

**Salaries of
Elected County Constitutional Officers
and School District Officials
for Fiscal Year 2009-10**

September 2009 Revision

**Florida
Legislative Committee on Intergovernmental Relations**



Florida Legislative Committee on Intergovernmental Relations

(As of September 2009)

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What is the LCIR?

The Florida Legislative Committee on Intergovernmental Relations (LCIR) is a legislative entity that facilitates the development of intergovernmental policies and practices. The Florida LCIR strives to improve coordination and cooperation among state agencies, local governments, and the federal government.

What Issues Have Been Addressed by the LCIR?

The LCIR completes several publications annually, including the Local Government Financial Information Handbook, Finalized Salaries of County Constitutional Officers and Elected School District Officials, and Intergovernmental Impact Report (Mandates and Measures Affecting Local Government Fiscal Capacity). In addition, the LCIR has addressed the following issues:

- Municipal Incorporations and Annexation
- Impact Fees
- Natural Disaster Preparedness, Response and Recovery
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If you would like additional copies of this report or have comments or questions pertaining to the information contained herein, please contact the LCIR at (850) 488-9627. We welcome your input or suggestions. Our mailing address is:

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Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2009-10

Brief Overview

The practice of determining the compensation of Florida's 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 summary of these historical 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 Furthermore, in acknowledging the Legislature's stated intent for uniformity, Florida's Attorney General recently opined that a sheriff may not voluntarily reduce his or her salary below that established by law.⁴

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 Chapter 67-1320, Laws of Florida (i.e., Duval County).⁵ 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.⁶

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.

4. Florida Attorney General Opinion 2008-28.

5. Section 145.012, F.S.

6. According to the Florida Association of Counties (www.fl-counties.com/aboutflco/chartercounties.shtml), Florida currently has 20 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), Volusia (1971) and Wakulla (2008).

components for the separate officers are specified in various sections of the Florida Statutes.⁷ The *initial factor* component is currently set in law as a constant numerical value.⁸ 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.⁹ Generally, this annual certification has occurred by the month of September.

Prior to 1984, the Florida Department of Community Affairs computed salaries for county constitutional officers; however, that authority was deleted from law during the 1984 Legislative Session.¹⁰ 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 these calculations, county government and school district officials are encouraged to independently verify the salaries of their respective elected officials.

2009 General Law Amendments Affecting Elected School District Officials' Compensation

Chapter 2009-3, Laws of Florida, (CS/CS/SB 6-A) amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 or s. 145.19, F.S., school board members may reduce their salary rate on a voluntary basis. This change became effective on February 1, 2009.

Chapter 2009-59, Laws of Florida, (CS/CS/SB 1676) amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each school board member shall be the amount calculated pursuant to s. 1001.395(1), F.S., or the district's beginning salary for teachers who hold baccalaureate degrees, whichever is less. In addition, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., elected school superintendents may reduce their salary rate on a voluntary basis. Also, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., shall be reduced by 2 percent. These changes became effective on July 1, 2009.

Definition of Terms Relevant to the Current Statutory Formula

Population means the latest annual determination of population of local governments produced by the Governor's Office in accordance with s. 186.901, F.S.¹¹ For the years between decennial censuses, the University of Florida's Bureau of Economic and Business Research (BEBR) generates population estimates, in accordance with a contract administered by the Florida Legislature.

7. Sections 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.395, 1001.47, F.S.

8. Section 145.19(1)(c), F.S.

9. Section 145.19(2), F.S.

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

11. Section 145.021(1), F.S.

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.¹²

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.¹³

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.¹⁴

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.¹⁵

Salary Computation Methodology

The following explanation of the salary computation methodology for the 2009-10 fiscal year applies to all officers, except elected school superintendents. Chapter 2009-59, Laws of Florida, amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., shall be reduced by 2 percent.

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 2008 county population estimates used to compute the 2009-10 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.

