

**SALARIES OF
COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS
IN FISCAL YEAR 1998-99**

AUGUST 1998

Legislative Committee on Intergovernmental Relations



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WHAT IS THE LCIR?

The Legislative Committee 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 LCIR is improving coordination and cooperation among state agencies, local governments, and the federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared jointly with the Florida Department of Revenue), salaries of county constitutional officer and elected school district officials, and a report on state mandates affecting municipalities and counties. In addition, the LCIR has addressed the following issues:

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| o Municipal Annexation | o State Revenue Sharing Programs |
| o Impact Fees | o Special District Accountability |
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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 LCIR at (850) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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**SALARIES OF COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS IN FISCAL YEAR 1998-99
PURSUANT TO THE SALARY FORMULA IN CHAPTER 145, *FLORIDA STATUTES*
Chapter 145; Sections 230.202 and 230.303, *Florida Statutes***

Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 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 and elected school district officials.

Section 145.011, *Florida Statutes*, expresses the intent of the Legislature to provide for the annual compensation and method of payment for those county officers named in the chapter itself, specifically: members of the board of county commissioners, clerk of circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, tax collector, district school board members, and elected superintendent of schools. The salary provisions are not applicable to an appointed superintendent of schools.

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

Pursuant to s. 145.012, F.S., the provisions of Chapter 145, *Florida Statutes*, 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 and except officials (other than the property appraiser, clerk of the circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector who if qualified shall receive in addition to their salaries a special qualification salary as provided) of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

In Chapter 73-173, *Laws of Florida*, the Legislature established the current salary formula methodology and specified 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 formula component, the initial factor, is specified in s. 145.19, F.S. Changes to these three components would require an amendment to general law. The remaining two components, the annual factor and cumulative annual factor, are certified annually by the Department of Management Services, typically during the month of August.

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 Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected school district officials as a service to governmental units.

In addition to computing actual salaries, the LCIR also computes the estimated salaries earlier in the year, typically during the month of February. These estimates are made available to county government and school district officials upon request in order to provide them with information necessary to prepare annual budgets. Since certified factors are not available at the time the estimated salaries are computed, LCIR 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 prior five years. By definition, 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, LCIR staff compute and distribute the adjusted salary figures.

Major General Law Amendments

The 1885 *Florida Constitution* required the Legislature to fix by law the compensation of all county officers pursuant to Article III, Section 27, 1885 *Florida Constitution* and Article VIII, Section 6, 1885 *Florida Constitution*.

Chapter 61-461, *Laws of Florida*,

provided that county officials' salaries must be figured based on county population.

Article 2, Section 5, Subsection (c), *Florida Constitution*,

was revised by the Constitutional Revision Commission to read:

"The powers, duties, compensation, and method of payment of state and county officers shall be fixed by law."

Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 *Florida Constitution*. The last part of Section 27 provided that the legislature should fix the duties and compensation of all state and county officers not otherwise provided for in the constitution by law. The new constitution added that the powers of such officers also shall be fixed by law.

The current structure of Subsection (c) added a new element to the constitution by providing that the method of payment of state and county officers shall be fixed by law. The most closely related provision in the 1885 *Florida Constitution* as amended (Article XVI, Section 3) simply stated that every officer's salary was payable on his requisition.

Chapter 69-211, *Laws of Florida*,

clarified the original legislative intent which formed the basis for uniform computation of constitutional officers' compensation by creating s. 145.16, F.S., as follows:

"(1) The legislature declares that the preservation of statewide uniformity of county officials' salaries is essential to the fulfillment of the legislative intent expressed in this chapter and intends by this section to prevent any laws which would allow officials in individual counties to be excepted from the uniform classification provided in this chapter.

(2) Pursuant to Section 11 (a) (21), Art. III of the state constitution, the legislature hereby prohibits special laws or general laws of local application pertaining to the compensation of the following county officials:

- (a) Members of the board of county commissioners;
- (b) Clerk of the circuit court;
- (c) Sheriff;
- (d) Superintendent of schools;
- (e) Supervisor of elections;
- (f) Tax assessor; and
- (g) Tax collector."

