



STATE OF TENNESSEE

REVIEW OF COMPENSATION AVAILABLE TO COUNTY FEE OFFICIALS



SEPTEMBER 2012



REVIEW OF COMPENSATION AVAILABLE TO

COUNTY FEE OFFICIALS

**COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON**

**DIVISION OF LOCAL GOVERNMENT AUDIT
JIM ARNETTE
*Director***

This report is available at www.comptroller.tn.gov

**REVIEW OF COMPENSATION AVAILABLE TO
COUNTY FEE OFFICIALS
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**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
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DIVISION OF LOCAL GOVERNMENT AUDIT
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September 10, 2012

To Members of the General Assembly
of the State of Tennessee, and
The Honorable Bill Haslam, Governor
of the State of Tennessee

Ladies and Gentlemen:

Transmitted herewith is our review of compensation available to county fee officials. Our review focused on payments received by officials for services performed as a special commissioner.

The results of our review are presented in this report.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

Review Highlights

Review of Compensation Available to County Fee Officials

September 2012

Scope

We reviewed various statutes and Attorney General Opinions related to county fee officials' compensation. Our review focused on payments received by the officials for services performed as a special commissioner. We compiled a spreadsheet that provides a summary by county of special commissioner fees that have been paid to county officials from fiscal years ended June 30, 2007 through June 30, 2011.

Results

Based on our review of county fee officials' compensation and the awarding of special commissioner fees to fee officials by Chancellors of Chancery Court, we have made the following observations:

- Two methods currently exist to account for fees and commissions collected by fee officials. The "fee system" method requires an official to pay for the monthly operating expenses of their office, including salaries of deputies and assistants as well as the salary of the official, from fees and charges collected by the office. Fees in excess of the office's operating expenses must be remitted to the county trustee on a quarterly basis. Officials are authorized to retain fees, commissions, and charges in an amount equal to three times the official's monthly statutory salary and the monthly salaries of the office's deputies and assistants. The "budget" or "salary system" method requires an official to turn over all of their fees and commissions to the county trustee on a monthly basis and the operating expenses of the office are paid from the county general fund through the county budgetary process.
- Compensation for most county officials is governed by Section 8-24-102, *Tennessee Code Annotated*, which establishes the minimum compensation by population class. The amount of salary does not vary with the amount of fees or commissions collected by the office. Also, the salary does not vary whether the official is paid from the office's fee account or from the county general fund.

- Special commissioners are appointed by Chancellors of the Chancery Courts of each judicial district in Tennessee. There are no requirements to be a special commissioner. Anyone can be appointed a special commissioner. They are typically selected to oversee the sale of land due to the closing of an estate.
- The compensation or fee for serving as a special commissioner is determined by the Chancellor and is typically a percentage of the estate sale or a fixed amount.
- County fee officials receive compensation as court-appointed special commissioners in addition to their statutorily authorized salary.
- Special commissioner fees paid to county officials from fiscal years ended June 30, 2007 through June 30, 2011 totaled \$3,434,219.
- Officials often perform their duties as special commissioners during normal county work hours, in the official's office, using office deputies and assistants to perform much of the work.
- Allowing officials to receive special commissioner fees creates compensation inequities among county officials.
- Special commissioner fees retained by county officials are not subject to oversight, control, and appropriation by the county legislative body.

**REVIEW OF COMPENSATION AVAILABLE TO
COUNTY FEE OFFICIALS**

Comptroller of the Treasury
Division of Local Government Audit
September 2012

**WHO ARE CONSIDERED TO BE THE “FEE OFFICIALS” OF THE
COUNTY?**

The sheriff, trustee, county clerk, register of deeds, and court clerks are considered to be the “fee officials” of a county. These officials receive fees from the public for services they perform.

**WHAT DO FEE OFFICIALS DO WITH FEES AND COMMISSIONS
COLLECTED IN THEIR OFFICES?**

There are two methods of accounting for the fees and commissions received by the fee officials:

Fee System - This is the oldest method of accounting for fees and commissions. Under this system, at the end of each month, each fee official pays the expenses of the office from the fees, commissions, or emoluments collected by the office. These expenses include the salaries of the deputies and assistants as well as the official’s salary (Section 8-22-108(a)(1)(A), *Tennessee Code Annotated (TCA)*). On a quarterly basis, each fee official must remit to the county trustee all of the fees and charges collected by the official in excess of the expenses of the office. The official is authorized to maintain a reserve in an amount equal to three times the monthly salaries of the official, deputies, and assistants (Section 8-22-104(a)(2), *TCA*). If the fees are insufficient to pay the regular expenses of the office, including the statutory salary of the official and the salaries of deputies and assistants, the deficit is to be paid out of county general funds (Section 8-24-107, *TCA*). Excess fees are placed in the county general fund as a source of county revenue.

