



COUNTY ADVISORY BULLETIN

CAB

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PAY TABLES FOR COUNTY OFFICIALS 2026 – 2029

INTRODUCTION

Compensation adjustments for county commissioners, other county row officers, and other local elected and appointed officials (boards of elections members) were included in House Bill 96, the 136th General Assembly's state operating budget. This County Advisory Bulletin (CAB) explains the compensation provisions in HB 96 that relate to county government. This CAB is a follow up to [CAB 2019-02](#), the prior pay table CAB.

The bill increases compensation for these positions through 2029. Pay tables are included in two places in this CAB. Each row officer has a section explaining the mechanics of their pay; the actual pay table is included in those sections. At the end of the Bulletin, in Appendix A, are the "House Bill 96" pay tables, showing the statutory salary. The constitutional prohibition on in-term pay raises for non-judicial¹ county officials means that these officials can only access their increased compensation after their next term of office begins post enactment of House Bill 96 or, in the case of appointed officials, if their appointment came after the effective date of House Bill 96. The calculation of the increased compensation, however, starts from 2026.

As a note throughout the CAB, the three county commissioners are elected in different election cycles. One is elected in gubernatorial election years, and two are elected in presidential election years. For the timing of compensation increases, these officials will be referred to as the "gubernatorial-year commissioner" and the "presidential-year commissioners." The gubernatorial-year commissioner was last elected in 2022, and the presidential-year commissioners were last elected in 2024.

BACKGROUND

Pay for elected officials was most recently addressed in House Bill 64 (131st General Assembly) and Senate Bill 296 (132nd General Assembly), giving officials a 5% raise annually for four years. After four

¹ "Non-judicial elected officials," for purposes of this advisory, constitute all elected officials who are not the judges of the: (1) supreme court; (2) courts of appeals; (3) courts of common pleas, and divisions thereof; and (4) courts of record established by law. These judicial officials have salaries that are "provided for" in the Ohio Constitution and are, therefore, exempt from the limitations found in Article II Section 20 of the Ohio Constitution. See [Article IV Section 6 of the Ohio Constitution](#).

years, officials received a 1.75% cost of living adjustment (COLA) annually, scheduled to last through 2028.

Following years of high inflation during and after the COVID-19 pandemic, the Ohio Council of County Officials (OCCO) began to advocate for updated compensation schedules to reflect the high inflationary period. After discussions within OCCO and with members of the General Assembly, the final schedule of a 5% raise from 2026 – 2029 was added to House Bill 96.

CCAO would like to thank the other associations within OCCO for their support of these provisions, and to Speaker of the House Matt Huffman, House Majority Leader Marilyn John, House Finance Chairman Brian Stewart, and the members of the General Assembly for including these compensation increases in their version of the state operating budget.

GENERAL CONCEPTS OF COUNTY OFFICIAL COMPENSATION

Timing

House Bill 96 is effective on September 30, 2025, but the compensation increases in the bill begin on January 1, 2026. When officeholders can receive the increase varies by office.

[Article II, Section 20 of the Ohio Constitution](#) prohibits in-term compensation changes for non-judicial officials. Nonjudicial elected officials in office cannot receive the pay adjustments included in HB 96 until their next term of office begins after the compensation increase is effective. Non-judicial appointed officials receive the pay adjustments included in HB 96 if their appointment occurred after the effective date of HB 96.

The gubernatorial-year county commissioner will begin receiving the increased compensation when they take office in January 2027, and the county auditor will begin receiving the increased compensation when they take office in March 2027.

The remaining officials (the presidential-year commissioners, the recorder, the engineer, the sheriff, the prosecutor, the clerk of courts, the coroner and the county treasurer) will receive increased compensation when they take office in 2029.

Officials are still entitled to the previously enacted 1.75% COLA until their next term begins. The pay tables throughout this bulletin include this adjustment. Appendix C contains the exact temporary law language from HB 96 (Section 701.70) that authorizes these officials to continue to receive the prior 1.75% COLA.

With the exception of the county commissioners, whose terms begin on a specified date (January 1, January 2, and January 3), the other elected row officers begin their terms on a variable date. The recorder, engineer, sheriff, clerk of courts, and coroner all begin terms on the first Monday of January. The auditor begins their term on the second Monday of March. The treasurer begins their term on the first Monday of September.

For those officials whose term does not begin on January 1 of a given year, their salary must be prorated to account for the fact they do not serve the full calendar year. County auditor staff must prorate the annual salary in the table throughout this CAB for the number of days the individual actually holds the office. [Attorney General Opinion 1990-023](#) and [Attorney General Opinion 2016-008](#) establish the prorating methodology.

The date when the next term for each row officer will begin and how many dates will be left in the calendar year are in the table below.

Table i: County Row Officer, Forthcoming Term Start Dates		
Row Officer	Next Term Start Date	Days Remaining in Year (including start date)
Commissioner	January 1, 2027	365
Commissioner	January 2, 2029	364
Commissioner	January 3, 2029	363
Auditor	March 8, 2027	299
Treasurer	September 3, 2029	120
Recorder	January 1, 2029	365
Sheriff	January 1, 2029	365
Prosecutor	January 1, 2029	365
Coroner	January 1, 2029	365
Engineer	January 1, 2029	365
Clerk of Courts	January 1, 2029	365

Judiciary members (judges) are not bound by a constitutional prohibition on in-term raises and will begin receiving the increased compensation upon the increase's effective date (January 1, 2026).

If a county row office becomes vacant after September 30, 2025, the individual appointed to fill the vacancy will receive the higher compensation since they are beginning a new term.

A county that fills a vacancy in an elected row office after September 30, 2025, should refer to the "as calculated" tables in Appendix A for the pay the appointee is due. The salary for this official must be prorated based on the date when they begin to serve the unexpired term.

Table ii: County Official Raise Schedule, HB 96 and Actual					
Official	CY 2026 Raise	CY 2027 Raise		CY 2028 Raise	CY 2029 Raise
<i>House Bill 96 Statute</i>	5%	5%		5%	5%
Gubernatorial-Year Commissioner	1.75%	5% (Combined amount of HB 96 raises for 2026 and 2027)		5%	5%
County Auditor	1.75%	1.75% (Prorated through March 7)	5% (Combined amount of HB 96 raises for 2026 and 2027, prorated for balance of year)	5%	5%
Other Non-Judicial Row Officers	1.75%	1.75%		1.75%	No Raise (Prorated where applicable, see Table i)
					5% (Combined amount of HB 96 raises for 2026, 2027, 2028, and 2029, prorated for balance of year where applicable)

Table ii: County Official Raise Schedule, HB 96 and Actual				
Official	CY 2026 Raise	CY 2027 Raise	CY 2028 Raise	CY 2029 Raise
Judges and Board of Elections Members	5%	5%	5%	5%

OPERS Contribution

[R.C. 145.2916](#) governs how members of the Ohio Public Employees Retirement System (OPERS), who are denied salary increases due to constitutional provisions, can change their contributions to OPERS.

OPERS members can elect to have contributions calculated on the basis of increased salary whenever they are members who are elected to an office that receives an annual salary and the salary is increased but a constitutional provision prohibits the OPERS member from receiving the increase during their existing term of office. To make this election, a member must fill out and submit form [CSH-6, accessible here](#).

At the member's request and upon notification to OPERS, the OPERS board will compute the total additional amount the member and employer would have contributed, or the amount by which each of the member's and employer's contributions would have increased, had the member received the increased salary for the office the member holds.

If the member elects to have the combined amount by which the member's and employer's contribution would have increased withheld from the member's salary, the member must notify the employer, and the employer shall make the withholding commensurate with the period of denied salary and transmit it to the retirement system. The payment of the amount by which the employer's contribution would have increased will be credited to the employers' accumulation fund.

If the member decides to seek payment of the increased contributions, the increased annual salary as provided by law for the office for the period for which the member paid increased contributions thereon will be used in determining the member's earnable salary for the purpose of computing the member's final average salary at the end of their service in OPERS.

