
**HOW TO COMPUTE MINIMUM SALARIES
FOR GEORGIA COUNTY OFFICIALS**

Effective January 1, 2008

**Association County Commissioners of Georgia
County Officers Association of Georgia
Magistrates Council of Georgia
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SHERIFFS' MINIMUM SALARY FOR 2008

Minimum salaries for sheriffs are calculated according to the procedure summarized below. Note that there will be a 3.00% COLA for 2008. Salaries may also be calculated automatically on ACCG's website at www.accg.org. The procedure has been reviewed and approved by the County Officers Association of Georgia and ACCG.

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 2006 census estimates in Appendix B. [O.C.G.A. § 15-16-20(a)]

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	\$86,592.30
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 serves the state, juvenile, magistrate or other courts, add at least \$3,883.08 per year. [O.C.G.A. § 15-16-20.1]. The sheriff is entitled to only one supplement where the sheriff 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 since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2008, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term sheriff to a maximum of 35% for one who has completed seven or more terms of office. [O.C.G.A. § 15-16-20(b)]

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus the applicable supplement and longevity by 2.89%. This COLA is added regardless of when the sheriff first took office. [O.C.G.A. § 15-16-20(a) (2)]

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus the applicable supplement, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the sheriff first took office. [O.C.G.A. § 15-16-20(a) (2)]

Step 6: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the sheriff in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the sheriff's term of office. Local supplements are not subject to longevity and COLA, unless otherwise granted by the county commissioners. [O.C.G.A. §15-16-20(a) (3)]

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 in Step 6, then the sheriff is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 6, then the sheriff is entitled to the amount in Step 6. [O.C.G.A. § 15-16-20(d)]

*NOTE: Sheriffs are required to be paid in equal monthly installments. [O.C.G.A. § 15-16-20(a) (1)]

SALARY ESTABLISHED BY LOCAL LEGISLATION

For those sheriffs whose salaries are governed by local legislation, there are no uniform procedures. *The county attorney should be consulted to verify the proper method of computing salaries according to local legislation.*

COLAs and Longevity Increases: The COLAs and longevity increases required by the state minimum compensation laws do not apply to those sheriffs paid by local legislation unless the local legislation specifically provides that the sheriff is entitled to the statutory COLAs and longevity increases.

Supplement: Unless specified in the local legislation, sheriffs paid pursuant to local legislation are not entitled to the supplement provided for in O.C.G.A. § 15-16-20.1.

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 2000 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. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law. [O.C.G.A. § 15-16-20.2] For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

2000 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 2008

Minimum salaries for tax commissioners are calculated according to the procedure summarized below. Note that there will be a 3.00% COLA for 2008. Salaries may also be calculated automatically on ACCG's website at www.accg.org. The procedure has been reviewed and approved by the County Officers Association of Georgia and ACCG.

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 county's population in the 2006 census estimates in Appendix B. [O.C.G.A. § 48-5-183(b) (1)]

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.72
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 according to statute:

- \$4,197.36 per year for serving as ex officio sheriff [O.C.G.A. § 48-5-137(g)]
- At least \$3,519.48 for serving as chief deputy registrar [O.C.G.A. § 21-2-213(c)]

Step 3: Add Longevity. First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the tax commissioner since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2008, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term tax commissioner to a maximum of 35% for one who has completed seven or more terms of office. [O.C.G.A. § 48-5-183(b)]

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable supplements and longevity by 2.89%. This COLA is added regardless of when the tax commissioner first took office. [O.C.G.A. § 48-5-183(b) (2)]

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the tax commissioner first took office. [O.C.G.A. § 48-5-183(b) (2)]

Step 6: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the tax commissioner in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the tax commissioner's term of office. Local supplements are not subject to longevity and COLA, unless granted by the county commissioners. [O.C.G.A. § 48-5-183(b) (3)]

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 in Step 6, 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 in Step 6, then the tax commissioner is entitled to the amount in Step 6. [O.C.G.A. § 48-5-183(g)]

*NOTE: Tax commissioners are required to be paid in equal monthly installments. [O.C.G.A. §§ 48-5-183(b) (1) and 48-5-137]

SALARY ESTABLISHED BY LOCAL LEGISLATION

For those tax commissioners whose salaries are governed by local legislation, there are no uniform procedures. *The county attorney should be consulted to verify the proper method of computing salaries according to local legislation.*

COLAs and Longevity Increases: The COLAs and longevity increases required by the state minimum compensation laws do not apply to those tax commissioners paid by local legislation unless the local legislation specifically provides that the tax commissioner is entitled to the statutory COLAs and longevity increases.

