

**Finalized Salaries of
County Constitutional Officers and
Elected School Superintendents
for Fiscal Year 2002-03**

Revised September 2003

**Florida
Legislative Committee on Intergovernmental Relations**



Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2002-03 Pursuant to the Salary Formula in Chapter 145, *Florida Statutes*

Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5, *Florida Constitution*, since the 1968 revision. Consistent with the 1968 revision, the statutory provisions in Chapter 145 set the salaries for all county constitutional officers and elected school superintendents.

In expressing its intent, the Legislature determined that a uniform, rather than arbitrary and discriminatory, salary law was needed to replace the haphazard, preferential, inequitable, and probably unconstitutional local law method of paying elected county officers. In addition, the Legislature intended to provide for uniform compensation of county officials having substantially equal duties and responsibilities. The Legislature determined that salary schedules, based on a classification system utilizing countywide population, would be the most practical basis from which to arrive at an adequate, uniform salary formula.

The salary provisions apply to all designated officers in all counties of the state, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter, as well as those officials of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*. The adoption of a charter provides the county's electors with a mechanism to fundamentally alter the form of county government and the status of constitutional officers.

The current salary formula methodology specifies that the latest official population estimates for each county would serve as the main component of the salary computation. In addition to the population estimate, the salary formula contains five other components.

The base salary and group rate components are specified in Chapter 145 for the county constitutional officers. For elected school superintendents, the base salary and group rate components were specified in s. 230.303, F.S.; however, on January 7, 2003, this provision repealed. The initial factor component, as specified in s. 145.19, F.S., is currently set at 1.292. Pursuant to s. 145.19(2), F.S., the Department of Management Services annually certifies the remaining two components, the annual factor and cumulative annual factor, used in the salary formula computations. Historically, this annual certification has occurred during the month of August or September.

Prior to 1984, the Florida Department of Community Affairs computed finalized salaries for county constitutional officers; however, that authority was deleted from law during the 1984 legislative session. Beginning in 1985, the Advisory Council on Intergovernmental Relations, the predecessor

to the Legislative Committee on Intergovernmental Relations (LCIR) agreed to annually compute the salaries of county constitutional officers and elected district school officials as a service to governmental units; however, the Committee is not required by law to do so.

County and school district officials are encouraged to independently compute and verify the finalized salaries of their respective elected officials.

In addition to computing finalized salaries, the LCIR computes estimated salaries earlier in the calendar year, typically during the month of February. These salary estimates are made available to county government and district school officials in order to provide them with information helpful to the initial preparation of annual budgets. Again, the LCIR is under no legal obligation to perform these calculations and provides the figures as a service to those governmental units.

Summary of Relevant Constitutional Provisions and General Law Amendments

Article III, Section 27 and Article VIII, Section 6 of the Florida Constitution of 1885 stated that the Legislature shall provide for the election of county officers and prescribe by law their powers, duties, and compensation.

Chapter 7334, *Laws of Florida-1917*, fixed by defined schedule the compensation of all county officials previously paid in whole or in part on the basis of fees or commissions.

Chapter 8497, *Laws of Florida-1921*, modified the thresholds in the defined schedule that fixed the compensation of fee or commission-based county officials.

Chapter 9270, *Laws of Florida-1923*, modified the thresholds in the defined schedule that fixed the compensation of fee or commission-based county officials.

Chapter 11954, *Laws of Florida-1927*, modified the thresholds in the defined schedule that fixed the compensation of fee or commission-based county officials.

Chapter 14502, *Laws of Florida-1929*, required fee or commission-based county officials to file itemized sworn statements showing receipts and disbursements of the office.

Chapter 14665, *Laws of Florida-1931*, set the annual compensation for clerk of circuit court, sheriff, county judge, county assessor of taxes, superintendent of public instruction, tax collector, and clerk of the board of county commissioners in those counties having a population not less than 10,630 and not greater than 10,650.

Chapter 14666, *Laws of Florida-1931*, set the annual compensation of clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk of civil court and criminal court of record in those counties having a population greater than 155,000.

Chapter 15607, *Laws of Florida-1931*, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, justice of the peace, and clerk of criminal court of record in those counties having a population not less than 13,600 and not greater than 13,650.

Chapter 15608, *Laws of Florida-1931*, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, and clerk of civil court and criminal court of record in those counties having a population not less than 35,000 and not greater than 45,000.

Chapter 15611, *Laws of Florida-1931*, set the annual compensation for county judge in those counties having a population not less than 7,200 and not greater than 7,400.

Chapter 15739, *Laws of Florida-1931*, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, and county judge in those counties having a population not less than 19,000 and not greater than 22,000.

Chapter 15740, *Laws of Florida-1931*, set the annual compensation for county judge, sheriff, clerk of circuit court, tax assessor, and tax collector in those counties having a population more than 17,650 and less than 19,000.

Chapter 15968, *Laws of Florida-1933*, set the annual compensation for sheriff, tax assessor, tax collector, clerk of circuit court, and county judge in those counties having a population not more than 3,600 and not less than 3,400.

Chapter 15970, *Laws of Florida-1933*, set the annual compensation for all county officials in those counties having a population not less than 18,100 and not more than 18,700.

Chapter 15971, *Laws of Florida-1933*, set the annual compensation for county judge, sheriff, tax collector, tax assessor, justice of the peace, and constable in those counties having a population not less than 2,466 and not more than 2,500.

