

## Appendix E

### ELECTED OFFICIALS' COMPENSATION LEGISLATION

This Appendix includes, respectively, a reproduction of Auditor of State Bulletin 2001-001, a table from Auditor of State Bulletin 1996-014, updated compensation tables for county officials, and updated compensation tables for township officials.

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**\*\*Current Ohio law permits a cost of living increase for township officials through Dec. 31. According to the Ohio Township Association, it is highly unlikely that the General Assembly will pass legislation to extend the cost of living increase at this time. This means that township officials will remain at the 2008 salary levels in 2009 and beyond, or until legislation is passed to extend the cost of living increase. When preparing budget documents for 2009, townships should use the 2008 compensation figures.**

**Note:** For more information regarding township trustee and fiscal officer compensation, see pages A-12 through A-20 and A-27 through A-30 from the Ohio Township Handbook located at the following website:

[http://www.auditor.state.oh.us/LGS/Publications/LocalGovernmentManualsHandbooks/ohio\\_township\\_handbook.pdf](http://www.auditor.state.oh.us/LGS/Publications/LocalGovernmentManualsHandbooks/ohio_township_handbook.pdf)

# **AUDITOR OF STATE BULLETIN 2001-001**

**February 9, 2001**

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**TO: ALL COUNTY AUDITORS  
ALL COUNTY CLERKS OF COURTS  
ALL COUNTY COMMISSIONERS  
ALL COUNTY CORONERS  
ALL COUNTY ENGINEERS  
ALL COUNTY PROSECUTING ATTORNEYS  
ALL COUNTY RECORDERS  
ALL COUNTY SHERIFFS  
ALL COUNTY TREASURERS  
ALL INDEPENDENT PUBLIC ACCOUNTANTS**

**SUBJECT: COMPENSATION INCREASE LEGISLATION PERTAINING TO  
NONJUDICIAL COUNTY ELECTED OFFICIALS  
(SUBSTITUTE HOUSE BILL NUMBER 712)**

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Attached is a copy of the County Commissioners' Association of Ohio's Advisory Bulletin 00-7 outlining the various compensation increases for county elected officials set forth in House Bill 712, which was passed by the General Assembly as an emergency measure and took effect on December 8, 2000. The information contained in the CCAO's advisory bulletin has been reviewed by the State Auditor's Office and we concur with its content.

Below are two points relating to the timing and effect of this pay increase legislation that are discussed in CCAO's bulletin which we believe deserve special emphasis.

## **Timing of Compensation Increases**

Article II, section 20 of the Ohio Constitution generally prohibits elected officials from receiving increases in their compensation in the midst of their terms of office. Because HB 712 took effect on December 8, 2000, the compensation increases and the new eight (8) class population-based compensation schedule in the bill are applicable only to those county officials whose current terms of office began after December 8, 2000. Therefore, the two county commissioners, as well as the prosecuting attorney, sheriff, coroner, engineer, recorder and clerk of the court of common pleas in each county who were elected, or re-elected, in November 2000 and were sworn into office in January 2001 may receive the compensation increases provided for in the bill and are subject to the new eight (8) class population-based compensation schedule.

Because the new terms of office of elected, or re-elected, county treasurers this year do not begin until September 3, 2001, current county treasurers, even if re-elected in November 2000, are not

immediately entitled to the compensation increases provided for in the bill and are still subject to the former law's fourteen (14) class population-based compensation schedule until their next terms begin. Re-elected county treasurers can receive the compensation increase provided in HB 712 only upon commencement of their new term of office on September 3, 2001. Likewise, the county auditor and the one commissioner in each county who were not on the ballot in November 2000 cannot immediately receive the compensation increases in the bill, nor are they now subject to the new eight (8) class compensation schedule. Those county officials must be re-elected in November 2002 and commence their new terms of office in 2003 to receive the compensation increase in HB 712 and to be subject to the new compensation schedule.<sup>1</sup>

### **In-Term Compensation Increases Based on Statutory Population Classes**

With the results of the decennial census becoming available sometime in the next several months, it is important to highlight the effect the updated population figures will have on the compensation levels of county officials. A 1999 Ohio Attorney General Opinion (No. 99-033) makes it clear that an elected county official is permitted to receive an in-term increase in compensation as a result of a population increase that places the county in a higher classification, provided that the pertinent statutory schedule was in effect prior to the commencement of that officer's term. Thus, any county official whose county rises to a higher statutory population class will be eligible for an in-term compensation increase effective on the date the Governor receives the census results.

However, please note that 1999 Op. Att'y Gen. No. 99-033 explained that county officials may receive a compensation increase in the midst of their terms due to the decennial census pushing their county into a higher population classification only if the statutory compensation schedule was in effect prior to the commencement of their terms. With its effective date of December 8, 2000, HB 712 was not in effect prior to the commencement of the current terms of all county treasurers, county auditors and the one commissioner in each county not elected or re-elected in November 2000. Thus, for all county treasurers, county auditors and the one commissioner not elected or re-elected in November 2000, the former law's fourteen (14) class population-based compensation schedule should be analyzed for possible increases to higher population classes when the decennial census information is officially received by the Governor. For all other county elected officials, the new eight (8) class compensation schedule should be consulted when the decennial census information is released.

Questions about this bulletin may be directed to Cheryl Subler, CCAO Senior Policy Analyst, at [csubler@ccao.org](mailto:csubler@ccao.org) or at CCAO's toll free number 1-888-757-1904, or to the Auditor of State's Legal Division at (614) 752-8683.

