

**SALARIES OF  
COUNTY CONSTITUTIONAL OFFICERS  
AND ELECTED SCHOOL DISTRICT OFFICIALS  
FY 1994-95**

**SEPTEMBER 1994**

**Florida Advisory Council on Intergovernmental Relations**



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ON INTERGOVERNMENTAL RELATIONS  
(As of August, 1994)**

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**WHAT IS THE ACIR?**

Created in 1977, the Advisory Council on Intergovernmental Relations is a public entity that facilitates the development of intergovernmental policies and practices. Because the intergovernmental element is key in its purpose and functioning, the ultimate challenge facing the Florida ACIR is improving coordination and cooperation between state agencies, local governments, and the Federal government.

**WHAT ISSUES HAVE BEEN ADDRESSED BY THE ACIR?**

The ACIR completes several projects annually, including the Local Government Financial Information Handbook (with the assistance of Florida Department of Revenue and Economic and Demographic Division of the Joint Legislative Management), county constitutional officer salaries, and a report on state mandates affecting municipalities and counties. In addition, the ACIR has addressed the following issues:

- |  |  |
|--|--|
| o Municipal Annexation                   | o State Revenue Sharing Programs         |
| o Impact Fees                            | o Special District Accountability        |
| o Jail and Article V Costs               | o Double Taxation                        |
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| o Constitutional Initiatives & Referenda | o Urban Infill & Infrastructure Capacity |

If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the ACIR at (904) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

**ACIR**  
c/o House Office Building  
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## Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 of the Florida Constitution since the 1968 revision. Consistent with the 1968 Florida Constitution, the provisions in Chapter 145, Florida Statutes, set the salaries for all county constitutional officers. If a county home rule charter specifically exempts one or more county officers from the provisions of Chapter 145, Florida Statutes, the salaries of the exempted officers in that county are not subject to the salaries determined by general law. Instead, the salaries of the exempted officials are determined as specified in the county charter.

In Chapter 73-173, Laws of Florida, the Legislature established the current salary formula methodology and determined that the latest official population estimates for each county would serve as the main component of the salary computation. **In addition to the population estimate, the salary formula contains five other components.** Two components, the **base salary** and **group rate**, are specified in Chapter 145, Florida Statutes, for the county constitutional officers. For the school board members and elected superintendents of schools, the base salary and group rate are referenced in ss. 230.202 and 230.303, F.S, respectively. Another component, the **initial factor**, appears in s. 145.19, F.S., for the county constitutional officers and elected school district officials. Changes to these components would require a statutory amendment. The remaining two components, the **annual factor** and **cumulative annual factor**, change every year. The Department of Management Services certifies the annual and cumulative annual factors by late August or early September of each year.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the annual salaries for county constitutional officers was deleted. Although not officially required by law, the Florida ACIR agreed to compute the salaries of county constitutional officers and elected school district officials as a service. In addition to computing actual salaries during the month of September, the Florida ACIR also computes the estimated salaries earlier in the year during the month of March. These estimates are made available to county governments and school districts upon request in order to assist in the budgetary process. Since certified factors are not available at the time the estimated salaries are computed, ACIR staff estimate the annual and cumulative annual factors. The annual factor is estimated by averaging the certified annual factors used in the calculations from the past five years. The estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations. Subsequent to receipt of official verification of the certified factors by the Department of Management Services, staff of the Florida ACIR compute and distribute the adjusted salary figures to county and school district officials upon request.

## Definition of Relevant Terms

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

**"Population"** means the population according to the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S. (s. 145.021(1), F.S.) For the years in between the decennial censuses, population estimates are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Joint Legislative Management Committee of the Florida Legislature.

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

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

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

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

## Salary Computation Method

The **first step** is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1993 county population estimates, as of April 1, 1993, used to compute the actual FY 1994-95 salaries.

Two sets of population groupings are used to determine the actual salaries of the various county constitutional officers and elected school district officials. For Set 1, the first group number corresponds to those counties having a total population of less than 49,999. For Set 2, the first group number corresponds to those counties having a total population of less than 9,999. Both sets of population groupings are listed below.

