

**Finalized Salaries of  
County Constitutional Officers  
for Fiscal Year 2003-04**

**October 2003**

**Florida  
Legislative Committee on Intergovernmental Relations**



# **Finalized Salaries of County Constitutional Officers for Fiscal Year 2003-04**

## **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. However, it was not until 1973 that the Legislature authorized the salary compensation formula that was the precursor to its present form. Prior to that legislation, the authorization of compensation changes for county officers required frequent action by the Legislature. A summary of the relevant constitutional provisions and general law amendments can be found in this report's appendix.

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 officers 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. These salary schedules are currently set forth in Chapter 145, *Florida Statutes*.

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 for the various officers are specified in Chapter 145. 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 by the month of 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 as a service to governmental units; however, the Committee is not required by law to do so. Consequently, county 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 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 county governments.

### **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. 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 officer 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 officer, based on the estimate of countywide population. **Table 1** lists the official 2002 county population counts used to compute the fiscal year 2003-04 salaries.

Two sets of population groupings are used to determine the salaries of the county constitutional officers. One set applies to the clerk of circuit court, county comptroller (if applicable), tax collector, property appraiser, supervisor of elections, and sheriff, 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.

Group <u>Number</u>	Minimum <u>Population</u>	Maximum <u>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 officer.

STEP 3 involves computing the salaries for each county's elected officers 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

2002 Population Estimate:	228,607
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0200
Certified Cumulative Annual Factor:	2.8401

$$\begin{aligned} \text{Finalized Salary} &= [\$30,175 + [(228,607 - 200,000) \times 0.01575] ] \times 1.292 \times 1.0200 \times 2.8401 \\ &= \$114,625 \end{aligned}$$

**Finalized Salaries**

**Table 3** displays the finalized salaries for the county constitutional officers pursuant to the salary formula specified in Chapter 145, *Florida Statutes*. The salaries are computed on the basis of two assumptions. First, all of the county constitutional officers in each county are elected; and second, all elected constitutional officers in each county are paid pursuant to the statutory formula. As previously mentioned, 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*. In addition, 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.

**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. Generally, these finalized salaries are available prior to the start of the local fiscal year. In both instances, the LCIR is under no legal obligation to perform these calculations and provides the figures as a service to county governments.

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

The LCIR does not compile salary figures for those officers whose salaries are not set by the statutory formula. Additionally, the LCIR does not compile data on those officers currently eligible to receive salary supplements.

### **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 1<sup>st</sup> to September 30<sup>th</sup> fiscal year. In an attempt to clarify this uncertainty, Florida's Attorney General has opined that salary increases are effective October 1<sup>st</sup>.

### **Salary Supplements**

Select county constitutional officers are eligible to have a special qualification salary of up to \$2,000 added to their formula-based salary; however, the officer must first successfully complete the certification program. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, and supervisors of elections. 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 officer 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. The relevant sections of Chapter 145 specify the departments of state government responsible for certifying officers and offering courses of continuing education.

### **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.

#### **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 2002 Population Estimates by County**

#	County	Total Population	#	County	Total Population
1	Alachua	228,607	41	Marion	271,096
2	Baker	22,992	42	Martin	131,051
3	Bay	152,186	43	Miami-Dade	2,312,478
4	Bradford	26,517	44	Monroe	81,140
5	Brevard	494,102	45	Nassau	61,094
6	Broward	1,669,153	46	Okaloosa	176,971
7	Calhoun	13,231	47	Okeechobee	36,551
8	Charlotte	148,521	48	Orange	955,865
9	Citrus	123,008	49	Osceola	193,355
10	Clay	149,901	50	Palm Beach	1,183,197
11	Collier	277,457	51	Pasco	361,468
12	Columbia	58,372	52	Pinellas	933,994
13	DeSoto	32,798	53	Polk	502,385
14	Dixie	14,459	54	Putnam	71,329
15	Duval	809,394	55	Saint Johns	133,953
16	Escambia	299,485	56	Saint Lucie	203,360
17	Flagler	56,785	57	Santa Rosa	124,956
18	Franklin	10,161	58	Sarasota	339,684
19	Gadsden	45,911	59	Seminole	387,626
20	Gilchrist	15,023	60	Sumter	61,348
21	Glades	10,664	61	Suwannee	35,727
22	Gulf	15,202	62	Taylor	19,800
23	Hamilton	13,925	63	Union	13,794
24	Hardee	27,437	64	Volusia	459,737
25	Hendry	36,154	65	Wakulla	24,217
26	Hernando	136,484	66	Walton	45,521
27	Highlands	89,038	67	Washington	21,649
28	Hillsborough	1,055,617			
29	Holmes	18,708		Florida Total	16,674,608
30	Indian River	118,149			
31	Jackson	47,707			
32	Jefferson	13,261			
33	Lafayette	7,205			
34	Lake	231,072			
35	Lee	475,073			
36	Leon	248,039			
37	Levy	36,013			
38	Liberty	7,157			
39	Madison	18,932			
40	Manatee	277,362			