Budget or Salary System - Under this method, the official pays to the trustee all of the fees, commissions, and charges collected by the office on a monthly basis. The county commission must, in return, budget for expenses, authorizing the trustee to pay the official’s salary, salaries of deputies and assistants, and authorized expenses of the office. These salaries and other proper costs of the office are included

in the county's budget and must be paid even if the fees are insufficient to cover them. (Sections 8-22-101, 8-22-104(a)(3), and 8-24-107, *TCA*)

HOW IS THE SALARY OF FEE OFFICIALS AND THEIR EMPLOYEES DETERMINED?

Compensation for most county officials is governed by Section 8-24-102, *TCA*, which establishes the minimum compensation by population class for assessors of property, county clerks, clerks of court, trustees, registers of deeds, county mayors, sheriffs, and highway officials. The county legislative body may set the salaries of general officers above the minimum amounts so long as all general officers are still paid the same salary with the exception of certain education incentive payments for which some officials may be eligible such as the certified public administrator. Clerks of court who serve more than one court, may, at the discretion of the county legislative body, be paid additional compensation totaling ten percent of the clerk's base compensation. Clerk and masters are eligible to receive an additional ten percent in compensation if the clerk serves as clerk of a court that exercises probate jurisdiction. Increases paid to court clerks under this provision will result in an increase in the minimum salary for the sheriff, highway superintendent, and county mayor.

The maximum amount that may be expended for salaries of employees of county offices is generally established in the annual budget adopted by the county legislative body. The discretion to set individual compensation within the office depends on the laws pertaining to the particular county office.

The number and compensation of deputies and assistants for fee officials may be determined either by a letter of agreement or by a court order under Section 8-20-101, *TCA*. If the fee official agrees with the amount budgeted by the county legislative body for deputies and assistants for his or her office, or if the fee official pays salaries directly from their fee account under the "fee system," the official and the county mayor may enter into a letter of agreement. The county legislative body is prohibited from reducing the amount budgeted for sheriff's department employees below current levels without the consent of the sheriff, but this prohibition does not apply to other offices. Any fee official who does not agree with the budgeted amount must obtain a court order for additional funding by filing a lawsuit.

Court orders for deputies and assistants are obtained by filing a petition with the appropriate court setting out the necessity for deputies and assistants, the number required, and the salary that should be paid to each. The county mayor is named as the defendant in the petition. The county mayor is required to file an answer within five days after service of the petition, either agreeing with or denying the matters stated in the petition. The court will

then hold a hearing and issue an order determining the appropriate number and compensation of deputies and assistants. The county legislative body cannot refuse to fund the salaries ordered by the court. The number and/or compensation of deputies and assistants can be decreased at any time by the official without the necessity of filing a petition. The county mayor may request that the court decrease the number and/or compensation of deputies and assistants. Either party may appeal the court's decision. The costs of all cases are paid out of fees collected by the respective offices.

Much of the previous narrative and technical information was obtained from documents created by the County Technical Assistance Service. Their website is <http://www.ctas.tennessee.edu/public/web/ctas.nsf/FrontPage?readform>

Statutes do not allow for fee officials to retain or receive from the county any portion of the fees and commissions collected in their offices to supplement salary compensation rates for themselves or their deputies and assistants in addition to those already set by statute, the county legislative body, letter of agreement, or court order. Furthermore, the amount of salary due a fee official does not vary with the amount of fees or commissions collected by the office regardless of whether the salary of the official is paid from the office's fee account or from the county general fund.

SPECIAL COMMISSIONER FEES

Special commissioners are typically appointed by Chancellors of the Chancery Courts of each judicial district in Tennessee. Special commissioners do not have to be a county official such as a clerk and master or circuit court clerk. They can be anyone selected by the Chancellor.

Special commissioners are often appointed to oversee the sale of land due to the closing of an estate (Section 8-21-801, *TCA*). The special commissioners typically handle the funds and paperwork associated with these transactions as well as the distribution of all funds.

The compensation or fee for serving as a special commissioner is determined strictly by the Chancellor and is typically either a percentage of the estate sale or a fixed amount. The special commissioner fees flow through and are distributed by the court.

Fee officials of the county may receive compensation as court-appointed special commissioners in addition to their regular salary (Sections 8-22-101 and 8-22-103, *TCA*). Fees paid to county officials serving as special commissioners are not used to pay the expenses of the office nor are they turned over to the county general fund as a fee of the county. These fees are

sometimes substantial and are retained by the officials in addition to their regular salary.

Opinion No. 89-13, issued by the Tennessee Attorney General's Office (AG) in February 1989, answered the question, "May clerks of the courts receive compensation as court-appointed special commissioners, receivers or trustees in addition to their salary as fixed by statute?" The AG responded in the affirmative citing Sections 8-22-101 and 8-22-103, *TCA*. In 1955, statutes had been amended to allow clerks to retain any payments received for services as a special commissioner in order to provide an additional means of compensation for clerks in addition to their regular salaries. However, Opinion No. U88-121, issued by the AG in November 1988, stated that fees obtained by clerks from conducting judicial sales of property in the normal course of their duties must be deposited into the clerk's fee account. The conducting of such sales is generally a regular part of a clerk and master's duties.