12. Section 145.021(2), F.S.

13. Section 145.19(1)(a), F.S.

14. Section 145.19(1)(b), F.S.

15. Section 145.19(1)(c), F.S.

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 Salary

Officer: Alachua County Tax Collector

2008 Population Estimate:	252,388
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:	3.1681

$$\begin{aligned} \text{Salary} &= [\$30,175 + [(252,388 - 200,000) \times 0.01575]] \times 1.292 \times 1.0000 \times 3.1681 \\ &= \$126,889 \end{aligned}$$

Salaries of Elected County Constitutional Officers

Table 3 displays the salaries for the county constitutional officers calculated pursuant to the statutory formula. As previously mentioned, these salaries 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 Chapter 67-1320, Laws of Florida (i.e., Duval County). Additionally, these salary figures do not include any special qualification salary (discussed in a subsequent section) that may be awarded to eligible officers.

Salaries of Elected School Board Members

Pursuant to Chapter 2009-59, Laws of Florida, the salary of each school board member for the 2009-10 fiscal year shall be the amount calculated and published in **Table 3** or the district's beginning salary for teachers who hold baccalaureate degrees, whichever is less. Individual school districts should determine the lesser salary figure and apply that figure as the school board members' salary for the 2009-10 fiscal year. In addition, Chapter 2009-3, Laws of Florida, provides that school board members may reduce their salary rate on a voluntary basis.

Salaries of Elected School Superintendents

Chapter 2009-59, Laws of Florida, amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., shall be reduced by 2 percent. For the 2009-10 fiscal year, the salary calculated pursuant to s. 1001.47, F.S., should reflect the sum total of the following amounts paid during the 2008-09 fiscal year:

1. Any district school board-approved salary pursuant to s. 1001.47(1), F.S.
2. The formula-based salary pursuant to s. 1001.47(2)-(3), F.S.
3. Any special qualification salary pursuant to s. 1001.47(4), F.S.
4. Any performance salary incentive pursuant to s. 1001.47(5), F.S.

The school superintendent salary figures published in **Table 3** reflect ONLY the 2 percent reduction to the 2008-09 formula-based salary calculated pursuant to s. 1001.47(2)-(3), F.S. Individual school districts should determine the 2 percent reduction amounts applicable to any district school board-approved salary, any special qualification salary, and any performance salary incentive paid during the 2008-09 fiscal year. In addition, Chapter 2009-59, Laws of Florida, provides that elected school superintendents may reduce their salary rate on a voluntary basis.

Salary computations are made for school superintendents in every district even though the formula-based salary provisions apply only to elected superintendents. The school superintendents' salary figures published in **Table 3** do not include any district school board-approved salary, any special qualification salary, and any performance salary incentive (discussed in a subsequent section) that may be awarded to eligible elected school superintendents.

Role of the LCIR

Subsequent to the certification of the annual factor and cumulative annual factor by the DMS, salary calculations are performed by the LCIR. The LCIR is under no statutory obligation to perform these calculations but has done so since 1985 as a service to interested parties. Consequently, county government and school district officials are encouraged to independently compute the salaries of their own elected constitutional officers in order to verify the salary figures published in this report.

Beyond making the formula-based salary calculations, the LCIR does not compile salary figures for those officers whose salaries are not set by the statutory formula. Neither does the LCIR maintain a listing of county constitutional officers receiving any special qualification salary and the amounts of those supplemental awards. In addition, the LCIR does not maintain a listing of those elected school superintendents receiving any district school board-approved salary, any special qualification salary, any performance salary incentive, and the 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.¹⁶ 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 opined that salary increases are effective October 1st for the elected county officers and July 1st for the elected school district officials.¹⁷

Special Qualification Salary, District School Board-Approved Salary, and Performance Salary Incentive

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 formula-based 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.

For elected school superintendents, current law provides that a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.²⁰ In addition, the Department of Education provides a leadership development and performance compensation program for elected school superintendents.²¹ 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.

16. Section 145.19(2), F.S.

17. Florida Attorney General Opinion 79-87.

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

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

20. Section 1001.47(1), F.S.

21. Section 1001.47(5), F.S.

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 authorized.²² All or any portion of the payment of the 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 Chapter 145.²³

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.²⁴ 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
2008-28	Sheriff – voluntary reduction of salary

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.

