

**Finalized Salaries of Elected
County Constitutional Officers and
Elected School District Officials
for Fiscal Year 2008**

September 2007

**Florida
Legislative Committee on Intergovernmental Relations**



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Pursuant to the Salary Formula in Chapter 145, Florida Statutes

Brief Overview

The practice of determining the compensation of county constitutional officers by state law was sanctioned by the Constitution of 1885 and has been maintained since the 1968 constitutional revision.¹ However, it was not until 1973 that the Legislature authorized the salary compensation formula that was the precursor to its present form.² Prior to that legislation, the authorization of compensation changes for county officers required frequent legislative action. A historical 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 salary law was needed to replace the previous local law method of paying elected county officials, which was haphazard, preferential, inequitable, and probably unconstitutional. In addition, the Legislature intended to provide for uniform compensation of county officers having substantially equal duties and responsibilities and basing these uniform salary schedules on countywide population.³

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 that have a chartered consolidated form of government as provided in Ch. 67-1320, L.O.F. (i.e., Duval County).⁴ 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.⁵

The current salary formula methodology specifies that the latest official population estimates for each county serve as a major component of the salary computation. In addition to the population estimates, the salary formula contains five other components. The *base salary* and *group rate*

1. Section 5, Art. II, State Constitution.

2. Chapter 73-173, L.O.F.

3. Section 145.011, F.S. (2007).

4. Section 145.012, F.S. (2007).

5. According to the Florida Association of Counties' website (www.fl-counties.com/aboutflco/chartercounties.shtml), Florida currently has 19 charter counties. The counties and their respective year of charter adoption are as follows: Alachua (1987), Brevard (1994), Broward (1975), Charlotte (1986), Clay (1991), Columbia (2002), Duval (1968), Hillsborough (1983), Lee (1996), Leon (2002), Miami-Dade (1957), Orange (1987), Osceola (1992), Palm Beach (1985), Pinellas (1980), Polk (1998), Sarasota (1971), Seminole (1989), and Volusia (1971).

components for the separate officers are specified in various sections of the Florida Statutes.⁶ The *initial factor* component is currently set in law as a constant numerical value.⁷ The Florida Department of Management Services (DMS) annually certifies the remaining two components, the *annual factor* and *cumulative annual factor*, used in the salary formula computations.⁸ Generally, 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.⁹ 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. Since the LCIR is not required by law to perform the salary computations, county government and school district officials are encouraged to independently compute and verify the finalized salaries of their respective elected officials.

Definition of Terms Relevant to the Current Statutory Formula

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.¹⁰ For the years in between the decennial censuses, the Bureau of Economic and Business Research (BEBR) at the 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 Ch. 145, F.S., to be paid to an officer as personal income.¹¹

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 DMS or as provided in the General Appropriations Act; or 2) 7 percent.¹²

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.¹³

6. Sections 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.395, 1001.47, F.S. (2007).

7. Section 145.19(1)(c), F.S. (2007).

8. *Id.*, at (2).

9. Chapter 84-241, L.O.F.

10. Section 145.021(1), F.S. (2007).

11. *Id.*, at (2).

12. Section 145.19(1)(a), F.S. (2007).

13. *Id.*, at (1)(b).

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 Ch. 73-173, L.O.F., and intended by the Legislature to be preserved in adjustments to salaries made prior to the enactment of Ch. 76-80, L.O.F., multiplied by the annual increase factor authorized by Ch. 79-327, L.O.F.¹⁴

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 2006 county population estimates used to compute the fiscal year 2008 salaries.

Two sets of countywide population ranges are used to determine the salaries of the elected officers. One set applies to the clerk of circuit court, county comptroller (if applicable), tax collector, property appraiser, supervisor of elections, sheriff, and school superintendent. The second set applies only to county commissioners and school board members. Each population range has an assigned population group number.