Chapter 69-346, *Laws of Florida*,

reworded s. 145.011, F.S., to its current reading and deleted the lengthy criteria used to classify constitutional officers instituted by Chapter 67-576, *Laws of Florida*. This chapter law determined that population should be used as the basis of the classification scheme used to calculate uniform salary schedules.

Chapter 73-173, *Laws of Florida*,

changed the definition of population used to calculate constitutional officers' salaries from using the decennial census to using the latest annual determination of population. In addition, it provided that officers' salaries be adjusted annually by a factor based upon the U.S. Department of Labor's Consumer Price Index (1967=100) and required the Florida Department of Administration to certify this factor. Also, it limited the annual salary increase to be less than 20 percent excluding the special qualification salary. It established the base salary as a component of a formula to calculate salaries of all constitutional officers and specified seven population groupings used to calculate the salaries of all constitutional officers. Finally, it allowed qualified tax assessors (later renamed property appraisers) to be the first constitutional officers to receive up to \$2,000 as a special qualification salary.

Chapter 79-327, *Laws of Florida*,

provided for the salaries of all county officers to be adjusted annually, effective June 30, 1979, based on the average percent increase in state career service employees' salaries, not to exceed 7 percent, as determined by the Department of Management Services. In addition, it raised the base salaries for supervisor of elections by \$4,300, effective October 1, 1978.

Chapter 80-377, *Laws of Florida*,

allowed for the first time the clerk of circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector to qualify for the \$2,000 special qualification salary under specified conditions. In addition, it raised the base salaries and changed the group rates for seven county officers. The following salary range increases correspond to the different population groupings: school board members (\$2,000-\$4,000), superintendent of schools (\$800-\$1,675), clerk of circuit court (\$700-\$1,575), sheriff (\$750-\$1,575), property appraiser (\$2,750-\$3,565), tax collector (\$600-\$1,425), and supervisor of elections (\$3,328 all population categories). Also, it moved the statutes governing salary calculations for school board members and superintendent of schools from Chapter 145 to Chapter 230, *Florida Statutes*.

Chapter 85-322, *Laws of Florida*,

raised the base salaries for: clerks of circuit court/comptrollers (\$1,300 increase in the base), supervisor of elections (\$1,300 increase in the base), property appraisers (\$1,300 increase in the base), tax collectors (\$4,450 increase in the base), sheriffs (\$3,400 increase in the base), and superintendent of schools (\$1,300 increase in the base). In addition, it consolidated the lowest two population groupings used in the formula calculation into one population grouping. In other words, Population Group I (0-9,999) and Population Group II (10,000-49,999) were consolidated into Population Group I (0-49,999).

Chapter 88-175, *Laws of Florida*,

revised the definition of the annual factor.

Chapter 88-42, *Laws of Florida*,

raised the base salaries for clerks of circuit court/comptrollers, tax collectors, property appraisers, and supervisors of elections by \$2,100.

Chapter 89-178, *Laws of Florida*,

raised the base salary for sheriffs by \$2,100.

Chapter 92-326, *Laws of Florida*,

included language in the appropriations implementing bill that set the 1992-93 fiscal year compensation for school board members and elected school superintendents at the 1991-92 fiscal year levels to reflect recently discovered ambiguities over whether elected district school officials were eligible to receive the annual cost of living salary adjustments provided for in s. 145.19, F.S.

Chapter 93-146, *Laws of Florida*,

ratified previous salary increases awarded to school officials under the provisions of this section in order to address uncertainties concerning the eligibility of elected district school officials for the annual salary adjustments provided for in s. 145.19, F.S. In addition, the legislation amended relevant provisions of Chapters 145 and 230, *Florida Statutes*, in order to continue to provide for annual adjustments in elected district school officials' salaries in a manner similar to those awarded to county constitutional officers.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected school district officials' salaries.

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 for each term is listed in parenthesis.