22. Section 112.14, F.S.

23. Section 145.131(3), F.S.

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

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

The statutory salary formula provisions for Florida’s elected county constitutional officers are not applicable to the state’s elected officials. The salaries of Florida’s elected state officials and full-time members of commissions are set annually in the General Appropriations Act. Listed below are the salaries of those elected officials and commission members, effective July 1, 2009, which are 2 percent less than the prior year.²⁵

Elected State Officials and Full-Time Commission Members	Salary
Governor	\$ 130,273
Lieutenant Governor	\$ 124,851
Chief Financial Officer	\$ 128,972
Attorney General	\$ 128,972
Commissioner of Agriculture	\$ 128,972
Supreme Court Justice	\$ 157,976
Judges - District Court of Appeal	\$ 150,077
Judges - Circuit Courts	\$ 142,178
Judges - County Courts	\$ 134,280
State Attorneys	\$ 150,077
Public Defenders	\$ 150,077
Commissioner - Public Service Commission	\$ 130,036
Public Employees Relations Commission Chair	\$ 95,789
Public Employees Relations Commission Commissioners	\$ 90,724
Commissioner-Parole and Probation	\$ 90,724
Criminal Conflict and Civil Regional Counsels	\$ 98,000

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.²⁶ However, notwithstanding this provision, the Legislature authorized a 7 percent salary reduction for its members.²⁷ For the 2009-10 fiscal year, the salaries for the Senate President and Speaker of the House are \$41,181 each, and the salaries for all other Senate and House members are \$29,697 each.²⁸

25. Section 8 of Chapter 2009-81, L.O.F.

26. Section 11.13(1), F.S.

27. Subsection (1) of Section 48 of Chapter 2009-82, L.O.F.

28. The Florida Legislature’s Office of Legislative Services, *Legislative Fact Sheet: 2009-2010* (August 2009).

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.²⁹

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

Table 1			
Florida's 2008 County Population Estimates			
County	Population	County	Population
Alachua	252,388	Lee	623,725
Baker	25,890	Leon	274,892
Bay	169,307	Levy	40,817
Bradford	29,059	Liberty	8,158
Brevard	556,213	Madison	20,152
Broward	1,758,494	Manatee	317,699
Calhoun	14,310	Marion	329,418
Charlotte	165,781	Martin	143,868
Citrus	142,043	Miami-Dade	2,477,289
Clay	185,168	Monroe	76,081
Collier	332,854	Nassau	71,915
Columbia	66,121	Okaloosa	197,597
DeSoto	34,487	Okeechobee	40,003
Dixie	15,963	Orange	1,114,979
Duval	904,971	Osceola	273,709
Escambia	313,480	Palm Beach	1,294,654
Flagler	95,512	Pasco	438,668
Franklin	12,331	Pinellas	938,461
Gadsden	50,611	Polk	585,733
Gilchrist	17,256	Putnam	74,989
Glades	11,323	Saint Johns	181,180
Gulf	16,923	Saint Lucie	276,585
Hamilton	14,779	Santa Rosa	144,136
Hardee	27,909	Sarasota	393,608
Hendry	41,216	Seminole	426,413
Hernando	164,907	Sumter	93,034
Highlands	100,207	Suwannee	40,927
Hillsborough	1,200,541	Taylor	23,199
Holmes	19,757	Union	15,974
Indian River	141,667	Volusia	510,750
Jackson	52,639	Wakulla	30,717
Jefferson	14,553	Walton	57,784
Lafayette	8,287	Washington	24,779
Lake	288,379	Florida Total	18,807,219

Data Source: "Florida Estimates of Population 2008" Bureau of Economic and Business Research, University of Florida (2009).

Table 2					
Salary Computation Statistics					
Elected County Constitutional Officers	Population Group Numbers	County Population Range		Base Salary	Group Rate
		Minimum	Maximum		
Clerk of Circuit Court Comptroller Property Appraiser Tax Collector <i>ss. 145.051, 145.10, 145.11, F.S.</i>	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>s. 145.09, F.S.</i>	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>s. 145.071, F.S.</i>	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>s. 145.031, F.S.</i>	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 Officials	Population Group Numbers	County Population Range		Base Salary	Group Rate
School Superintendent <i>s. 1001.47, F.S.</i>	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
School Board Members <i>s. 1001.395, F.S.</i>	I	0	9,999	\$5,000	0.083300
	II	10,000	49,999	\$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