Supplements: Unless otherwise specified in the local legislation, tax commissioners who are paid according to local legislation are entitled to receive their supplements for serving as ex officio sheriff so long as they are not paid on the basis of fees and for serving as the chief deputy registrar. [O.C.G.A. §§ 48-5-137 and 21-2-213(c)]

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 2000 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. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law. [O.C.G.A. § 48-5-183.1] For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

2000 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

CLERK OF SUPERIOR COURTS' MINIMUM SALARY FOR 2008

Minimum salaries for clerks of superior court are calculated according to the procedure summarized below. Note that there will be a 3.00% COLA for 2008. Salaries may also be calculated automatically on ACCG's website at www.accg.org. The procedure has been reviewed and approved by the County Officers Association of Georgia and ACCG.

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 population reported in the 2006 census estimates in Appendix B. [O.C.G.A. § 15-6-88(a)]

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.72
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 according to statute:

- At least \$3,883.08 per year for serving as clerk to juvenile court [O.C.G.A. § 15-6-89]
- At least \$3,883.08 per year for serving as clerk to state court [O.C.G.A. § 15-6-89]
- At least \$3,883.08 per year for serving as clerk to magistrate court [O.C.G.A. § 15-10-105]
- At least \$3,883.08 per year for providing jury management [O.C.G.A. §§ 15-6-89 and 15-12-1]

Step 3: Add Longevity. First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the clerk since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2008, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term clerk to a maximum of 35% for one who has completed seven or more terms of office. [O.C.G.A. § 15-6-90]

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable supplements and longevity by 2.89%. This COLA is added regardless of when the clerk first took office. [O.C.G.A. § 15-6-88(b)]

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the clerk first took office. [O.C.G.A. § 15-6-88(b)]

Step 6: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the clerk of superior court in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the clerk of superior court's term of office. Local supplements are not subject to longevity and COLA, unless granted by the county commissioners. [O.C.G.A. §15-6-88(d)]

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 in Step 6, 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 in Step 6, then the clerk of superior court is entitled to the amount in Step 6. [O.C.G.A. § 15-6-91]

SALARY ESTABLISHED BY LOCAL LEGISLATION

For those clerks of superior court whose salaries are governed by local legislation, there are no uniform procedures. *The county attorney should be consulted to verify the proper method of computing salaries according to local legislation.*

COLAs and Longevity Increases: The COLAs and longevity increases required by the state minimum compensation laws do not apply to those clerks of superior court paid by local legislation unless the local legislation specifically provides that the clerk of superior court is entitled to the statutory COLAs and longevity increases.

Supplements: Unless otherwise provided in the local legislation, clerks of superior court who are paid according to local legislation are entitled to receive the supplements for serving as clerks to other courts. [O.C.G.A. §§ 15-6-89 and 15-10-105]

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 2000 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. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law. [O.C.G.A. § 15-6-88.2] For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

2000 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 2008

Minimum salaries for probate judges are calculated according to the procedure summarized below. Note that there will be a 3.00% COLA for 2008. Salaries may also be calculated automatically on ACCG's website at www.accg.org. The procedure has been reviewed and approved by the County Officers Association of Georgia and ACCG.

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," using the county's population reported in the 2006 census estimates in Appendix B. [O.C.G.A. § 15-9-63(a) (1)]

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.72
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 according to statute:

- \$3,883.08 per year for conducting elections [O.C.G.A. § 15-9-64]
- \$4,852.92 per year for traffic cases [O.C.G.A. § 15-9-64]

NOTE: The supplements for serving as magistrate or clerk to magistrate court are addressed in Steps 7 through 10 below. [O.C.G.A. § 15-9-63.1 and § 15-10-105(d)]

Step 3: Add Longevity. First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the probate judge since 1977 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 2008, the rate of the longevity increase ranges (in 5% increments) from 0% for first-term probate judges to a maximum of 35% for those who have completed seven or more terms of office. [O.C.G.A. § 15-9-65]

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable supplements and longevity by 2.89%. This COLA is added regardless of when the probate judge first took office. [O.C.G.A. § 15-9-63(a) (2)]

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the probate judge first took office. [O.C.G.A. § 15-9-63(a) (2)]

