

Table 3
Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2023-24
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
See Table Notes for Additional Clarification

County	Elected County Constitutional Officers						Elected School District Officials		
	Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members	
Alachua	c	\$ 168,544	\$ 168,544	\$ 168,544	\$ 168,544	\$ 206,462	\$ 95,159	\$ 168,544	\$ 46,458
Baker	e	\$ 125,214	\$ 125,214	\$ 125,214	\$ 125,214	\$ 163,132	\$ 39,206	\$ 125,214	\$ 33,141
Bay	e	\$ 158,910	\$ 158,910	\$ 158,910	\$ 158,910	\$ 196,828	\$ 84,275	\$ 158,910	\$ 43,792
Bradford	e	\$ 124,849	\$ 124,849	\$ 124,849	\$ 124,849	\$ 162,767	\$ 38,858	\$ 124,849	\$ 33,044
Brevard	c	\$ 184,356	\$ 184,356	\$ 184,356	\$ 184,356	\$ 222,274	\$ 110,218	\$ 184,356	\$ 50,641
Broward	c	\$ 215,501	\$ 215,501	\$ 215,501	\$ 215,501	\$ 253,419	\$ 120,164	\$ 215,501	\$ 53,406
Calhoun	e	\$ 119,267	\$ 119,267	\$ 119,267	\$ 119,267	\$ 157,185	\$ 33,542	\$ 119,267	\$ 31,568
Charlotte	c	\$ 160,696	\$ 160,696	\$ 160,696	\$ 160,696	\$ 198,614	\$ 87,337	\$ 160,696	\$ 44,358
Citrus	e	\$ 155,266	\$ 155,266	\$ 155,266	\$ 155,266	\$ 193,184	\$ 78,028	\$ 155,266	\$ 42,635
Clay	c e	\$ 163,302	\$ 163,302	\$ 163,302	\$ 163,302	\$ 201,221	\$ 90,167	\$ 163,302	\$ 45,072
Collier		\$ 177,211	\$ 177,211	\$ 177,211	\$ 177,211	\$ 215,130	\$ 103,414	\$ 177,211	\$ 48,750
Columbia	c e	\$ 137,553	\$ 137,553	\$ 137,553	\$ 137,553	\$ 175,471	\$ 54,963	\$ 137,553	\$ 37,518
DeSoto	e	\$ 128,102	\$ 128,102	\$ 128,102	\$ 128,102	\$ 166,020	\$ 41,956	\$ 128,102	\$ 33,905
Dixie	e	\$ 120,633	\$ 120,633	\$ 120,633	\$ 120,633	\$ 158,551	\$ 34,843	\$ 120,633	\$ 31,929
Duval	c	\$ 195,515	\$ 195,515	\$ 195,515	\$ 195,515	\$ 233,433	\$ 120,164	\$ 195,515	\$ 53,406
Escambia		\$ 172,053	\$ 172,053	\$ 172,053	\$ 172,053	\$ 209,971	\$ 98,501	\$ 172,053	\$ 47,386
Flagler		\$ 150,527	\$ 150,527	\$ 150,527	\$ 150,527	\$ 188,445	\$ 69,904	\$ 150,527	\$ 41,131
Franklin	e	\$ 118,841	\$ 118,841	\$ 118,841	\$ 118,841	\$ 156,760	\$ 33,137	\$ 118,841	\$ 31,455
Gadsden	e	\$ 131,979	\$ 131,979	\$ 131,979	\$ 131,979	\$ 169,898	\$ 45,649	\$ 131,979	\$ 34,930
Gilchrist	e	\$ 121,412	\$ 121,412	\$ 121,412	\$ 121,412	\$ 159,330	\$ 35,585	\$ 121,412	\$ 32,135
Glades	e	\$ 118,650	\$ 118,650	\$ 118,650	\$ 118,650	\$ 156,568	\$ 32,954	\$ 118,650	\$ 31,405
Gulf	e	\$ 120,191	\$ 120,191	\$ 120,191	\$ 120,191	\$ 158,109	\$ 34,422	\$ 120,191	\$ 31,812
Hamilton	e	\$ 119,121	\$ 119,121	\$ 119,121	\$ 119,121	\$ 157,040	\$ 33,403	\$ 119,121	\$ 31,529
Hardee	e	\$ 124,231	\$ 124,231	\$ 124,231	\$ 124,231	\$ 162,149	\$ 38,270	\$ 124,231	\$ 32,881
Hendry	e	\$ 130,577	\$ 130,577	\$ 130,577	\$ 130,577	\$ 168,495	\$ 44,314	\$ 130,577	\$ 34,560
Hernando		\$ 161,042	\$ 161,042	\$ 161,042	\$ 161,042	\$ 198,960	\$ 87,929	\$ 161,042	\$ 44,468
Highlands	e	\$ 147,569	\$ 147,569	\$ 147,569	\$ 147,569	\$ 185,487	\$ 64,833	\$ 147,569	\$ 40,193
Hillsborough	c	\$ 205,918	\$ 205,918	\$ 205,918	\$ 205,918	\$ 243,837	\$ 120,164	\$ 205,918	\$ 53,406