Table 3
Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2009-10
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
See Table Notes for Additional Clarification

County	Elected County Constitutional Officers						Elected School District Officials		
	Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members	
Alachua	c	\$ 126,889	\$ 126,889	\$ 126,889	\$ 108,526	\$ 135,485	\$ 70,754	\$ 124,046	\$ 35,002
Baker	e	\$ 95,326	\$ 95,326	\$ 95,326	\$ 78,465	\$ 103,921	\$ 29,437	\$ 93,334	\$ 25,230
Bay	e	\$ 120,214	\$ 120,214	\$ 120,214	\$ 102,169	\$ 128,810	\$ 61,884	\$ 117,633	\$ 33,062
Bradford	e	\$ 96,347	\$ 96,347	\$ 96,347	\$ 79,438	\$ 104,943	\$ 30,410	\$ 94,418	\$ 25,501
Brevard	c	\$ 139,762	\$ 139,762	\$ 139,762	\$ 120,786	\$ 148,358	\$ 83,014	\$ 136,880	\$ 38,407
Broward	c	\$ 161,718	\$ 161,718	\$ 161,718	\$ 142,287	\$ 170,313	\$ 92,097	\$ 158,598	\$ 40,932
Calhoun	e	\$ 91,593	\$ 91,593	\$ 91,593	\$ 74,910	\$ 100,189	\$ 25,882	\$ 89,813	\$ 24,243
Charlotte	c	\$ 119,835	\$ 119,835	\$ 119,835	\$ 101,808	\$ 128,431	\$ 61,235	\$ 117,312	\$ 32,942
Citrus	e	\$ 117,285	\$ 117,285	\$ 117,285	\$ 99,379	\$ 125,880	\$ 56,862	\$ 114,736	\$ 32,132
Clay	c e	\$ 121,918	\$ 121,918	\$ 121,918	\$ 103,792	\$ 130,514	\$ 64,806	\$ 119,424	\$ 33,603
Collier		\$ 132,077	\$ 132,077	\$ 132,077	\$ 113,466	\$ 140,672	\$ 75,694	\$ 129,498	\$ 36,373
Columbia	c e	\$ 104,031	\$ 104,031	\$ 104,031	\$ 86,756	\$ 112,627	\$ 40,798	\$ 101,761	\$ 28,386
De Soto	e	\$ 98,097	\$ 98,097	\$ 98,097	\$ 81,105	\$ 106,692	\$ 32,076	\$ 95,975	\$ 25,963
Dixie	e	\$ 92,126	\$ 92,126	\$ 92,126	\$ 75,418	\$ 100,721	\$ 26,390	\$ 90,234	\$ 24,384
Duval	c	\$ 147,257	\$ 147,257	\$ 147,257	\$ 127,924	\$ 155,853	\$ 90,152	\$ 144,156	\$ 40,391
Escambia	e	\$ 130,828	\$ 130,828	\$ 130,828	\$ 112,277	\$ 139,423	\$ 74,505	\$ 128,103	\$ 36,043
Flagler		\$ 111,610	\$ 111,610	\$ 111,610	\$ 93,974	\$ 120,206	\$ 48,016	\$ 108,886	\$ 30,392