SET 1: For Clerk of Circuit Court, Tax Collector, Property Appraiser, Supervisor of Elections, Sheriff, Comptroller, and Superintendent of Schools:

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

SET 2: For County Commissioners and School Board Members:

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

The **second step** is to determine which set of base salaries and group rates is applicable. **Table 2** displays six sets of base salaries and group rates. The first set of base salaries and group rates are those applicable to four of the seven county constitutional officers: Clerk of Circuit Court, Tax Collector, Property Appraiser, and Comptroller. The remaining constitutional officers: Supervisor of Elections, County Commissioners, and Sheriff, each have a separate set of base salaries and group rates. Sets V and VI apply to School Board Members and Superintendents of Schools respectively. The base salary and group rate to be used for the salary computation correspond with the population group number determined in the first step.

The **third step** involves computing the actual salary using the formula listed below. Based on the appropriate population group number, the minimum population is subtracted from the county's population estimate to get the population above the group minimum, then it is multiplied by the group rate. This value is added to the base salary and then multiplied by the initial factor, certified annual factor, and certified cumulative annual factor.

**Salary Formula**

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

Sample Computation of Actual Salary

Alachua County:	Tax Collector
1993 Population Estimate:	190,655
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Actual Salary:	\$80,437

$$\text{Actual Salary} = [ \$ 27,550 + [(190,655 - 100,000) \times .02625] ] \times 1.292 \times 1.0565 \times 1.9689 = \$ 80,437$$

Actual Salaries of County Constitutional Officers and Elected School District Officials

Tables 3 and 4 display the actual salaries of county constitutional officers and elected school district officials for FY 1994-95. The salaries listed in these tables do not include the \$2,000 supplement that eligible officers may receive after completing certification programs.

The annual and cumulative annual factors used in the salary formula are certified annually by the Department of Management Services. For questions regarding the certification of these factors, please contact the Bureau of Classification and Pay at (904) 488-7261 (SUNCOM 278-7261).

General Provisions Under Chapter 145 and Chapter 230, Florida Statutes

Elected School District Officials

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increases for Superintendents of Schools and School Board Members is unclear. Section 145.19(2), Florida Statutes, requires that county officers' salaries be adjusted "each fiscal year," but fails to specify whether the state or local fiscal year shall be applied. The local government fiscal year, October 1 to September 30, applies to all county officers except Superintendents of Schools and School Board Members. Florida's school districts operate on a July 1 to June 30 fiscal year, which corresponds with the state fiscal year. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for elected school district officials.

Annual salary increases for elected school district officials are subject to further uncertainty due to the timing of the factor certification process by the Department of Management Services, pursuant to s. 145.19(2), F.S. Due to the complexity involved in calculating the annual factor, the Department of Management Services does not certify the annual factor until August or September of each year. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials. In light of the uncertainty regarding the effective date of school district officials' salaries, local

school districts have had to develop their own policies with regard to this issue. In the past, salary increases in most school districts have been considered to be effective July 1st, with the Superintendent of Schools and School Board Members receiving retroactive payments in September or October for these increases.

A final ambiguity that surfaced in recent years concerning salary levels for elected school district officials pertains to their eligibility for annual increases based upon increases awarded to state career service employees under the provisions of s. 145.19, F.S. Pursuant to its statutory responsibility under Chapter 80-377, Laws of Florida, the Department of Community Affairs (DCA) incorporated the provisions of s. 145.19, F.S., in computing salaries of elected Superintendents of Schools and School Board Members over the 1980-84 period. The Florida ACIR followed this method after DCA's statutory responsibility for determining county officer salaries was deleted by the Legislature in 1984. However, a review of relevant statutes undertaken by legislative staff over the 1991-92 interim raised some uncertainties as to the computation of elected school district officials' salaries. Although the 1992 Legislature responded to these uncertainties by freezing the salaries of elected Superintendents of Schools and School Board Members for FY 1992-93 at 1991-92 levels, the 1993 Legislature adopted legislation that expressed the intent to ratify previous salary increases awarded to school officials under the provisions of s. 145.19, F.S. Beyond this, the legislation amended relevant provisions of Chapters 145 and 230, Florida Statutes, in order to provide for future annual adjustments to elected school district officials' salaries in a manner similar to those awarded to county constitutional officers.<sup>1</sup>

### \$2,000 Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary provided the official has completed a certification program. Certification programs are offered to the Clerks of Circuit Court, Property Appraisers, Sheriffs, Tax Collectors, Supervisors of Elections, and Superintendents of Schools. The officers receive the special qualification salary after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the calculation of actual salaries. If the officer is certified, the \$2,000 supplement should be added to the actual salary. Section 230.303 and Chapter 145, Florida Statutes, specify the department of state government responsible for certifying officers and offering courses of continuing education.