Chapter 15972, *Laws of Florida-1933*, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and board of county commissioners in those counties having a population not less than 19,000 and not more than 22,000.

Chapter 15973, *Laws of Florida-1933*, set the annual compensation for supervisor of registration, superintendent of public instruction, and justice of the peace in those counties having a population not less than 18,100 and not more than 18,700.

Chapter 15974, *Laws of Florida-1933*, set the annual compensation for sheriff, clerk of circuit court, tax collector, tax assessor, county judge, clerk of county court and criminal court of record, superintendent of public instruction, supervisor of registration, members of the board of public instruction, and probation officer in those counties having a population not less than 70,000 and not

more than 140,000.

Chapter 15975, *Laws of Florida-1933*, set the annual compensation for county judge, sheriff, clerk of circuit court, superintendent of public instruction, tax assessor, tax collector, supervisor of registration, county commissioners, county board of public instruction, justice of the peace, constable, attorney for the board of county commissioners, attorney for the board of public instruction, and deputy sheriff in those counties having a population not less than 12,456 and not more than 12,900.

Chapter 15976, *Laws of Florida-1933*, set the annual compensation for members of the board of county commissioners, members of the board of public instruction, county judge, county prosecuting attorney, and superintendent of public instruction of Jefferson County.

Chapter 15977, *Laws of Florida-1933*, set the annual compensation for sheriff, tax collector, tax assessor, clerk of circuit court, and superintendent of public instruction in those counties having a population not less than 13,600 and not more than 13,700.

Chapter 15979, *Laws of Florida-1933*, set the annual compensation for sheriff, clerk of circuit court, tax assessor, tax collector, county judge, clerk of criminal court of record, justice of the peace, and constable in those counties having a population not less than 49,800 and not more than 53,500.

Chapter 15980, *Laws of Florida-1933*, set the annual compensation for superintendent of public instruction, members of the board of county commissioners, members of the board of public instruction, and supervisor of registration in those counties having a population not less than 3,400 and not more than 3,700.

Chapter 16006, *Laws of Florida-1933*, authorized the board of county commissioners in those counties having a population not less than 13,600 and not more than 13,700 to designate the number of deputies and the compensation of deputies in the offices of the sheriff, tax collector, tax assessor, and clerk of circuit court.

Chapter 16921, *Laws of Florida-1935*, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk of civil and criminal court of record in those counties having a population more than 180,000.

Chapter 16922, *Laws of Florida-1935*, set the annual compensation for county judge, tax assessor, tax collector, and superintendent of public instruction in those counties having a population not less than 4,060 and not more than 4,070.

Chapter 16923, *Laws of Florida-1935*, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk in those counties having a population not less than 20,000 and not more than 23,000.

Chapter 16924, *Laws of Florida-1935*, set the annual compensation for county commissioners, members of the board of public instruction, and superintendent of public instruction in those counties having a population not less than 6,418 and not more than 6,500.

Chapter 16925, *Laws of Florida-1935*, set the annual compensation for sheriff, clerk of circuit court, tax collector, tax assessor, county judge, clerk of county court and criminal court of record in those counties having a population not less than 70,000 and not more than 140,000.

Chapter 16926, *Laws of Florida-1935*, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, and county judge in those counties having a population not less than 12,400 and not more than 12,500.

Chapter 16927, *Laws of Florida-1935*, set the annual compensation for clerk of circuit court as county auditor, clerk of the board of county commissioners, sheriff, county judge, tax collector, and tax assessor in those counties having a population not less than 3,150 and not more than 3,200.

Chapter 16928, *Laws of Florida-1935*, set the annual compensation for clerk of circuit court, tax assessor, tax collector, sheriff, county judge, superintendent of public instruction, clerk of criminal court of record, county solicitor, justice of the peace, and constable in those counties having a population not less than 45,000 and not more than 50,000.

Chapter 16929, *Laws of Florida-1935*, amended Chapter 14666, *Laws of Florida-1931*, so as to apply to all counties having a population of 150,000 according to the last or any future official census.

Chapter 20891, *Laws of Florida-1941*, required the county's tax assessor and tax collector to pay a portion of all monies, in excess of the sum that the officer was entitled to as annual compensation, to the Board of Public Instruction.

Chapter 24101, *Laws of Florida-1947*, required fee or commission-based county officers to annually submit a report to the board of county commissioner rather than semi-annually.

Chapter 28041, *Laws of Florida-1953*, modified the thresholds in the defined schedule that fixed the compensation of fee or commission-based county officials.

Chapter 61-461, *Laws of Florida*, provided for the compensation of county officers. Compensation was set in law for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector. The Legislature acknowledged that the functions, powers, duties, and responsibilities vary between county officers in the same county and between the same county officer in different counties with respect to the county's population, geography, economy, and government. Consequently, the amount of compensation set in law for

each type of county officer varied from county to county, except for Dade County where compensation was determined locally based on home rule powers. The intent of the legislation was not to repeal, affect, or modify any local or special law, or general law of local application enacted prior to or during 1961 as to the compensation of county officers, travel expenses of county officers, or payment of extra compensation of the chair of the board of county commission or board of public instruction. Also, the legislation was not applicable where in conflict with relevant local laws in Franklin, Gadsden, Liberty, and Wakulla counties.