Franklin	e	\$ 90,955	\$ 90,955	\$ 90,955	\$ 74,303	\$ 99,551	\$ 25,275	\$ 89,109	\$ 24,074
Gadsden	e	\$ 100,031	\$ 100,031	\$ 100,031	\$ 82,947	\$ 108,627	\$ 36,989	\$ 100,844	\$ 27,327
Gilchrist	e	\$ 92,542	\$ 92,542	\$ 92,542	\$ 75,815	\$ 101,138	\$ 26,787	\$ 90,644	\$ 24,494
Glades	e	\$ 90,630	\$ 90,630	\$ 90,630	\$ 73,993	\$ 99,226	\$ 24,965	\$ 88,732	\$ 23,988
Gulf	e	\$ 92,435	\$ 92,435	\$ 92,435	\$ 75,713	\$ 101,031	\$ 26,684	\$ 90,552	\$ 24,466
Hamilton	e	\$ 91,744	\$ 91,744	\$ 91,744	\$ 75,054	\$ 100,340	\$ 26,026	\$ 89,885	\$ 24,283
Hardee	e	\$ 95,976	\$ 95,976	\$ 95,976	\$ 79,085	\$ 104,572	\$ 30,057	\$ 93,933	\$ 25,402
Hendry	e	\$ 100,266	\$ 100,266	\$ 100,266	\$ 83,170	\$ 108,861	\$ 34,142	\$ 97,765	\$ 26,537
Hernando		\$ 119,741	\$ 119,741	\$ 119,741	\$ 101,718	\$ 128,337	\$ 61,074	\$ 117,060	\$ 32,912
Highlands	e	\$ 112,789	\$ 112,789	\$ 112,789	\$ 95,098	\$ 121,385	\$ 49,156	\$ 110,190	\$ 30,706
Hillsborough	c	\$ 152,582	\$ 152,582	\$ 152,582	\$ 133,152	\$ 161,178	\$ 92,097	\$ 149,407	\$ 40,932
Holmes	e	\$ 93,349	\$ 93,349	\$ 93,349	\$ 76,583	\$ 101,944	\$ 27,554	\$ 91,389	\$ 24,707
Indian River		\$ 117,244	\$ 117,244	\$ 117,244	\$ 99,340	\$ 125,840	\$ 56,793	\$ 114,698	\$ 32,120
Jackson	e	\$ 100,554	\$ 100,554	\$ 100,554	\$ 83,445	\$ 109,150	\$ 37,487	\$ 97,981	\$ 27,465
Jefferson	e	\$ 91,671	\$ 91,671	\$ 91,671	\$ 74,985	\$ 100,267	\$ 25,957	\$ 89,819	\$ 24,264
Lafayette	e	\$ 89,651	\$ 89,651	\$ 89,651	\$ 73,061	\$ 98,247	\$ 23,507	\$ 87,835	\$ 23,291
Lake		\$ 129,209	\$ 129,209	\$ 129,209	\$ 110,736	\$ 137,805	\$ 72,964	\$ 126,506	\$ 35,615
Lee	c	\$ 141,213	\$ 141,213	\$ 141,213	\$ 122,168	\$ 149,809	\$ 84,396	\$ 138,220	\$ 38,791
Leon	c e	\$ 128,340	\$ 128,340	\$ 128,340	\$ 109,908	\$ 136,936	\$ 72,136	\$ 125,646	\$ 35,385
Levy	e	\$ 100,137	\$ 100,137	\$ 100,137	\$ 83,048	\$ 108,733	\$ 34,020	\$ 97,890	\$ 26,503