Step 6: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the probate judge in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the probate judge's term of office. Local supplements are not subject to longevity and COLA, unless granted by the county commissioners. [O.C.G.A. §15-9-63(a) (3)]

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

Step 7: Add Magistrate Supplement. If the probate judge also serves as chief magistrate or magistrate, add \$11,642.54 as adjusted by Steps 8 through 11. [O.C.G.A. § 15-9-63.1(a)]

Step 8: Add Longevity. First, determine the total of complete 4-year terms where the term was completed after 1999 and multiply the number of terms by 5%. To figure the amount of the longevity increase to the supplement for serving as magistrate, multiply the additional supplement in Step 7 by the applicable rate of increase. For 2008, the rate of longevity increase ranges (in 5% increments) from 0% for first-term magistrates to a maximum of 10% for those who have completed two or more terms of office. [O.C.G.A. § 15-9-63.1(c)]

Step 9: Add 2007 COLA. The 2007 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 7 plus longevity by 2.89%. This COLA is added regardless of when the probate judge first took office. [O.C.G.A. § 15-9-63.1(b)]

Step 10: Add 2008 COLA. The 2008 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 7, plus longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the probate judge first took office.

Step 11: 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. 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 the supplement for serving as clerk to the magistrate court. [O.C.G.A. § 15-10-105(d)]

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 this procedure, 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 in this procedure, then the probate judge is entitled to the amount in this procedure. [O.C.G.A. § 15-9-65]

*NOTE: Probate Judges are required to be paid in equal monthly installments. [O.C.G.A. § 15-9-63(a) (1)]

SALARY ESTABLISHED BY LOCAL LEGISLATION

For those probate judges whose salaries are governed by local legislation there are no uniform procedures. *The county attorney should be consulted to verify the proper method of computing salaries according to local legislation.*

COLAs and Longevity Increases: The COLAs and longevity increases required by the state minimum compensation laws do not apply to those probate judges paid by local legislation unless the local legislation specifically provides that the probate judge is entitled to the statutory COLAs and longevity increases.

Supplements: Unless specified in the local legislation, probate judges paid pursuant to local legislation are not entitled to the supplements provided by [O.C.G.A. §§ 15-9-64 and 15-9-63.1]

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 2000 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. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law. [O.C.G.A. § 15-9-64.1] For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

2000 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

MAGISTRATES' MINIMUM SALARY FOR 2008

Minimum salaries for elected and appointed magistrate judges are calculated according to the procedure summarized below. Note that there will be a 3.00% COLA for 2008. The procedure below has been reviewed and approved by the Magistrates Council of Georgia and ACCG.

TO COMPUTE STATE MINIMUM MAGISTRATES' SALARIES, 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 2006 census estimates in Appendix B. [O.C.G.A. § 15-10-23(a) (2)]

For Full-time Chief Magistrates (i.e., chief magistrates who regularly perform the duty of magistrate at least 40 hours per week): use the base salary in the schedule. [O.C.G.A. § 15-10-23(a) (1) and (2)]

For Part-time Chief Magistrates (i.e., 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. [O.C.G.A. § 15-10-23(a) (1) and (3)]

For Full-time Magistrates Who Are Not Chief Magistrates (i.e., 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 \$46,216.08 per year (i.e., \$3,851.46 per month), whichever is less. [O.C.G.A. § 15-10-23(a) (1) and (4)]

For Part-time Magistrates Who Are Not Chief Magistrates and On-call Magistrates (i.e., 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, if the part-time magistrate is paid \$22.22 per hour, they 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 the part-time magistrates to the county governing authority. [O.C.G.A. § 15-10-23(a) (1) and (5)]

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.72
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 [O.C.G.A. § 15-10-105(d)]

Step 3: Add Longevity. Elected, appointed, fulltime and part-time magistrates are entitled to longevity increases if they have served at least one full 4-year term since 1995. To figure the amount of the longevity increase, first determine the total of 4-year terms that were completed by the magistrate since 1995 and multiply the number of terms by 5%. Then, multiply the base salary plus the supplement, if it applies, by the applicable rate of increase. For 2008, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term magistrate to a maximum of 15% for one who has completed three or more terms of office. [O.C.G.A. § 15-10-23(b)]

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus the supplement if applicable and longevity by 2.89%. This COLA is added regardless of when the magistrate first took office. [O.C.G.A. § 15-10-23(c)]

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus the supplement if applicable, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the magistrate first took office. [O.C.G.A. § 15-10-23(c)]