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

Florida Legislative Committee on Intergovernmental Relations

**Table 2**  
**Salary Computation Statistics**

<b>Elected County Officer</b>	<b>Population Group Numbers</b>	<b>Base Salary</b>	<b>Group Rate</b>
<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

Table 3

**Finalized Salaries of County Constitutional Officers for Fiscal Year 2003-04  
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

County	Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners
c Alachua	\$ 114,625	\$ 114,625	\$ 114,625	\$ 97,901	\$ 122,485	\$ 63,362
Baker	86,311	86,311	86,311	70,935	94,171	26,104
Bay	108,241	108,241	108,241	91,821	116,101	53,703
Bradford	87,350	87,350	87,350	71,924	95,210	27,093
c Brevard	126,578	126,578	126,578	109,284	134,438	74,746
c Broward	146,537	146,537	146,537	128,769	154,396	84,213
Calhoun	83,434	83,434	83,434	68,195	91,294	23,364
c Charlotte	107,881	107,881	107,881	91,478	115,741	53,086
Citrus	105,375	105,375	105,375	89,091	113,234	48,789
c Clay	108,017	108,017	108,017	91,607	115,877	53,318
Collier	117,505	117,505	117,505	100,643	125,365	66,105
c Columbia	93,298	93,298	93,298	77,589	101,158	35,565
De Soto	89,202	89,202	89,202	73,688	97,061	28,856
Dixie	83,796	83,796	83,796	68,540	91,656	23,708
c Duval	132,773	132,773	132,773	115,184	140,633	80,646
Escambia	118,803	118,803	118,803	101,880	126,663	67,341
Flagler	92,924	92,924	92,924	77,233	100,784	35,209
Franklin	82,529	82,529	82,529	67,333	90,389	22,502
Gadsden	93,066	93,066	93,066	77,369	100,926	32,537
Gilchrist	83,962	83,962	83,962	68,698	91,822	23,867
Glades	82,678	82,678	82,678	67,474	90,537	22,643
Gulf	84,015	84,015	84,015	68,748	91,875	23,917
Hamilton	83,639	83,639	83,639	68,390	91,499	23,559
Hardee	87,621	87,621	87,621	72,183	95,481	27,352
Hendry	90,191	90,191	90,191	74,630	98,051	29,798
Hernando	106,699	106,699	106,699	90,352	114,558	51,058
Highlands	100,529	100,529	100,529	84,476	108,389	42,452
c Hillsborough	137,351	137,351	137,351	119,584	145,211	84,213
Holmes	85,049	85,049	85,049	69,732	92,908	24,901
Indian River	104,897	104,897	104,897	88,636	112,757	47,970
Jackson	93,596	93,596	93,596	77,873	101,456	33,042
Jefferson	83,443	83,443	83,443	68,203	91,303	23,372
Lafayette	81,658	81,658	81,658	66,503	89,518	20,888
Lake	114,771	114,771	114,771	98,039	122,630	63,501
c Lee	126,204	126,204	126,204	108,928	134,064	74,389
c Leon	115,771	115,771	115,771	98,992	123,631	64,453
Levy	90,149	90,149	90,149	74,590	98,009	29,759
Liberty	81,644	81,644	81,644	66,490	89,504	20,861
Madison	85,115	85,115	85,115	69,795	92,974	24,964
Manatee	117,499	117,499	117,499	100,638	125,359	66,099
Marion	117,130	117,130	117,130	100,286	124,990	65,748
Martin	106,165	106,165	106,165	89,843	114,025	50,143
c Miami-Dade	156,168	156,168	156,168	138,401	164,028	84,213
Monroe	98,667	98,667	98,667	82,702	106,527	40,678
Nassau	93,940	93,940	93,940	78,201	101,800	36,177
Okaloosa	110,676	110,676	110,676	94,140	118,536	57,877
Okeechobee	90,308	90,308	90,308	74,741	98,168	29,910
c Orange	135,651	135,651	135,651	117,926	143,511	83,387
c Osceola	112,286	112,286	112,286	95,673	120,146	60,637
c Palm Beach	139,261	139,261	139,261	121,494	147,121	84,213
Pasco	122,457	122,457	122,457	105,360	130,317	70,821
c Pinellas	135,222	135,222	135,222	117,516	143,081	82,978