Table 3
Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2009-10
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
See Table Notes for Additional Clarification

County	Elected County Constitutional Officers						Elected School District Officials		
	Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members	
Liberty	e	\$ 89,610	\$ 89,610	\$ 89,610	\$ 73,022	\$ 98,206	\$ 23,428	\$ 87,695	\$ 23,247
Madison	e	\$ 93,476	\$ 93,476	\$ 93,476	\$ 76,704	\$ 102,072	\$ 27,676	\$ 91,540	\$ 24,741
Manatee		\$ 131,100	\$ 131,100	\$ 131,100	\$ 112,536	\$ 139,695	\$ 74,764	\$ 128,363	\$ 36,115
Marion	e	\$ 131,855	\$ 131,855	\$ 131,855	\$ 113,255	\$ 140,451	\$ 75,484	\$ 128,940	\$ 36,315
Martin	e	\$ 117,481	\$ 117,481	\$ 117,481	\$ 99,566	\$ 126,076	\$ 57,198	\$ 115,117	\$ 32,195
Miami-Dade	c	\$ 173,486	\$ 173,486	\$ 173,486	\$ 154,056	\$ 182,082	\$ 92,097	\$ 169,775	\$ 40,932
Monroe	e	\$ 106,599	\$ 106,599	\$ 106,599	\$ 89,202	\$ 115,195	\$ 43,244	\$ 105,201	\$ 29,066
Nassau	e	\$ 105,525	\$ 105,525	\$ 105,525	\$ 88,179	\$ 114,121	\$ 42,221	\$ 102,821	\$ 28,781
Okaloosa	e	\$ 123,254	\$ 123,254	\$ 123,254	\$ 105,064	\$ 131,849	\$ 67,095	\$ 120,677	\$ 34,027
Okeechobee		\$ 99,875	\$ 99,875	\$ 99,875	\$ 82,798	\$ 108,470	\$ 33,770	\$ 97,569	\$ 26,434
Orange	c	\$ 151,181	\$ 151,181	\$ 151,181	\$ 131,751	\$ 159,777	\$ 92,097	\$ 148,006	\$ 40,932
Osceola	c	\$ 128,264	\$ 128,264	\$ 128,264	\$ 109,835	\$ 136,859	\$ 72,063	\$ 125,218	\$ 35,365
Palm Beach	c	\$ 154,123	\$ 154,123	\$ 154,123	\$ 134,693	\$ 162,719	\$ 92,097	\$ 151,046	\$ 40,932
Pasco	e	\$ 137,236	\$ 137,236	\$ 137,236	\$ 118,380	\$ 145,832	\$ 80,608	\$ 134,401	\$ 37,738
Pinellas	c	\$ 147,977	\$ 147,977	\$ 147,977	\$ 128,609	\$ 156,572	\$ 90,837	\$ 145,137	\$ 40,582
Polk	c	\$ 140,397	\$ 140,397	\$ 140,397	\$ 121,390	\$ 148,992	\$ 83,618	\$ 137,489	\$ 38,575
Putnam	e	\$ 106,318	\$ 106,318	\$ 106,318	\$ 88,934	\$ 114,913	\$ 42,976	\$ 104,143	\$ 28,991
Saint Johns		\$ 121,490	\$ 121,490	\$ 121,490	\$ 103,384	\$ 130,085	\$ 64,071	\$ 118,296	\$ 33,467
Saint Lucie		\$ 128,449	\$ 128,449	\$ 128,449	\$ 110,012	\$ 137,045	\$ 72,240	\$ 125,587	\$ 35,414
Santa Rosa	e	\$ 117,509	\$ 117,509	\$ 117,509	\$ 99,593	\$ 126,105	\$ 57,248	\$ 114,949	\$ 32,204
Sarasota	c	\$ 135,993	\$ 135,993	\$ 135,993	\$ 117,197	\$ 144,589	\$ 79,425	\$ 132,884	\$ 37,409
Seminole	c	\$ 136,973	\$ 136,973	\$ 136,973	\$ 118,130	\$ 145,569	\$ 80,358	\$ 134,218	\$ 37,668
Sumter	e	\$ 110,971	\$ 110,971	\$ 110,971	\$ 93,366	\$ 119,567	\$ 47,407	\$ 107,926	\$ 30,223
Suwannee	e	\$ 100,173	\$ 100,173	\$ 100,173	\$ 83,082	\$ 108,768	\$ 34,053	\$ 97,752	\$ 26,512
Taylor	e	\$ 94,458	\$ 94,458	\$ 94,458	\$ 77,639	\$ 103,054	\$ 28,611	\$ 92,353	\$ 25,001
Union	e	\$ 92,129	\$ 92,129	\$ 92,129	\$ 75,421	\$ 100,725	\$ 26,393	\$ 90,206	\$ 24,385
Volusia	c	\$ 138,785	\$ 138,785	\$ 138,785	\$ 119,856	\$ 147,381	\$ 82,084	\$ 135,951	\$ 38,148
Wakulla	c e	\$ 96,881	\$ 96,881	\$ 96,881	\$ 79,947	\$ 105,477	\$ 30,919	\$ 94,533	\$ 25,642
Walton	e	\$ 101,881	\$ 101,881	\$ 101,881	\$ 84,709	\$ 110,477	\$ 38,750	\$ 99,668	\$ 27,817
Washington	e	\$ 94,967	\$ 94,967	\$ 94,967	\$ 78,124	\$ 103,563	\$ 29,096	\$ 92,733	\$ 25,136

A "c" denotes each of Florida's 20 charter counties, 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
Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2009-10
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
See Table Notes for Additional Clarification