Accepting the Raise

While the salaries for county elected officials and board of elections members are set in statute, the officials may voluntarily waive compensation increases. In [Attorney General Opinion 2003-027](#), then-Attorney General Jim Petro said that an official waiving a compensation increase does not violate the [Article II, Section 20 of the Ohio Constitution](#) prohibition on in-term compensation changes for non-judicial elected officials because the Ohio Supreme Court case *State ex rel. Mack v. Guckenberger* (1942) because the constitutional provision is a check on the legislature's ability to change compensation, not a limitation on the individual receiving the compensation.

To exercise this option, the official must present the county auditor with a proper order or voucher for the payment of less compensation than prescribed by statute. Upon receipt, the auditor is required to issue warrants on the county treasury for that official's compensation to be set at the level requested, through the same [R.C. 319.16](#) process as with other county employees.

The Attorney General Opinion does not provide any guidance on the form that a "proper order or voucher" must take.

The opinion also says that tax withholdings and other W-2 information should reflect the actual compensation received by officials, not the statutorily prescribed compensation. This means that officials who are waving a compensation increase would be taxed and have OPERS contributions deducted at a lower level than they would otherwise be subject to since they are receiving a lower level of compensation.

An alternative method to forego a compensation increase is to accept the statutory amount and then donate a portion of their paycheck back to the county. If an official pursues this method, they would be taxed and have OPERS contributions deducted at the level their statutory salary would require.

NON-JUDICIAL OFFICEHOLDERS COMPENSATION

This section contains pay tables for each non-judicial county row officer. The percentage raise an officeholder will receive in a given year is included in the column head. Years that require pro-ration are indicated by an * at the end of the column head.

Commissioners (R.C. 325.10 & 325.18)

Tables 1a and 1b reflect commissioners' salaries; Table 1a shows the salaries for the gubernatorial-year commissioner, who will receive the increase in 2027. This commissioner's term begins on January 1, so the pay in the CY 2027 column does not need to be prorated.

Table 1b shows the compensation for the presidential-year commissioners who will receive the increase upon the start of their next term in 2029. These commissioners begin their terms on January 2 and January 3, so CY 2029 column will need to be prorated to account for the one or two days prior to beginning their term.

Sitting commissioners will receive their 2028 salary prorated for the one or two days in CY 2029 that they serve before the incoming commissioner's term begins. This applies even if the sitting commissioner won reelection.

Table 1a: County Commissioner Salaries (Gubernatorial-Year Commissioner)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (Combined HB 96 Raises)	CY 2028 Salary (5%)	CY 2029 Salary (5%)
1	1 – 55,000	\$59,917	\$64,922	\$68,168	\$71,576
2	55,001 – 95,000	\$74,894	\$81,150	\$85,208	\$89,468
3	95,001 – 200,000	\$88,510	\$95,904	\$100,699	\$105,734
4	, 200,001 – 400,000	\$103,829	\$112,502	\$118,127	\$124,033
5	400,001 – 1 million	\$117,451	\$127,263	\$133,626	\$140,307
6	More than 1 million	\$124,732	\$135,152	\$141,910	\$149,006

Table 1b: County Commissioner Salaries (Presidential-Year Commissioners)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary* (Combined HB 96 Raises)
1	1 – 55,000	\$59,917	\$60,966	\$62,033	\$71,576
2	55,001 – 95,000	\$74,894	\$76,205	\$77,539	\$89,468
3	95,001 – 200,000	\$88,510	\$90,059	\$91,635	\$105,734

Table 1b: County Commissioner Salaries (Presidential-Year Commissioners)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary* (Combined HB 96 Raises)
4	200,001 – 400,000	\$103,829	\$105,646	\$107,495	\$124,033
5	400,001 – 1 million	\$117,451	\$119,506	\$121,597	\$140,307
6	More than 1 million	\$124,732	\$126,915	\$129,136	\$149,006

Auditors (R.C. 325.03, 325.18 & 5731.41)

Table 2 provides the auditors' salaries. The county auditor's next term will begin on March 8, 2027, so the figure in the "CY 2027" column will need to be prorated to account for the fact that the outgoing auditor will serve a portion of the year (January 1 – March 7) under a 1.75% raised salary, and the incoming auditor will serve the balance of the year under a combined HB 96 5% raised salary for years 2026 and 2027. The 2027 salary must be prorated to account for the days before they take office.

As a reminder, [Article II, Section 20 of the Ohio Constitution](#) prohibits in-term raises. Even if an auditor wins reelection, they do not receive the 5% raise until their new term starts on March 8, 2027.

Table 2: County Auditor Salaries						
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary*		CY 2028 Salary (5%)	CY 2029 Salary (5%)
			1.75% (Prorated for 66 days)	Combined HB 96 Raises (Prorated for 299 days)		
1	1 – 55,000	\$78,412	\$14,427	\$69,599	\$89,210	\$93,671
2	55,001 – 95,000	\$92,248	\$16,972	\$81,880	\$104,952	\$110,200
3	95,001 – 200,000	\$103,530	\$19,048	\$91,894	\$117,787	\$123,676
4	200,001 – 400,000	\$116,149	\$21,370	\$103,095	\$132,145	\$138,752
5	400,001 – 1 million	\$123,081	\$22,645	\$109,248	\$140,031	\$147,033
6	More than 1 million	\$126,771	\$23,324	\$112,524	\$144,230	\$151,442

In addition to the salary provided in Table 2, auditors receive \$0.08 per capita for each full thousand of the population for the first 20,000 and \$0.02 per capita for each full thousand over 20,000. The amount calculated under this provision shall not be less than \$1,200 nor more than \$3,000. This supplement is paid from the undivided estate tax fund or the real estate assessment fund pursuant to [R.C. 5731.41](#).

Engineers (R.C. 325.14 & 325.18)

Table 3 shows the salaries for engineers.

NOTE: Beginning on April 3, 2025, a separate pay table for engineers with a private practice was eliminated by House Bill 315 of the 135th General Assembly. Moving forward, county engineers will be paid on the same basis regardless of whether they maintain a private practice. However, any sitting engineer with a private practice who was paid according to the old table (Table 3b) when their current

term began on January 6, 2025, will continue to be paid according to that table until the new term of office begins on January 1, 2029.

Table 3a: County Engineer Salaries					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
1	1 – 55,000	\$115,131	\$117,146	\$119,196	\$137,535
2	55,001 – 95,000	\$121,632	\$123,761	\$125,927	\$145,302
3	95,001 – 200,000	\$128,399	\$130,646	\$132,932	\$153,386
4	200,001 – 400,000	\$133,818	\$136,160	\$138,543	\$159,859
5	400,001 – 1 million	\$140,591	\$143,051	\$145,554	\$167,951
6	More than 1 million	\$144,810	\$147,344	\$149,923	\$172,990

Table 3b: County Engineer Salaries (with Private Practice and took office before April 3, 2025)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary
1	1 – 55,000	\$82,884	\$84,334	\$85,810	See Table 3a
2	55,001 – 95,000	\$89,384	\$90,948	\$92,540	
3	95,001 – 200,000	\$96,155	\$97,838	\$99,550	
4	200,001 – 400,000	\$101,573	\$103,351	\$105,160	
5	400,001 – 1 million	\$108,343	\$110,239	\$112,168	
6	More than 1 million	\$112,568	\$114,538	\$116,542	

Pursuant to [R.C. 305.021](#), if a board of county commissioners contracts with the county engineer of a different county to fill a vacancy, the board of county commissioners in the contracting county must pay the contracted engineer no less than 80% of the salary due to a county engineer in their population class.

In addition to the salary prescribed by Table 3a or Table 3b, a county engineer may also receive compensation if they perform services as the county sanitary engineer and/or the county drainage engineer ([R.C. 315.14](#) and [6117.01](#)). This compensation is set at the discretion of the board of county commissioners.