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<sup>1</sup>The one exception to this would be if the county treasurer, or county auditor or the commissioner not elected or re-elected in November 2000, were to leave office and a new treasurer, auditor or commissioner were appointed, then it would appear that the new treasurer's, auditor's or commissioner's term would have commenced after the effective date of HB 712, thus making them eligible for not only the pay increases in HB 712, but also the eight (8) class population-based schedule instead of the former fourteen (14) class population schedule.



# COUNTY ADVISORY BULLETIN

**CAB**

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**Bulletin 2007-05**

**November 2007**

## **2008 PAY TABLES FOR COUNTY OFFICIALS**

### **INTRODUCTION**

On December 8, 2000, Governor Taft signed House Bill 712 as an emergency measure, and it thus became effective immediately. This legislation provided salary increases to county elected officials along with statewide officeholders, lawmakers, judges, boards of elections officials, and township officials. Following the enactment of this legislation, the County Commissioners Association of Ohio (CCAO) published County Advisory Bulletin (CAB) 00-7, explaining the provisions of House Bill 712. The purpose of this CAB is to specifically provide the salary tables for 2008.

Since House Bill 712 provided that certain officials would receive cost of living increases in subsequent years based on the Consumer Price Index (CPI) through September of the preceding calendar year, salary tables must be produced annually in the fall, just a couple months prior to the officials receiving the increases. In October 2007, the United States Bureau of Labor Statistics published the CPI at 2.8 percent. This number is used to calculate the cost of living increases provided to most officials in 2008.

This CAB will explain the cost of living increase provision contained in House Bill 712; highlight the various county elected officials' salary provisions; and provide salary tables for calendar year 2008.

### **GENERAL CONCEPTS OF HOUSE BILL 712 & COMPENSATION IN 2008**

**Reduction of Salary Classes.** In 2001, most county elected officials' pay classes were reduced from 14 to 8 classes, thereby providing a one-time adjustment in salary, which included a cost of living increase. Classes are based on the county's decennial census population. County auditors and commissioners elected in the gubernatorial election year (1999) did not receive this adjustment until the beginning of their next term, since they were in-term when the Legislature enacted this provision.

**Cost of Living Increases.** House Bill 712 provided cost of living increases for most county elected officials beginning in 2002 through 2008. In-term auditors and commissioners (who took office prior to December 8, 2000) were closed out of receiving raises until they began their next term of office in 2004, since they were in-term when the Legislature enacted this provision.

The cost of living increases are based on the percentage increase of the Consumer Price Index (CPI) capped at 3 percent. The CPI is determined over the twelve-month period that ends on September 30 of the immediately preceding calendar year, rounded to the nearest one-tenth of one per cent. Since the federal Department of Labor reports more than one CPI, the Ohio Revised code provides that the “consumer price index” to be used is the index for U.S. city average for urban wage earners and clerical workers: all items, 1982-1984=100; this is commonly referred to as CPI-W.

Practically speaking, this means:

1. Cost of living increases will be less than 3 percent if the CPI-W is lower. But, if the CPI-W is more than 3 percent, the annual increase can only be 3 percent.
2. Annual salaries through 2008 cannot be calculated prior to October of the preceding calendar year. Since the CPI-W is based on the twelve month period that ends on September 30 of the immediately preceding calendar year, calculations will have to be done on a yearly basis.

The CPI-W for salary purposes was 1.3 percent for calendar year 2003, 2.3 percent for calendar year 2004, and 2.4 percent for calendar year 2005, and 5.2 percent for calendar year 2006. However, in 2006, the pay raise was 3 rather than 5.2 percent since Ohio law provides a cap at 3 percent. In 2007, the CPI-W was 1.7 percent, and 2.8 percent for calendar year 2008.

The CPI is a measure of the average change in prices over time of goods and services purchased by households. This includes prices of food, clothing, shelter, fuels, transportation fares, charges for doctors’ & dentists’ services, drugs and other goods and services that people buy for day-to-day living. For further information about the CPI, visit the Bureau of Labor Statistics at <http://www.bls.gov/cpi/www.bls.gov/cpi/>

**Calculating Elected Officials Salaries on a Calendar Basis.** The compensation of all county elected officials contained in the Revised Code is on a calendar year basis. When a term of office is only part of a calendar year, the calendar year salary is pro-rated. (Attorney General Opinion 90-023)

## **NON-JUDICIAL OFFICEHOLDERS COMPENSATION**

### **Commissioners (ORC 325.10 & 325.18)**

Table 1 reflects the 2007 & 2008 salaries for commissioners.

### **Auditors (ORC 325.03, 325.18 & 5731.41)**

Table 2 provides the salaries for auditors in 2007 and 2008.

In addition to the salary provided in Table 2, auditors are to receive 8 cents per capita for each full thousand of population for the first 20,000 and 2 cents per capita for each full thousand over 20,000 not less than \$1,200 nor more than \$3,000, which is paid from the undivided estate tax fund pursuant to Ohio Revised Code Section 5731.41.

### **Clerks of Courts** (ORC 325.08, 325.18 & 2303.03)

Tables 3 and 4 provide the salaries for clerks of courts for 2007 & 2008, respectively. These tables show the county paid and state paid portions of their salaries. The state-paid compensation, which is equal to one-eighth of their county paid compensation, compensates the clerks for serving as the clerk of the court of appeals. The county should appropriate the amount listed under the county paid salary column. The state portion is paid directly by the state to the clerk.

In addition, clerks serving as municipal court clerks and/or county court clerks receive additional compensation. Such clerks are entitled to an additional 25 percent of county paid compensation for serving as either the clerk of the municipal or county court, pursuant to Ohio Revised Code Sections 1901.31 and 1907.20.