Chapter 63-560, *Laws of Florida*, increased, decreased, or left unchanged from amounts set in Chapter 61-461, *Laws of Florida*, the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector. The legislation also provided for the compensation of county officials whose compensation for official duties was paid in whole or part by fees or commissions. The amount of such compensation was not to exceed \$7,500, unless otherwise provided in law.

Chapter 65-356, *Laws of Florida*, increased, decreased, or left unchanged from amounts set in Chapter 63-560, *Laws of Florida*, the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector.

Chapter 67-543, *Laws of Florida*, increased from amounts set in Chapter 65-356, *Laws of Florida*, the compensation for Broward County members of the board of county commissioners, sheriff, and tax assessor.

Chapter 67-576, *Laws of Florida*, increased, decreased, or left unchanged from amounts set in Chapters 65-356 and 67-543, *Laws of Florida*, the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of elections, tax assessor, and tax collector.

Chapter 67-594, *Laws of Florida*, increased from amount set in Chapter 67-576, *Laws of Florida*, the compensation for Gadsden County's tax assessor.

Article II, Section 5(c) of the Constitution of the State of Florida as revised in 1968, provided that the powers, duties, compensation, and method of payment of state and county officers shall be fixed by law.

Chapter 69-211, *Laws of Florida*, declared legislative intent to preserve statewide uniformity of county officials' salaries and prohibited special laws or general laws of local application pertaining to compensation of members of the board of county commissioners, clerk of circuit court, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector.

Chapter 69-216, *Laws of Florida*, deleted references to sections of the 1885 constitution that were replaced by new sections in the 1968 revision.

Chapter 69-346, *Laws of Florida*, provided for the uniform salaries of members of the board of county commissioners, members of the district school board, clerk of circuit court, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector based upon the classification of counties according to population. The legislation provided that all other income of county officials from fees or services rendered to state, county, or municipal governments was income of the office. In addition, the legislation provided for the recording and reporting of fees collected as well as the disposition of excess fees. The legislation also repealed previously enacted local or special laws or general laws of local application related to the compensation of county officials and repealed chapter provisions providing for the compensation of county judge.

Chapter 69-403, *Laws of Florida*, provided for the transfer of the salary provisions of county judge from Chapter 145 to Chapter 44 and repealed obsolete provisions in Chapter 145.

Chapter 70-395, *Laws of Florida*, provided a salary increase to sheriff in existing bracketed population counties and created three new population brackets with corresponding salaries for counties having a population in excess of 300,000 persons.

Chapter 70-419, *Laws of Florida*, provided that the salary of a board or commission member could not be reduced until the first Tuesday after the first Monday in January, 1973.

Chapter 70-429, *Laws of Florida*, provided a salary increase to supervisor of elections in existing bracketed population counties.

Chapter 70-445, *Laws of Florida*, provided that those county officials whose total compensation was in excess of the salary payable pursuant to the chapter as amended effective July, 1969, could continue to be compensated under the terms and conditions that prevailed immediately prior to July 1, 1969, until expiration of the official's present term of office. Thereafter, the salaries of those officials would be reduced to that provided by the chapter. The legislation excluded supervisor of elections from the 20% limitation. In addition, the legislation provided an additional monthly expense allowance for the chairmen of county commissions.

Chapter 72-111, *Laws of Florida*, provided that payment of insurance for county officials and employees in s. 112.08, F.S., would not be considered additional compensation.

Chapter 72-240, *Laws of Florida*, delayed until the adjournment of the next regular legislative session following the submission of the first official recommendations of the state and county officers' compensation commission created pursuant to HB 184 (1972 session) or September 30, 1974, whichever occurred first, the changing of procedures in determining the pay of certain county officials.

Chapter 72-404, *Laws of Florida*, added county comptroller to salary provisions of the clerk of circuit court. The legislation added provisions that unless the state paid the clerk's or county comptroller's salary, the county would pay it. Additionally, the county would compensate the clerk of circuit court for any additional county court-related duties that the clerk would be required to perform, unless the state paid such compensation.

Chapter 73-172, *Laws of Florida*, modified the procedure regarding disposition of excess fees collected by a tax collector or assessor. The legislation provided that the tax assessor would receive as salary the base salary indicated, based on the county's population with compensation made for population increments over the minimum for each population group, which would be determined by multiplying the population in excess of the group minimum times the group rate. In addition, the legislation provided for a special qualification salary of \$2,000 per year to qualified tax assessors. Also, the legislation provided for an additional adjustment to the tax assessor's salary based on the U.S. Department of Labor's Consumer Price Index, which would be multiplied by the adjusted salary rate. Finally, the legislation specified that the guaranteed salary provision upon resolution of the board of county commissioners provision would not apply to the tax assessor.

Chapter 73-173, *Laws of Florida*, redefined the definition of population used to calculate salaries. The legislation increased the salary of county commissioners, district school board members, clerk of circuit court and county comptroller, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector by establishing a calculation method. The calculation method provided that the officer would receive as salary the base salary indicated in the appropriate section of the chapter, based on the county's population with compensation made for population increments over the minimum for each population group, which would be determined by multiplying the population in excess of the group minimum times the group rate. In addition, the legislation provided for a special qualification salary of \$2,000 per year to qualified tax assessors. Also, the legislation provided for an additional adjustment to all officers' salaries based on the U.S. Department of Labor's Consumer Price Index, which would be multiplied by the applicable adjusted salary rate.