SUMMARY OF SPECIAL COMMISSIONER FEES

Attachment A is a spreadsheet that provides a summary by county of special commissioner fees that have been paid to county officials from fiscal years ended June 30, 2007 through 2011. Based on numbers from the annual audit reports for the 95 counties in Tennessee, during this five-year period, **\$3,434,219** was paid to county officials as special commissioner fees. Clerk and masters received the majority of those fees. Special commissioner fees vary greatly from year to year and county to county.

In several counties, no special commissioner fees were reported. In some instances, there were no sales large enough to require the additional work necessary to justify the appointment of a special commissioner. Some Chancellors will appoint a county official to serve as special commissioner to only handle smaller sales of land and estates but provide no special commissioner fees. Outside parties, such as attorneys, real estate companies, and auction companies, are often appointed to handle these types of transactions. The proceeds from the sales, minus the expenses incurred by the outside parties, flow through the court to the litigants.

PROBLEMS WITH FEE OFFICIALS RECEIVING SPECIAL COMMISSIONER FEES IN ADDITION TO THEIR STATUTORILY AUTHORIZED SALARY

County officials often perform their duties as special commissioners during normal county work hours, in the official's office, using office deputies and assistants to perform much of the work.

Allowing county officials to receive special commissioner fees in addition to their regular salary creates compensation inequities among county officials. All general officers of the county shall be paid the same salary with the exception of any education incentive payments (Section 8-24-102(h), *TCA*).

Special commissioner fees retained by county officials for services performed as a special commissioner that mirror the official services, acts, and duties of the official's office are not subject to oversight, control, and appropriation by the county legislative body.

RECOMMENDATIONS

While county officials may be selected by Chancellors to serve as a special commissioner and to receive additional compensation for special services performed as a special commissioner, the Chancellor and the official should provide evidence that the services to be performed are indeed "special" and impose an additional burden on the official above and beyond the responsibilities and duties the official possesses by virtue of his or her office. Otherwise, the official would not be entitled to additional compensation. According to the AG in Opinion No. 89-13, it would be a highly unusual circumstance for the services to be so extraordinary that the appointment as special commissioner would be justified for a clerk of court who already occupies a full-time job entailing the same type of services.

Legislative Options for Consideration

As requested, we have attempted to provide some potential options regarding special commissioner fees that would require action by the General Assembly:

1. As a policy matter, the state legislature should determine if the practice of allowing special commissioner fees to be retained by county officials, in light of salary inequities among officials caused by the awarding of such fees, should be continued.
2. For fee officials still operating under the fee system method, the state legislature could require all fees and commissions, including special commissioner fees, be retained by the fee office until all expenses of the office have been paid. All excess fees and commissions, including special commissioner fees, would be turned over to the county general fund for use as the county deems appropriate. This would require amendments to Sections 8-22-103 and 8-22-104(a)(1), *TCA*.
3. For the fee offices operating under the budget or salary system method, the state legislature could require the officials to turn over all fees and commissions, including special commissioner fees, to the

county general fund on a monthly basis. We would recommend that this method of handling fees and commissions be made mandatory for all fee offices. These changes would require amendments to Section 8-22-101, *TCA*.

4. In-lieu-of allowing Chancellors to set the fee an official receives as compensation for performing the services of a special commissioner, the state legislature could set a standard or maximum special commissioner fee. This would require an amendment to Title 8, Chapter 21, *TCA*, which deals with special commissioners.
5. The state legislature could propose legislation that would prevent Chancellors from selecting county officials to serve as special commissioners. This would require an amendment to Title 8, Chapter 21, *TCA*.