### **Coroners** (ORC 325.15 & 325.18)

Table 5 provides the salaries for all coroners in counties with 175,000 or less in population or those coroners in the larger counties who have chosen to maintain a private medical practice. Table 6 shows the salaries for coroners in counties with a population of more than 175,000 who do not have a private medicine practice, who thereby receive higher compensation.

Section 325.15 also provides the process for a coroner to select compensation under the pay schedule for "Coroners Without a Private Practice." A coroner in a county with a population of 175,001 or more must elect to engage or not to engage in the private practice of medicine before the commencement of each new term of office. A coroner in such a county who engages in the private practice of medicine but who intends not to engage in the private practice of medicine during the coroner's next term of office must notify the board of county commissioners before taking office again.

### **Engineers** (ORC 325.14 & 325.18)

Table 7 shows the salaries for engineers who maintain a private practice. Table 8 gives the salaries for engineers without a private practice, who thereby receive higher compensation.

A county engineer may elect to engage or not to engage in the private practice of engineering or surveying before the commencement of each new term of office. A county engineer who elected not to engage in the private practice of engineering or surveying may, for a period of six months after taking office, engage in the private practice of engineering or surveying for the purpose of concluding the affairs of private practice without any diminution of salary.

In addition to the salary prescribed by Tables 7 and 8 of this bulletin, a county engineer may also receive compensation when he/she performs services as the county sanitary engineer. Plus, House Bill 549, which became effective on March 12, 2001, enables county engineers to receive additional compensation if they are selected as the county drainage engineer. (ORC 315.14 and 6117.01)

### **Prosecuting Attorneys** (ORC 325.11 & 325.18)

Table 9 provides the salaries of prosecutors who have a private practice. Tables 10 and 11 show the salaries for prosecutors without a private practice, who thereby receive higher compensation.

Tables 10 and 11 show that counties with 70,000 or less in population receive partial reimbursement from the state if the prosecutor does not have a private practice. The state is to reimburse counties 40 percent of the difference between the “without a private practice” and “with a private practice” entitlement each year. In addition, the state is to pay its relative share of employer PERS contributions and employer Medicare Part A contributions. However, reimbursement is conditional upon adequate state appropriations being made for this purpose. This “condition” of adequate state funding being appropriated was a provision added to House Bill 712 when changes were made to the bill in the Ohio House Finance Committee. As a result, counties will be responsible for a portion of the state’s share if the General Assembly does not appropriate adequate funds for the prosecuting attorneys compensation.

House Bill 712 also changed the state reimbursement schedule. The state, through the Attorney General, is to reimburse counties no later than March 15 and September 15 each year. Prior to House Bill 712, reimbursements were paid in equal monthly installments.

A prosecuting attorney may elect to engage or not to engage in the private practice of law before the commencement of each new term of office. A prosecuting attorney is not to engage in the private practice of law unless before taking office the prosecuting attorney notifies the board of county commissioners of his/her intention to engage in the private practice of law. In addition, a prosecuting attorney who engages in the private practice of law who intends not to engage in the private practice of law during the prosecuting attorney’s next term of office must so notify the board of county commissioners. A prosecuting attorney who elects not to engage in the private practice of law may, for a period of six months after taking office, engage in the private practice of law for the purpose of concluding the affairs of private practice of law without any diminution of salary as provided in the tables of this bulletin.

### **Recorders** (ORC 325.09 & 325.18)

Table 12 provides the recorders’ salaries for calendar years 2007 and 2008.

### **Sheriffs** (ORC 325.06 & 325.18)

Table 13 and 14 reveal the sheriffs’ salaries for calendar year 2007 and 2008, respectively. Counties are reimbursed by the state for one-eighth of the county paid portion of the sheriffs’ salaries. In addition, the state is to pay its relative share of employer PERS contributions and employer Medicare Part A contributions. Just like the prosecutors’ section, the state payment is conditional upon adequate appropriations being made. However, unlike the prosecutors’ section, sheriffs will only receive the additional compensation if “adequate funds have been appropriated by the General Assembly”; the county is not on the hook to make up the state’s share if the General Assembly did not appropriate enough money.

House Bill 712 changed the state reimbursement schedule. The state, through the Attorney General, is to reimburse counties no later than March 15<sup>th</sup> and September 15<sup>th</sup> each year. Prior to House Bill 712, reimbursements were to be paid no later than the 15<sup>th</sup> of March, June, September, and December. Counties should appropriate the total salary for sheriffs, assuming that adequate funds have been appropriated by the General Assembly, and counties will be fully reimbursed by the state.

#### **Treasurers (ORC 325.04 & 325.18)**

Table 15 provides the treasurers' salaries for calendar years 2007 and 2008.

### **APPROPRIATIONS TO FURTHERANCE OF JUSTICE FUNDS (FOJ)**

#### **Sheriff's FOJ Fund (ORC 325.071)**

The Sheriff's FOJ Fund must be appropriated at the rate of 50 percent of the sheriff's county-paid salary. Language was included in House Bill 94 in 2001 providing that the appropriation is based only on the county paid portion of the sheriff's salary and does not include the state paid portion.

#### **Prosecutors' FOJ Fund (ORC 325.12)**

Appropriation to the Prosecutors' FOJ Fund is at the rate of 50 percent of the total salary the prosecutor receives irrespective of which payment option the prosecutor selects in counties over 70,000 population. In counties where the population is 70,000 or less, appropriations to the FOJ Fund are at the rate of 50 percent of the compensation provided in the pay schedule "with private practice." In these counties, even if the prosecutor is being paid under the "without private practice" schedule, appropriations to the FOJ Fund are still on the basis of the "with private practice" pay schedule.