Chapters 73-333 and 73-334, *Laws of Florida*, deleted obsolete provisions in the chapter.

Chapter 74-325, *Laws of Florida*, clarified funds that could be included as income of the county official's office and provided that a county official could not use the office, its personnel, or its property for a private purpose.

Chapter 77-102, *Laws of Florida*, changed all chapter references of tax assessor to property appraiser to reflect a name change.

Chapter 79-190, *Laws of Florida*, changed reference from the Department of Administration to the Executive Office of the Governor with respect to the annual determination of population.

Chapter 79-327, *Laws of Florida*, provided that the salaries of all county officers be adjusted annually, effective July 1, 1979, to provide the same percentage increase as the average percentage increase in State Career Service employees' salaries as determined by the Department of Administration, or as provided in the General Appropriations Act. The increases for any fiscal year were limited to no more than seven percent. In addition, it raised the base salaries for supervisor of elections by \$4,300 in each population group, retroactive to the fiscal year beginning October 1, 1978.

Chapter 80-377, *Laws of Florida*, extended the provisions for special qualification salary to the following officers: clerk of circuit court, sheriff, supervisor of elections, tax collector, and superintendent of schools. The legislation increased the base salaries and group rates for the following officers: school board members, superintendent of schools, clerk of circuit court, county comptroller, sheriff, property appraiser, tax collector, and supervisor of elections. In addition, the legislation added school board members to the list of county officers whose compensation may not be changed by special laws or general laws of local application. The legislation required the Department of Administration to annually certify the annual factor and cumulative annual factor and the Department of Community Affairs to annually calculate the adjusted salary rate. The legislation provided that the adjusted salary rate would be the product of the salary rate granted by the appropriate chapter section pertaining to a particular officer multiplied first by the initial factor, then by the cumulative factor, and finally by the annual factor. Finally, the legislation transferred statutory provisions regarding the base salaries and group rates for school board members and school superintendents from Chapter 145 to Chapter 230.

Chapter 81-167, *Laws of Florida*, amended provisions regarding the annual calculation of county officers' salaries to reflect the change in name of the Department of Community Affairs to Department of Veteran and Community Affairs.

Chapter 81-216, *Laws of Florida*, specified the Department of Law Enforcement as the state agency responsible for establishing the requirements for sheriffs seeking the special qualification salary.

Chapter 83-55, *Laws of Florida*, amended provisions regarding the annual calculation of county officers' salaries to reflect the change in name of the Department of Veteran and Community Affairs to Department of Community Affairs.

Chapter 83-215, *Laws of Florida*, revised cross-references regarding repeal of other laws related to compensation to conform provisions to the 1980 law change that transferred salary provisions for school board members and school superintendents from Chapter 145 to Chapter 230.

Chapter 84-241, *Laws of Florida*, removed the Department of Community Affairs as the state agency responsible for calculating the salaries of county officers. No other entity was named as a replacement.

Chapter 85-322, *Laws of Florida*, increased salaries of clerk of the circuit court, county comptroller, supervisor of elections, property appraiser, tax collector, sheriff, and superintendent of schools by consolidating population group I (population range: 0-9,999) and population group II (population range: 10,000-49,999) into a new population group I (population range: 0-49,999); increasing the base salaries for each of the named officers at each population group level; and increasing the group rate at the highest population group level for each of the named officers.

Chapter 86-152, *Laws of Florida*, authorized the Executive Director of the Department of Revenue to waive the requirements for eligibility to receive the special qualification salary for any property appraiser who was at least 60 years of age and who had been a property appraiser for at least 20 years.

Chapter 87-224, *Laws of Florida*, revised cross-reference regarding the annual determination of population of local governments and renumbered population group levels of sheriff to conform to the 1985 law change.

Chapter 88-42, *Laws of Florida*, amended the definition of the annual factor for purposes of calculating the annual salary increases of county officers.

Chapter 88-158, *Laws of Florida*, amended provisions regarding a county officer's guaranteed salary upon resolution of the board of county commissioners if all fees collected by the officer were turned over to the board. Such a resolution would be applicable only with respect to the county official who concurred in its adoption and only for the officer's duration in the current term of office.

Chapter 88-175, *Laws of Florida*, increased the base salaries for clerk of circuit court and county comptroller, tax collector, property appraiser, and supervisor of elections at each population group level.

Chapter 89-72, *Laws of Florida*, reduced the amount of time in which property appraisers and tax collectors must qualify to receive the special qualification salary after first taking office from six to four years.

Chapter 89-178, *Laws of Florida*, increased the sheriff's base salaries at each population group level.

Chapter 91-45, *Laws of Florida*, deleted obsolete provisions pertaining to special qualification salary for clerk of circuit court, county comptroller, sheriff, and supervisor of elections.

Chapter 92-279, *Laws of Florida*, amended provisions regarding the annual certification of the annual factor and cumulative annual factor to reflect the change in name of the Department of Administration to Department of Management Services.

Chapter 92-326, *Laws of Florida*, retained salaries of school board members and superintendents of schools at fiscal year 1991-92 levels.