Inquiries regarding the information presented in this report should be directed to Steven O'Cain of the ACIR staff at (904) 488-9627 (SUNCOM 278-9627).

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<sup>1</sup> House Bill 1545, which became Chapter 93-146, Laws of Florida.

**TABLE 1**  
**OFFICIAL 1993 POPULATION ESTIMATES FOR FLORIDA COUNTIES**  
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/93</u>	<u>Counties</u>	<u>4/1/93</u>
Alachua	190,655	Lee	357,550
Baker	19,527	Leon	206,302
Bay	134,059	Levy	28,236
Bradford	23,312	Liberty	5,720
Brevard	427,035	Madison	17,316
Broward	1,317,512	Manatee	223,508
Calhoun	11,479	Marion	212,025
Charlotte	121,695	Martin	106,780
Citrus	100,829	Monroe	81,766
Clay	114,918	Nassau	46,450
Collier	174,664	Okaloosa	154,512
Columbia	46,430	Okeechobee	31,758
Dade	1,951,116	Orange	727,780
Desoto	25,461	Osceola	125,675
Dixie	11,810	Palm Beach	918,223
Duval	701,608	Pasco	293,966
Escambia	272,083	Pinellas	864,953
Flagler	33,544	Polk	429,943
Franklin	9,775	Putnam	67,625
Gadsden	43,239	St. Johns	91,197
Gilchrist	10,722	St. Lucie	163,192
Glades	8,269	Santa Rosa	90,259
Gulf	12,393	Sarasota	290,612
Hamilton	11,604	Seminole	310,890
Hardee	22,035	Sumter	33,814
Hendry	28,061	Suwannee	28,598
Hernando	111,695	Taylor	17,374
Highlands	73,203	Union	12,031
Hillsborough	866,134	Volusia	390,066
Holmes	16,331	Wakulla	15,401
Indian River	95,641	Walton	30,568
Jackson	44,386	Washington	17,554
Jefferson	12,988		
Lafayette	5,603		
Lake	167,167	State Total	13,608,627



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

<u>County Officer(s)</u>	<u>Population Group Numbers</u>	<u>Base Salary</u>	<u>Group Rate</u>
<u>Set I</u>			
Clerk of the Court	I	\$21,250	.07875
Comptroller	II	24,400	.06300
Tax Collector	III	27,550	.02625
Property Appraiser	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	.075
	II	20,228	.060
	III	23,228	.025
	IV	25,728	.015
	V	28,728	.005
	VI	31,728	.004
<u>Set III</u>			
County Commissioners	I	\$4,500	.150
	II	6,000	.075
	III	9,000	.060
	IV	12,000	.045
	V	16,500	.015
	VI	19,500	.005
	VII	22,500	.000
<u>Set IV</u>			
Sheriff	I	\$23,350	.07875
	II	26,500	.06300
	III	29,650	.02625
	IV	32,275	.01575
	V	35,425	.00525
	VI	38,575	.00400
<u>Set V</u>			
School Board Members	I	\$5,000	.083300
	II	5,833	.020830
	III	6,666	.016680
	IV	7,500	.008330
	V	8,333	.004165
	VI	9,166	.001390
	VII	10,000	.000000
<u>Set VI</u>			
Superintendent of Schools	I	\$21,250	.07875
	II	24,400	.06300
	III	27,550	.02625
	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400