### **JUDICIAL OFFICEHOLDERS COMPENSATION**

House Bill 712 provided judges cost of living increases from 2002 through 2008. These cost of living increases are the same as granted to the non-judicial county elected officials. Therefore, the increase provided to judges in calendar year 2008 is 2.8 percent. This increase is calculated based on the total salary payable to the judge, exclusive of any amounts payable pursuant to ORC 1901.11(B)(2), 1907.16(C), or 1907.17, but added only to the state's portion of the judges's compensation.

#### **Common Pleas Judges (ORC 141.04 and 141.05)**

The compensation of common pleas judges is paid by both the state and the county. The county pays an amount equal to 18 cents per capita. This dollar amount may not be less than \$3,500 nor more than \$14,000 based on the official 2000 Census. See Table 16.

Full-time Municipal Court Judges and Part-time Municipal Court Judges Who Serve a Territory Exceeding 50,000 Population (ORC 141.04 and 1901.11)

The compensation for full-time municipal court judges and those part-time municipal court judges who serve in a territory with a population exceeding 50,000, is financed by



the state and local funding authorities. The local share is a fixed amount equal to \$61,750. See Table 17.

#### Part-time Municipal Court Judges Except Those Part-time Judges Who Serve a Territory Exceeding 50,000 Population (ORC 141.04 and 1901.11)

The compensation for part-time municipal court judges, other than those who serve in a territory with a population exceeding 50,000 is financed by the state and local funding authorities. The amount of the local share is fixed at \$35,500. See Table 17.

#### **County Court Judges** (ORC 141.04 and 1907.16)

Again, the compensation of county court judges is covered by the state and the county. The county's fixed share is \$35,500. See Table 17.

Additional Compensation for Judges Designated as a Presiding and Administrative Judges in a Municipal Court or County Courts (ORC references are included in Table 18) See Table 18.

#### **County Optional Compensation for County Court Judges** (ORC 1907.17)

In addition to the compensation of county court judges specified in Tables 17 and 18, the law authorizes the Board of County Commissioners to permissively supplement the salary of county court judges by an amount not to exceed \$2,000 in any year. It should be noted that this provision must be uniformly applied in counties with more than one county court judge. Also, this additional compensation can not be reduced during the term of office of any county court judge, but apparently can be changed at the beginning of a new term of office. (OAG 70-142)

#### **BOARDS OF ELECTIONS MEMBERS** (ORC 3501.12)

Members of the county board of elections were provided a cost of living increase in House Bill 712 that was atypical of the other elected officials. Unlike the other officials' whose cost of living increase was tied to the Consumer Price Index and went through 2008, the board of elections members were granted 3 percent increases in 2001, 2002, and 2003. Table 19 shows those increases. At this time, the Ohio Revised Code does not provide any statutory increase in salary for calendar year 2004 or thereafter.

#### **ACKNOWLEDGMENTS**

This County Advisory Bulletin was prepared by CCAO. We requested comments from the various associations that represent county elected officials and judges, and many provided valuable comments which improved the bulletin. The Bulletin was also reviewed by the State Auditor's office, which provided comments. Any errors, however, are the responsibility of CCAO alone. Questions or comments should be directed to Cheryl Subler, Managing Director of Policy, [csubler@ccao.org](mailto:csubler@ccao.org) who was primarily responsible for the preparation of this CAB.

**Table 1**  
**Commissioners**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$36,336</b>	<b>\$37,353</b>
<b>2</b>	<b>20,001-35,000</b>	<b>39,774</b>	<b>40,888</b>
<b>3</b>	<b>35,001-55,000</b>	<b>43,211</b>	<b>44,421</b>
<b>4</b>	<b>55,001-95,000</b>	<b>54,012</b>	<b>55,524</b>
<b>5</b>	<b>95,001-200,000</b>	<b>63,833</b>	<b>65,620</b>
<b>6</b>	<b>200,001-400,000</b>	<b>74,879</b>	<b>76,976</b>
<b>7</b>	<b>400,001-1 million</b>	<b>84,703</b>	<b>87,075</b>
<b>8</b>	<b>over 1 million</b>	<b>89,955</b>	<b>92,474</b>

**Table 2**

**Auditors\***

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$51,976</b>	<b>\$53,431</b>
<b>2</b>	<b>20,001-35,000</b>	<b>54,724</b>	<b>56,256</b>
<b>3</b>	<b>35,001-55,000</b>	<b>56,549</b>	<b>58,132</b>
<b>4</b>	<b>55,001-95,000</b>	<b>66,527</b>	<b>68,390</b>
<b>5</b>	<b>95,001-200,000</b>	<b>74,663</b>	<b>76,754</b>
<b>6</b>	<b>200,001-400,000</b>	<b>83,764</b>	<b>86,109</b>
<b>7</b>	<b>400,001-1 million</b>	<b>88,763</b>	<b>91,248</b>
<b>8</b>	<b>over 1 million</b>	<b>91,425</b>	<b>93,985</b>

**\* Auditors also receive 8 cents per capita for each full thousand of population for the first 20,000 and 2 cents per capita for each full thousand over 20,000 not less than \$1,200 nor more than \$3,000, which is paid from the undivided estate tax fund pursuant to Ohio Revised Code Section 5731.41**