Chapter 93-146, *Laws of Florida*, deleted authorization to fix salaries of district school board members by special or local law. The legislation extended to the prohibition regarding special laws or general laws of local application pertaining to compensation to district school board members. In addition, the legislation provided for annual salary adjustment for district school board members and superintendents of schools. Finally, the legislation provided for payment of specified salaries and ratification of previously paid salaries in addition to repealing all local or special laws or general laws of local application that relate to the compensation of district school board members.

Chapter 95-147, *Laws of Florida*, removed gender-specific references applicable to human beings without substantive changes in legal effect.

Chapter 2001-266, *Laws of Florida*, deleted requirements that copies of certain salary-related resolutions adopted by boards of county commissioners be filed with the Department of Banking and Finance and the Auditor General.

Chapter 2002-387, *Laws of Florida*, enacted the new "Florida K-20 Education Code in Chapter 1001. The legislation repealed provisions related to population group levels, base salaries, and group rates for district school board members and superintendents of schools. The legislation repealed provisions in Chapter 230 requiring the calculation of adjusted salary rate for district school board members and gave district school boards the authority to annually determine the salary of its members. Additionally, the legislation repealed certain salary provisions for superintendents of schools.

Chapter 2003-261, *Laws of Florida*, amended provisions regarding any revenue deficiency to be paid by the board of county commissioners to reflect the change in name of the Department of Banking and Finance to Department of Financial Services.

Chapter 2003-402, *Laws of Florida*, prohibited a county from appropriating to the clerk of circuit court based on the fees collected by that office.

Definition of Terms Relevant to the Current Statutory Formula

The definitions of a number of terms referenced in Chapter 145, *Florida Statutes*, aid the reader in understanding the compensation of county constitutional officers and elected district school officials. The statutory citation for each term is listed in brackets.

"Population" means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S., [s. 145.021(1), F.S.]. For the years in between the decennial censuses, the Bureau of Economic and Business Research

(BEBR), University of Florida generates population estimates, in accordance with a contract administered by the Florida Legislature.

"Salary" means the total annual compensation, payable under the schedules set forth in Chapter 145, *Florida Statutes*, to be paid to an official as personal income. [s. 145.021(2), F.S.]

"Initial Factor" means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, *Laws of Florida*, and intended by the Legislature to be preserved in adjustments to salaries made prior to the enactment of Chapter 76-80, *Laws of Florida*, multiplied by the annual increase factor authorized by Chapter 79-327, *Laws of Florida*. [s. 145.19(1)(c), F.S.]

"Annual Factor" means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent. [s. 145.19(1)(a), F.S.]

"Cumulative Annual Factor" means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated. [s. 145.19(1)(b), F.S.]

Salary Computation Methodology

STEP 1 of the salary computation involves the determination of the relevant population group number for the elected official, based on the estimate of countywide population. **Table 1** lists the official 2001 county population counts used to compute the fiscal year 2002-03 salaries.

Two sets of population groupings are used to determine the salaries of the county constitutional officers and elected school superintendents. One set applies to the clerk of circuit court, tax collector, property appraiser, supervisor of elections, sheriff, comptroller, and elected school superintendent, as follows.

Group <u>Number</u>	Minimum <u>Population</u>	Maximum <u>Population</u>
I	0	49,999
II	50,000	99,999
III	100,000	199,999
IV	200,000	399,999
V	400,000	999,999
VI	1,000,000+	

This second set applies only to county commissioners.

<u>Group Number</u>	<u>Minimum Population</u>	<u>Maximum Population</u>
I	0	9,999
II	10,000	49,999
III	50,000	99,999
IV	100,000	199,999
V	200,000	399,999
VI	400,000	999,999
VII	1,000,000+	

STEP 2 of the salary computation involves the determination of the relevant base salary and group rate that corresponds with the relevant population group number determined in the first step. **Table 2** displays the applicable set of base salaries and group rates for each category of elected official.

STEP 3 involves computing the salaries for each county's elected officials using the formula outlined below.

$$\text{Salary} = [\text{Base Salary} + (\text{Population Above Group Minimum} \times \text{Group Rate})] \times \\
 \text{Initial Factor} \times \text{Certified Annual Factor} \times \text{Certified Cumulative Annual Factor}$$

Sample Computation of Finalized Salary

Alachua County Tax Collector

2001 Population Estimate:	222,935
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0255
Certified Cumulative Annual Factor:	2.7695

$$\begin{aligned}
 \text{Finalized Salary} &= [\$30,175 + [(222,935 - 200,000) \times 0.01575]] \times 1.292 \times 1.0255 \times 2.7695 \\
 &= \$112,051
 \end{aligned}$$

Finalized Salaries

Table 3 displays the finalized salaries for the seven county constitutional officers and elected school superintendents pursuant to the salary formula specified in Chapter 145, *Florida Statutes*. The LCIR computes salaries under the assumption that the formula applies to all county constitutional officers and school superintendents as though all are elected. However, pursuant to current law, the salary formula is not applicable to appointed school superintendents.

Additionally, as previously mentioned, these salary provisions in law do not apply to those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter as well as those officials of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

The salary figures derived from the statutory formula do not include the \$2,000 salary supplement that eligible officers may receive after completing certification programs as well as the performance salary incentive available to elected school superintendents who have completed the leadership development program. Also, the salary figures listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, which the district school board may approve by majority vote.