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Anderson										
Salary	\$ 72,214	\$ 72,214	\$ 72,214	\$ 72,214	\$ 72,214	\$ 72,214	\$ 68,847	\$ 68,847	\$ 65,569	\$ 65,569
Special Commissioner Fees	20,940	0	18,525	0	13,490	0	20,600	0	16,182	0
Total Compensation	93,154	72,214	90,739	72,214	85,704	72,214	89,447	68,847	81,751	65,569
Bedford										
Salary	70,349	84,945	70,349	84,945	70,349	84,945	67,069	81,665	63,876	77,472
Special Commissioner Fees	0	0	0	0	0	0	15,970	31,313	0	0
Total Compensation	70,349	84,945	70,349	84,945	70,349	84,945	83,039	112,978	63,876	77,472
Benton										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	8,829	0	5,650	0	0	0	0	0	1,500	0
Total Compensation	66,580	57,751	63,401	57,751	57,751	57,751	54,872	54,872	53,569	52,069
Bledsoe										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	2,250	0	0	0	1,500	0	0	750	0	0
Total Compensation	60,001	57,751	57,751	57,751	59,251	57,751	54,872	55,622	52,069	52,069
Blount										
Salary	73,944	73,944	73,944	73,944	73,944	73,944	70,422	70,422	67,069	67,069
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	73,944	73,944	73,944	73,944	73,944	73,944	70,422	70,422	67,069	67,069
Bradley										
Salary	73,017	73,017	73,017	73,017	73,017	73,017	70,138	70,138	66,798	66,798
Special Commissioner Fees	7,644	0	0	0	0	0	0	0	0	0
Total Compensation	80,661	73,017	73,017	73,017	73,017	73,017	70,138	70,138	66,798	66,798
Campbell										
Salary	68,635	68,635	68,635	68,635	68,635	68,635	65,607	65,607	62,569	62,569
Special Commissioner Fees	33,000	0	27,101	0	14,300	0	22,375	0	17,750	0
Total Compensation	101,635	68,635	95,736	68,635	82,935	68,635	87,982	65,607	80,319	62,569
Cannon										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	0	0	29,598	0	6,565	0	29,450	0	674	0
Total Compensation	57,751	57,751	87,349	57,751	64,316	57,751	84,322	54,872	52,743	52,069
Carroll										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	18,645	0	18,890	0	12,342	0	29,406	0	7,952	0
Total Compensation	80,396	61,751	80,641	61,751	74,093	61,751	88,278	58,872	64,021	56,069
Carter										
Salary	69,461	69,461	69,461	69,461	69,461	69,461	66,222	66,222	63,069	63,069
Special Commissioner Fees	19,183	0	12,784	0	10,639	0	5,799	0	31,676	0
Total Compensation	88,644	69,461	82,245	69,461	80,100	69,461	72,021	66,222	94,745	63,069

**Summary of Special Commissioner Fees and Official Salaries
Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
For Fiscal Years Ended June 30, 2007 through June 30, 2011**

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Cheatham										
Salary	63,954	63,954	63,954	63,954	63,954	60,894	60,894	58,015	58,015	58,015
Special Commissioner Fees	0	0	11,000	0	1,325	4,605	0	0	0	0
Total Compensation	63,954	63,954	74,954	63,954	65,279	63,954	65,499	60,894	58,015	58,015
Chester										
Salary	57,751	60,571	57,751	60,251	57,751	60,751	54,871	56,872	52,069	54,569
Special Commissioner Fees	30,053	0	0	0	0	0	15,690	0	0	0
Total Compensation	87,804	60,571	57,751	60,251	57,751	60,751	70,561	56,872	52,069	54,569
Clairborne										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	69,049	0	22,135	0	24,191	0	0	0	13,916	0
Total Compensation	130,800	61,751	83,886	61,751	85,942	61,751	58,872	58,872	69,985	56,069
Clay										
Salary	52,251	52,251	50,744	52,251	52,251	49,372	49,372	46,659	46,659	46,859
Special Commissioner Fees	4,104	0	12,500	0	8,581	948	0	5,000	0	0
Total Compensation	56,355	52,251	63,244	52,251	60,832	52,251	50,320	49,372	51,659	46,859
Cocoe										
Salary	64,505	64,505	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	2,250	0	29,616	0	6,790	0	31,405	0	36,550	0
Total Compensation	66,755	64,505	91,367	61,751	68,541	61,751	90,277	58,872	92,619	56,069
Coffee										
Salary	70,838	73,592	63,954	66,764	63,954	66,721	60,972	63,589	58,069	62,669
Special Commissioner Fees	1,080	5,400	0	0	0	0	0	0	0	0
Total Compensation	71,918	78,992	63,954	66,764	63,954	66,721	60,972	63,589	58,069	62,669
Crockett										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Cumberland										
Salary	70,838	70,838	63,954	63,954	63,954	60,972	60,972	58,069	58,069	58,069
Special Commissioner Fees	0	0	18,810	0	12,543	2,780	0	4,330	0	0
Total Compensation	70,838	70,838	82,764	63,954	76,497	63,954	63,752	60,972	62,399	58,069
Davidson										
Salary	114,906	114,906	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special Commissioner Fees	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total Compensation	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Decatur										
Salary	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569	46,569
Special Commissioner Fees	43,290	0	33,322	0	18,595	14,790	0	67,241	0	0
Total Compensation	95,541	52,251	85,573	52,251	70,846	52,251	49,372	113,810	46,569	46,569