**Table 3  
Clerks of Courts\***

<b>Class</b>	<b>Population Range</b>	<b>2007 Calendar Year County Paid Salary**</b>	<b>2007 Calendar Year State Paid Salary***</b>	<b>2007 Calendar Year Total Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$38,090</b>	<b>\$4,761</b>	<b>\$42,851</b>
<b>2</b>	<b>20,001-35,000</b>	<b>41,023</b>	<b>5,128</b>	<b>46,151</b>
<b>3</b>	<b>35,001-55,000</b>	<b>43,951</b>	<b>5,494</b>	<b>49,445</b>
<b>4</b>	<b>55,001-95,000</b>	<b>51,765</b>	<b>6,471</b>	<b>58,236</b>
<b>5</b>	<b>95,001-200,000</b>	<b>59,579</b>	<b>7,447</b>	<b>67,026</b>
<b>6</b>	<b>200,001-400,000</b>	<b>66,415</b>	<b>8,302</b>	<b>74,717</b>
<b>7</b>	<b>400,001-1 million</b>	<b>71,298</b>	<b>8,912</b>	<b>80,210</b>
<b>8</b>	<b>over 1 million</b>	<b>73,794</b>	<b>9,224</b>	<b>83,018</b>

**Table 4  
Clerks of Courts\***

<b>Class</b>	<b>Population Range</b>	<b>2008 Calendar Year County Paid Salary**</b>	<b>2008 Calendar Year State Paid Salary***</b>	<b>2008 Calendar Year Total Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$39,157</b>	<b>\$4,895</b>	<b>\$44,052</b>
<b>2</b>	<b>20,001-35,000</b>	<b>42,172</b>	<b>5,272</b>	<b>47,444</b>
<b>3</b>	<b>35,001-55,000</b>	<b>45,182</b>	<b>5,648</b>	<b>50,830</b>
<b>4</b>	<b>55,001-95,000</b>	<b>53,214</b>	<b>6,652</b>	<b>59,866</b>
<b>5</b>	<b>95,001-200,000</b>	<b>61,247</b>	<b>7,656</b>	<b>68,903</b>
<b>6</b>	<b>200,001-400,000</b>	<b>68,275</b>	<b>8,534</b>	<b>76,809</b>
<b>7</b>	<b>400,001-1 million</b>	<b>73,294</b>	<b>9,162</b>	<b>82,456</b>
<b>8</b>	<b>over 1 million</b>	<b>75,860</b>	<b>9,483</b>	<b>85,343</b>

**\* Clerks serving as Municipal Court Clerks and/or County Court Clerks receive additional compensation. Such clerks are entitled to an additional 25 percent of county paid compensation for serving as either the clerk of the municipal or county court.**

**\*\* This amount should be appropriated by the county**

**\*\*\* This amount is to be paid directly by the state**

**Table 5**  
**Coroners with a Private Practice**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$21,488</b>	<b>\$22,090</b>
<b>2</b>	<b>20,001-35,000</b>	<b>24,418</b>	<b>25,102</b>
<b>3</b>	<b>35,001-55,000</b>	<b>27,346</b>	<b>28,112</b>
<b>4</b>	<b>55,001-95,000</b>	<b>40,044</b>	<b>41,165</b>
<b>5</b>	<b>95,001-200,000</b>	<b>49,814</b>	<b>51,209</b>
<b>6</b>	<b>200,001-400,000</b>	<b>61,532</b>	<b>63,255</b>
<b>7</b>	<b>400,001-1 million</b>	<b>69,345</b>	<b>71,287</b>
<b>8</b>	<b>over 1 million</b>	<b>73,507</b>	<b>75,565</b>

**Table 6**  
**Coroners without a Private Practice**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>NA</b>	<b>NA</b>
<b>2</b>	<b>20,001-35,000</b>	<b>NA</b>	<b>NA</b>
<b>3</b>	<b>35,001-55,000</b>	<b>NA</b>	<b>NA</b>
<b>4</b>	<b>55,001-95,000</b>	<b>NA</b>	<b>NA</b>
<b>5*</b>	<b>95,001-175,000</b>	<b>NA</b>	<b>NA</b>
<b>5*</b>	<b>175,001-200,000</b>	<b>112,552</b>	<b>115,703</b>
<b>6</b>	<b>200,001-400,000</b>	<b>112,552</b>	<b>115,703</b>
<b>7</b>	<b>400,001-1 million</b>	<b>115,285</b>	<b>118,513</b>
<b>8</b>	<b>over 1 million</b>	<b>118,018</b>	<b>121,323</b>

**\* New Class 5 for Coroners without a Private Practice begins with a population of 175,001, unlike Class 5 for the other county elected officials. This difference is due to the fact that the law only allows coroners in counties with a population of 175,001 or more to have the option to earn a higher salary in exchange for forgoing a private practice.**

**Table 7**  
**Engineers with a Private Practice**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$55,087</b>	<b>\$56,629</b>
<b>2</b>	<b>20,001-35,000</b>	<b>57,431</b>	<b>59,039</b>
<b>3</b>	<b>35,001-55,000</b>	<b>59,774</b>	<b>61,448</b>
<b>4</b>	<b>55,001-95,000</b>	<b>64,462</b>	<b>66,267</b>
<b>5</b>	<b>95,001-200,000</b>	<b>69,345</b>	<b>71,287</b>
<b>6</b>	<b>200,001-400,000</b>	<b>73,252</b>	<b>75,303</b>
<b>7</b>	<b>400,001-1 million</b>	<b>78,135</b>	<b>80,323</b>
<b>8</b>	<b>over 1 million</b>	<b>81,182</b>	<b>83,455</b>