Recorders (R.C. 325.09 & 325.18)

Table 4 provides the recorders' salaries.

Table 4: County Recorder Salaries					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
1	1 – 55,000	\$58,234	\$59,253	\$60,290	\$69,567
2	55,001 – 95,000	\$67,718	\$68,903	\$70,109	\$80,896
3	95,001 – 200,000	\$77,197	\$78,548	\$79,923	\$92,218
4	200,001 – 400,000	\$88,027	\$89,567	\$91,134	\$105,158
5	400,001 – 1 million	\$96,155	\$97,838	\$99,550	\$114,866

Table 4: County Recorder Salaries					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
6	More than 1 million	\$100,386	\$102,143	\$103,931	\$119,922

Treasurers (R.C. 325.04 & 325.18)

Table 5 provides the treasurers' salaries. The county treasurer's next term will begin on September 3, 2029, so the figure in the "CY 2029" column will need to be prorated to account for the fact they will not serve the full 365 days of the year.

NOTE: Statutory language that existed before HB 96 did not authorize salary adjustments for CY 2029; absent the new provisions, officials would receive their CY 2028 salary for all following years. Since the new treasurer's term begins in late 2029, the sitting treasurer's salary for CY 2029 is identical to their CY 2028 salary and prorated accordingly.

Table 5: County Treasurer Salaries						
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary*	
					No Raise (Prorated for 245 days)	Combined HB 96 Raises (Prorated for 120 days)
1	1 - 55,000	\$60,943	\$62,010	\$63,095	\$42,351	\$23,936
2	55,001 - 95,000	\$71,776	\$73,032	\$74,310	\$49,879	\$28,190
3	95,001 - 200,000	\$82,613	\$84,059	\$85,530	\$57,411	\$32,446
4	200,001 - 400,000	\$92,093	\$93,705	\$95,345	\$63,999	\$36,169
5	400,001 - 1 million	\$98,862	\$100,592	\$102,352	\$68,702	\$38,828
6	More than 1 million	\$102,326	\$104,117	\$105,939	\$71,110	\$40,188

Coroners (R.C. 325.15 & 325.18)

Table 6a provides salaries for coroners who have chosen to maintain a private medical practice.

Table 6b provides the salaries for coroners in counties with a population of more than 175,000 who do not maintain a private medical practice.

Table 6a: County Coroner Salaries (with Private Practice)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
1	1 - 55,000	\$37,918	\$38,582	\$39,257	\$45,296
2	55,001 - 95,000	\$55,526	\$56,498	\$57,487	\$66,332
3	95,001 - 200,000	\$69,073	\$70,282	\$71,512	\$82,514
4	200,001 - 400,000	\$85,321	\$86,814	\$88,333	\$101,925
5	400,001 - 1 million	\$96,155	\$97,838	\$99,550	\$114,866

Table 6a: County Coroner Salaries (with Private Practice)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
6	More than 1 million	\$101,924	\$103,708	\$105,523	\$121,759

Table 6b: County Coroner Salaries (No Private Practice)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
1	1 – 55,000	N/A	N/A	N/A	N/A
2	55,001 – 95,000	N/A	N/A	N/A	N/A
3.1	95,001 – 175,000	N/A	N/A	N/A	N/A
3.2	175,001 – 200,000	\$156,066	\$158,797	\$161,576	\$186,437
4	200,001 – 400,000	\$156,066	\$158,797	\$161,576	\$186,437
5	400,001 – 1 million	\$159,857	\$162,654	\$165,500	\$190,966
6	More than 1 million	\$163,648	\$166,512	\$169,426	\$195,494

House Bill 497 of the 135th General Assembly modified the definition of “private practice of medicine” to the following:

- The provision of services for the diagnosis, prevention, treatment, cure, or relief of a health condition, illness, injury, or disease for remuneration; and
- The performance of an autopsy at the request of another coroner, a hospital, a business entity, an institution of higher education, or any other person.

The new language means that a county coroner performing an autopsy at the request of a different county will constitute having a “private practice” for the purposes of their compensation.

[R.C. 325.15](#) 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 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.

Coroners in counties of 175,001 or more in population who have elected not to engage in the private practice of medicine may, during the coroner’s term of office, elect to engage in the private practice of medicine by notifying the board of commissioners in writing. The written notice shall state the date the coroner will begin private practice and must be provided to the board of commissioners at least 30 days before that date. The coroner’s salary shall be reduced as provided in R.C. 325.15 on that date.

Coroners serving counties of 175,001 or more in population and without private practice shall receive supplemental compensation of 50% of their annual compensation provided in R.C. 325.15 and 325.18, provided that the following conditions are satisfied:

- The office operates as a regional forensic pathology examination referral center, and the operation generates sufficient coroner's laboratory fund income that exceeds the fund's expenses and is sufficient to provide the supplemental compensation;
- The coroner is a forensic pathologist certified by the American Board of Pathology; and
- The coroner performs a minimum of 75 post-mortem examinations annually.

If the coroner does not satisfy the first or third criteria, the coroner may still receive supplemental compensation of 25% of the coroner's annual compensation for serving as a Board-certified forensic pathologist and performing the county's forensic examinations. The supplemental compensation is subject to commissioner approval.

[R.C. 313.04](#) authorizes boards of county commissioners to contract with a different county coroner to fill a vacancy. The board can provide the coroner payment for services according to terms provided in the contract.

Prosecuting Attorneys (R.C. 325.11, 325.111, 325.18, & 1901.34)

Table 7 provides the salaries of prosecutors who have a private legal practice.

Table 7: County Prosecutor Salaries (with Private Practice)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
1	1 – 55,000	\$79,924	\$81,323	\$82,746	\$95,477
2	55,001 – 95,000	\$88,882	\$90,437	\$92,020	\$106,178
3	95,001 – 200,000	\$96,462	\$98,150	\$99,868	\$115,233
4	200,001 – 400,000	\$107,488	\$109,369	\$111,283	\$128,405
5	400,001 – 1 million	\$114,373	\$116,375	\$118,412	\$136,629
6	More than 1 million	\$118,604	\$120,680	\$122,792	\$141,685

Tables 8a through 8c show the salaries of prosecutors without a private legal practice. These prosecutors receive higher compensation. In counties with a population of 70,000 or less, if the county prosecutor does not have a private practice, the county receives partial reimbursement from the state. Additional details about this partial reimbursement follow the tables.

NOTE: Due to the size of these tables, the tables for the counties that may receive reimbursement are displayed separately: both population classes that can receive state supplements have their own table. The other classes are included in a single table.

Table 8a: County Prosecutor Salaries (No Private Practice)			
Population Class 1: 1 – 55,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$117,722	\$25,198	\$142,920
CY 2027 (1.75%)	\$119,782	\$25,639	\$145,421
CY 2028 (1.75%)	\$121,878	\$26,088	\$147,966

Table 8a: County Prosecutor Salaries (No Private Practice) Population Class 1: 1 – 55,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2029 (Combined HB 96 Raises)	\$140,630	\$30,102	\$170,732

Table 8b: County Prosecutor Salaries (No Private Practice) Population Class 2a: 55,001 – 70,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$130,831	\$27,966	\$158,797
CY 2027 (1.75%)	\$133,120	\$28,456	\$161,576
CY 2028 (1.75%)	\$135,450	\$28,954	\$164,404
CY 2029 (Combined HB 96 Raises)	\$156,290	\$33,408	\$189,698

Table 8c: County Prosecutor Salaries (No Private Practice)					
County Class	Population Range	CY 2026 Salary (1.75%)	CY 2027 Salary (1.75%)	CY 2028 Salary (1.75%)	CY 2029 Salary (Combined HB 96 Raises)
2b	70,001 – 95,000	\$158,797	\$161,576	\$164,404	\$189,698
3	95,001 – 200,000	\$158,797	\$161,576	\$164,404	\$189,698
4	200,001 – 400,000	\$158,797	\$161,576	\$164,404	\$189,698
5	400,001 – 1 million	\$162,653	\$165,499	\$168,395	\$194,306
6	More than 1 million	\$166,512	\$169,426	\$172,391	\$198,915

The state, through the Attorney General's Office, is to reimburse counties 40% 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. The Attorney General is to reimburse counties no later than March 15 and September 15 each year.