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Dekalb										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	2,510	0	7,150	0	13,110	0	544	0	17,340	0
Total Compensation	60,261	57,751	64,901	57,751	70,861	57,751	55,416	54,872	69,409	52,069
Dickson										
Salary	69,461	69,461	69,461	69,461	69,461	69,461	66,222	66,222	58,069	58,069
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	69,461	69,461	69,461	69,461	69,461	69,461	66,222	66,222	58,069	58,069
Dyer										
Salary	65,472	65,472	60,016	65,472	65,472	65,472	63,565	63,565	61,120	61,120
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	65,472	65,472	60,016	65,472	65,472	65,472	63,565	63,565	61,120	61,120
Fayette										
Salary	67,081	67,081	67,081	67,081	67,081	67,081	58,872	58,872	56,069	56,069
Special Commissioner Fees	0	0	5,755	0	8,000	0	25,255	0	0	0
Total Compensation	67,081	67,081	72,836	67,081	75,081	67,081	84,127	58,872	56,069	56,069
Fentress										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	20,861	0	4,574	0	10,625	0	1,000	0	13,920	0
Total Compensation	78,612	57,751	62,325	57,751	68,376	57,751	55,872	54,872	65,989	52,069
Franklin										
Salary	63,954	63,954	63,954	63,954	63,954	63,954	60,972	60,972	58,069	58,069
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	63,954	63,954	63,954	63,954	63,954	63,954	60,972	60,972	58,069	58,069
Gibson										
Salary	127,908 (3)	63,951	127,908 (3)	63,954	127,908 (3)	63,954	121,944 (3)	60,972	116,138 (3)	58,069
Special Commissioner Fees	6,527	0	14,389	0	6,630	0	2,585	0	8,620	0
Total Compensation	134,435	63,951	142,297	63,954	134,538	63,954	124,529	60,972	124,758	58,069
Giles										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	6,780	0	3,753	0	0	0	0	0	0	0
Total Compensation	68,531	61,751	65,504	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Granger										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	4,462	0	21,202	0	4,527	0	19,975	0	4,247	0
Total Compensation	62,213	57,751	78,953	57,751	62,278	57,751	74,847	54,872	56,316	52,069
Greene										
Salary	72,902	72,902	69,461	69,461	69,461	69,461	66,222	66,222	63,069	63,069
Special Commissioner Fees	2,114	0	0	0	30,064	0	15,367	0	1,945	0
Total Compensation	75,016	72,902	69,461	69,461	99,525	69,461	81,589	66,222	65,014	63,069

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Grundy										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	0	0	0	0	0	0	3,097	0	0	0
Total Compensation	57,751	57,751	57,751	57,751	57,751	57,751	57,969	54,872	52,069	52,069
Hanblen										
Salary	69,461	69,461	69,461	69,461	69,461	69,461	66,222	66,222	63,069	63,069
Special Commissioner Fees	4,671	0	14,485	0	17,961	0	2,250	0	9,371	0
Total Compensation	74,132	69,461	83,946	69,461	87,422	69,461	68,472	66,222	72,440	63,069
Hanilton										
Salary	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special Commissioner Fees	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total Compensation	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Hancock										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	1,882	0	3,097	0	6,750	0	0	0	0	0
Total Compensation	54,133	52,251	55,348	52,251	59,001	52,251	49,372	49,372	46,569	46,569
Hardeman										
Salary	63,532	61,751	63,251	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	600	0	435	0	0	0	0	0	0	0
Total Compensation	64,132	61,751	63,686	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Hardin										
Salary	61,750	61,750	61,750	61,750	61,750	61,750	58,871	58,871	56,069	56,069
Special Commissioner Fees	22,242	0	4,460	0	15,221	0	7,704	0	11,780	0
Total Compensation	83,992	61,750	66,210	61,750	76,971	61,750	66,575	58,871	67,849	56,069
Hawkins										
Salary	69,461	64,980	69,461	69,461	69,461	69,461	66,222	66,222	63,069	63,069
Special Commissioner Fees	3,560	0	5,000	0	6,759	0	3,720	182	14,391	0
Total Compensation	73,021	64,980	74,461	69,461	76,220	69,461	69,942	66,404	77,460	63,069
Haywood										
Salary	61,711	59,191	61,711	59,191	61,711	59,191	58,832	56,312	56,029	56,029
Special Commissioner Fees	5,335	0	0	0	2,550	0	8,640	0	6,670	0
Total Compensation	67,046	59,191	61,711	59,191	64,261	59,191	67,472	56,312	62,699	56,029
Henderson										
Salary	69,426	67,926	69,427	67,927	69,426	67,926	66,259	64,759	63,176	59,921
Special Commissioner Fees	19,529	0	0	0	0	0	7,680	0	21,775	0
Total Compensation	88,955	67,926	69,427	67,927	69,426	67,926	73,939	64,759	84,951	59,921
Henry										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	650	0	2,886	0	596	0	0	0	4,100	0
Total Compensation	62,401	61,751	64,637	61,751	62,347	61,751	58,872	58,872	60,169	56,069