**Table 8**  
**Engineers without a Private Practice**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$78,342</b>	<b>\$80,536</b>
<b>2</b>	<b>20,001-35,000</b>	<b>80,685</b>	<b>82,944</b>
<b>3</b>	<b>35,001-55,000</b>	<b>83,029</b>	<b>85,354</b>
<b>4</b>	<b>55,001-95,000</b>	<b>87,718</b>	<b>90,174</b>
<b>5</b>	<b>95,001-200,000</b>	<b>92,600</b>	<b>95,193</b>
<b>6</b>	<b>200,001-400,000</b>	<b>96,507</b>	<b>99,209</b>
<b>7</b>	<b>400,001-1 million</b>	<b>101,391</b>	<b>104,230</b>
<b>8</b>	<b>over 1 million</b>	<b>104,433</b>	<b>107,357</b>

**Table 9**

**Prosecutors with a Private Practice**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$52,741</b>	<b>\$54,218</b>
<b>2</b>	<b>20,001-35,000</b>	<b>54,695</b>	<b>56,226</b>
<b>3</b>	<b>35,001-55,000</b>	<b>56,648</b>	<b>58,234</b>
<b>4</b>	<b>55,001-95,000</b>	<b>62,997</b>	<b>64,761</b>
<b>5</b>	<b>95,001-200,000</b>	<b>68,370</b>	<b>70,284</b>
<b>6</b>	<b>200,001-400,000</b>	<b>76,184</b>	<b>78,317</b>
<b>7</b>	<b>400,001-1 million</b>	<b>81,065</b>	<b>83,335</b>
<b>8</b>	<b>over 1 million</b>	<b>84,064</b>	<b>86,418</b>

**Table 10**

**Prosecutors without Private Practice**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year County Paid Salary</b>	<b>2007 Calendar Year State Reimbursed Salary*</b>	<b>2007 Calendar Year Total Salary**</b>
<b>1</b>	<b>1-20,000</b>	<b>\$75,123</b>	<b>\$14,921</b>	<b>\$90,044</b>
<b>2</b>	<b>20,001-35,000</b>	<b>82,657</b>	<b>18,642</b>	<b>101,299</b>
<b>3</b>	<b>35,001-55,000</b>	<b>83,439</b>	<b>17,861</b>	<b>101,299</b>
<b>4***</b>	<b>55,001-70,000</b>	<b>92,730</b>	<b>19,822</b>	<b>112,552</b>
<b>4***</b>	<b>70,001-95,000</b>	<b>112,552</b>	<b>NA</b>	<b>112,552</b>
<b>5</b>	<b>95,001-200,000</b>	<b>112,552</b>	<b>NA</b>	<b>112,552</b>
<b>6</b>	<b>200,001-400,000</b>	<b>112,552</b>	<b>NA</b>	<b>112,552</b>
<b>7</b>	<b>400,001-1 million</b>	<b>115,285</b>	<b>NA</b>	<b>115,285</b>
<b>8</b>	<b>over 1 million</b>	<b>118,018</b>	<b>NA</b>	<b>118,018</b>

\* This amount is reimbursed to the county if adequate funds have been appropriated by the General Assembly

\*\* This amount should be appropriated by the county

\*\*\* Class 4 is broken into two categories for the prosecutors without private practice simply to show the reimbursement provided by the state for counties with a population of less than 70,001.



**Table 11**

**Prosecutors without Private Practice**

<b>Class Number</b>	<b>Population Range</b>	<b>2008 Calendar Year County Paid Salary</b>	<b>2008 Calendar Year State Reimbursed Salary*</b>	<b>2008 Calendar Year Total Salary**</b>
<b>1</b>	<b>1-20,000</b>	<b>\$77,226</b>	<b>\$15,339</b>	<b>\$92,565</b>
<b>2</b>	<b>20,001-35,000</b>	<b>84,971</b>	<b>19,164</b>	<b>104,135</b>
<b>3</b>	<b>35,001-55,000</b>	<b>85,775</b>	<b>18,360</b>	<b>104,135</b>
<b>4***</b>	<b>55,001-70,000</b>	<b>95,326</b>	<b>20,377</b>	<b>115,703</b>
<b>4***</b>	<b>70,001-95,000</b>	<b>115,703</b>	<b>NA</b>	<b>115,703</b>
<b>5</b>	<b>95,001-200,000</b>	<b>115,703</b>	<b>NA</b>	<b>115,703</b>
<b>6</b>	<b>200,001-400,000</b>	<b>115,703</b>	<b>NA</b>	<b>115,703</b>
<b>7</b>	<b>400,001-1 million</b>	<b>118,513</b>	<b>NA</b>	<b>118,513</b>
<b>8</b>	<b>over 1 million</b>	<b>121,323</b>	<b>NA</b>	<b>121,323</b>

\* This amount is reimbursed to the county if adequate funds have been appropriated by the General Assembly

\*\* This amount should be appropriated by the county

\*\*\* Class 4 is broken into two categories for the prosecutors without private practice simply to show the reimbursement provided by the state for counties with a population of less than 70,001.

**Table 12**  
**Recorders**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$37,114</b>	<b>\$38,153</b>
<b>2</b>	<b>20,001-35,000</b>	<b>40,044</b>	<b>41,165</b>
<b>3</b>	<b>35,001-55,000</b>	<b>41,998</b>	<b>43,174</b>
<b>4</b>	<b>55,001-95,000</b>	<b>48,836</b>	<b>50,203</b>
<b>5</b>	<b>95,001-200,000</b>	<b>55,673</b>	<b>57,232</b>
<b>6</b>	<b>200,001-400,000</b>	<b>63,484</b>	<b>65,262</b>
<b>7</b>	<b>400,001-1 million</b>	<b>69,345</b>	<b>71,287</b>
<b>8</b>	<b>over 1 million</b>	<b>72,396</b>	<b>74,423</b>