Table 3

**Finalized Salaries of County Constitutional Officers for Fiscal Year 2003-04  
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

County	Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners
c Polk	126,741	126,741	126,741	109,439	134,600	74,901
Putnam	96,354	96,354	96,354	80,499	104,213	38,475
Saint Johns	106,450	106,450	106,450	90,115	114,310	50,632
Saint Lucie	113,137	113,137	113,137	96,483	120,997	61,945
Santa Rosa	105,566	105,566	105,566	89,273	113,426	49,117
c Sarasota	121,173	121,173	121,173	104,137	129,033	69,598
c Seminole	123,999	123,999	123,999	106,828	131,859	72,290
Sumter	94,000	94,000	94,000	78,258	101,860	36,234
Suwannee	90,065	90,065	90,065	74,510	97,925	29,679
Taylor	85,370	85,370	85,370	70,039	93,230	25,208
Union	83,600	83,600	83,600	68,353	91,460	23,522
c Volusia	125,903	125,903	125,903	108,641	133,762	74,102
Wakulla	86,672	86,672	86,672	71,279	94,532	26,448
Walton	92,952	92,952	92,952	77,259	100,811	32,428
Washington	85,915	85,915	85,915	70,558	93,775	25,727

c Denotes a charter county.

Notes:

- 1) Finalized salary figures are calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR) pursuant to the statutory formula found in Chapter 145, Florida Statutes. Since 1985, the LCIR has agreed to annually compute salaries of the county constitutional officers as a service to county governments, although the Committee has not been required by law to do so. County officials are encouraged to independently compute and verify the finalized salary figures published in this table.
- 2) Chapter 2002-387, Laws of Florida, repealed certain provisions in Chapters 145 and 230, Florida Statutes, related to the salary calculations for district school board members and superintendents of schools. The legislation gave district school boards the authority to annually determine the salary of its members. Consequently, the LCIR no longer calculates salaries of school board members. In addition, the LCIR did not calculate fiscal year 2003-04 salaries of superintendents of schools.
- 3) Assuming a county has an elected county comptroller, the finalized salary would be identical to the county's clerk of circuit court.
- 4) These finalized salary figures may not be applicable to those elected officers of a chartered consolidated government or those elected officers in counties having a home rule charter.
- 5) These finalized salary figures do not include the \$2,000 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.
- 6) These finalized salary figures reflect the use of official 2002 countywide population estimates published in February 2003, by the Bureau of Economic and Business Research, University of Florida.
- 7) In order for the finalized salaries to be calculated using the statutory formula, the Department of Management Services must annually certify two components, the annual factor and cumulative annual factor, used in the salary formula calculations. For fiscal year 2003-04, the certified annual factor is 1.0200 and the certified cumulative annual factor is 2.8401.

**Appendix: 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.