However, reimbursement is conditional upon adequate state appropriations being made for this purpose. As a result, counties could be responsible for a portion of the state's share if the General Assembly does not appropriate adequate funds for the prosecuting attorney's compensation.

Finally, the county prosecutors in Auglaize, Hamilton, Portage, and Wayne counties each receive additional compensation for their duties prosecuting violations of state law in municipal courts. The prosecuting attorney for Auglaize County receives an additional \$1,800 per year, while the prosecuting attorneys for Hamilton, Portage, and Wayne counties receive an additional \$4,800 yearly. This additional compensation is paid out of the county treasury in semi-monthly installments.

Unless the prosecutor notifies the board of county commissioners of their intention to engage in the private practice of law before taking office, they are prohibited from doing so. In addition, a sitting prosecutor who engages in private practice and intends not to do so during their next term of office must notify the board of county commissioners.

A prosecuting attorney who elects not to engage in the private practice of law may, for up to six months after taking office, engage in the private practice of law to conclude the affairs of their private practice without any diminution of salary as provided in the tables of this bulletin.

Sheriffs (R.C. 325.06 & 325.18)

Tables 9a to 9f display sheriffs' salaries.

NOTE: Due to the size of these tables, they are formatted differently. Each population class has its own table.

Table 9a: County Sheriff Salaries Population Class 1: 1 – 55,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$72,633	\$9,079	\$81,712
CY 2027 (1.75%)	\$73,904	\$9,238	\$83,142
CY 2028 (1.75%)	\$75,197	\$9,400	\$84,597
CY 2029 (Combined HB 96 Raises)	\$86,768	\$10,846	\$97,614

Table 9b: County Sheriff Salaries Population Class 2: 55,001 – 95,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$84,633	\$10,579	\$95,212
CY 2027 (1.75%)	\$86,114	\$10,764	\$96,878
CY 2028 (1.75%)	\$87,621	\$10,953	\$98,574
CY 2029 (Combined HB 96 Raises)	\$101,102	\$12,638	\$113,740

Table 9c: County Sheriff Salaries Population Class 3: 95,001 – 200,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$103,114	\$12,889	\$116,003
CY 2027 (1.75%)	\$104,918	\$13,115	\$118,033
CY 2028 (1.75%)	\$106,754	\$13,344	\$120,098
CY 2029 (Combined HB 96 Raises)	\$123,180	\$15,398	\$138,578

Table 9d: County Sheriff Salaries Population Class 4: 200,001 – 400,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$115,520	\$14,440	\$129,960
CY 2027 (1.75%)	\$117,542	\$14,693	\$132,235
CY 2028 (1.75%)	\$119,599	\$14,950	\$134,549
CY 2029 (Combined HB 96 Raises)	\$138,002	\$17,250	\$155,252

Table 9e: County Sheriff Salaries Population Class 5: 400,001 – 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$122,409	\$15,301	\$137,710
CY 2027 (1.75%)	\$124,551	\$15,569	\$140,120
CY 2028 (1.75%)	\$126,731	\$15,841	\$142,572
CY 2029 (Combined HB 96 Raises)	\$146,230	\$18,279	\$164,509

Table 9f: County Sheriff Salaries Population Class 6: Greater than 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$125,955	\$15,744	\$141,699
CY 2027 (1.75%)	\$128,159	\$16,020	\$144,179
CY 2028 (1.75%)	\$130,402	\$16,300	\$146,702
CY 2029 (Combined HB 96 Raises)	\$150,466	\$18,808	\$169,274

The state reimburses counties for one-eighth of the county-paid portion of the sheriffs' salaries, listed in the tables above as "state paid supplement." In addition, the state is to pay its relative share of employer PERS contributions and employer Medicare Part A contributions. Like the prosecutors' supplement, the state payment is conditional upon adequate appropriations. ***However, unlike the prosecutors' supplement***, sheriffs will only receive the additional compensation if the General Assembly has appropriated adequate funds. The county is not financially responsible for making up the state's share if the General Assembly does not appropriate enough money.

The Attorney General is to reimburse counties no later than March 15 and September 15 each year. Counties should assume that the state will not fully reimburse counties and thereby appropriate the total salary for sheriffs.

Clerks of Courts (R.C. 325.08, 325.18 & 2303.03)

Tables 10a to 10f provide the salaries for clerks of courts. 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.

NOTE: Due to the size of these tables, they are formatted separately. Each population class has its own table.

Table 10a: County Clerk of Courts Salaries Population Class 1: 1 – 55,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$60,943	\$7,618	\$68,561
CY 2027 (1.75%)	\$62,010	\$7,751	\$69,761
CY 2028 (1.75%)	\$63,095	\$7,887	\$70,982
CY 2029 (Combined HB 96 Raises)	\$72,804	\$9,101	\$81,905

Table 10b: County Clerk of Courts Salaries Population Class 2: 55,001 – 95,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$71,776	\$8,972	\$80,748
CY 2027 (1.75%)	\$73,032	\$9,129	\$82,161
CY 2028 (1.75%)	\$74,310	\$9,289	\$83,599
CY 2029 (Combined HB 96 Raises)	\$85,744	\$10,718	\$96,462

Table 10c: County Clerk of Courts Salaries Population Class 3: 95,001 – 200,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$82,613	\$10,327	\$92,940
CY 2027 (1.75%)	\$84,059	\$10,507	\$94,566
CY 2028 (1.75%)	\$85,530	\$10,691	\$96,221
CY 2029 (Combined HB 96 Raises)	\$98,691	\$12,336	\$111,027

Table 10d: County Clerk of Courts Salaries Population Class 4: 200,001 – 400,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$92,093	\$11,512	\$103,605
CY 2027 (1.75%)	\$93,705	\$11,713	\$105,418
CY 2028 (1.75%)	\$95,345	\$11,918	\$107,263
CY 2029 (Combined HB 96 Raises)	\$110,014	\$13,752	\$123,766

Table 10e: County Clerk of Courts Salaries Population Class 5: 400,001 – 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$98,862	\$12,358	\$111,220
CY 2027 (1.75%)	\$100,592	\$12,574	\$113,166
CY 2028 (1.75%)	\$102,352	\$12,794	\$115,146
CY 2029 (Combined HB 96 Raises)	\$118,101	\$14,763	\$132,864

Table 10f: County Clerk of Courts Salaries Population Class 6: Greater than 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026 (1.75%)	\$102,326	\$12,791	\$115,117
CY 2027 (1.75%)	\$104,117	\$13,015	\$117,132
CY 2028 (1.75%)	\$105,939	\$13,242	\$119,181
CY 2029 (Combined HB 96 Raises)	\$122,239	\$15,280	\$137,519

In addition, clerks serving as municipal court clerks and/or county court clerks receive additional compensation. Pursuant to [R.C. 1901.31](#) and [1907.20](#), these clerks are entitled to an additional 25% of county-paid compensation for serving as either the municipal or county court clerk.

APPROPRIATIONS TO FURTHERANCE OF JUSTICE FUNDS (FOJ)

House Bill 96 did not make any direct changes to the FOJ funds. However, since the appropriations required for the FOJ are based on the salary of the sheriff and the prosecutor, the changes in the pay tables will result in changes to the required appropriation level for FOJ funds.

Prosecutors' FOJ Fund (R.C. 325.12)

In [Attorney General Opinion 2015-37](#), the Attorney General clarified that in counties with a population of 70,001 or more, the appropriation to the Prosecutors' FOJ Fund is 50% of the prosecutor's actual salary received, regardless of if the prosecutor has a private practice or not and regardless of the statutory salary the position would receive absent the prohibition on in-term compensation increases.