**Table 13  
Sheriffs**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year County Paid Salary</b>	<b>2007 Calendar Year State Reimbursed Salary*</b>	<b>2007 Calendar Year Total Salary**</b>
<b>1</b>	<b>1-20,000</b>	<b>\$46,595</b>	<b>\$5,824</b>	<b>\$52,419</b>
<b>2</b>	<b>20,001-35,000</b>	<b>49,525</b>	<b>6,191</b>	<b>55,716</b>
<b>3</b>	<b>35,001-55,000</b>	<b>51,481</b>	<b>6,435</b>	<b>57,916</b>
<b>4</b>	<b>55,001-95,000</b>	<b>59,984</b>	<b>7,498</b>	<b>67,482</b>
<b>5</b>	<b>95,001-200,000</b>	<b>73,085</b>	<b>9,136</b>	<b>82,221</b>
<b>6</b>	<b>200,001-400,000</b>	<b>81,877</b>	<b>10,235</b>	<b>92,112</b>
<b>7</b>	<b>400,001-1 million</b>	<b>86,761</b>	<b>10,845</b>	<b>97,606</b>
<b>8</b>	<b>over 1 million</b>	<b>89,275</b>	<b>11,159</b>	<b>100,434</b>

**Table 14  
Sheriffs**

<b>Class Number</b>	<b>Population Range</b>	<b>2008 Calendar Year County Paid Salary</b>	<b>2008 Calendar Year State Reimbursed Salary*</b>	<b>2008 Calendar Year Total Salary**</b>
<b>1</b>	<b>1-20,000</b>	<b>\$47,900</b>	<b>\$5,988</b>	<b>\$53,888</b>
<b>2</b>	<b>20,001-35,000</b>	<b>50,912</b>	<b>6,364</b>	<b>57,276</b>
<b>3</b>	<b>35,001-55,000</b>	<b>52,922</b>	<b>6,615</b>	<b>59,537</b>
<b>4</b>	<b>55,001-95,000</b>	<b>61,664</b>	<b>7,708</b>	<b>69,372</b>
<b>5</b>	<b>95,001-200,000</b>	<b>75,131</b>	<b>9,391</b>	<b>84,522</b>
<b>6</b>	<b>200,001-400,000</b>	<b>84,170</b>	<b>10,521</b>	<b>94,691</b>
<b>7</b>	<b>400,001-1 million</b>	<b>89,190</b>	<b>11,149</b>	<b>100,339</b>
<b>8</b>	<b>over 1 million</b>	<b>91,775</b>	<b>11,472</b>	<b>103,247</b>

**\* This amount is reimbursed to the county if adequate funds have been appropriated by the General Assembly. Note: Sheriffs' will not receive this full amount if adequate funds have not been appropriated by the General Assembly.**

**\*\* This amount should be appropriated by the county.**

**Table 15**

**Treasurers**

<b>Class Number</b>	<b>Population Range</b>	<b>2007 Calendar Year Salary</b>	<b>2008 Calendar Year Salary</b>
<b>1</b>	<b>1-20,000</b>	<b>\$38,090</b>	<b>\$39,157</b>
<b>2</b>	<b>20,001-35,000</b>	<b>41,023</b>	<b>42,172</b>
<b>3</b>	<b>35,001-55,000</b>	<b>43,951</b>	<b>45,182</b>
<b>4</b>	<b>55,001-95,000</b>	<b>51,765</b>	<b>53,214</b>
<b>5</b>	<b>95,001-200,000</b>	<b>59,579</b>	<b>61,247</b>
<b>6</b>	<b>200,001-400,000</b>	<b>66,415</b>	<b>68,275</b>
<b>7</b>	<b>400,001-1 million</b>	<b>71,298</b>	<b>73,294</b>
<b>8</b>	<b>over 1 million</b>	<b>73,794</b>	<b>75,860</b>

**Table 16**

**Salaries of Common Pleas Judges**

**Counties with Populations of 77,778 or More**

<b>Source of Funding</b>	<b>2007</b>	<b>2008</b>
<b>County</b>	<b>\$14,000</b>	<b>\$14,000</b>
<b>State</b>	<b>104,050</b>	<b>107,350</b>
<b>Total</b>	<b>118,050</b>	<b>121,350</b>

**Counties with Populations from 77,777 - 19,445**

<b>Source of Funding</b>	<b>2007</b>	<b>2008</b>
<b>County</b>	<b>18 cents per capita</b> <b>\$ _____</b>	<b>18 cents per capita</b> <b>\$ _____</b>
<b>State</b>	<b>Total Salary minus County Paid</b> <b>_____</b>	<b>Total Salary minus County Paid</b> <b>_____</b>
<b>Total</b>	<b>118,050</b>	<b>121,350</b>

**Counties with Populations of 19,444 or Less**

<b>Source of Funding</b>	<b>2007</b>	<b>2008</b>
<b>County</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>State</b>	<b>114,550</b>	<b>117,850</b>
<b>Total</b>	<b>118,050</b>	<b>121,350</b>

**Table 17**

**Municipal & County Court Judges**

**Full-time Municipal Judges and Part-time Municipal Judges Who  
Serve in a Territory Exceeding 50,000 Population**

Source of Funding	2007	2008
Local	\$61,750	\$61,750
State	49,250	52,350
Total	111,000	114,100

**Note: Municipalities generally pay 60%, counties 40%, except in county operated municipal courts where county pays 100%**

**Part-time Municipal Judges Except Those Part-time Municipal Court  
Judges Who Serve in a Territory Exceeding 50,000 Population**

Source of Funding	2007	2008
Local	\$35,500	\$35,500
State	28,350	30,150
Total	63,850	65,650

**Note: Municipalities generally pay 60%, counties 40%, except in county operated municipal courts where county pays 100%**