"Population" means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S. (s. 145.021(1), F.S.) For the years in between the decennial censuses, 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 percent. (s. 145.19(1)(a), F.S.)

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

Salary Computation Method

The first step is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1997 county population estimates used to compute the 1998-99 fiscal year 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 elected 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 base salary and group rate corresponds to the population group number determined in the first step. **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 elected superintendents of schools respectively.

The third step involves computing the 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 determine the population above the group minimum, which is then 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.

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

Sample Computation of Actual Salary

Alachua County: Tax Collector

1997 Population Estimate:	208,125
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	.01575

Certified Annual Factor:	1.0513
Certified Cumulative Annual Factor:	2.4015

Actual Salary = [\$30,175 + [(208,125 - 200,000) x .01575]] x 1.292 x 1.0513 x 2.4015 = \$98,846

Actual Salaries of County Constitutional Officers and Elected District School Officials

Table 3 displays the actual salaries for the seven county constitutional officers and elected district school officials. These salaries, as determined by the statutory formula, do not include the \$2,000 supplement that eligible officers may receive after completing certification programs or the performance salary incentive available to elected school superintendents who have completed the leadership development program. In addition, the salaries listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, that the district school board may approve by majority vote.

General Provisions of 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 elected 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 government fiscal year shall be applied. The local government fiscal year, October 1st to September 30th, applies to all county officers except elected superintendents of schools and school board members. Florida's school districts operate on a July 1st to June 30th 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. In past years, the annual factor and cumulative annual factor have typically not been certified by the Department until the month of August or September. 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; however, the actual salary figures have not yet been finalized by that date. Therefore, school districts have initially relied on the estimated salary figures. Once the actual salary figures have been finalized by August or September, the school districts have made the necessary payroll adjustments to ensure that the correct salary is paid to elected superintendents of school and school board members by the end of the fiscal year.

Additional Salary for Elected Superintendents of Schools

Pursuant to s. 230.303, F.S., each elected superintendent of schools shall receive as salary the amount indicated by the formula, based on the population of the county. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

\$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 elected 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.

Once the officer is certified, the \$2,000 supplement should be added to the actual salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying that particular officer. Section 230.303 and Chapter 145, *Florida Statutes*, specify the departments of state government responsible for certifying officers and offering courses of continuing education.

In addition to the \$2,000 salary supplement for elected superintendents of schools, the Florida Council on Educational Management (FCEM) shall provide a leadership development and performance compensation program pursuant to s. 230.303(6)(a), F.S. The program will consist of two phases: a content-knowledge-skills phase and a competency-acquisition phase.

Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary

incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and follow-up training prescribed by the FCEM.

Payment of Group Insurance Premiums or Charges

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

Relevant Attorney General Opinions

The following opinions relevant to the salary issue are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to the salary formula has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law.

AGO 77-131

Are school board members 'officers' within the context of s. 112.08, F.S. (1976 Supp.)? According to this opinion dated December 20, 1977, district school board members are officers within the context and purview of s. 112.08, F.S.; therefore, district school boards are authorized to provide and pay out of available school district funds all or part of the premiums for the designated group insurance for school board members.

AGO 79-66

If the net income of a county fee officer is insufficient to pay to himself or herself, after operating expenses, the maximum personal compensation to which he or she is entitled under the compensation schedule set forth in Chapter 145, *Florida Statutes*, is the Board of County Commissioners obliged to pay the deficiency under the provisions of s. 145.141, F.S.? And if so, do the provisions of s. 145.141, F.S., authorize the Board to make up a deficiency not only in the county fee officer's personal compensation but also in expenses of the office of the fee officer. When the net income of the office is insufficient to pay, after operating expenses, the

total annual compensation to be paid pursuant to Chapter 145, *Florida Statutes*, the Board of County Commissioners shall pay such deficiency in salary from the county's general fund. However, the Board is not authorized to pay any deficiency in the operating expenses of the clerk's office, according to this opinion dated July 11, 1979.