Role of the LCIR

Estimated salaries for the forthcoming fiscal year are typically computed by the LCIR during the month of February to assist local officials in initial budget preparations. Subsequent to the certification of the annual factor and cumulative annual factor by the Department of Management Services, finalized salaries are computed. These finalized salaries are generally available by September or October.

The LCIR does not compile salary figures for those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter as well as those officials of counties which have a chartered consolidated form of government. Additionally, the LCIR does not compile data on those officials currently eligible to receive salary supplements. The LCIR also does not compile data on any additional salary paid to elected school superintendents, in excess of the amount determined by formula, that the district school board might approve by majority vote.

County government and district school officials are encouraged to independently compute finalized salaries of their own elected constitutional officers and elected school superintendents in order to verify the salary figures published in this report.

Effective Date of Salary Changes

Section 145.19(2), *Florida Statutes*, requires that county officers' salaries be adjusted each fiscal

year, but fails to specify whether the state or local government fiscal year shall be applied. Florida's county governments operate on an October 1st to September 30th fiscal year. Florida's school districts operate on a July 1st to June 30th fiscal year.

In an attempt to clarify this uncertainty, Florida's Attorney General has opined that salary increases are effective on July 1st for elected school superintendents and October 1st for county constitutional officers. Since the timing of the factor certification process by the Department of Management Services has not allowed for salary calculations of elected school superintendents prior to the July 1st start of the fiscal year, school districts have had to develop their own administrative policies with regard to this payroll issue.

Additional Salary for Elected School Superintendents

Pursuant to s. 1001.47(1), F.S., a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

Salary Supplements

Select county constitutional officers, of charter and non-charter counties, as well as elected school superintendents are eligible to have a special qualification salary of up to \$2,000 added to their formula-based salary, after the elected official has completed a certification program. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors of elections, and elected school superintendents. Pursuant to s. 145.19(2), F.S., any special qualification salary is added after the calculation of the finalized salary.

Any officer becoming certified during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete a course of continuing education each year as prescribed by the department of state government responsible for certifying that particular officer. Section 1001.47 and Chapter 145 specify the departments of state government responsible for certifying officers and offering courses of continuing education.

In addition to the special qualification salary for elected school superintendents, the Florida Department of Education provides a leadership development and performance compensation program. The program consists of two phases: a content-knowledge-skills phase and a competency-acquisition phase.

Upon successful completion of both phases and demonstrated successful performance, as determined by the Department, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued

performance assessment and follow-up training prescribed by the Department.

Payment of Group Insurance Premiums or Charges

The payment of premiums or charges for group insurance for those county officers whose compensation is fixed by Chapter 145, *Florida Statutes*, is expressly authorized by s. 112.14, F.S. All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation pursuant to s. 145.131(3), F.S.

Florida Attorney General Opinions

Florida’s Attorney General has issued a number of opinions relevant to the salary issue. The full texts of those opinions are available via the searchable online database of legal opinions at <http://myfloridalegal.com/opinions>.

In a recent online search, the LCIR staff identified the following opinions:

<u>Opinion #</u>	<u>Subject</u>
74-177	Calculating filing fees for candidates
74-184	Changes in salaries and county population
75-147	Public funds for group life insurance
75-241	Investment income as interest
76-157	Sheriffs and financial reports
77-131	School board members, group insurance purchase
78-159	Payment of clerk’s social security benefits
79-66	Salary of county officer, deficiency
79-87	County officers’ salary adjustments
81-45	Ch. 80-377; school boards
82-68	Salary incentive benefits for sheriff
91-68	Florida Retirement System
93-31	Fee officer’s salary
93-94	Class C travel and mileage reimbursements
99-63	Clerk, fees imposed on county commission

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to the salary issue has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Other Relevant Legal Opinions

The Florida Department of Education’s Office of the General Counsel has issued a number of opinions related to salaries of elected district school officials. Copies of the opinions noted below can be obtained by contacting the Office of the General Counsel at 850-488-7707.

<u>Opinion #</u>	<u>Opinion #</u>	<u>Opinion #</u>	<u>Opinion #</u>
74-052	84-036	91-013	94-008
75-008	85-024	91-039	94-015
80-048	86-010	92-012	94-016
83-027	88-038	92-021	

School district officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to the salary issue has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Availability of Current and Historical Salary Data

Several additional tables summarizing the current and prior years’ compilations of salary data, as calculated by the LCIR staff, are available via the LCIR’s website at <http://fcn.state.fl.us/lcir/dataAtoZ.html>.