**County Court Judges**

Source of Funding	2007	2008
County	\$35,500	\$35,500
State	28,350	30,150
Total	63,850	65,650

**Note: Excludes county permissive payments pursuant to ORC 1907.17**

**Table 18**

**Additional Compensation for Presiding & Administrative Judges in  
Municipal & County Courts**

**Municipal Courts**

<b>Number of Judges</b>	<b>Designation</b>	<b>ORC Reference</b>	<b>Additional Annual Compensation</b>	<b>ORC Reference</b>	<b>Source of Payment</b>
<b>One Judge</b>	<b>Specified in statute</b>	<b>1901.09 (A)</b>	<b>\$1,500</b>	<b>1901.11 (B) (2)</b>	<b>Local Funding Authorities</b>
<b>Two or More Judges</b>	<b>Elected or designated as provided in the Rules of Superintendence for the Courts of Ohio</b>	<b>1901.09 (B)</b>			

**Note:** These amounts are generally paid 40% by the county; 60% by the municipality. If the court is a county operated municipal court, the county pays 100% of the additional compensation.

**County Courts**

<b>Number of Judges</b>	<b>Designation</b>	<b>ORC Reference</b>	<b>Additional Annual Compensation</b>	<b>ORC Reference</b>	<b>Source of Payment</b>
<b>One Judge</b>	<b>Specified in statute</b>	<b>1907.131 (A)</b>	<b>\$1,500</b>	<b>1907.16 (C)</b>	<b>County</b>
<b>Two or More Judges</b>	<b>Elected or designated as provided in the Rules of Superintendence for the Courts of Ohio</b>	<b>1907.131 (B)</b>			

**Table 19**

**Boards of Elections Members**

<b>Base</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>For each full 1,000 population of first 100,000</b>	<b>\$92.89</b>	<b>\$92.89</b>	<b>\$92.89</b>	<b>\$92.89</b>	<b>\$92.89</b>
<b>For each full 1,000 population of second 100,000</b>	<b>44.26</b>	<b>44.26</b>	<b>44.26</b>	<b>44.26</b>	<b>44.26</b>
<b>For each full 1,000 population of third 100,000</b>	<b>24.04</b>	<b>24.04</b>	<b>24.04</b>	<b>24.04</b>	<b>24.04</b>
<b>For each full 1,000 population over 300,000</b>	<b>7.37</b>	<b>7.37</b>	<b>7.37</b>	<b>7.37</b>	<b>7.37</b>

**Maximum & Minimum Compensation of Members**

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>Minimum Compensation</b>	<b>\$3,687</b>	<b>\$3,687</b>	<b>\$3,687</b>	<b>\$3,687</b>	<b>\$3,687</b>
<b>Maximum Compensation</b>	<b>21,855</b>	<b>21,855</b>	<b>21,855</b>	<b>21,855</b>	<b>21,855</b>



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# 2008 Compensation Charts

Per ORC Sections 505.24 and 507.09, township trustee and fiscal officer salaries are based on the annual budget of the township. The scheme for cost of living increases was altered in 2000 when the General Assembly passed legislation continuing the cost of living increase through 2008. Cost of living increases are determined by the lesser of two numbers: three percent or the Consumer's Price Index for Urban Wage Earners and Clerical Workers (CPI-W) rating for the previous year.

If you have any questions about the compensation charts, please contact Natalie Cosgrove, Governmental Affairs Assistant, at 614-863-0045, or [cosgrove@ohiotownships.org](mailto:cosgrove@ohiotownships.org).

## FISCAL OFFICER COMPENSATION ANNUAL SALARY

Township Budget	Pay for 2006 (3% increase)	Pay for 2007 (1.7% increase)	Pay for 2008 (2.8% increase)
\$50,000 or less	\$4,306	\$4,379	\$4,502
\$50,001 - 100,000	\$6,766	\$6,881	\$7,074
\$100,001 - 250,000	\$9,472	\$9,633	\$9,903
\$250,001 - 500,000	\$12,179	\$12,386	\$12,733
\$500,001 - 750,000	\$13,532	\$13,762	\$14,147
\$750,001 - 1,500,000	\$16,238	\$16,515	\$16,977
\$1,500,001 - 3,500,000	\$18,945	\$19,267	\$19,806
\$3,500,001 - 6,000,000	\$20,298	\$20,643	\$21,221
\$6,000,001 - 10,000,000	\$23,296	\$23,692	\$24,355
Greater than \$10,000,000	\$26,951	\$27,409	\$28,176

## TRUSTEE COMPENSATION AMOUNT PER DAY, NOT TO EXCEED 200 DAYS PER YEAR IF PAID SALARY, 200 TIMES DAILY RATE, PAID MONTHLY

Township Budget	Pay for 2006 (3% increase)	Pay for 2007 (1.7% increase)	Pay for 2008 (2.8% increase)
\$50,000 or less	\$24.60	\$25.02	\$25.72
\$50,001 - 100,000	\$29.52	\$30.03	\$30.87
\$100,001 - 250,000	\$35.06	\$35.66	\$36.66
\$250,001 - 500,000	\$40.60	\$41.29	\$42.45
\$500,001 - 750,000	\$43.06	\$43.79	\$45.02
\$750,001 - 1,500,000	\$49.21	\$50.04	\$51.44
\$1,500,001 - 3,500,000	\$54.13	\$55.05	\$56.59
\$3,500,001 - 6,000,000	\$59.05	\$60.05	\$61.73
\$6,000,001 - 10,000,000	\$76.51	\$77.81	\$79.99
Greater than \$10,000,000	\$98.37	\$100.04	\$102.84

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