Step 6: 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 the magistrate's term of office. Local supplements are not subject to longevity and COLA, unless granted by the county commissioners. [O.C.G.A. §15-10-23(d)]

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 is higher than the amount in Step 6, then the magistrate is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 6, then the magistrate is entitled to the amount in Step 6. [O.C.G.A. § 15-10-23(e)]

*NOTE: Magistrates are required to be paid in equal monthly installments. [O.C.G.A. § 15-10-23(a) (6)]

SALARY ESTABLISHED BY LOCAL LEGISLATION

For those magistrates whose salaries are governed by local legislation, there are no uniform procedures. *The county attorney should be consulted to verify the proper method of computing salaries according to local legislation.*

COLAs and Longevity Increases: The COLAs and longevity increases required by the state minimum compensation laws do not apply to those magistrates paid by local legislation unless the local legislation specifically provides that the magistrate is entitled to the statutory COLAs and longevity increases.

Supplement: Unless specified in the local legislation, magistrates paid pursuant to local legislation are not entitled to the supplements provided by O.C.G.A. § 15-10-105(d)

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 2000 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. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law. [O.C.G.A. §§ 15-10-23.1 and 15-10-105.2] For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

2000 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

CORONERS' MINIMUM SALARY FOR 2008

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

Coroners in Counties with a Population of 35,000 or more are entitled to the death investigation fee of \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled; or compensation may be determined by local legislation. If the coroner is paid an annual salary, he or she is not entitled to death investigation fees. [O.C.G.A. § 45-16-27(b)]

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

Minimum salaries for coroners in counties with a population of less than 35,000 are calculated according to the procedure summarized below. Note that there will be a 3.00% COLA for 2008. To compute state minimum salaries for coroners follow these steps

Step 1: Establish the Base Salary. For coroners in counties with a 2000 population of 34,999 or less, start with the annual base salary for coroner shown in the "Schedule of Base Salaries" below. See Appendix C. [O.C.G.A. § 45-16-11(a) (1)]

Schedule of Base Salaries

2000 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: Longevity. Coroners are entitled to 5% for each complete 4-year term served after December 31, 2000. For 2008, the maximum longevity increase is 5% for coroners that have completed one or more full terms of office. [O.C.G.A. § 45-16-11(b)]

Step 3: Add 2002 COLA. The 2002 cost of living adjustment is determined by multiplying the base salary plus longevity by 3.5%. This COLA is added regardless of when the coroner first took office. [O.C.G.A. §45-16-11(a) (2)]

Step 4: Add 2003 COLA. The 2003 cost of living adjustment is determined by multiplying the base salary plus longevity and the 2002 COLA by 2.25%. This COLA is added regardless of when the coroner first took office. [O.C.G.A. §45-16-11(a) (2)]

Step 5: Add 2005 COLA (REMINDER: There was no 2004 COLA). The 2005 cost of living adjustment is determined by multiplying the base salary plus longevity, the 2002 COLA and the 2003 COLA by 2%. It, however, cannot exceed \$1,600. [O.C.G.A. § 45-16-11 (a) (2)]

Step 6: Add 2006 COLA. The 2006 cost of living adjustment is determined by multiplying the base salary plus longevity, the 2002 COLA, the 2003 COLA and the 2005 COLA by 2%. [O.C.G.A. § 45-16-11 (a) (2)]

Step 7: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus longevity, the 2002 COLA, the 2003 COLA, the 2005 COLA and the 2006 COLA by 2.89%. [O.C.G.A. § 45-16-11 (a) (2)]

Step 8: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus longevity, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, and the 2007 COLA by 3.00%. [O.C.G.A. § 45-16-11 (a) (2)]

Step 9: 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 general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the coroner's term of office. Local supplements are not subject to longevity and COLA, unless granted by the county commissioners. [O.C.G.A. § 45-16-11(a) (3)]

Step 10: Compare to Local Legislation. Many coroners' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a coroner 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 in Step 9, then the coroner is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 9, then the coroner is entitled to the amount in Step 9. [O.C.G.A. § 45-16-11(e)]

Step 11: Add Death Investigation Fee. Coroners paid according to the statewide minimum salary are also entitled to be paid the death investigation fee of \$175 or \$250 per investigation, depending upon whether a jury is impaneled. [O.C.G.A. §§ 45-16-11(c) and 45-16-27(b)]