Holmes	e	\$ 121,809	\$ 121,809	\$ 121,809	\$ 121,809	\$ 159,727	\$ 35,963	\$ 121,809	\$ 32,240
Indian River		\$ 156,325	\$ 156,325	\$ 156,325	\$ 156,325	\$ 194,243	\$ 79,843	\$ 156,325	\$ 42,971
Jackson	e	\$ 133,842	\$ 133,842	\$ 133,842	\$ 133,842	\$ 171,760	\$ 47,423	\$ 133,842	\$ 35,423
Jefferson	e	\$ 119,764	\$ 119,764	\$ 119,764	\$ 119,764	\$ 157,682	\$ 34,016	\$ 119,764	\$ 31,699
Lafayette	e	\$ 116,772	\$ 116,772	\$ 116,772	\$ 116,772	\$ 154,690	\$ 30,288	\$ 116,772	\$ 30,177
Lake		\$ 178,084	\$ 178,084	\$ 178,084	\$ 178,084	\$ 216,002	\$ 104,245	\$ 178,084	\$ 48,981
Lee	c	\$ 189,252	\$ 189,252	\$ 189,252	\$ 189,252	\$ 227,170	\$ 114,881	\$ 189,252	\$ 51,938
Leon	c e	\$ 169,491	\$ 169,491	\$ 169,491	\$ 169,491	\$ 207,409	\$ 96,061	\$ 169,491	\$ 46,708
Levy	e	\$ 132,114	\$ 132,114	\$ 132,114	\$ 132,114	\$ 170,033	\$ 45,778	\$ 132,114	\$ 34,966
Liberty	e	\$ 116,781	\$ 116,781	\$ 116,781	\$ 116,781	\$ 154,700	\$ 30,306	\$ 116,781	\$ 30,187
Madison	e	\$ 121,242	\$ 121,242	\$ 121,242	\$ 121,242	\$ 159,161	\$ 35,423	\$ 121,242	\$ 32,090
Manatee		\$ 178,586	\$ 178,586	\$ 178,586	\$ 178,586	\$ 216,504	\$ 104,723	\$ 178,586	\$ 49,114
Marion		\$ 177,301	\$ 177,301	\$ 177,301	\$ 177,301	\$ 215,220	\$ 103,500	\$ 177,301	\$ 48,774
Martin		\$ 155,777	\$ 155,777	\$ 155,777	\$ 155,777	\$ 193,696	\$ 78,905	\$ 155,777	\$ 42,797
Miami-Dade	c	\$ 232,345	\$ 232,345	\$ 232,345	\$ 232,345	\$ 270,263	\$ 120,164	\$ 232,345	\$ 53,406
Monroe		\$ 141,737	\$ 141,737	\$ 141,737	\$ 141,737	\$ 179,656	\$ 58,948	\$ 141,737	\$ 38,626
Nassau	e	\$ 145,724	\$ 145,724	\$ 145,724	\$ 145,724	\$ 183,642	\$ 62,744	\$ 145,724	\$ 39,681
Okaloosa	e	\$ 162,478	\$ 162,478	\$ 162,478	\$ 162,478	\$ 200,396	\$ 89,382	\$ 162,478	\$ 44,854
Okeechobee		\$ 130,052	\$ 130,052	\$ 130,052	\$ 130,052	\$ 167,970	\$ 43,814	\$ 130,052	\$ 34,421
Orange	c	\$ 205,081	\$ 205,081	\$ 205,081	\$ 205,081	\$ 242,999	\$ 120,164	\$ 205,081	\$ 53,406
Osceola	c	\$ 178,675	\$ 178,675	\$ 178,675	\$ 178,675	\$ 216,594	\$ 104,808	\$ 178,675	\$ 49,137
Palm Beach	c	\$ 205,868	\$ 205,868	\$ 205,868	\$ 205,868	\$ 243,786	\$ 120,164	\$ 205,868	\$ 53,406
Pasco	e	\$ 183,378	\$ 183,378	\$ 183,378	\$ 183,378	\$ 221,296	\$ 109,287	\$ 183,378	\$ 50,382
Pinellas	c	\$ 194,037	\$ 194,037	\$ 194,037	\$ 194,037	\$ 231,956	\$ 119,439	\$ 194,037	\$ 53,205
Polk	c	\$ 188,350	\$ 188,350	\$ 188,350	\$ 188,350	\$ 226,269	\$ 114,022	\$ 188,350	\$ 51,699
Putnam	e	\$ 138,470	\$ 138,470	\$ 138,470	\$ 138,470	\$ 176,388	\$ 55,836	\$ 138,470	\$ 37,761
St. Johns		\$ 169,305	\$ 169,305	\$ 169,305	\$ 169,305	\$ 207,223	\$ 95,884	\$ 169,305	\$ 46,659
St. Lucie		\$ 173,814	\$ 173,814	\$ 173,814	\$ 173,814	\$ 211,732	\$ 100,178	\$ 173,814	\$ 47,851
Santa Rosa	e	\$ 160,709	\$ 160,709	\$ 160,709	\$ 160,709	\$ 198,627	\$ 87,359	\$ 160,709	\$ 44,362
Sarasota	c	\$ 179,444	\$ 179,444	\$ 179,444	\$ 179,444	\$ 217,363	\$ 105,541	\$ 179,444	\$ 49,341
Seminole	c	\$ 180,332	\$ 180,332	\$ 180,332	\$ 180,332	\$ 218,251	\$ 106,386	\$ 180,332	\$ 49,576
Sumter	e	\$ 152,940	\$ 152,940	\$ 152,940	\$ 152,940	\$ 190,859	\$ 74,042	\$ 152,940	\$ 41,897