AGO 79-87

Among other questions, on what date does the adjustment in salaries for county officers listed in Chapter 145, *Florida Statutes*, and provided for in section 1 of Chapter 79-327, *Laws of Florida*, take place? According to this opinion dated September 21, 1979, the salary adjustment for a particular county officer or school district officer takes effect when the fiscal year for that particular office begins. If the fiscal year begins on October 1st, the salary adjustment takes effect on that date. If the fiscal year begins on July 1st, the salary adjustment begins on that date.

AGO 82-68

Is an elected county sheriff eligible to receive salary incentive benefits pursuant to s. 943.22, F.S., as well as the \$2,000 special qualifications salary pursuant to s. 145.071, F.S., in light of the compensation limitation set forth in s. 147.17, F.S.? Pending legislative or judicial clarification to the contrary, the Legislature did not view the salary incentive benefits bestowed upon meeting specific qualifications outlined in s. 943.22, F.S., to be additional compensation prohibited by s. 145.17, F.S., according to this opinion dated September 14, 1982.

AGO 91-68

If a county commissioner withdraws from the Florida Retirement System pursuant to s. 121.051, F.S. (1990 Supp.), can the public funds which were allocated to fund the commissioner's retirement plan be used to fund a private retirement plan of the commissioner's choice? According to this opinion dated September 13, 1991, the county funds which were allocated to fund the employer's portion of the commissioner's retirement plan may not be used to fund an alternative retirement plan in the event the commissioner chooses not to participate in the Florida Retirement System.

AGO 93-31

When a tax collector operates as a fee officer whose salary is paid by the county commission due to insufficient collection of fees to cover the salary expense, should excess fees be paid to governmental units pursuant to s. 218.36, F.S., or to the county? According to this opinion dated April 22, 1993, fees collected by a tax collector operating as a fee officer must first be used to pay the office personnel and expenses and the tax collector's salary. Only those fees collected in excess of the amount necessary to cover such expenses and salaries must be paid to

governmental units as provided in s. 218.36, F.S.

AGO 93-94

Does Chapter 145, *Florida Statutes*, preclude payment of Class C travel expenses to county officials who otherwise receive the maximum salary? The payment of Class C travel expenses, while treated as personal income for purposes of federal tax liability, is not additional compensation precluded under Chapter 145, *Florida Statutes*, which establishes a maximum salary for county officials, according to this opinion dated December 29, 1993.

TABLE 1
OFFICIAL 1997 POPULATION ESTIMATES FOR FLORIDA COUNTIES
 (As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/97</u>	<u>Counties</u>	<u>4/1/97</u>
Alachua	208,125	Lee	394,244
Baker	21,138	Leon	227,714
Bay	144,584	Levy	31,591
Bradford	25,231	Liberty	7,694
Brevard	458,035	Madison	19,035
Broward	1,423,729	Manatee	241,422
Calhoun	12,876	Marion	237,204
Charlotte	131,307	Martin	116,359
Citrus	109,984	Monroe	84,743
Clay	127,926	Nassau	52,740
Collier	200,024	Okaloosa	171,038
Columbia	53,684	Okeechobee	34,746
Dade	2,070,573	Orange	803,614
Desoto	27,224	Osceola	143,828
Dixie	13,039	Palm Beach	1,003,798
Duval	741,508	Pasco	315,785
Escambia	291,135	Pinellas	888,141
Flagler	41,190	Polk	459,010
Franklin	10,497	Putnam	70,243
Gadsden	49,740	St. Johns	105,965
Gilchrist	12,531	St. Lucie	179,133
Glades	9,648	Santa Rosa	102,338
Gulf	14,103	Sarasota	311,043
Hamilton	13,708	Seminole	337,498
Hardee	22,447	Sumter	44,366
Hendry	30,308	Suwannee	33,223
Hernando	122,099	Taylor	19,184
Highlands	79,536	Union	13,103
Hillsborough	928,731	Volusia	413,668
Holmes	17,609	Wakulla	18,660
Indian River	104,605	Walton	36,094
Jackson	49,387	Washington	20,116
Jefferson	13,988		
Lafayette	7,002		
Lake	188,331	State Total	14,712,922