The same Attorney General Opinion clarified that, in counties where the population is less than 70,001, appropriations to the FOJ Fund are at the rate of 50% of the compensation specified in the statutory pay schedule "with private practice," regardless of whether the prosecutor has a private practice or not.

The key difference is the legislative language. R.C. 325.12(A), which governs the prosecutors in counties with a population greater than or equal to 70,001, states that the appropriation to the FOJ shall be "an amount equal to one-half of the official salary the prosecuting attorney **receives**" (emphasis added).

R.C. 325.12(B), which governs the prosecutors in counties with a population less than 70,001, states that the appropriation shall be "an amount equal to one-half the salary specified for a **prosecuting attorney with a private practice under sections 325.11 and 325.18** of the Revised Code" (emphasis added).

The Attorney General Opinion found that the "receives" in R.C. 325.12(A) means the salary that the prosecutor actually receives from the county, while the explicit connection to R.C. 325.11 and 325.18 (the two sections that establish the prosecutor pay tables for those who do not engage in private practice of law) and establish annual increases) in R.C. 325.12(B) means the statutorily defined salary.

As discussed in the General Concepts section of this Bulletin, in the event that a county prosecuting attorney office becomes vacant after January 1, 2026, the appointee to fill that position receives the statutory compensation since it is not an in-term compensation for that individual. Since the appropriation to the Prosecutor's FOJ Fund for counties with a population greater than or equal to 70,001 is tied to the salary the prosecutor actually receives, the appropriation amount the county will need to provide to the fund will increase accordingly.

CCAO is not immediately aware of if such a scenario would require the county to provide an increased appropriation mid-fiscal year or if the appropriation would not be required to be increased until the next fiscal year. We will update this section when we get more information.

Based on the Attorney General Opinion, the appropriations to the Prosecutor's FOJ Fund for CY 2026 to CY 2029 are shown in Tables 11a and 11b, with the former showing the amounts for counties with a population of greater than or equal to 70,001 and the latter showing the amounts for counties with a population of less than 70,001.

Table 11a: Appropriation to County Prosecutor Furtherance of Justice Fund (County Population Greater than or Equal to 70,001)					
County Class	Population Range	CY 2026 Appropriation	CY 2027 Appropriation	CY 2028 Appropriation	CY 2029 Appropriation
<i>No Private Practice</i>					
2b	70,001 – 95,000	\$79,399	\$80,788	\$82,202	\$94,849
3	95,001 – 200,000	\$79,399	\$80,788	\$82,202	\$94,849
4	200,001 – 400,000	\$79,399	\$80,788	\$82,202	\$94,849

Table 11a: Appropriation to County Prosecutor Furtherance of Justice Fund (County Population Greater than or Equal to 70,001)					
County Class	Population Range	CY 2026 Appropriation	CY 2027 Appropriation	CY 2028 Appropriation	CY 2029 Appropriation
5	400,001 – 1 million	\$81,327	\$82,750	\$84,198	\$97,153
6	More than 1 million	\$83,256	\$84,713	\$86,196	\$99,458
<i>With Private Practice</i>					
2b	70,001 – 95,000	\$44,441	\$45,219	\$46,010	\$53,089
3	95,001 – 200,000	\$48,231	\$49,075	\$49,934	\$57,617
4	200,001 – 400,000	\$53,744	\$54,685	\$55,642	\$64,203
5	400,001 – 1 million	\$57,187	\$58,188	\$59,206	\$68,315
6	More than 1 million	\$59,302	\$60,340	\$61,396	\$70,843

Table 11b: Appropriation to County Prosecutor Furtherance of Justice Fund (County Population Less than 70,001)					
County Class	Population Range	CY 2026 Appropriation	CY 2027 Appropriation	CY 2028 Appropriation	CY 2029 Appropriation
1	1 – 55,000	\$41,238	\$43,300	\$45,465	\$47,739
2a	55,001 – 70,000	\$45,861	\$48,154	\$50,561	\$53,089

Sheriff's FOJ Fund (R.C. 325.071)

While there is no Attorney General Opinion regarding the Sheriff's FOJ Fund appropriation level, the finding in [Attorney General Opinion 2015-37](#) can provide clarity on the amount that counties should appropriate.

R.C. 325.071 governs the amount that should be appropriated to the Sheriff's FOJ fund. The section states that the appropriation shall be "an amount equal to one-half of the official salary allowed ***under division (A) of section 325.06 and section 325.18*** of the Revised Code" (emphasis added).

As the Attorney General Opinion found in relation to R.C. 325.12(B), since the language governing the Sheriff's FOJ fund explicitly refers to the Revised Code sections that establish the statutory salary for the sheriff, the FOJ is based on the statutory salary, not the salary the sheriff is actually receiving.

Another key point to note is that the reference to R.C. 325.06(A) means the FOJ is based only on the county-paid portion of the sheriff's salary. As stated earlier in this Bulletin, sheriff's receive additional compensation from the state equal to 1/8 of the county-paid salary. This additional compensation is not considered when calculating the Sheriff's FOJ Fund appropriation.

Table 12 provides the appropriation levels for the Sheriff's FOJ Fund.

Table 12: Appropriation to County Sheriff Furtherance of Justice Fund					
County Class	Population Range	CY 2026 Appropriation	CY 2027 Appropriation	CY 2028 Appropriation	CY 2029 Appropriation
1	1 – 55,000	\$37,477	\$39,351	\$41,318	\$43,384
2	55,001 – 95,000	\$43,668	\$45,852	\$48,144	\$50,551
3	95,001 – 200,000	\$53,204	\$55,864	\$58,657	\$61,590
4	200,001 – 400,000	\$59,605	\$62,586	\$65,715	\$69,001
5	400,001 – 1 million	\$63,160	\$66,318	\$69,634	\$73,115
6	More than 1 million	\$64,989	\$68,239	\$71,651	\$75,233

JUDICIAL OFFICEHOLDERS COMPENSATION

House Bill 96 provides judges with the same pay raise schedule as other elected officials: a 5% raise each year from 2026 to 2029. Unlike the other officials, the constitution allows judges to accept statutory pay raises upon the raises' effective date. In this case, that is January 1, 2026.

These increases are calculated based on the total salary payable to the judge, exclusive of any amounts payable pursuant to R.C. 1901.11(B)(2), 1907.16(C), or 1907.17, but added only to the state's portion of the judges' compensation.

Common Pleas Judges (R.C. 141.04 and 141.05)

Table 11 contains the county share of court of common pleas judges' compensation and the total judge salary. The salary of these judges is paid by both the state and the county. The county pays an amount equal to 18 cents per capita. Based on the most recent federal census, this dollar amount may not be less than \$3,500 or more than \$14,000.

The county's share of these judges' salaries is constant; the state pays the increase owed to the judges. The total salary for court of common pleas judges is shown in the last row of Table 11. The state pays the difference between the total salary and the scaled amount by each county.

Table 11: Court of Common Pleas Judge Salaries, County Paid and Total				
Population Range	CY 2026 County Salary	CY 2027 County Salary	CY 2028 County Salary	CY 2029 County Salary
Less than 19,445	\$3,500	\$3,500	\$3,500	\$3,500
19,445 - 77,777	(\$0.18 per capita)	(\$0.18 per capita)	(\$0.18 per capita)	(\$0.18 per capita)
Greater than 77,777	\$14,000	\$14,000	\$14,000	\$14,000
Total Salary	\$171,982	\$180,581	\$189,610	\$199,091

Municipal Court and County Court Judges (R.C. 141.04, 1901.11 & 1907.16)

The compensation for municipal and county court judges is split between the state and local jurisdictions. In each case, the local share is fixed and does not change by year. This means that the state carries the full cost of the compensation increases.