ANNUAL SALARY ESTABLISHED BY LOCAL LEGISLATION / FEE ALTERNATIVE

For those coroners with annual salaries established by local legislation, there are no uniform procedures. *The county attorney should be consulted to verify the proper method of computing salaries according to local legislation and implementation of the fee alternative, if applicable.*

Fee Alternative: State law provides that beginning January 1, 2007; coroners may on an annual basis elect to be compensated by payment of death investigation fees in lieu of the salary if the salary provided by the local act would pay less than the fees. The law, however, does not specify when or how a coroner elects to be compensated by fee in lieu of salary. [O.C.G.A. §§ 45-16-27 (b.1)]

COLAs and Longevity Increases: The COLAs and longevity increases required by the state minimum compensation laws do not apply to those coroners paid by local legislation unless the local legislation specifically provides that the coroner is entitled to the statutory COLAs and longevity increases.

DEPUTY CORONERS

Each coroner is required to appoint at least one deputy coroner. [O.C.G.A. § 45-16-7(a)]
If the coroner desires additional deputy coroners, he or she must obtain the approval of the county governing authority. [O.C.G.A. § 45-16-7(c)]

Deputy Coroners in Counties with a Population of 35,000 or More: If the coroner is not paid a salary set by local legislation, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation. However, if the coroner is paid a salary pursuant to local legislation, then the deputy coroner is not entitled to the death investigation fee, unless otherwise specified by local legislation. [O.C.G.A. §§ 45-16-7(a) and 45-16-27(b)]

Deputy Coroners in Counties with a Population of 34,999 or Less: The state law is not clear on the compensation for deputy coroners in counties where the coroner is paid a salary pursuant to the minimum salary law. [O.C.G.A. §§ 45-16-7(a), 45-16-11(c), 45-16-11(d) and 45-16-27(b)] *The county attorney should be consulted to determine the appropriate compensation for deputy coroners in counties with a population of 34,999 or less.*

OPTIONAL EXPENSE ALLOWANCE

County commissioners in counties with a population of less than 34,999 in 2000 are authorized, but not required, to provide a monthly expense allowance to the coroner of \$50 per month. It is in the discretion of the county commissioners to provide this expense allowance. However, the expense allowance is in addition to any other salary, fees or expenses required by law. [O.C.G.A. § 45-16-11.2] For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

2000 Population	Minimum Monthly Expense Allowance
0 — 34,999	\$50.00

REGISTRAR COMPENSATION FOR 2008

Chief Registrar. 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 county commissioners to pay the chief registrar either on a per diem or monthly salary basis. [O.C.G.A. § 21-2-212(d)]

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 in the discretion of the county commissioners to pay the registrars on a per diem or monthly salary basis. [O.C.G.A. § 21-2-212(d)]

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 county commissioners, must be at least \$293.29 per month. [O.C.G.A. § 21-2-213(c)]

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 2000 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. However, the expense allowance is in addition to any other salary, fees or expenses required by law. [O.C.G.A. § 21-2-213.1]

Optional Expense Allowance Schedule

2000 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

COMMISSIONER SALARIES FOR 2008

Salaries for county commissioners and elected CEOs are calculated according to the procedure summarized below. Note that there will be a 3.00% COLA for 2008.

TO COMPUTE SALARIES FOR 2008:

Step 1: Base Salary. For members of boards of commissioners and elected C.E.O.s, start with the applicable base salary. The base salary may have been set by local legislation or through the home rule procedures described below. Sole commissioners, on the other hand, are subject to general minimum salary law found at [O.C.G.A. § 36-5-25] or by local legislation, whichever provides the greater compensation. Sole commissioners may also take advantage of the home rule procedure.

Step 2: Add Training Supplement. County commissioners who have received a certificate from the Carl Vinson Institute of Government indicating that they have completed the certified county commissioner training are entitled to a supplement of \$100.00 per month in addition to their base salary from Step 1. [O.C.G.A. § 36-5-27] PLEASE NOTE: Only commissioners who have completed the 48 hours of voluntary training in the county commissioners training program offered through the Carl Vinson Institute for Government are eligible for this supplement. Credit is not given for other training programs or for years of service.

Step 3: Add longevity. Beginning January 1, 2007, commissioners became entitled to longevity increases in compensation. Longevity increases are given to individual commissioners according to when the commissioner seeks reelection. That is, longevity increases only apply to those commissioners that stand for reelection and are in fact reelected. It does not apply to those currently in the middle of a term. For example, a longevity increase should be applied effective January 1, 2007 to the compensation of those commissioners who ran for and were reelected to office in the 2006 general election. Commissioners who did not run in 2006 are not entitled to a longevity increase. Those commissioners will, however, become eligible if they run for and win reelection in 2008.