STEP 2 of the salary computation involves the determination of the relevant base salary and group rate that corresponds to the population group number determined in the first step. **Table 2** displays the applicable sets of population ranges corresponding to each population group number, 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

2006 Population Estimate:	243,779
Group Number (IV) Minimum:	200,000
Corresponding Base Salary (i.e., Group IV):	\$30,175
Corresponding Group Rate (i.e., Group IV):	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0000
Certified Cumulative Annual Factor:	3.1646

14. Id., at (1)(c).

$$\begin{aligned}\text{Finalized Salary} &= [\$30,175 + [(243,779 - 200,000) \times 0.01575]] \times 1.292 \times 1.0000 \times 3.1646 \\ &= \$126,195\end{aligned}$$

Finalized Salaries

Table 3 displays the finalized salaries for the county constitutional officers pursuant to the statutory formula. The salaries are computed on the basis of two assumptions: 1) all of the constitutional officers in each county are elected; and 2) all elected constitutional officers in each county receive a salary pursuant to the statutory formula. Salary computations are made for school superintendents in every district even though the statutory salary formula provisions only apply to elected superintendents. Finally, these salary figures do not include any additional salary supplements (discussed in a subsequent section of this report) that may be awarded to eligible officers.

Role of the LCIR

Subsequent to the certification of the annual factor and cumulative annual factor by the DMS, finalized salaries are computed. Generally, these finalized salaries are available prior to the start of the local government fiscal year. The LCIR is under no statutory obligation to perform these calculations but has done so as a service to interested parties.

County government and school district 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 maintain a listing of those officers currently eligible to receive salary supplements and the dollar amounts of those supplemental awards.

Effective Date of Salary Changes

Current law 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.¹⁵ Florida's county governments operate on the October 1st to September 30th local fiscal year, while Florida's school districts operate on the July 1st to June 30th state fiscal year. In an attempt to clarify this uncertainty, Florida's Attorney General has opined that salary increases are effective October 1st for the elected county officers and July 1st for the elected school district officials.¹⁶

15. Section 145.19(2), F.S. (2007).

16. Florida Attorney General Opinion 79-87 (1979).

Additional Salary for Elected School Superintendents

Each elected school superintendent shall receive as salary the amount determined by statutory formula. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.¹⁷

Salary Supplements

Select county constitutional officers are eligible to receive a special qualification salary of up to \$2,000 added to their formula-based salary; however, the officer must first successfully complete the required certification program. 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. Any special qualification salary is added after the calculation of the finalized salary.¹⁸

Certification programs are offered to the clerks of circuit court, sheriffs, supervisors of elections, property appraisers, tax collectors, and elected school superintendents, and the officer is required to complete a course of continuing education to remain certified.¹⁹ The following state agencies prescribe the courses of continuing education: the Supreme Court for clerks of circuit court; the Department of Law Enforcement for sheriffs; the Department of State's Division of Elections for supervisors of elections; the Department of Revenue for property appraisers and tax collectors; and the Department of Education for elected school superintendents.

In addition to the special qualification salary certification, the Department of Education also provides a leadership development and performance compensation program for elected school superintendents, comparable to chief executive officer development programs in the private sector.²⁰ The program consists of two phases: a content, knowledge, and skills phase; and a competency acquisition phase. Upon successful completion of both phases and demonstrated successful performance, the school superintendent 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 nor more than \$7,500 based upon his or her performance evaluation.

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 Ch. 145, F.S., is authorized.²¹ All or any portion of the payment of the

17. Section 1001.47(1), F.S. (2007).

18. Section 145.19(2), F.S. (2007).

19. Sections 145.051(2), 145.071(2), 145.09(3), 145.10(2), 145.11(2), 1001.47(4), F.S. (2007).

20. Section 1001.47(5), F.S. (2007).

21. Section 112.14, F.S. (2007).

costs of life, health, accident, hospitalization, or annuity insurance for county officers, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation within the purview of Ch. 145, F.S.²²

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.²³ The LCIR staff performed a search of the database and 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.

Salaries of Elected State Officials and Full-Time Members of Commissions

The salary formula provisions for county constitutional officers are not applicable to elected state officials and full-time members of commissions. However, their annual salaries are set elsewhere in law.