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Hickman										
Salary	62,675	62,675	53,086	57,751	57,751	57,751	54,872	54,872	53,569	53,569
Special Commissioner Fees	1,260	0	285	0	1,145	0	370	0	3,755	0
Total Compensation	63,935	62,675	53,371	57,751	58,896	57,751	55,242	54,872	57,324	53,569
Houston										
Salary	55,131	55,131	53,525	53,525	53,525	53,525	50,646	50,646	47,843	47,843
Special Commissioner Fees	0	0	0	0	500	0	1,980	0	4,125	0
Total Compensation	55,131	55,131	53,525	53,525	54,025	53,525	52,626	50,646	51,968	47,843
Humphreys										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Jackson										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	7,259	0	2,275	0	7,748	0	19,549	0	4,176	0
Total Compensation	59,510	52,251	54,526	52,251	59,999	52,251	68,921	49,372	50,745	46,569
Jefferson										
Salary	70,838	70,838	63,954	63,954	63,954	63,954	60,972	60,972	58,069	58,069
Special Commissioner Fees	0	0	1,750	0	1,750	0	5,440	0	0	0
Total Compensation	70,838	70,838	65,704	63,954	63,954	63,954	66,412	60,972	58,069	58,069
Johnson										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	1,790	0	0	0	3,376	0	0	0	1,500	0
Total Compensation	59,541	57,751	57,751	57,751	61,127	57,751	54,872	54,872	53,569	52,069
Knox										
Salary	(1)	123,973	(1)	127,696	(1)	126,899	(1)	119,459	(1)	105,966
Special Commissioner Fees	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total Compensation	(1)	123,973	(1)	127,696	(1)	126,899	(1)	119,459	(1)	105,966
Lake										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Lauderdale										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	500	0	1,250	0	0	0	0	0	0	0
Total Compensation	62,251	61,751	63,001	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Lawrence										
Salary	63,954	63,954	63,954	63,954	63,954	63,954	60,972	60,972	58,069	58,069
Special Commissioner Fees	0	0	5,100	0	0	0	3,426	0	0	0
Total Compensation	63,954	63,954	69,054	63,954	63,954	63,954	64,398	60,972	58,069	58,069

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Lewis										
Salary	59,126	59,126	52,251	52,251	52,251	49,372	49,372	46,569	46,569	46,569
Special Commissioner Fees	0	0	1,021	0	0	0	0	0	0	0
Total Compensation	59,126	59,126	53,272	52,251	52,251	49,372	49,372	46,569	46,569	46,569
Lincoln										
Salary	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069	56,069
Special Commissioner Fees	4,015	0	41,285	0	2,555	15,930	0	3,489	0	3,489
Total Compensation	65,766	61,751	103,036	61,751	64,306	74,802	58,872	59,558	56,069	56,069
Louisa										
Salary	63,954	63,954	63,954	63,954	63,954	60,972	60,972	58,069	58,069	58,069
Special Commissioner Fees	0	0	0	0	0	0	0	4,040	0	4,040
Total Compensation	63,954	63,954	63,954	63,954	63,954	60,972	60,972	62,109	58,069	58,069
Macon										
Salary	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069	52,069
Special Commissioner Fees	6,004	0	14,570	0	990	0	284	0	284	0
Total Compensation	63,755	57,751	72,321	57,751	58,741	54,872	54,872	52,353	52,069	52,069
Madison										
Salary	81,216	81,216	80,935	80,935	80,935	73,892	73,892	68,325	68,325	68,325
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	81,216	81,216	80,935	80,935	80,935	73,892	73,892	68,325	68,325	68,325
Marion										
Salary	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069	56,069
Special Commissioner Fees	0	0	0	0	2,500	0	0	7,284	0	7,284
Total Compensation	61,751	61,751	61,751	61,751	64,251	58,872	58,872	63,353	56,069	56,069
Marshall										
Salary	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069	56,069
Special Commissioner Fees	0	0	12,860	0	8,100	1,800	0	1,706	0	1,706
Total Compensation	61,751	61,751	74,611	61,751	69,851	60,672	58,872	57,775	56,069	56,069
Mary										
Salary	72,214	72,216	72,216	72,216	72,216	68,850	68,850	65,574	65,574	65,574
Special Commissioner Fees	3,620	0	2,110	0	1,557	2,511	0	872	0	872
Total Compensation	75,834	72,216	74,326	72,216	73,773	71,361	68,850	66,446	65,574	65,574
McMinn										
Salary	69,461	69,461	63,954	63,954	63,954	58,961	49,145	58,961	49,145	49,145
Special Commissioner Fees	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total Compensation	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
McNairy										
Salary	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069	56,069
Special Commissioner Fees	1,405	0	750	0	800	1,050	0	750	0	750
Total Compensation	63,156	61,751	62,501	61,751	62,551	59,922	58,872	56,819	56,069	56,069