Since not all commissioners in the state serve four year terms, longevity is determined as follows: First, determine if a commissioner stood for re-election in 2006. If the commissioner was re-elected, his or her base salary, as increased by the training supplement if applicable, should be multiplied by the appropriate longevity increase rate as follows:

For commissioners serving four-year terms:	2.50%
For commissioners serving six-year terms:	3.75%
For commissioners serving two-year terms:	1.25%

Step 4: Add 2002 COLA. The 2002 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, by 3.5%. This COLA is added regardless of when the commissioner first took office. [O.C.G.A. § 36-5-28]

Step 5: Add 2003 COLA. The 2003 cost of living adjustment is determined by multiplying the base salary plus the supplement, if applicable, and the 2002 COLA by 2.25%. This COLA is added regardless of when the commissioner first took office. [O.C.G.A. § 36-5-28]

Step 6: Add 2005 COLA (REMINDER: There was no 2004 COLA). The 2005 cost of living adjustment is determined by multiplying the base salary plus the supplement, if applicable, the 2002 COLA, and the 2003 COLA by 2%. It, however, cannot exceed \$1,600. This COLA is added regardless of when the commissioner first took office. [O.C.G.A. § 36-5-28]

Step 7: Add 2006 COLA. The 2006 cost of living adjustment is determined by multiplying the base salary plus the supplement, if applicable, the 2002 COLA, the 2003 COLA and the 2005 COLA by 2%. This COLA is added regardless of when the commissioner first took office. [O.C.G.A. § 36-5-28]

Step 8: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus the supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA and the 2006 COLA by 2.89%. This COLA is added regardless of when the commissioner first took office.

Step 9: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus the supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA and the 2007 COLA by 3.00%. This COLA is added regardless of when the commissioner first took office.

SETTING SALARIES THROUGH HOME RULE AUTHORITY OR LOCAL LEGISLATION: County commissioners may set their own compensation, expenses and expense allowances by home rule using the procedure set forth in O.C.G.A. § 36-5-24. If the board wants to exercise its home rule authority, it must do so prior to the date that candidates for election as members of the county governing authority may qualify as candidates for the office. If a timely decision to increase compensation is made and advertised as required, the higher compensation will not be effective until the following January 1. In order to increase compensation under home rule authority, the following procedure must be followed:

1. 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.
2. Enacting New Compensation. In order to increase compensation, to be effective January 1st of the following year, the commissioners must make the decision to increase compensation *before* the first day of the qualifying period as a candidate for election to the county governing authority. The next opportunity for most counties will be prior to qualifying in April of 2008. [O.C.G.A. §§ 36-5-24(b) (3) and 21-2-153(c)].

If a decision to increase compensation via home rule is not made, commissioners have only one other option for increasing their compensation: ask their legislative delegations to increase compensation by local act of the legislature with any increase taking effect on the date specified in the act.

Appendix A

County Officer 2008 Salary Worksheet (Sheriff, Clerk of Superior Court, Probate Judge and Tax Commissioner)

Step 1: Base Salary (from Schedule / 2006 census estimates – Appendix B) _____

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 3: Add Longevity
Enter the number of 4-year terms served since 1977 (7 Terms Max) _____
Times 5% increase per completed term x .05
(Maximum 35%) _____ %

Multiply times subtotal of base salary and supplements from Step 2 x
Amount of Longevity Increase \$

Add total longevity increase to subtotal of base salary and statutory supplements +

SUBTOTAL of Base Salary, Supplements and Longevity _____

Step 4: 2007 COLA x 1.0289

Step 5: 2008 COLA X 1.0300

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs _____

Step 6: Add Additional Local Supplement (When Granted by the County Commissioners) +

TOTAL 2008 SALARY

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

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

Step 6: Add Additional Supplement for Probate Judge Serving as Magistrate

+

Step 7: Add Additional Longevity

Enter the number of 4-year terms completed since 1999
(Maximum 2 Terms)