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	0.07875
Comptroller	II	\$24,400	0.06300
Tax Collector	III	\$27,550	0.02625
Property Appraiser	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	0.075
	II	\$20,228	0.060
	III	\$23,228	0.025
	IV	\$25,728	0.015
	V	\$28,728	0.005
	VI	\$31,728	0.004
<u>Set III</u>			
County Commissioners	I	\$4,500	0.150
	II	\$6,000	0.075
	III	\$9,000	0.060
	IV	\$12,000	0.045
	V	\$16,500	0.015
	VI	\$19,500	0.005
	VII	\$22,500	0.000
<u>Set IV</u>			
Sheriff	I	\$23,350	0.07875
	II	\$26,500	0.06300
	III	\$29,650	0.02625
	IV	\$32,275	0.01575
	V	\$35,425	0.00525
	VI	\$38,575	0.00400
<u>Set V</u>			
School Board Members	I	\$5,000	0.083300
	II	\$5,833	0.020830
	III	\$6,666	0.016680
	IV	\$7,500	0.008330
	V	\$8,333	0.004165
	VI	\$9,166	0.001390
	VII	\$10,000	0.000000
<u>Set VI</u>			
Elected Superintendent of Schools	I	\$21,250	0.07875
	II	\$24,400	0.06300
	III	\$27,550	0.02625
	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400

TABLE 3

**FY 1998-99 SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS
PURSUANT TO THE CHAPTER 145, F.S., SALARY FORMULA (1)**

Calculated by the Legislative Committee on Intergovernmental Relations, August 1998 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
a * ALACHUA	\$98,846	\$98,846	\$98,846	\$98,846	\$84,320	\$105,696	\$54,219	\$98,846	\$27,292
BAKER	74,745	74,745	74,745	74,745	61,367	81,595	22,296	74,745	19,783
BAY	93,683	93,683	93,683	93,683	79,403	100,533	45,687	93,683	25,676
BRADFORD	75,797	75,797	75,797	75,797	62,369	82,647	23,298	75,797	20,062
a * BREVARD	109,697	109,697	109,697	109,697	94,655	116,547	64,554	109,697	30,162
a * BROWARD	124,507	124,507	124,507	124,507	109,022	131,357	73,393	124,507	32,619
CALHOUN	72,623	72,623	72,623	72,623	59,346	79,473	20,275	72,623	19,222
a * CHARLOTTE	92,546	92,546	92,546	92,546	78,321	99,396	43,738	92,546	25,315
a CITRUS	90,720	90,720	90,720	90,720	76,582	97,570	40,608	90,720	24,736
* CLAY	92,257	92,257	92,257	92,257	78,045	99,107	43,242	92,257	25,223
a COLLIER	98,429	98,429	98,429	98,429	83,924	105,279	53,823	98,429	27,182
COLUMBIA	80,348	80,348	80,348	80,348	66,703	87,198	30,078	80,348	21,944
a * DADE	132,947	132,947	132,947	132,947	117,462	139,797	73,393	132,947	32,619
DE SOTO	76,309	76,309	76,309	76,309	62,856	83,159	23,785	76,309	20,197
DIXIE	72,665	72,665	72,665	72,665	59,386	79,515	20,315	72,665	19,233
a * DUVAL	114,551	114,551	114,551	114,551	99,278	121,401	69,177	114,551	31,447
ESCAMBIA	103,110	103,110	103,110	103,110	88,381	109,960	58,281	103,110	28,420
a FLAGLER	79,896	79,896	79,896	79,896	66,273	86,746	27,202	79,896	21,146
FRANKLIN	72,012	72,012	72,012	72,012	58,764	78,862	19,693	72,012	19,060
GADSDEN	82,093	82,093	82,093	82,093	68,365	88,943	29,294	82,093	21,727
GILCHRIST	72,534	72,534	72,534	72,534	59,262	79,384	20,191	72,534	19,199
GLADES	71,794	71,794	71,794	71,794	58,556	78,644	19,399	71,794	18,931
GULF	72,938	72,938	72,938	72,938	59,646	79,788	20,575	72,938	19,305
HAMILTON	72,837	72,837	72,837	72,837	59,550	79,687	20,479	72,837	19,279
HARDEE	75,082	75,082	75,082	75,082	61,688	81,932	22,617	75,082	19,872
HENDRY	77,101	77,101	77,101	77,101	63,611	83,951	24,540	77,101	20,407
a HERNANDO	91,758	91,758	91,758	91,758	77,570	98,608	42,387	91,758	25,065
HIGHLANDS	85,660	85,660	85,660	85,660	71,763	92,510	35,138	85,660	23,351
a * HILLSBOROUGH	117,758	117,758	117,758	117,758	102,331	124,608	72,231	117,758	32,296
HOLMES	73,839	73,839	73,839	73,839	60,504	80,689	21,433	73,839	19,544
a INDIAN RIVER	90,260	90,260	90,260	90,260	76,143	97,110	39,819	90,260	24,589
JACKSON	82,002	82,002	82,002	82,002	68,278	88,852	29,207	82,002	21,703
JEFFERSON	72,909	72,909	72,909	72,909	59,618	79,759	20,547	72,909	19,298
LAFAYETTE	71,114	71,114	71,114	71,114	57,909	77,964	18,105	71,114	18,212
LAKE	97,429	97,429	97,429	97,429	82,971	104,279	52,109	97,429	26,864
a * LEE	108,407	108,407	108,407	108,407	93,426	115,257	63,326	108,407	29,820