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Meigs										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	0	0	0	0	3,200	0	600	0	0	0
Total Compensation	52,251	52,251	52,251	52,251	55,451	52,251	49,972	49,372	46,569	46,569
Monroe										
Salary	61,330	63,954	63,954	63,954	63,954	63,954	62,802	62,802	59,811	59,811
Special Commissioner Fees	7,451	0	6,510	0	0	0	8,410	0	8,820	0
Total Compensation	68,781	63,954	70,464	63,954	63,954	63,954	71,212	62,802	68,631	59,811
Montgomery										
Salary	83,720	83,720	82,084	82,084	82,056	82,056	77,768	77,768	71,448	71,448
Special Commissioner Fees	39,865	0	1,550	0	22,230	0	16,540	0	18,128	0
Total Compensation	123,585	83,720	83,634	82,084	104,286	82,056	94,308	77,768	89,576	71,448
Moore										
Salary	52,251	52,251	52,251	52,251	52,751	52,751	49,372	49,372	46,569	46,569
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	52,251	52,251	52,251	52,251	52,751	52,751	49,372	49,372	46,569	46,569
Morgan										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,782	54,782	52,069	52,069
Special Commissioner Fees	1,600	0	3,759	0	1,000	0	2,587	0	4,200	0
Total Compensation	59,351	57,751	61,510	57,751	58,751	57,751	57,369	54,782	56,269	52,069
Obion										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,056	56,056
Special Commissioner Fees	0	0	665	0	200	0	940	0	19,840	0
Total Compensation	61,751	61,751	62,416	61,751	61,951	61,751	59,812	58,872	75,896	56,056
Overton										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	12,747	0	43,971	0	200	0	13,866	0	2,360	0
Total Compensation	70,498	57,751	101,722	57,751	57,951	57,751	68,738	54,872	54,429	52,069
Perry										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,318	49,318	46,570	46,570
Special Commissioner Fees	0	0	0	0	1,220	0	0	0	1,487	0
Total Compensation	52,251	52,251	52,251	52,251	53,471	52,251	49,318	49,318	48,057	46,570
Pickett										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	0	0	29,450	0	4,640	0	0	0	0	0
Total Compensation	52,251	52,251	81,701	52,251	56,891	52,251	49,372	49,372	46,569	46,569
Polk										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	0	0	0	0	1,480	0	0	0	2,250	0
Total Compensation	57,751	57,751	57,751	57,751	59,231	57,751	54,872	54,872	54,319	52,069

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Putnam										
Salary	72,214	72,214	72,214	72,214	72,214	72,214	68,847	68,847	63,069	63,069
Special Commissioner Fees	4,882	1,180	650	7,582	0	74,064	0	0	1,632	1,760
Total Compensation	77,096	73,394	72,864	79,796	84,089	72,214	142,911	68,847	64,701	64,829
Rhea										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	0	0	0	0	0	0	2,310	0	2,657	0
Total Compensation	61,751	61,751	61,751	61,751	61,751	61,751	61,182	58,872	58,726	56,069
Roane										
Salary	69,461	69,461	69,461	69,461	69,461	69,461	66,222	66,222	63,069	63,069
Special Commissioner Fees	960	0	3,094	0	3,698	0	8,400	0	432	0
Total Compensation	70,421	69,461	72,555	69,461	73,159	69,461	74,622	66,222	63,501	63,069
Robertson										
Salary	72,897	72,897	69,478	69,478	69,478	69,478	66,222	66,222	64,136	64,136
Special Commissioner Fees	6,650	0	9,425	0	16,286	0	10,670	0	11,930	0
Total Compensation	79,547	72,897	78,903	69,478	85,764	69,478	76,892	66,222	76,066	64,136
Rutherford										
Salary	95,767	104,875	87,482	95,790	87,457	95,790	83,022	91,325	79,394	86,976
Special Commissioner Fees	3,006	0	12,780	0	9,379	0	15,790	0	18,245	0
Total Compensation	98,773	104,875	100,262	95,790	96,836	95,790	98,812	91,325	97,639	86,976
Scott										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	4,888	4,750	5,450	4,054	3,750	0	7,742	0	0	0
Total Compensation	62,639	62,501	63,201	61,805	61,501	57,751	62,614	54,872	52,069	52,069
Sequatchie										
Salary	59,126	59,126	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	59,126	59,126	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Sevier										
Salary	83,552	84,480	83,050	86,372	85,300	85,800	82,106	79,856	76,785	76,785
Special Commissioner Fees	211	0	14,734	43,000	6,070	0	12,181	0	14,572	0
Total Compensation	83,763	84,480	97,784	129,372	91,370	85,800	94,287	79,856	91,357	76,785
Shelby										
Salary	106,906	106,906	106,906	106,906	106,813	106,813	106,813	106,813	103,703	103,703
Special Commissioner Fees	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total Compensation	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Smith										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	31,981	0	4,979	0	15,253	0	21,058	0	3,346	0
Total Compensation	89,732	57,751	62,730	57,751	73,004	57,751	75,930	54,872	55,415	52,069

**Summary of Special Commissioner Fees and Official Salaries
Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
For Fiscal Years Ended June 30, 2007 through June 30, 2011**