TABLE 3

## ACTUAL SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FOR FY 1994-95 (1)

Based on a certified annual factor of 1.0565 and a certified cumulative annual factor of 1.9689 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
* ALACHUA	\$80,437	\$80,437	\$80,437	\$80,437	\$68,517	\$86,081	\$43,214
BAKER	61,243	61,243	61,243	61,243	50,237	66,887	18,046
BAY	76,445	76,445	76,445	76,445	64,715	82,088	36,370
BRADFORD	62,044	62,044	62,044	62,044	51,000	67,688	18,809
BREVARD	89,944	89,944	89,944	89,944	77,571	95,588	52,770
* BROWARD	101,441	101,441	101,441	101,441	88,684	107,085	60,470
CALHOUN	59,540	59,540	59,540	59,540	48,615	65,184	16,423
* CHARLOTTE	75,572	75,572	75,572	75,572	63,884	81,216	34,874
CITRUS	74,100	74,100	74,100	74,100	62,482	79,744	32,351
* CLAY	75,094	75,094	75,094	75,094	63,429	80,738	34,055
COLLIER	79,309	79,309	79,309	79,309	67,443	84,953	41,280
COLUMBIA	66,937	66,937	66,937	66,937	55,660	72,581	23,468
* DADE	108,253	108,253	108,253	108,253	95,495	113,897	60,470
DE SOTO	62,499	62,499	62,499	62,499	51,433	68,143	19,242
DIXIE	59,610	59,610	59,610	59,610	48,682	65,254	16,490
* DUVAL	93,818	93,818	93,818	93,818	81,261	99,462	56,460
ESCAMBIA	84,148	84,148	84,148	84,148	72,051	89,792	47,250
FLAGLER	64,210	64,210	64,210	64,210	53,062	69,854	20,871
FRANKLIN	59,179	59,179	59,179	59,179	48,271	64,823	16,035
GADSDEN	66,262	66,262	66,262	66,262	55,017	71,905	22,825
GILCHRIST	59,380	59,380	59,380	59,380	48,462	65,023	16,271
GLADES	58,860	58,860	58,860	58,860	47,968	64,504	15,427
GULF	59,733	59,733	59,733	59,733	48,799	65,377	16,608
HAMILTON	59,566	59,566	59,566	59,566	48,640	65,210	16,449
HARDEE	61,774	61,774	61,774	61,774	50,743	67,418	18,551
HENDRY	63,049	63,049	63,049	63,049	51,957	68,693	19,766
HERNANDO	74,867	74,867	74,867	74,867	63,212	80,511	33,665
HIGHLANDS	69,505	69,505	69,505	69,505	58,105	75,149	27,929
* HILLSBOROUGH	96,139	96,139	96,139	96,139	83,472	101,783	58,671
HOLMES	60,567	60,567	60,567	60,567	49,593	66,211	17,401
INDIAN RIVER	73,304	73,304	73,304	73,304	61,723	78,948	31,548
JACKSON	66,504	66,504	66,504	66,504	55,248	72,148	23,056
JEFFERSON	59,859	59,859	59,859	59,859	48,919	65,503	16,728
LAFAYETTE	58,296	58,296	58,296	58,296	47,430	63,940	14,353
LAKE	78,780	78,780	78,780	78,780	66,939	84,424	40,374
LEE	87,766	87,766	87,766	87,766	75,496	93,409	50,696
LEON	81,363	81,363	81,363	81,363	69,399	87,007	44,599
LEVY	63,086	63,086	63,086	63,086	51,992	68,730	19,801
LIBERTY	58,321	58,321	58,321	58,321	47,454	63,965	14,400
MADISON	60,775	60,775	60,775	60,775	49,791	66,419	17,600
MANATEE	82,092	82,092	82,092	82,092	70,093	87,736	45,292
MARION	81,606	81,606	81,606	81,606	69,630	87,250	44,829
MARTIN	74,520	74,520	74,520	74,520	62,882	80,164	33,071
MONROE	70,955	70,955	70,955	70,955	59,486	76,598	29,310
NASSAU	66,941	66,941	66,941	66,941	55,664	72,585	23,472
OKALOOSA	77,888	77,888	77,888	77,888	66,089	83,531	38,843
OKEECHOBEE	63,832	63,832	63,832	63,832	52,702	69,476	20,511
* ORANGE	94,187	94,187	94,187	94,187	81,612	99,831	56,812
* OSCEOLA	75,853	75,853	75,853	75,853	64,151	81,497	35,356
* PALM BEACH	96,874	96,874	96,874	96,874	84,172	102,518	59,371
PASCO	85,074	85,074	85,074	85,074	72,933	90,718	48,133
* PINELLAS	96,123	96,123	96,123	96,123	83,456	101,767	58,655
POLK	89,985	89,985	89,985	89,985	77,610	95,629	52,809
PUTNAM	68,560	68,560	68,560	68,560	57,206	74,204	27,030
ST. JOHNS	72,551	72,551	72,551	72,551	61,007	78,195	30,831
ST. LUCIE	78,500	78,500	78,500	78,500	66,672	84,144	39,893
SANTA ROSA	72,393	72,393	72,393	72,393	60,856	78,036	30,680
* SARASOTA	84,932	84,932	84,932	84,932	72,798	90,576	47,997
* SEMINOLE	85,791	85,791	85,791	85,791	73,615	91,434	48,815
SUMTER	64,267	64,267	64,267	64,267	53,117	69,911	20,925
SUWANNEE	63,163	63,163	63,163	63,163	52,065	68,807	19,874
TAYLOR	60,787	60,787	60,787	60,787	49,803	66,431	17,612
UNION	59,657	59,657	59,657	59,657	48,726	65,300	16,535
* VOLUSIA	89,142	89,142	89,142	89,142	76,807	94,786	52,007
WAKULLA	60,370	60,370	60,370	60,370	49,405	66,014	17,214
WALTON	63,580	63,580	63,580	63,580	52,462	69,224	20,271
WASHINGTON	60,826	60,826	60,826	60,826	49,839	66,469	17,648

