



MADISON COUNTY BOARD OF SUPERVISORS

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December 15, 2022

The Madison County Board of Supervisors issued paychecks on January 7, 2022. The aforementioned paychecks issued were for work lawfully performed during calendar year 2021. Consequently, the compensation should not be included in salary calculations as they relate to statutory salaries paid during calendar year 2022.

Greg Higginbotham

From: Tom Chain <Tom.Chain@osa.ms.gov>
Sent: Tuesday, December 13, 2022 3:28 PM
To: Greg Higginbotham
Subject: RE: Judges' Salaries
Attachments: Hon Danny K Clearman.pdf

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I think you could make a finding that you owe him his statutory salary from the prior year.

Thomas S. Chain
Office of the State Auditor
Director, Technical Assistance
1.800.321.1275

From: Greg Higginbotham <greg.higginbotham@madison-co.com>
Sent: Tuesday, December 13, 2022 9:16 AM
To: Tom Chain <Tom.Chain@osa.ms.gov>
Subject: Judges' Salaries

Mr. Chain,

As a result of Madison County's biweekly payroll system, certain judges received less than their statutory salary in 2021. Some of the work performed in 2021 was compensated in January of 2022. We have since reverted our payroll to monthly paychecks for judges and their staff in accordance with the relevant statutes and to avoid a similar issue in the future. My question is whether we can compensate the judges for the entire statutory amount in calendar year 2022, which will result in the judges receiving more than the statutorily permissible amount.

For example, a hypothetical judge's salary is \$100,000. In calendar year 2021 the judge received \$95,000, with the last check of \$5,000 received in January of 2022. If we were to pay the judge during calendar year 2022 on the \$100,000 basis, the judge would receive \$105,000. Is such a payment allowable, if we can document the initial check of \$5,000 is for work performed during calendar year 2021?

Thanks,
Greg

Greg Higginbotham
County Administrator
Madison County