Times 5% increase per completed term
(Maximum 10%)

x .05

%

Multiply times the probate judge/magistrate supplement above
Amount Of Additional Longevity Increase For Probate
Judge Serving As Magistrate

x 10,316.20

\$

Add additional longevity for probate judge serving as magistrate

+

SUBTOTAL of Base Salary, Supplements and Longevity

Step 8: 2007 COLA

x 1.0289

Step 9: 2008 COLA

x 1.0300

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs

Step 10: 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

Probate Judge Salary from Previous Page

+

TOTAL 2008 SALARY
For Probate Judge Serving as Magistrate/Clerk

Appendix B

2006 Census Estimates Georgia Department of Community Affairs

Annual Estimates of the Population for Counties of Georgia: April 1, 2000 – July 1, 2006

Bureau of the Census, Department of Commerce

Appling	17,860	Decatur	28,665
Atkinson	8,047	DeKalb	723,602
Bacon	10,482	Dodge	19,700
Baker	4,098	Dooly	11,748
Baldwin	45,275	Dougherty	94,773
Banks	16,445	Douglas	119,557
Barrow	63,702	Early	12,065
Bartow	91,266	Echols	4,274
Ben Hill	17,635	Effingham	48,954
Berrien	16,756	Elbert	20,768
Bibb	154,903	Emanuel	22,600
Bleckley	12,353	Evans	11,425
Brantley	15,735	Fannin	22,319
Brooks	16,464	Fayette	106,671
Bryan	28,648	Floyd	95,322
Bulloch	63,207	Forsyth	150,968
Burke	22,986	Franklin	21,691
Butts	23,561	Fulton	960,009
Calhoun	6,094	Gilmer	28,175
Camden	45,118	Glascok	2,720
Candler	10,674	Glynn	73,630
Carroll	107,325	Gordon	51,419
Catoosa	62,016	Grady	25,082
Charlton	10,882	Greene	15,534
Chatham	241,411	Gwinnett	757,104
Chattahoochee	14,041	Habersham	41,112
Chattooga	26,442	Hall	173,256
Cherokee	195,327	Hancock	9,677
Clarke	112,787	Haralson	28,616
Clay	3,180	Harris	28,785
Clayton	271,240	Hart	24,276
Clinch	6,897	Heard	11,472
Cobb	679,325	Henry	178,033
Coffee	40,242	Houston	127,530
Colquitt	44,821	Irwin	10,403
Columbia	106,887	Jackson	55,778
Cook	16,333	Jasper	13,624
Coweta	115,291	Jeff Davis	13,278
Crawford	12,823	Jefferson	16,768
Crisp	22,051	Jenkins	8,725
Dade	16,233	Johnson	9,626
Dawson	20,643	Jones	26,973

Lamar	16,679	Schley	4,198
Lanier	7,723	Screven	15,190
Laurens	47,316	Seminole	9,168
Lee	32,495	Spalding	62,185
Liberty	62,571	Stephens	25,143
Lincoln	8,257	Stewart	4,754
Long	11,452	Sumter	32,490
Lowndes	97,844	Talbot	6,605
Lumpkin	25,462	Taliaferro	1,877
Macon	13,817	Tattnall	23,492
Madison	27,837	Taylor	8,792
Marion	7,276	Telfair	13,268
McDuffie	21,917	Terrell	10,657
McIntosh	11,248	Thomas	45,135
Meriwether	22,881	Tift	41,685
Miller	6,239	Toombs	27,623
Mitchell	23,852	Towns	10,525
Monroe	24,443	Treuten	6,852
Montgomery	9,067	Troup	63,245
Morgan	17,908	Turner	9,322
Murray	41,398	Twiggs	10,184
Muscogee	188,660	Union	20,652
Newton	91,451	Upson	27,676
Oconee	30,858	Walker	64,606
Oglethorpe	13,997	Walton	79,388
Paulding	121,530	Ware	35,748
Peach	24,785	Warren	5,949
Pickens	29,640	Washington	20,723
Pierce	17,452	Wayne	28,895
Pike	16,801	Webster	2,252
Polk	41,091	Wheeler	6,908
Pulaski	9,887	White	24,738
Putnam	19,930	Whitfield	92,999
Quitman	2,486	Wilcox	8,712
Rabun	16,354	Wilkes	10,468
Randolph	7,357	Wilkinson	9,995
Richmond	194,398	Worth	21,938
Rockdale	80,332		

Note: The April 1, 2000 Population Estimates base reflects changes to the Census 2000 population resulting from legal boundary updates as of January 1 of the estimates year, other geographic program changes and Count Question Resolution actions. All geographic boundaries for the July 1, 2006 population estimates series are defined as of January 1, 2006.