22. Section 145.131(3), F.S. (2007).

23. <http://myfloridalegal.com/opinions>

The annual salaries of members of the Florida Senate and House of Representatives are set as a fixed dollar amount, but current law includes a provision for annual adjustment on July 1st based on the average percentage increase in the salaries of state career service employees for the fiscal year just concluded.²⁴ As of July 1, 2007, the annual salaries for the Senate President and Speaker of the House are \$44,280 each; the annual salaries for all other Senate and House members are \$31,932 each.²⁵

The salaries of other elected state officials and full-time members of commissions are set annually in the state's appropriations bill. The salaries of those elected officials and commission members, effective July 1, 2007, are listed below.²⁶

Elected State Officials and Full-Time Commission Members	Salary
Governor	\$ 132,932
Lieutenant Governor	\$ 127,399
Chief Financial Officer	\$ 131,604
Attorney General	\$ 131,604
Commissioner of Agriculture	\$ 131,604
Supreme Court Justice	\$ 161,200
Judges - District Court of Appeal	\$ 153,140
Judges - Circuit Courts	\$ 145,080
Judges - County Courts	\$ 137,020
Commissioner - Public Service Commission	\$ 132,690
Public Employees Relations Commission Chair	\$ 97,744
Public Employees Relations Commission Commissioners	\$ 92,575
Commissioner-Parole and Probation	\$ 92,575
State Attorneys	\$ 153,140
Public Defenders	\$ 153,140

Availability of Current and Historical Salary Data

Several summaries of current and prior years' compilations of salary data are available via the LCIR's website.²⁷

24. Section 11.13(1), F.S. (2007).

25. The Florida Legislature's Office of Legislative Services, *Legislative Fact Sheet: 2007-2008*.

26. Chapter 2007-72, L.O.F.

27. <http://www.floridalcir.gov/datastoz.cfm>

Table 1			
Florida's 2006 County Population Estimates			
County	Population	County	Population
Alachua	243,779	Lee	585,608
Baker	25,004	Leon	272,497
Bay	165,515	Levy	38,981
Bradford	28,551	Liberty	7,772
Brevard	543,050	Madison	19,814
Broward	1,753,162	Manatee	308,325
Calhoun	14,113	Marion	315,074
Charlotte	160,315	Martin	142,645
Citrus	136,749	Miami-Dade	2,437,022
Clay	176,901	Monroe	80,510
Collier	326,658	Nassau	68,188
Columbia	63,538	Okaloosa	192,672
DeSoto	33,164	Okeechobee	38,666
Dixie	15,677	Orange	1,079,524
Duval	879,235	Osceola	255,903
Escambia	309,647	Palm Beach	1,287,987
Flagler	89,075	Pasco	424,355
Franklin	11,916	Pinellas	948,102
Gadsden	48,195	Polk	565,049
Gilchrist	16,703	Putnam	74,416
Glades	10,796	Saint Johns	165,291
Gulf	16,509	Saint Lucie	259,315
Hamilton	14,517	Santa Rosa	141,428
Hardee	27,186	Sarasota	379,386
Hendry	38,678	Seminole	420,667
Hernando	157,006	Sumter	82,599
Highlands	96,672	Suwannee	38,799
Hillsborough	1,164,425	Taylor	21,471
Holmes	19,502	Union	15,028
Indian River	135,262	Volusia	503,844
Jackson	50,246	Wakulla	28,393
Jefferson	14,353	Walton	55,786
Lafayette	8,060	Washington	23,073
Lake	276,783	Florida Total	18,349,132

Data Source: "Florida Estimates of Population 2006" Bureau of Economic and Business Research, University of Florida (2007).

**Table 2
Salary Computation Statistics**

Elected County Constitutional Officer	Population Group Numbers	County Population Range		Base Salary	Group Rate
		Minimum	Maximum		
Clerk of Circuit Court Comptroller Tax Collector Property Appraiser	I	0	49,999	\$21,250	0.07875
	II	50,000	99,999	\$24,400	0.06300
	III	100,000	199,999	\$27,550	0.02625
	IV	200,000	399,999	\$30,175	0.01575
	V	400,000	999,999	\$33,325	0.00525
	VI	1,000,000		\$36,475	0.00400
Supervisor of Elections	I	0	49,999	\$17,228	0.075
	II	50,000	99,999	\$20,228	0.060
	III	100,000	199,999	\$23,228	0.025
	IV	200,000	399,999	\$25,728	0.015
	V	400,000	999,999	\$28,728	0.005
	VI	1,000,000		\$31,728	0.004
Sheriff	I	0	49,999	\$23,350	0.07875
	II	50,000	99,999	\$26,500	0.06300
	III	100,000	199,999	\$29,650	0.02625
	IV	200,000	399,999	\$32,275	0.01575
	V	400,000	999,999	\$35,425	0.00525
	VI	1,000,000		\$38,575	0.00400
County Commissioners	I	0	9,999	\$4,500	0.150
	II	10,000	49,999	\$6,000	0.075
	III	50,000	99,999	\$9,000	0.060
	IV	100,000	199,999	\$12,000	0.045
	V	200,000	399,999	\$16,500	0.015
	VI	400,000	999,999	\$19,500	0.005
	VII	1,000,000		\$22,500	0.000
Elected School District Official	Population Group Numbers	County Population Range		Base Salary	Group Rate
School Superintendent	I	0	49,999	\$21,250	0.07875
	II	50,000	99,999	\$24,400	0.06300
	III	100,000	199,999	\$27,550	0.02625
	IV	200,000	399,999	\$30,175	0.01575
	V	4,000,000	999,999	\$33,325	0.00525
	VI	1,000,000		\$36,475	0.00400
School Board Members	I	0	9,999	\$5,000	0.083300
	II	10,000	49,000	\$5,833	0.020830
	III	50,000	99,999	\$6,666	0.016680
	IV	100,000	199,999	\$7,500	0.008330
	V	200,000	399,999	\$8,333	0.004165
	VI	400,000	999,999	\$9,166	0.001390
	VII	1,000,000		\$10,000	0.000000