\* Denotes a charter county.

(1) These figures do not include the \$2,000 supplement for certification.

(2) The Department of Management Services is required by law to certify the Annual Factor and Cumulative Annual Factor as outlined in s. 145.19, F.S.

TABLE 4

## ACTUAL SALARIES OF ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1994-95 (1)

Based on a certified annual factor of 1.0565 and a certified cumulative annual factor of 1.9689 (2)

County	Superintendent of Schools	School Board Members
* ALACHUA	\$80,437	\$22,186
BAKER	61,243	16,210
BAY	76,445	20,919
BRADFORD	62,044	16,422
BREVARD	89,944	24,735
* BROWARD	101,441	26,875
CALHOUN	59,540	15,759
* CHARLOTTE	75,572	20,642
CITRUS	74,100	20,175
* CLAY	75,094	20,491
COLLIER	79,309	21,828
COLUMBIA	66,937	17,716
* DADE	108,253	26,875
DE SOTO	62,499	16,542
DIXIE	59,610	15,778
* DUVAL	93,818	25,761
ESCAMBIA	84,148	23,202
FLAGLER	64,210	16,994
FRANKLIN	59,179	15,626
GADSDEN	66,262	17,537
GILCHRIST	59,380	15,717
GLADES	58,860	15,289
GULF	59,733	15,810
HAMILTON	59,566	15,766
HARDEE	61,774	16,350
HENDRY	63,049	16,688
HERNANDO	74,867	20,418
HIGHLANDS	69,505	18,955
* HILLSBOROUGH	96,139	26,375
HOLMES	60,567	16,031
INDIAN RIVER	73,304	19,961
JACKSON	66,504	17,601
JEFFERSON	59,859	15,844
LAFAYETTE	58,296	14,692
LAKE	78,780	21,660
LEE	87,766	24,159
LEON	81,363	22,466
LEVY	63,086	16,697
LIBERTY	58,321	14,718
MADISON	60,775	16,086
MANATEE	82,092	22,658
MARION	81,606	22,530
MARTIN	74,520	20,308
MONROE	70,955	19,339
NASSAU	66,941	17,717
OKALOOSA	77,888	21,377
OKEECHOBEE	63,832	16,894
* ORANGE	94,187	25,859
* OSCEOLA	75,853	20,731
* PALM BEACH	96,874	26,570
PASCO	85,074	23,447
* PINELLAS	96,123	26,371
POLK	89,985	24,746
PUTNAM	68,560	18,705
ST. JOHNS	72,551	19,762
ST. LUCIE	78,500	21,571
SANTA ROSA	72,393	19,720
* SARASOTA	84,932	23,410
* SEMINOLE	85,791	23,637
SUMTER	64,267	17,010
SUWANNEE	63,163	16,718
TAYLOR	60,787	16,089
UNION	59,657	15,790
* VOLUSIA	89,142	24,523
WAKULLA	60,370	15,979
WALTON	63,580	16,828
WASHINGTON	60,826	16,099

\* Denotes a charter county.

(1) These figures do not include the \$2,000 supplement for certification.

(2) The Department of Management Services is required by law to certify the Annual Factor and Cumulative Annual Factor as outlined in s. 145.19, F.S.