Table 12 shows the salary for full-time and part-time municipal court judges who serve in a territory with a population exceeding 50,000. The local share is fixed at \$61,750.

Table 12: Full-Time Municipal Court Judges and Part-Time Municipal Court Judges (Serving Area with a Population Exceeding 50,000) Salaries, Local and State				
Year	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
Local Share	\$61,750	\$61,750	\$61,750	\$61,750
State Share	\$99,979	\$108,065	\$116,556	\$125,471
Total Salary	\$161,729	\$169,815	\$178,306	\$187,221

Table 13 shows the salary for county court judges and part-time municipal court judges who serve in a territory with a population less than 50,000. The local share is fixed at \$35,500.

Table 13: County Court Judges and Part-Time Municipal Court Judges (Serving Area with Population Less than 50,000) Salaries, Local and State				
Year	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
Local Share	\$35,500	\$35,500	\$35,500	\$35,500
State Share	\$57,599	\$62,254	\$67,142	\$72,274
Total Salary	\$93,099	\$97,754	\$102,642	\$107,774

Generally, municipalities pay 60% of the municipal court judge local salary and counties pay 40%; however, in county-operated municipal courts, the county pays the full local salary.

Presiding and administrative judges for municipal and county courts receive additional compensation, reflected in Tables 14 and 15.

Table 14: Additional Compensation for Municipal Court Presiding & Administrative Judges					
Number of Judges	Designation	R.C. Reference	Additional Annual Compensation	R.C. Reference	Payment Source
One	Specified in Statute	1901.09(A)	\$1,500	1901.11(B)(2)	Local Authorities
Two or More	Elected or Designated, per Courts of Ohio Rules	1901.09(B)			

As with their full salary, municipalities generally pay 60% of any additional compensation to municipal court judges and counties pay 40%; however, in county-operated municipal courts, the county pays the full amount.

Table 15: Additional Compensation for County Court Presiding & Administrative Judges					
Number of Judges	Designation	R.C. Reference	Additional Annual Compensation	R.C. Reference	Payment Source
One	Specified in Statute	1907.131(A)	\$1,500	1907.16(C)	County
Two or More	Elected or Designated, per Courts of Ohio Rules	1907.131(B)			

County Optional Compensation for County Court Judges (R.C. 1907.17)

In addition to the compensation of county court judges specified in the tables above, the Revised Code 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.

[Attorney General Opinion 1970-142](#) states that any additional compensation for county court judges must be applied uniformly across the county if there is more than one county court judge. Additionally, the OAG states that this additional compensation cannot be reduced during a county court judge's term.

BOARDS OF ELECTIONS MEMBERS (R.C. 3501.12)

Boards of elections members will receive pay raises under the same annual 5% raise structure as the county elected officials. R.C. 3501.12 specifically states that members of boards of elections are "appointed and not elected, and therefore not subject to Section 20 of Article II of the Ohio Constitution," In [Attorney General Opinion 1997-027](#), the Attorney General stated "in the absence of

a judicial determination as to the constitutionality of RC. 3501.12,” board of elections members were entitled to receive in-term pay increases provided for under R.C. 3501.12. Meaning, they can receive increases upon the effective date of the compensation increase provided for in HB 96.

Members of a board of elections receive compensation based on the county’s population, with a minimum compensation amount.

Table 16 shows the rates per population increment for boards of elections members. Appendix B includes the calculations for each county.

Table 16: County Board of Elections Member Pay Increments				
Population Increment	CY 2026 Pay	CY 2027 Pay	CY 2028 Pay	CY 2029 Pay
Each full 1,000 of the first 100,000	\$121.41	\$127.48	\$133.85	\$140.54
Each full 1,000 of the second 100,000	\$57.84	\$60.73	\$63.77	\$66.96
Each full 1,000 of the third 100,000	\$31.42	\$32.99	\$34.64	\$36.37
Each full 1,000 above 300,000	\$9.64	\$10.12	\$10.63	\$11.16
<i>Minimum Salary</i>	<i>\$7,116</i>	<i>\$7,472</i>	<i>\$7,846</i>	<i>\$8,238</i>

RECAP

Beginning in 2026, the compensation paid to county elected officials and county board of elections will increase by 5% annually through 2029. Due to constitutional provisions, only judges and board of elections members will receive the increased compensation in 2026.

At the start of their 2027 terms, the county auditor and the gubernatorial-year county commissioner will begin receiving the increased compensation. For the other commissioners and county row officers, the compensation increase will not occur until the start of their 2029 terms.

However, if a seat becomes vacant and is filled on or after January 1, 2026, the individual appointed to fill the seat will begin receiving the higher pay figure immediately upon beginning their term. This amount must be prorated to account for how much of the calendar year they will actually serve.

ACKNOWLEDGMENTS

This County Advisory Bulletin was prepared by CCAO. The Association requested comments from the Ohio Council of County Officials (which represents county elected officials and judges) and the Ohio Election Officials Association. The bulletin was also reviewed by staff with the Ohio Auditor of State.

However, any errors in this Bulletin are solely the responsibility of the County Commissioners Association of Ohio. Questions, comments, or corrections should be sent to CCAO Research Analyst Nick Ciolli at nciolli@ccao.org.

Appendix A: HB 96 Pay Tables

House Bill 96 provides each county row officer, judge, and board of elections member an annual 5% pay raise beginning in 2026 and running through 2029. As discussed in the body of this CAB, county row officers can only receive a pay raise at the beginning of their next elected term. The tables in the body of the CAB show the salaries for sitting officials, so it is a combination of salaries established under Senate Bill 296 of the 132nd General Assembly and the salaries newly established by HB 96.

This Appendix includes the actual calculated annual amount for each position. These values allow for crosschecking math and, more importantly, present the salary figure for individuals who may be appointed to fill a vacant position. Those individuals may accept the higher pay upon their appointment.

Since judges and board of elections members are not subject to the in-term compensation increase prohibition, they are not included in this appendix.

County Commissioners

Table A1: County Commissioner HB 96 Salaries					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	\$61,830	\$64,922	\$68,168	\$71,576
2	55,001 – 95,000	\$77,286	\$81,150	\$85,208	\$89,468
3	95,001 – 200,000	\$91,337	\$95,904	\$100,699	\$105,734
4	200,001 – 400,000	\$107,145	\$112,502	\$118,127	\$124,033
5	400,001 – 1 million	\$121,203	\$127,263	\$133,626	\$140,307
6	More than 1 million	\$128,716	\$135,152	\$141,910	\$149,006

County Auditors

Table A2: County Auditor HB 96 Salaries					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	\$80,916	\$84,962	\$89,210	\$93,671
2	55,001 – 95,000	\$95,194	\$99,954	\$104,952	\$110,200
3	95,001 – 200,000	\$106,836	\$112,178	\$117,787	\$123,676
4	200,001 – 400,000	\$119,859	\$125,852	\$132,145	\$138,752
5	400,001 – 1 million	\$127,012	\$133,363	\$140,031	\$147,033
6	More than 1 million	\$130,821	\$137,362	\$144,230	\$151,442

County Engineers

Table A3: County Engineer HB 96 Salaries					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	\$118,809	\$124,749	\$130,986	\$137,535
2	55,001 – 95,000	\$125,517	\$131,793	\$138,383	\$145,302
3	95,001 – 200,000	\$132,501	\$139,126	\$146,082	\$153,386
4	200,001 – 400,000	\$138,092	\$144,997	\$152,247	\$159,859
5	400,001 – 1 million	\$145,082	\$152,336	\$159,953	\$167,951
6	More than 1 million	\$149,435	\$156,907	\$164,752	\$172,990

County Recorders

Table A4: County Recorder HB 96 Salaries					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	\$60,094	\$63,099	\$66,254	\$69,567
2	55,001 – 95,000	\$69,881	\$73,375	\$77,044	\$80,896
3	95,001 – 200,000	\$79,662	\$83,645	\$87,827	\$92,218
4	200,001 – 400,000	\$90,839	\$95,381	\$100,150	\$105,158
5	400,001 – 1 million	\$99,226	\$104,187	\$109,396	\$114,866
6	More than 1 million	\$103,592	\$108,772	\$114,211	\$119,922