Note: Section 4 of Chapter 2007-234, L.O.F., partially reinstated the statutory salary formula provisions for school board members that existed in law prior to the repeal of such language by Chapter 2002-387, L.O.F. However, a portion of the new law was incorrectly drafted. The maximum county population for Population Group II was authorized as 49,000 rather than 49,999. For purposes of calculating salaries of school board members for fiscal year 2008, no county's population fell within the 49,001 through 49,999 range. Consequently, the incorrect statutory language did not prevent the LCIR staff from calculating salaries for school board members in every district. The LCIR staff has notified the appropriate legislative staff so that a statutory remedy can be proposed during the 2008 legislative session.

Table 3
Finalized Salaries of Elected County Constitutional Officers and Elected School District Officials for Fiscal Year 2008
Pursuant to the Salary Formula in Chapter 145, Florida Statutes

County		Elected County Constitutional Officers						Elected School District Officials	
		Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members
Alachua	c	\$ 126,195	\$ 126,195	\$ 126,195	\$ 107,878	\$ 134,781	\$ 70,148	\$ 126,195	\$ 34,816
Baker	e	94,935	94,935	94,935	78,107	103,521	29,133	94,935	25,127
Bay	e	119,674	119,674	119,674	101,668	128,260	61,118	119,674	32,896
Bradford	e	96,077	96,077	96,077	79,195	104,663	30,221	96,077	25,429
Brevard	c	139,325	139,325	139,325	120,384	147,912	82,653	139,325	38,290
Broward	c	161,452	161,452	161,452	142,043	170,038	91,995	161,452	40,887
Calhoun	e	91,428	91,428	91,428	74,767	100,014	25,793	91,428	24,199
Charlotte	c	119,116	119,116	119,116	101,137	127,702	60,161	119,116	32,719
Citrus	e	116,587	116,587	116,587	98,728	125,173	55,825	116,587	31,917
Clay	c e	120,896	120,896	120,896	102,832	129,482	63,213	120,896	33,284
Collier		131,532	131,532	131,532	112,961	140,118	75,231	131,532	36,228
Columbia	c e	103,251	103,251	103,251	86,027	111,837	40,119	103,251	28,178
De Soto	e	97,562	97,562	97,562	80,609	106,149	31,635	97,562	25,822
Dixie	e	91,932	91,932	91,932	75,247	100,518	26,273	91,932	24,333
Duval	c	146,542	146,542	146,542	127,256	155,128	89,526	146,542	40,200
Escambia	e	130,436	130,436	130,436	111,918	139,022	74,188	130,436	35,938
Flagler		109,829	109,829	109,829	92,291	118,415	46,384	109,829	29,920
Franklin	e	90,721	90,721	90,721	74,094	99,307	25,120	90,721	24,012
Gadsden	e	102,402	102,402	102,402	85,218	110,988	36,244	102,402	27,102
Gilchrist	e	92,262	92,262	92,262	75,561	100,848	26,587	92,262	24,420
Glades	e	90,360	90,360	90,360	73,750	98,946	24,776	90,360	23,917
Gulf	e	92,200	92,200	92,200	75,502	100,786	26,528	92,200	24,404
Hamilton	e	91,558	91,558	91,558	74,891	100,145	25,917	91,558	24,234
Hardee	e	95,638	95,638	95,638	78,776	104,224	29,802	95,638	25,313
Hendry	e	99,338	99,338	99,338	82,300	107,924	33,326	99,338	26,292
Hernando		118,761	118,761	118,761	100,798	127,347	59,552	118,761	32,607
Highlands	e	111,785	111,785	111,785	94,155	120,372	48,248	111,785	30,438
Hillsborough	c	151,823	151,823	151,823	132,414	160,409	91,995	151,823	40,887
Holmes	e	93,163	93,163	93,163	76,420	101,750	27,446	93,163	24,658
Indian River		116,427	116,427	116,427	98,576	125,013	55,552	116,427	31,866
Jackson	e	99,827	99,827	99,827	82,766	108,413	36,858	99,827	27,272
Jefferson	e	91,506	91,506	91,506	74,841	100,092	25,867	91,506	24,220
Lafayette	e	89,479	89,479	89,479	72,911	98,065	23,342	89,479	23,188
Lake	e	128,320	128,320	128,320	109,902	136,906	72,172	128,320	35,378
Lee	c	140,239	140,239	140,239	121,254	148,825	83,523	140,239	38,532
Leon	c e	128,044	128,044	128,044	109,639	136,630	71,909	128,044	35,305
Levy	e	99,435	99,435	99,435	82,393	108,021	33,419	99,435	26,317
Liberty	e	89,387	89,387	89,387	72,823	97,973	23,166	89,387	23,090