Table 1
Florida's 2001 Population Estimates by County

#	County	Total Population	#	County	Total Population
1	Alachua	222,935	41	Marion	264,277
2	Baker	22,562	42	Martin	128,873
3	Bay	150,287	43	Miami-Dade	2,285,869
4	Bradford	26,080	44	Monroe	80,588
5	Brevard	485,178	45	Nassau	59,409
6	Broward	1,649,925	46	Okaloosa	173,450
7	Calhoun	13,073	47	Okeechobee	36,147
8	Charlotte	144,571	48	Orange	930,034
9	Citrus	120,471	49	Osceola	179,534
10	Clay	142,838	50	Palm Beach	1,154,464
11	Collier	264,475	51	Pasco	352,380
12	Columbia	57,066	52	Pinellas	929,208
13	DeSoto	32,736	53	Polk	496,112
14	Dixie	14,059	54	Putnam	70,820
15	Duval	793,898	55	Saint Johns	128,604
16	Escambia	296,709	56	Saint Lucie	198,253
17	Flagler	53,061	57	Santa Rosa	121,370
18	Franklin	11,197	58	Sarasota	334,023
19	Gadsden	45,284	59	Seminole	377,960
20	Gilchrist	14,699	60	Sumter	56,932
21	Glades	10,612	61	Suwannee	35,695
22	Gulf	14,952	62	Taylor	19,521
23	Hamilton	13,731	63	Union	13,521
24	Hardee	26,921	64	Volusia	452,050
25	Hendry	36,302	65	Wakulla	23,807
26	Hernando	132,762	66	Walton	42,542
27	Highlands	88,212	67	Washington	21,437
28	Hillsborough	1,026,906			
29	Holmes	18,714		Florida Total	16,331,739
30	Indian River	115,716			
31	Jackson	47,495			
32	Jefferson	13,043			
33	Lafayette	7,057			
34	Lake	220,323			
35	Lee	454,918			
36	Leon	244,208			
37	Levy	35,118			
38	Liberty	7,132			
39	Madison	18,862			
40	Manatee	270,771			

Data Source: Bureau of Economic and Business Research, University of Florida.

Table 2
Salary Computation Statistics

County Officer(s)	Population Group Numbers	Base Salary	Group Rate
<u>Set I</u>			
Clerk of Circuit Court	I	\$21,250	0.07875
Comptroller	II	\$24,400	0.06300
Tax Collector	III	\$27,550	0.02625
Property Appraiser	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	0.075
	II	\$20,228	0.060
	III	\$23,228	0.025
	IV	\$25,728	0.015
	V	\$28,728	0.005
	VI	\$31,728	0.004
<u>Set III</u>			
County Commissioners	I	\$4,500	0.150
	II	\$6,000	0.075
	III	\$9,000	0.060
	IV	\$12,000	0.045
	V	\$16,500	0.015
	VI	\$19,500	0.005
	VII	\$22,500	0.000
<u>Set IV</u>			
Sheriff	I	\$23,350	0.07875
	II	\$26,500	0.06300
	III	\$29,650	0.02625
	IV	\$32,275	0.01575
	V	\$35,425	0.00525
	VI	\$38,575	0.00400
<u>Set V</u>			
Elected School Superintendent	I	\$21,250	0.07875
	II	\$24,400	0.06300
	III	\$27,550	0.02625
	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400

Table 3

**Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2002-03
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

Refer to table notes for additional information.

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioner	Elected School Superintendent
a c Alachua	\$ 112,051	\$ 112,051	\$ 112,051	\$ 112,051	\$ 95,670	\$ 119,757	\$ 61,808	\$ 112,051
Baker	84,495	84,495	84,495	84,495	69,426	92,201	25,474	84,495
Bay	105,937	105,937	105,937	105,937	89,847	113,643	52,337	105,937
Bradford	85,512	85,512	85,512	85,512	70,394	93,218	26,442	85,512
a c Brevard	123,925	123,925	123,925	123,925	106,978	131,631	73,117	123,925
a c Broward	143,382	143,382	143,382	143,382	125,963	151,088	82,562	143,382
Calhoun	81,753	81,753	81,753	81,753	66,815	89,459	22,862	81,753
a c Charlotte	105,386	105,386	105,386	105,386	89,322	113,092	51,393	105,386
Citrus	103,065	103,065	103,065	103,065	87,112	110,771	47,414	103,065
c Clay	105,219	105,219	105,219	105,219	89,163	112,925	51,107	105,219
a Collier	114,452	114,452	114,452	114,452	97,956	122,157	64,095	114,452
Columbia	91,168	91,168	91,168	91,168	75,781	98,874	34,581	91,168
DeSoto	87,435	87,435	87,435	87,435	72,226	95,141	28,274	87,435
Dixie	82,038	82,038	82,038	82,038	67,086	89,744	23,134	82,038
a c Duval	129,872	129,872	129,872	129,872	112,643	137,578	78,781	129,872
Escambia	116,314	116,314	116,314	116,314	99,730	124,020	65,869	116,314
a Flagler	90,242	90,242	90,242	90,242	74,899	97,948	33,699	90,242
Franklin	81,211	81,211	81,211	81,211	66,299	88,917	22,346	81,211
Gadsden	91,061	91,061	91,061	91,061	75,680	98,767	31,727	91,061
Gilchrist	82,223	82,223	82,223	82,223	67,262	89,929	23,310	82,223
Glades	81,042	81,042	81,042	81,042	66,138	88,748	22,185	81,042
Gulf	82,296	82,296	82,296	82,296	67,332	90,002	23,379	82,296
Hamilton	81,943	81,943	81,943	81,943	66,996	89,649	23,043	81,943
Hardee	85,755	85,755	85,755	85,755	70,626	93,461	26,673	85,755
Hendry	88,466	88,466	88,466	88,466	73,208	96,172	29,255	88,466
a Hernando	104,249	104,249	104,249	104,249	88,239	111,955	49,443	104,249
Highlands	98,368	98,368	98,368	98,368	82,638	106,074	41,438	98,368
a c Hillsborough	134,238	134,238	134,238	134,238	116,819	141,943	82,562	134,238
Holmes	83,383	83,383	83,383	83,383	68,367	91,089	24,415	83,383
a Indian River	102,607	102,607	102,607	102,607	86,675	110,313	46,628	102,607
Jackson	91,700	91,700	91,700	91,700	76,288	99,406	32,336	91,700
Jefferson	81,745	81,745	81,745	81,745	66,807	89,450	22,854	81,745
Lafayette	80,015	80,015	80,015	80,015	65,159	87,721	20,397	80,015

Table 3

**Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2002-03
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

Refer to table notes for additional information.