County Treasurer

Table A5: County Treasurer HB 96 Salaries					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	\$62,890	\$66,035	\$69,337	\$72,804
2	55,001 – 95,000	\$74,069	\$77,772	\$81,661	\$85,744
3	95,001 – 200,000	\$85,252	\$89,515	\$93,991	\$98,691
4	200,001 – 400,000	\$95,034	\$99,786	\$104,775	\$110,014
5	400,001 – 1 million	\$102,020	\$107,121	\$112,477	\$118,101
6	More than 1 million	\$105,594	\$110,874	\$116,418	\$122,239

County Coroners

Table A6a: County Coroner HB 96 Salaries (Private Practice)					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	\$39,129	\$41,085	\$43,139	\$45,296
2	55,001 – 95,000	\$57,300	\$60,165	\$63,173	\$66,332
3	95,001 – 200,000	\$71,279	\$74,843	\$78,585	\$82,514
4	200,001 – 400,000	\$88,047	\$92,449	\$97,071	\$101,925
5	400,001 – 1 million	\$99,226	\$104,187	\$109,396	\$114,866
6	More than 1 million	\$105,180	\$110,439	\$115,961	\$121,759

Table A6b: County Coroner HB 96 Salaries (No Private Practice)					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	N/A	N/A	N/A	N/A
2	55,001 – 95,000	N/A	N/A	N/A	N/A
3.1	95,001 – 175,000	N/A	N/A	N/A	N/A
3.2	175,001 – 200,000	\$161,051	\$169,104	\$177,559	\$186,437
4	200,001 – 400,000	\$161,051	\$169,104	\$177,559	\$186,437
5	400,001 – 1 million	\$164,963	\$173,211	\$181,872	\$190,966
6	More than 1 million	\$168,875	\$177,319	\$186,185	\$195,494

County Prosecutors

Table A7: County Prosecutor HB 96 Salaries (Private Practice)					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
1	1 – 55,000	\$82,476	\$86,600	\$90,930	\$95,477
2	55,001 – 95,000	\$91,721	\$96,307	\$101,122	\$106,178
3	95,001 – 200,000	\$99,543	\$104,520	\$109,746	\$115,233
4	200,001 – 400,000	\$110,921	\$116,467	\$122,290	\$128,405
5	400,001 – 1 million	\$118,026	\$123,927	\$130,123	\$136,629
6	More than 1 million	\$122,392	\$128,512	\$134,938	\$141,685

Table A8a: County Prosecutor HB 96 Salaries (No Private Practice) Population Class 1: 1 – 55,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$121,481	\$26,004	\$147,485
CY 2027	\$127,555	\$27,304	\$154,859
CY 2028	\$133,933	\$28,669	\$162,602
CY 2029	\$140,630	\$30,102	\$170,732

Table A8b: County Prosecutor HB 96 Salaries (No Private Practice) Population Class 2a: 55,001 – 70,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$135,010	\$28,859	\$163,869
CY 2027	\$141,760	\$30,302	\$172,062
CY 2028	\$148,848	\$31,817	\$180,665
CY 2029	\$156,290	\$33,408	\$189,698

Table A8c: County Prosecutor HB 96 Salaries (No Private Practice)					
County Class	Population Range	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary	CY 2029 Salary
2b	70,001 – 95,000	\$163,869	\$172,062	\$180,665	\$189,698
3	95,001 – 200,000	\$163,869	\$172,062	\$180,665	\$189,698
4	200,001 – 400,000	\$163,869	\$172,062	\$180,665	\$189,698
5	400,001 – 1 million	\$167,849	\$176,241	\$185,053	\$194,306
6	More than 1 million	\$171,830	\$180,422	\$189,443	\$198,915

County Sheriff

Table A9a: County Sheriff HB 96 Salaries Population Class 1: 1 – 55,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$74,953	\$9,369	\$84,322
CY 2027	\$78,701	\$9,838	\$88,539
CY 2028	\$82,636	\$10,330	\$92,966
CY 2029	\$86,768	\$10,846	\$97,614

Table A9b: County Sheriff HB 96 Salaries Population Class 2: 55,001 – 95,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$87,336	\$10,917	\$98,253

Table A9b: County Sheriff HB 96 Salaries Population Class 2: 55,001 – 95,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2027	\$91,703	\$11,463	\$103,166
CY 2028	\$96,288	\$12,036	\$108,324
CY 2029	\$101,102	\$12,638	\$113,740

Table A9c: County Sheriff HB 96 Salaries Population Class 3: 95,001 – 200,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$106,408	\$13,301	\$119,709
CY 2027	\$111,728	\$13,966	\$125,694
CY 2028	\$117,314	\$14,664	\$131,978
CY 2029	\$123,180	\$15,398	\$138,578

Table A9d: County Sheriff HB 96 Salaries Population Class 4: 200,001 – 400,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$119,210	\$14,901	\$134,111
CY 2027	\$125,171	\$15,646	\$140,817
CY 2028	\$131,430	\$16,429	\$147,859
CY 2029	\$138,002	\$17,250	\$155,252

Table A9e: County Sheriff HB 96 Salaries Population Class 5: 400,001 – 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$126,319	\$15,790	\$142,109
CY 2027	\$132,635	\$16,579	\$149,214
CY 2028	\$139,267	\$17,408	\$156,675
CY 2029	\$146,230	\$18,279	\$164,509

Table A9f: County Sheriff HB 96 Salaries Population Class 6: Greater than 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$129,978	\$16,247	\$146,225
CY 2027	\$136,477	\$17,060	\$153,537
CY 2028	\$143,301	\$17,913	\$161,214
CY 2029	\$150,466	\$18,808	\$169,274

County Clerk of Courts

Table A10a: County Clerk of Courts HB 96 Salaries Population Class 1: 1 – 55,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$62,890	\$7,861	\$70,751
CY 2027	\$66,035	\$8,254	\$74,289
CY 2028	\$69,337	\$8,667	\$78,004
CY 2029	\$72,804	\$9,101	\$81,905

Table A10b: County Clerk of Courts HB 96 Salaries Population Class 2: 55,001 – 95,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$74,069	\$9,259	\$83,328
CY 2027	\$77,772	\$9,722	\$87,494
CY 2028	\$81,661	\$10,208	\$91,869
CY 2029	\$85,744	\$10,718	\$96,462

Table A10c: County Clerk of Courts HB 96 Salaries Population Class 3: 95,001 – 200,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$85,252	\$10,657	\$95,909
CY 2027	\$89,515	\$11,189	\$100,704
CY 2028	\$93,991	\$11,749	\$105,740
CY 2029	\$98,691	\$12,336	\$111,027

Table A10d: County Clerk of Courts HB 96 Salaries Population Class 4: 200,001 – 400,000			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$95,034	\$11,879	\$106,913
CY 2027	\$99,786	\$12,473	\$112,259
CY 2028	\$104,775	\$13,097	\$117,872
CY 2029	\$110,014	\$13,752	\$123,766

Table A10e: County Clerk of Courts HB 96 Salaries Population Class 5: 400,001 – 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$102,020	\$12,753	\$114,773
CY 2027	\$107,121	\$13,390	\$120,511
CY 2028	\$112,477	\$14,060	\$126,537
CY 2029	\$118,101	\$14,763	\$132,864

Table A10f: County Clerk of Courts HB 96 Salaries Population Class 6: Greater than 1 million			
Year	County Paid Salary	State Paid Supplement	Total Salary
CY 2026	\$105,594	\$13,199	\$118,793
CY 2027	\$110,874	\$13,859	\$124,733
CY 2028	\$116,418	\$14,552	\$130,970
CY 2029	\$122,239	\$15,280	\$137,519

Appendix B: Board of Elections Salaries by County

Table B1 contains the calculated salary for the members of each county's board of elections. Counties that are marked with an * are those that have had their calculations adjusted to account for the statutory minimum a board of elections member can be paid.