Source Table 1: Annual Estimates of the Population for Counties of Georgia: April 1, 2000 to July 1, 2006 (DO-EST2006-01-13) <http://www.census.gov/popest/counties/CO-EST2006-01.html>

Release Date: March 22, 2007

To see the Bureau of the Census' schedule of releases for population estimates:
<http://www.census.gov/popest/topics/>

Appendix C

2000 Census Georgia Department of Community Affairs

Bureau of the Census, Department of Commerce

Appling County	17,419	Dade County	15,154
Atkinson County	7,609	Dawson County	15,999
Bacon County	10,103	Decatur County	28,240
Baker County	4,074	DeKalb County	665,865
Baldwin County	44,700	Dodge County	19,171
Banks County	14,422	Dooly County	11,525
Barrow County	46,144	Dougherty County	96,065
Bartow County	76,019	Douglas County	92,174
Ben Hill County	17,484	Early County	12,354
Berrien County	16,235	Echols County	3,754
Bibb County	153,887	Effingham County	37,535
Bleckley County	11,666	Elbert County	20,511
Brantley County	14,629	Emanuel County	21,837
Brooks County	16,450	Evans County	10,495
Bryan County	23,417	Fannin County	19,798
Bulloch County	55,983	Fayette County	91,263
Burke County	22,243	Floyd County	90,565
Butts County	19,522	Forsyth County	98,407
Calhoun County	6,320	Franklin County	20,285
Camden County	43,664	Fulton County	816,006
Candler County	9,577	Gilmer County	23,456
Carroll County	87,268	Glascocock County	2,556
Catoosa County	53,282	Glynn County	67,568
Charlton County	10,282	Gordon County	44,104
Chatham County	232,048	Grady County	23,659
Chattahoochee County	14,882	Greene County	14,406
Chattooga County	25,470	Gwinnett County	588,448
Cherokee County	141,903	Habersham County	35,902
Clarke County	101,489	Hall County	139,277
Clay County	3,357	Hancock County	10,076
Clayton County	236,517	Haralson County	25,690
Clinch County	6,878	Harris County	23,695
Cobb County	607,751	Hart County	22,997
Coffee County	37,413	Heard County	11,012
Colquitt County	42,053	Henry County	119,341
Columbia County	89,288	Houston County	110,765
Cook County	15,771	Irwin County	9,931
Coweta County	89,215	Jackson County	41,589
Crawford County	12,495	Jasper County	11,426
Crisp County	21,996	Jeff Davis County	12,684

Jefferson County	17,266	Richmond County	199,775
Jenkins County	8,575	Rockdale County	70,111
Johnson County	8,560	Schley County	3,766
Jones County	23,639	Screven County	15,374
Lamar County	15,912	Seminole County	9,369
Lanier County	7,241	Spalding County	58,417
Laurens County	44,874	Stephens County	25,435
Lee County	24,757	Stewart County	5,252
Liberty County	61,610	Sumter County	33,200
Lincoln County	8,348	Talbot County	6,498
Long County	10,304	Taliaferro County	2,077
Lowndes County	92,115	Tattnall County	22,305
Lumpkin County	21,016	Taylor County	8,815
McDuffie County	21,231	Telfair County	11,794
McIntosh County	10,847	Terrell County	10,970
Macon County	14,074	Thomas County	42,737
Madison County	25,730	Tift County	38,407
Marion County	7,144	Toombs County	26,067
Meriwether County	22,534	Towns County	9,319
Miller County	6,383	Treutlen County	6,854
Mitchell County	23,932	Troup County	58,779
Monroe County	21,757	Turner County	9,504
Montgomery County	8,270	Twiggs County	10,590
Morgan County	15,457	Union County	17,289
Murray County	36,506	Upson County	27,597
Muscogee County	186,291	Walker County	61,053
Newton County	62,001	Walton County	60,687
Oconee County	26,225	Ware County	35,483
Oglethorpe County	12,635	Warren County	6,336
Paulding County	81,678	Washington County	21,176
Peach County	23,668	Wayne County	26,565
Pickens County	22,983	Webster County	2,390
Pierce County	15,636	Wheeler County	6,179
Pike County	13,688	White County	19,944
Polk County	38,127	Whitfield County	83,525
Pulaski County	9,588	Wilcox County	8,577
Putnam County	18,812	Wilkes County	10,687
Quitman County	2,598	Wilkinson County	10,220
Rabun County	15,050	Worth County	21,967
Randolph County	7,791		