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioner	Elected School Superintendent
Lake	111,900	111,900	111,900	111,900	95,526	119,606	61,664	111,900
a c Lee	123,342	123,342	123,342	123,342	106,423	131,048	72,562	123,342
Leon	113,280	113,280	113,280	113,280	96,841	120,986	62,979	113,280
Levy	88,124	88,124	88,124	88,124	72,882	95,829	28,929	88,124
Liberty	80,036	80,036	80,036	80,036	65,180	87,742	20,438	80,036
Madison	83,426	83,426	83,426	83,426	68,408	91,132	24,456	83,426
a Manatee	114,815	114,815	114,815	114,815	98,303	122,521	64,441	114,815
Marion	114,440	114,440	114,440	114,440	97,945	122,146	64,084	114,440
Martin	103,874	103,874	103,874	103,874	87,882	111,580	48,801	103,874
a c Miami-Dade	152,716	152,716	152,716	152,716	135,298	160,422	82,562	152,716
Monroe	96,605	96,605	96,605	96,605	80,960	104,311	39,759	96,605
Nassau	91,709	91,709	91,709	91,709	76,297	99,415	35,096	91,709
Okaloosa	108,168	108,168	108,168	108,168	91,972	115,874	56,162	108,168
a Okeechobee	88,421	88,421	88,421	88,421	73,165	96,127	29,212	88,421
a c Orange	132,495	132,495	132,495	132,495	115,140	140,201	81,279	132,495
a c Osceola	108,754	108,754	108,754	108,754	92,530	116,460	57,166	108,754
a c Palm Beach	136,110	136,110	136,110	136,110	118,691	143,816	82,562	136,110
Pasco	119,532	119,532	119,532	119,532	102,795	127,238	68,933	119,532
a c Pinellas	132,479	132,479	132,479	132,479	115,125	140,185	81,264	132,479
c Polk	124,136	124,136	124,136	124,136	107,179	131,841	73,317	124,136
Putnam	94,347	94,347	94,347	94,347	78,809	102,053	37,609	94,347
a Saint Johns	103,848	103,848	103,848	103,848	87,858	111,554	48,756	103,848
a Saint Lucie	110,557	110,557	110,557	110,557	94,247	118,263	60,257	110,557
Santa Rosa	103,151	103,151	103,151	103,151	87,194	110,857	47,562	103,151
a c Sarasota	118,471	118,471	118,471	118,471	101,784	126,177	67,923	118,471
a c Seminole	121,010	121,010	121,010	121,010	104,202	128,716	70,341	121,010
Sumter	91,137	91,137	91,137	91,137	75,752	98,843	34,551	91,137
Suwannee	88,290	88,290	88,290	88,290	73,041	95,996	29,088	88,290
Taylor	83,617	83,617	83,617	83,617	68,589	91,322	24,637	83,617
Union	81,883	81,883	81,883	81,883	66,938	89,589	22,986	81,883
a c Volusia	123,287	123,287	123,287	123,287	106,371	130,993	72,509	123,287
Wakulla	84,855	84,855	84,855	84,855	69,769	92,561	25,816	84,855
Walton	90,269	90,269	90,269	90,269	74,925	97,975	30,972	90,269

Table 3

Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2002-03 Pursuant to the Salary Formula in Chapter 145, Florida Statutes

Refer to table notes for additional information.

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioner	Elected School Superintendent
Washington	84,170	84,170	84,170	84,170	69,117	91,876	25,164	84,170

- a Denotes those school districts having an appointed superintendent of schools, according to the Florida Association of District School Superintendents.
- c Denotes a charter county, according to the Florida House of Representatives, Committee on Local Government & Veterans Affairs' publication, "The Local Government Formation Manual."

Notes

- 1) The LCIR is under no legal obligation to perform the salary calculations and provides the figures as a service to governmental units. County and school district officials are encouraged to independently compute and verify the finalized salaries of their own elected officers.
- 2) Chapter 2002-387, Laws of Florida, repealed statutory provisions requiring the calculation of adjusted salary rates for district school board members and directed each district school board to annually determine the salary if its members. Consequently, the LCIR will no longer be calculating school board members' salaries.
- 3) The finalized salary figures may not be applicable to those officers of a chartered consolidated government or those counties having a county home rule charter.
- 4) The finalized salary figures are not applicable to appointed superintendents of schools.
- 5) The finalized salary figures do not include any salary supplements for those officers who have completed a certification program.
- 6) The finalized salary figures reflect the use of official 2001 population estimates published in February 2002 by the Bureau of Economic and Business Research, University of Florida.
- 7) In order for the LCIR staff to calculate the finalized salaries using the statutory formula, the Department of Management Services must annually certify the annual factor and cumulative annual factor. For FY 2002-03, the certified annual factor = 1.0255 and the certified cumulative annual factor = 2.7695.