APPENDIX A

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk						
Stewart										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	0	0	0	0	0	0	1,700	0	0	0
Total Compensation	57,751	57,751	57,751	57,751	57,751	57,751	56,572	54,872	52,069	52,069
Sullivan										
Salary	80,474	80,474	80,474	80,474	80,474	80,474	76,722	76,722	73,069	73,069
Special Commissioner Fees	1,125	0	357,385	0	4,522	0	1,000	0	14,000	0
Total Compensation	81,599	80,474	437,859	80,474	84,996	80,474	77,722	76,722	87,069	73,069
Summer										
Salary	85,338	85,338	85,338	85,338	85,338	85,338	82,913	82,913	79,065	79,065
Special Commissioner Fees	4,630	0	10,823	0	30,821	0	10,721	0	6,043	0
Total Compensation	89,968	85,338	96,161	85,338	116,159	85,338	93,634	82,913	85,108	79,065
Tipton										
Salary	77,034	77,034	74,678	74,678	74,678	74,678	72,503	72,503	69,714	69,714
Special Commissioner Fees	11,555	0	0	0	0	0	0	0	2,187	0
Total Compensation	88,589	77,034	74,678	74,678	74,678	74,678	72,503	72,503	71,901	69,714
Trousdale										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	1,112	0	1,900	0	220	0	5,070	0	3,579	0
Total Compensation	53,363	52,251	54,151	52,251	52,471	52,251	54,442	49,372	50,148	46,569
Unicoi										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	4,500	0	13,971	0	0	0	0	0	0	0
Total Compensation	62,251	57,751	71,722	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Union										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	7,764	0	1,447	0	2,697	0	640	0	0	0
Total Compensation	65,515	57,751	59,198	57,751	60,448	57,751	55,512	54,872	52,069	52,069
Van Buren										
Salary	52,251	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Special Commissioner Fees	145	0	0	0	0	0	0	0	0	0
Total Compensation	52,396	52,251	52,251	52,251	52,251	52,251	49,372	49,372	46,569	46,569
Warren										
Salary	63,954	63,954	63,954	63,954	63,954	63,954	60,972	60,972	58,069	58,069
Special Commissioner Fees	0	0	17,540	0	9,060	0	2,584	0	8,325	0
Total Compensation	63,954	63,954	81,494	63,954	73,014	63,954	63,556	60,972	66,394	58,069
Washington										
Salary	73,886	81,273	73,886	81,273	73,886	81,273	70,422	77,464	67,069	67,069
Special Commissioner Fees	36,432	0	42,487	0	34,348	0	25,128	0	40,598	0
Total Compensation	110,318	81,273	116,373	81,273	108,234	81,273	95,550	77,464	107,667	67,069

Summary of Special Commissioner Fees and Official Salaries
 Collected in the Offices of Clerk and Master, Circuit Court Clerk, and County Clerk (2)
 For Fiscal Years Ended June 30, 2007 through June 30, 2011

County	FY 2011		FY 2010		FY 2009		FY 2008		FY 2007	
	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court Clerk	Clerk and Master	Circuit Court or County Clerk
Wayne										
Salary	57,751	57,751	57,751	57,751	57,751	57,751	54,872	54,872	52,069	52,069
Special Commissioner Fees	2,768	0	173	0	0	0	7,458	0	1,761	0
Total Compensation	60,519	57,751	57,924	57,751	57,751	57,751	62,330	54,872	53,830	52,069
Weakley										
Salary	64,505	64,505	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	64,505	64,505	61,751	61,751	61,751	61,751	58,872	58,872	56,069	56,069
White										
Salary	61,751	61,751	61,751	61,751	61,751	61,751	55,872	55,872	56,069	56,069
Special Commissioner Fees	0	0	1,000	0	90	0	0	2,600	0	0
Total Compensation	61,751	61,751	62,751	61,751	61,841	61,751	55,872	58,472	56,069	56,069
Williamson										
Salary	100,069	100,069	98,093	98,093	98,093	98,093	95,222	95,222	92,456	92,456
Special Commissioner Fees	0	0	0	0	0	0	0	0	0	0
Total Compensation	100,069	100,069	98,093	98,093	98,093	98,093	95,222	95,222	92,456	92,456
Wilson										
Salary	74,258	74,258	72,214	72,214	72,214	72,214	68,847	68,847	65,569	65,569
Special Commissioner Fees	15,047	0	14,604	0	13,016	0	63,789	0	40,334	0
Total Compensation	89,305	74,258	86,818	72,214	85,230	72,214	132,636	68,847	105,903	65,569
Total Fees by Official	\$ 587,212	\$ 11,330	\$ 1,008,720	\$ 54,636	\$ 503,140	\$ 0	\$ 656,939	\$ 34,845	\$ 575,637	\$ 1,760
Total Fees by Year	\$ 598,542		\$ 1,063,356		\$ 503,140		\$ 691,784		\$ 577,397	
Fee Grand Total	<u>\$ 3,434,219</u>									

Footnotes:
 (1) Data not provided in county's audit report.
 (2) Data obtained from the Schedule of Salaries and Official Bonds of Principal Officials in the county's audit report.
 (3) There are two clerk and masters for this county.