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

Notes:

- 1) Salary figures have been calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR) pursuant to the statutory formula in Chapter 145, Florida Statutes. Although not required by law, the LCIR has annually computed salaries of elected county constitutional officers and elected school district officials since 1985 as a service to county governments and school districts. County government and school district officials are encouraged to independently compute and verify these salary figures.
- 2) These salary figures may not be applicable to those elected county officers of a chartered consolidated government or those elected officers in counties having a home rule charter where the charter specifies another method of salary compensation. Florida currently has 20 charter counties as follows: Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia, and Wakulla.
- 3) Pursuant to Chapter 2009-59, Laws of Florida, the salary of each school board member for the 2009-10 fiscal year shall be the amount calculated and listed in this table or the district's beginning salary for teachers who hold baccalaureate degrees, whichever is less. Individual school districts should determine the lesser salary figure and apply that figure as the school board members' salary for the 2009-10 fiscal year.
- 4) Chapter 2009-59, Laws of Florida, amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., shall be reduced by 2 percent. The salary calculated pursuant to s. 1001.47, F.S., for the 2009-10 fiscal year, should reflect the sum total of the following amounts paid during the 2008-09 fiscal year: 1) any district school board-approved salary pursuant to s. 1001.47(1), F.S.; 2) the formula salary pursuant to s. 1001.47(2)-(3), F.S.; 3) any special qualification salary pursuant to s. 1001.47(4), F.S., and 4) any performance salary incentive pursuant to s. 1001.47(5), F.S.
- 5) The school superintendent salary figures published in this table reflect ONLY the 2 percent reduction to the 2008-09 formula-based salary calculated pursuant to s. 1001.47(2)-(3), F.S. Individual school districts should determine the 2 percent reduction amounts applicable to: 1) any district school board-approved salary pursuant to s. 1001.47(1), F.S.; 2) any special qualification salary pursuant to s. 1001.47(4), F.S.; and 3) any performance salary incentive pursuant to s. 1001.47(5), F.S.; paid during the 2008-09 fiscal year.
- 6) The calculated salary figures for all officers reflect the use of official countywide population estimates published by the University of Florida's Bureau of Economic and Business Research.
- 7) Salary figures are included for each school district's superintendent even though the salaries determined by statutory formula are not applicable to appointed school superintendents. Florida currently has 25 appointed school superintendents in the following districts: Alachua, Brevard, Broward, Charlotte, Collier, Duval, Flagler, Hernando, Hillsborough, Indian River, Lake, Lee, Manatee, Miami-Dade, Okeechobee, Orange, Osceola, Palm Beach, Pinellas, Polk, Saint Johns, Saint Lucie, Sarasota, Seminole, and Volusia.
- 8) These salary figures do not include any special qualification salary available to eligible clerks of circuit court, property appraisers, sheriffs, supervisors of elections, and tax collectors who have completed the required certification program outlined in the relevant sections of Chapter 145, Florida Statutes. Additionally, the salary figures for elected school superintendent do not include any special qualification salary and any performance salary incentive available to eligible elected school superintendents who have completed the required certification programs outlined in Section 1001.47, Florida Statutes.
- 9) 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 the 2009-10 fiscal year, the certified annual factor is 1.0000 and the certified cumulative annual factor is 3.1681.

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 notified the appropriate legislative staff so that a statutory remedy could be proposed during the 2008 legislative session.

Chapter 2008-4, Laws of Florida, provided the necessary statutory language to correct an error contained in Chapter 2007-234, Laws of Florida. The maximum county population of Population Group II for school board members is now 49,999.

Chapter 2009-3, Laws of Florida, (CS/CS/SB 6-A) amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 or s. 145.19, F.S., district school board members may reduce their salary rate on a voluntary basis.

Chapter 2009-59, Laws of Florida, (CS/CS/SB 1676) amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each school board member shall be the amount calculated pursuant to s. 1001.395(1), F.S., or the district's beginning salary for teachers who hold baccalaureate degrees, whichever is less. In addition, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., elected school superintendents may reduce their salary rate on a voluntary basis. Also, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., shall be reduced by 2 percent.