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County	Elected County Constitutional Officers						Elected School District Officials		
	Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members	
Madison	e	93,264	93,264	93,264	76,515	101,850	27,541	93,264	24,685
Manatee		130,351	130,351	130,351	111,837	138,937	74,107	130,351	35,916
Marion	e	130,786	130,786	130,786	112,251	139,372	74,520	130,786	36,030
Martin	e	117,220	117,220	117,220	99,330	125,806	56,910	117,220	32,117
Miami-Dade	c	172,636	172,636	172,636	153,227	181,222	91,995	172,636	40,887
Monroe	e	107,622	107,622	107,622	90,190	116,209	44,283	107,622	29,336
Nassau	e	104,448	104,448	104,448	87,167	113,035	41,260	104,448	28,495
Okaloosa	e	122,589	122,589	122,589	104,444	131,175	66,115	122,589	33,821
Okeechobee		99,334	99,334	99,334	82,296	107,920	33,322	99,334	26,291
Orange	c	150,435	150,435	150,435	131,026	159,021	91,995	150,435	40,887
Osceola	c	126,975	126,975	126,975	108,622	135,562	70,891	126,975	35,023
Palm Beach	c	153,844	153,844	153,844	134,435	162,430	91,995	153,844	40,887
Pasco	e	136,777	136,777	136,777	117,957	145,364	80,227	136,777	37,615
Pinellas	c	148,020	148,020	148,020	128,664	156,606	90,934	148,020	40,592
Polk	c	139,798	139,798	139,798	120,833	148,384	83,103	139,798	38,415
Putnam	e	106,053	106,053	106,053	88,695	114,639	42,788	106,053	28,920
Saint Johns		119,650	119,650	119,650	101,645	128,236	61,077	119,650	32,889
Saint Lucie		127,195	127,195	127,195	108,831	135,781	71,101	127,195	35,081
Santa Rosa	e	117,089	117,089	117,089	99,206	125,675	56,686	117,089	32,076
Sarasota	c	134,927	134,927	134,927	116,195	143,513	78,465	134,927	37,126
Seminole	c	136,698	136,698	136,698	117,882	145,285	80,151	136,698	37,594
Sumter	e	108,160	108,160	108,160	90,703	116,747	44,795	108,160	29,478
Suwannee	e	99,377	99,377	99,377	82,337	107,963	33,363	99,377	26,302
Taylor	e	93,797	93,797	93,797	77,024	102,384	28,050	93,797	24,826
Union	e	91,723	91,723	91,723	75,048	100,309	26,074	91,723	24,277
Volusia	c	138,484	138,484	138,484	119,582	147,070	81,852	138,484	38,067
Wakulla	e	96,026	96,026	96,026	79,146	104,612	30,172	96,026	25,416
Walton	e	101,254	101,254	101,254	84,125	109,840	38,217	101,254	27,650
Washington	e	94,313	94,313	94,313	77,515	102,899	28,541	94,313	24,963

A "c" denotes a charter county, according to the Florida Association of Counties (FAC) [www.fl-counties.com/aboutflco/chartercounties.shtml].
 An "e" denotes those school districts having an elected school superintendent, according to the Florida Association of District School Superintendents (FADSS) [www.fadss.org/contactinfo.htm].

