), and (e)(7).
- ¹³² See, O.C.G.A. § 48-5-311(d)(c.1).
- ¹³³ O.C.G.A. § 48-5-311(d)(4)(C.1).
- ¹³⁴ O.C.G.A. § 15-6-91.
- ¹³⁵ O.C.G.A. § 15-6-88(a).
- ¹³⁶ O.C.G.A. §§ 1-3-1(d)(2)(A) and 15-6-88.2.
- ¹³⁷ O.C.G.A. § 15-6-88.2.
- ¹³⁸ O.C.G.A. § 48-5-183(b)(1).
- ¹³⁹ O.C.G.A. § 1-3-1(d)(2)(A).
- ¹⁴⁰ O.C.G.A. § 48-5-137(g).
- ¹⁴¹ O.C.G.A. § 21-2-213(c).
- ¹⁴² O.C.G.A. § 48-5-183(d).
- ¹⁴³ O.C.G.A. § 48-5-183(b)(2).
- ¹⁴⁴ O.C.G.A. § 48-5-183(b)(2).
- ¹⁴⁵ O.C.G.A. § 48-5-183(b)(2).
- ¹⁴⁶ O.C.G.A. § 48-5-183(b)(2).
- ¹⁴⁷ O.C.G.A. § 48-5-183(b)(2).
- ¹⁴⁸ O.C.G.A. § 48-5-183(b)(2).
- ¹⁴⁹ O.C.G.A. § 48-5-183(b)(3).
- ¹⁵⁰ O.C.G.A. § 48-5-183(g).
- ¹⁵¹ O.C.G.A. §§ 48-5-183(b)(1) and 48-5-137.
- ¹⁵² O.C.G.A. § 48-5-183.1.
- ¹⁵³ O.C.G.A. § 15-12-7(a)(1).

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- 154 O.C.G.A. § 15-12-7(a)(1).
- 155 O.C.G.A. § 15-12-7(b).
- 156 O.C.G.A. § 48-5-294.
- 157 O.C.G.A. § 48-5-311(k)(1).
- 158 O.C.G.A. § 48-5-311(k)(2)
- 159 O.C.G.A. § 17-12-25.1(d).
- 160 O.C.G.A. § 17-12-25.1(d).
- 161 O.C.G.A. § 15-18-10(b).
- 162 O.C.G.A. §§15-18-11 and 19-11-23.
- 163 O.C.G.A. § 15-18-10.1(d).
- 164 O.C.G.A. § 15-18-10.1(d).
- 165 O.C.G.A. § 15-12-7(a)(2) and (3).
- 166 O.C.G.A. § 15-12-7(b).
- 167 O.C.G.A. §§ 15-11-52(b) and 15-11-50(d).
- 168 O.C.G.A. § 15-11-52(c)(1).
- 169 O.C.G.A. § 15-11-52(c)(2).
- 170 O.C.G.A. § 15-11-52(c)(3).
- 171 O.C.G.A. § 15-11-52(c)(3).
- 172 O.C.G.A. §§ 15-7-22 and 15-18-67(a).
- 173 O.C.G.A. §§ 15-7-22 and 15-18-67(b); Ga. Const. Art. VI, § VII, ¶ V.
- 174 O.C.G.A. § 15-6-29.1(c).
- 175 O.C.G.A. § 15-6-29(c).
- 176 Ga. Const. Art. VI, § VII, ¶ V.
- 177 O.C.G.A. § 21-2-212(d).
- 178 O.C.G.A. § 21-2-212(d).
- 179 O.C.G.A. § 21-2-213(c).
- 180 O.C.G.A. § 21-2-213.1.
- 181 O.C.G.A. § 17-12-25(a).
- 182 O.C.G.A. § 45-7-4(a)(21).
- 183 O.C.G.A. § 45-7-4(a)(20).
- 184 O.C.G.A. §§ 15-6-29.1(a); 15-18-10.1(a); and 17-12-25.1(a).
- 185 O.C.G.A. §§ 15-6-29.1(b); 15-18-10.1(c); and 17-12-25.1(c).