Table B1: County Board of Elections Members' Salaries, 2026 - 2029				
County	CY 2026 Pay	CY 2027 Pay	CY 2028 Pay	CY 2029 Pay
Adams*	\$7,116	\$7,472	\$7,846	\$8,238
Allen	\$12,257	\$12,869	\$13,513	\$14,188
Ashland*	\$7,116	\$7,472	\$7,846	\$8,238
Ashtabula	\$11,777	\$12,366	\$12,983	\$13,632
Athens	\$7,527	\$7,904	\$8,299	\$8,713
Auglaize*	\$7,116	\$7,472	\$7,846	\$8,238
Belmont	\$8,013	\$8,414	\$8,834	\$9,276
Brown*	\$7,116	\$7,472	\$7,846	\$8,238
Butler	\$21,935	\$23,031	\$24,183	\$25,391
Carroll*	\$7,116	\$7,472	\$7,846	\$8,238
Champaign*	\$7,116	\$7,472	\$7,846	\$8,238
Clark	\$14,223	\$14,934	\$15,681	\$16,465
Clermont	\$18,176	\$19,085	\$20,039	\$21,041
Clinton*	\$7,116	\$7,472	\$7,846	\$8,238
Columbiana	\$12,199	\$12,809	\$13,449	\$14,121
Coshocton*	\$7,116	\$7,472	\$7,846	\$8,238
Crawford*	\$7,116	\$7,472	\$7,846	\$8,238
Cuyahoga	\$30,360	\$31,876	\$33,473	\$35,145
Darke*	\$7,116	\$7,472	\$7,846	\$8,238
Defiance*	\$7,116	\$7,472	\$7,846	\$8,238
Delaware	\$18,365	\$19,283	\$20,247	\$21,259
Erie	\$9,106	\$9,561	\$10,039	\$10,541
Fairfield	\$15,496	\$16,270	\$17,084	\$17,938
Fayette*	\$7,116	\$7,472	\$7,846	\$8,238
Franklin	\$30,929	\$32,473	\$34,100	\$35,804
Fulton*	\$7,116	\$7,472	\$7,846	\$8,238
Gallia*	\$7,116	\$7,472	\$7,846	\$8,238
Geauga	\$11,534	\$12,111	\$12,716	\$13,351
Greene	\$16,016	\$16,817	\$17,658	\$18,540
Guernsey*	\$7,116	\$7,472	\$7,846	\$8,238
Hamilton	\$26,176	\$27,484	\$28,860	\$30,302
Hancock	\$8,984	\$9,434	\$9,905	\$10,400
Hardin*	\$7,116	\$7,472	\$7,846	\$8,238
Harrison*	\$7,116	\$7,472	\$7,846	\$8,238
Henry*	\$7,116	\$7,472	\$7,846	\$8,238
Highland*	\$7,116	\$7,472	\$7,846	\$8,238
Hocking*	\$7,116	\$7,472	\$7,846	\$8,238
Holmes*	\$7,116	\$7,472	\$7,846	\$8,238
Huron*	\$7,116	\$7,472	\$7,846	\$8,238
Jackson*	\$7,116	\$7,472	\$7,846	\$8,238
Jefferson	\$7,892	\$8,286	\$8,700	\$9,135

Table B1: County Board of Elections Members' Salaries, 2026 - 2029				
County	CY 2026 Pay	CY 2027 Pay	CY 2028 Pay	CY 2029 Pay
Knox	\$7,527	\$7,904	\$8,299	\$8,713
Lake	\$18,930	\$19,877	\$20,870	\$21,914
Lawrence*	\$7,116	\$7,472	\$7,846	\$8,238
Licking	\$16,653	\$17,485	\$18,359	\$19,277
Logan*	\$7,116	\$7,472	\$7,846	\$8,238
Lorain	\$21,183	\$22,241	\$23,354	\$24,521
Lucas	\$22,330	\$23,446	\$24,619	\$25,849
Madison*	\$7,116	\$7,472	\$7,846	\$8,238
Mahoning	\$18,805	\$19,745	\$20,732	\$21,768
Marion	\$7,892	\$8,286	\$8,700	\$9,135
Medina	\$16,884	\$17,728	\$18,614	\$19,545
Meigs*	\$7,116	\$7,472	\$7,846	\$8,238
Mercer*	\$7,116	\$7,472	\$7,846	\$8,238
Miami	\$12,604	\$13,234	\$13,895	\$14,590
Monroe*	\$7,116	\$7,472	\$7,846	\$8,238
Montgomery	\$23,352	\$24,518	\$25,745	\$27,032
Morgan*	\$7,116	\$7,472	\$7,846	\$8,238
Morrow*	\$7,116	\$7,472	\$7,846	\$8,238
Muskingum	\$10,441	\$10,963	\$11,511	\$12,086
Noble*	\$7,116	\$7,472	\$7,846	\$8,238
Ottawa*	\$7,116	\$7,472	\$7,846	\$8,238
Paulding*	\$7,116	\$7,472	\$7,846	\$8,238
Perry*	\$7,116	\$7,472	\$7,846	\$8,238
Pickaway*	\$7,116	\$7,472	\$7,846	\$8,238
Pike*	\$7,116	\$7,472	\$7,846	\$8,238
Portage	\$15,669	\$16,453	\$17,275	\$18,139
Preble*	\$7,116	\$7,472	\$7,846	\$8,238
Putnam*	\$7,116	\$7,472	\$7,846	\$8,238
Richland	\$13,529	\$14,206	\$14,915	\$15,661
Ross	\$9,349	\$9,816	\$10,306	\$10,822
Sandusky*	\$7,116	\$7,472	\$7,846	\$8,238
Scioto	\$8,984	\$9,434	\$9,905	\$10,400
Seneca*	\$7,116	\$7,472	\$7,846	\$8,238
Shelby*	\$7,116	\$7,472	\$7,846	\$8,238
Stark	\$21,780	\$22,869	\$24,013	\$25,213
Summit	\$23,381	\$24,549	\$25,777	\$27,065
Trumbull	\$17,956	\$18,854	\$19,797	\$20,786
Tuscarawas	\$11,291	\$11,856	\$12,448	\$13,070
Union	\$7,527	\$7,904	\$8,299	\$8,713
Van Wert*	\$7,116	\$7,472	\$7,846	\$8,238
Vinton*	\$7,116	\$7,472	\$7,846	\$8,238
Warren	\$19,245	\$20,207	\$21,217	\$22,278
Washington	\$7,163	\$7,521	\$7,897	\$8,292
Wayne	\$13,066	\$13,720	\$14,405	\$15,125
Williams*	\$7,116	\$7,472	\$7,846	\$8,238
Wood	\$13,992	\$14,691	\$15,426	\$16,197
Wyandot*	\$7,116	\$7,472	\$7,846	\$8,238

Appendix C: House Bill 96 Temporary Law and Pay Raises

Section 701.70 of House Bill 96, found on page 3,125 of [the bill](#) and presented below, allows elected officials who cannot receive an in-term pay raise to continue to receive pay raises they were entitled to before HB 96 was enacted. For counties, this means the non-judicial row officers will continue to receive a 1.75% raise each year until the office's next term begins. For the gubernatorial election year commissioner and the auditor, this is 2027; for the remaining officials, this is 2029.

SECTION 701.70. All public officers whose compensation cannot be changed during the officer's term under Ohio Constitution, Article II, Section 20, shall continue receiving for the remainder of the officer's term the amount the official is entitled to under section 325.18, 505.24, or 507.09 of the Revised Code before the effective date of the amendments to those sections made by this act until the officer begins a new term and may constitutionally receive the changed compensation amount.