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County		Elected County Constitutional Officers					Elected School District Officials		
		Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Suwannee	e	\$ 132,282	\$ 132,282	\$ 132,282	\$ 132,282	\$ 170,201	\$ 45,938	\$ 132,282	\$ 35,011
Taylor	e	\$ 122,478	\$ 122,478	\$ 122,478	\$ 122,478	\$ 160,396	\$ 36,600	\$ 122,478	\$ 32,417
Union	e	\$ 120,028	\$ 120,028	\$ 120,028	\$ 120,028	\$ 157,946	\$ 34,267	\$ 120,028	\$ 31,769
Volusia	c	\$ 182,821	\$ 182,821	\$ 182,821	\$ 182,821	\$ 220,739	\$ 108,757	\$ 182,821	\$ 50,235
Wakulla	c e	\$ 128,279	\$ 128,279	\$ 128,279	\$ 128,279	\$ 166,197	\$ 42,125	\$ 128,279	\$ 33,952
Walton	e	\$ 140,251	\$ 140,251	\$ 140,251	\$ 140,251	\$ 178,169	\$ 57,532	\$ 140,251	\$ 38,232
Washington	e	\$ 124,196	\$ 124,196	\$ 124,196	\$ 124,196	\$ 162,114	\$ 38,236	\$ 124,196	\$ 32,872

A "c" denotes each of Florida's 20 charter counties, according to the Florida Association of Counties (FAC).

<https://www.fl-counties.com/about-floridas-counties/charter-county-information/>

An "e" denotes those school districts having an elected school superintendent, according to the Florida Association of District School Superintendents (FADSS).

<https://fadss.org/membership/superintendents>

Notes:

- Salary figures have been calculated by the Florida Legislature's Office of Economic and Demographic Research (EDR) pursuant to the statutory formula in Chapter 145, F.S. Although not required by law, the EDR calculates salaries of elected county constitutional officers and school district officials as a service to county governments and school districts. County and school district officials are encouraged to independently compute and verify these salary figures.
- The calculated salary figures for all officers reflect the use of April 1, 2022 countywide population estimates listed in "Florida Estimates of Population 2021" published by the University of Florida's Bureau of Economic and Business Research.
- These salary figures may not be applicable to those elected county officers of a chartered consolidated government or those elected officers in counties having a home rule charter, which specifies another method of salary compensation. As indicated in this table, Florida currently has 20 charter counties.
- Salary figures are included for each school district's superintendent even though the salaries determined by statutory formula are applicable only to elected school superintendents. As of September 15, 2023, Florida has 38 elected school superintendents.
- These salary figures do not include any special qualification salary available to eligible clerks of circuit court, property appraisers, sheriffs, supervisors of elections, and tax collectors who have completed the required certification program specified in the relevant sections of Chapter 145, F.S. Additionally, the salary figures for elected school superintendents do not include any special qualification salary and performance salary incentive available to eligible elected school superintendents who have completed the required certification programs specified in Section 1001.47, F.S.
- As the result of recent statutory authorizations (i.e., Chapters 2009-3, 2009-59, and 2011-158, L.O.F.), each elected county constitutional officer and school district official may voluntarily reduce his or her salary rate. However, the salary figures listed in this table do not reflect any such voluntary reductions.
- This table reflects the statutory change enacted by Chapter 2016-157, L.O.F., which made the base salaries and group rates used to calculate a supervisor of election's salary the same as the current base salaries and group rates used to calculate the salaries of the clerks of circuit court, county comptrollers, property appraisers, and tax collectors.
- Chapter 2018-5, L.O.F., amended s. 1001.395(3), F.S., to provide that the salary of each elected school board member shall be the amount calculated pursuant to s. 1001.395(1), F.S., or the district's beginning salary for teachers who hold a baccalaureate degree, whichever is less. Additionally, the legislation amended s. 1011.10, F.S., to provide that if any of the financial emergency conditions identified in s. 218.503(1), F.S., exist within a school district, then the salary of each district school board member and district school superintendent, calculated pursuant to ss. 1001.395 and 1001.47, F.S., shall be withheld until the conditions are corrected. However, this penalty will not apply to a district school board member or district school superintendent elected or appointed within one year after the identification of the financial emergency conditions in s. 218.503(1), F.S., if he or she did not participate in the approval or preparation of the final school district budget adopted before the identification of such conditions. These changes became effective July 1, 2019.
- This table reflects the statutory change enacted by Chapter 2022-23, L.O.F., which increased the base salaries of county sheriffs by \$5,000 across all population groups, effective July 1, 2022.
- Pursuant to s. 145.19(2), F.S., the Florida Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and cumulative annual factor. For the 2023-24 fiscal year, the certified annual factor is 1.0577 and the certified cumulative annual factor is 3.9081.



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Ron DeSantis, Governor
Pedro Allende, Secretary

September 18, 2023

COM.PAY.AFC
CMS# 23-00264

Ms. Amy Baker, Coordinator
Office of Economic and Demographic Research
111 West Madison Street, Suite 574
Tallahassee, Florida 32399-6588

Dear Ms. Baker:

The Department of Management Services is required by law to certify the Annual Factor and Cumulative Annual Factor as outlined in Section 145.19, Florida Statutes.

The 2023-2024 fiscal year figures are as follows:

Annual Factor	1.0577
Cumulative Annual Factor	3.9081

If I can be of further assistance in this matter, please feel free to call me at (850) 488-2445.

Sincerely,

Constance L Brock
Chief of State Workforce Design and Compensation Programs

cc: Keysha Thomas, Budget Chief, OPB
Steven O'Cain, Senior Legislative Analyst, EDR

2023 CALCULATION ANNUAL FACTOR and CUMULATIVE ANNUAL FACTOR

ANNUAL FACTOR

s. 145.19 (1)(a), F.S. defines Annual Factor as one (1) plus the lesser of the *average percent increase in salaries of Career Service employees* for the current FY or seven percent (7%).

Step 1

4,086,291,257	Salary Rate <i>increase</i> for all CS positions (proposed/after)
<u>- 3,863,330,939</u>	Salary Rate for all CS positions (previous/before)
222,960,318	difference in salaries before and after any annual increase

Step 2

<u>222,960,318</u>	difference from Step 1
3,863,330,939	previous FY salary rate = 0.0577119386147416

rounded to **0.0577** the average percent increase in salaries of Career Service employees

Step 3

$$1 + 0.0577 = \mathbf{1.0577} \quad \text{Annual Factor for FY 2023-2024}$$

CUMULATIVE ANNUAL FACTOR

s. 145.19 (1)(b), F.S. defines Cumulative Annual Factor as the product of all annual factors prior to the FY for which salaries are being calculated.

3.6524	FY 22-23 Cumulative Annual Factor
<u>x 1.0700</u>	FY 22-23 Annual Factor
3.908068	

rounded to **3.9081** Cumulative Annual Factor for FY 2023-2024