Table 3
Finalized Salaries of Elected County Constitutional Officers and Elected School District Officials for Fiscal Year 2008
Pursuant to the Salary Formula in Chapter 145, Florida Statutes

County	Elected County Constitutional Officers						Elected School District Officials	
	Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members

Notes:

- 1) Finalized salary figures are calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR) pursuant to the statutory formula in Chapter 145, Florida Statutes. Although the LCIR is not required by law to make these annual calculations, the LCIR has performed this service to county governments and school districts since 1985. County government and school district officials are encouraged to independently compute and verify these finalized salary figures.
- 2) Salary calculations have been made for each district's school superintendent even though the salaries determined by statutory formula apply only to elected school superintendents. Additionally, Section 4 of Chapter 2007-234, Laws of Florida, reinstated the salary formula computation for elected school board members that existed prior to its repeal by Chapter 2002-387, Laws of Florida.
- 3) Assuming a county government has an elected comptroller, the finalized salary for that officer would be identical to the county's clerk of circuit court.
- 4) These finalized salary figures may not be applicable to elected county officers of a chartered consolidated government or of 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 outlined in the relevant sections of Chapter 145, Florida Statutes. Additionally, the finalized salary figures for elected school superintendent do not include either the \$2,000 special qualification salary or the annual performance salary incentive of not less than \$3,000 nor more than \$7,500 available to eligible elected school superintendents who have completed the required certification programs outlined in Section 1001.47, Florida Statutes.
- 6) These finalized salary figures reflect the use of official 2006 countywide population estimates published in 2007 by the Bureau of Economic and Business Research at the University of Florida.
- 7) Pursuant to law, the Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and the cumulative annual factor. For fiscal year 2008, the certified annual factor is 1.0000 and the certified cumulative annual factor is 3.1646.

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, 1917 Laws of Florida, established 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, 1921 Laws of Florida, modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

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

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

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

Chapter 14665, 1931 Laws of Florida, 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, 1931 Laws of Florida, 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 155,000.¹

Chapter 15607, 1931 Laws of Florida, 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, 1931 :Laws of Florida, 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.

1. The title of tax assessor was subsequently changed to property appraiser per Chapter 77-102, Laws of Florida.

Chapter 15611, 1931 Laws of Florida, 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, 1931 Laws of Florida, 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, 1931 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, amended Chapter 14666, 1931 Laws of Florida, so as to apply to all counties having a population of 150,000 according to the last or any future official census.

Chapter 20891, 1941 Laws of Florida, 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, 1947 Laws of Florida, required fee or commission-based county officers to submit a report to the board of county commissioner annually rather than semi-annually.

Chapter 28041, 1953 Laws of Florida, modified the thresholds in the defined schedule that set 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 Florida Constitution, 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 supervisors 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 percent limitation. In addition, the legislation provided an additional monthly expense allowance for the chairs 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 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 80-31, Laws of Florida, authorized district school boards, by majority vote, to increase the school superintendent's salary above specified limits.

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 and 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 for the office 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 the prohibition regarding special laws or general laws of local application to laws concerning compensation of 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 and 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 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 “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.

Chapter 2004-41, Laws of Florida, reinstated statutory language pertaining to the salary computation for elected school superintendents that existed in law prior to the repeal of such language by Chapter 2002-387, Laws of Florida.

Chapter 2007-234, Laws of Florida, partially reinstated statutory language pertaining to the salary computation for school board members that existed in law prior to the repeal of such language by Chapter 2002-387, Laws of Florida. However, a portion of the new law was incorrectly drafted. The maximum county population for Population Group II was authorized as 49,000 rather than 49,999. For purposes of calculating salaries of school board members for fiscal year 2008, no county’s population fell within the 49,001 through 49,999 range. Consequently, the incorrect statutory

language did not prevent the LCIR staff from calculating salaries for school board members in every district. The LCIR staff has notified the appropriate legislative staff so that a statutory remedy can be proposed during the 2008 legislative session.