TABLE 3

**FY 1998-99 SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS
PURSUANT TO THE CHAPTER 145, F.S., SALARY FORMULA (1)**
Calculated by the Legislative Committee on Intergovernmental Relations, August 1998 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Superintendent of Schools	Elected School Board Members
LEON	99,852	99,852	99,852	99,852	85,278	106,702	55,177	99,852	27,558
LEVY	77,431	77,431	77,431	77,431	63,925	84,281	24,854	77,431	20,494
LIBERTY	71,292	71,292	71,292	71,292	58,078	78,142	18,443	71,292	18,400
MADISON	74,205	74,205	74,205	74,205	60,853	81,055	21,782	74,205	19,641
a MANATEE	100,556	100,556	100,556	100,556	85,949	107,406	55,848	100,556	27,744
MARION	100,339	100,339	100,339	100,339	85,743	107,189	55,642	100,339	27,687
MARTIN	91,266	91,266	91,266	91,266	77,102	98,116	41,544	91,266	24,909
MONROE	86,730	86,730	86,730	86,730	72,782	93,580	36,157	86,730	23,634
NASSAU	80,154	80,154	80,154	80,154	66,518	87,004	29,893	80,154	21,893
OKALOOSA	95,948	95,948	95,948	95,948	81,561	102,798	49,570	95,948	26,395
a OKEECHOBEE	78,241	78,241	78,241	78,241	64,697	85,091	25,625	78,241	20,708
a * ORANGE	115,615	115,615	115,615	115,615	100,291	122,465	70,190	115,615	31,729
a * OSCEOLA	93,618	93,618	93,618	93,618	79,342	100,468	45,576	93,618	25,655
a * PALM BEACH	119,028	119,028	119,028	119,028	103,543	125,878	73,393	119,028	32,619
PASCO	104,377	104,377	104,377	104,377	89,588	111,227	59,487	104,377	28,755
a * PINELLAS	117,063	117,063	117,063	117,063	101,669	123,913	71,569	117,063	32,112
POLK	109,714	109,714	109,714	109,714	94,871	116,564	64,570	109,714	30,166
PUTNAM	83,751	83,751	83,751	83,751	69,944	90,601	33,319	83,751	22,845
a ST. JOHNS	90,376	90,376	90,376	90,376	76,254	97,226	40,018	90,376	24,626
a ST. LUCIE	96,641	96,641	96,641	96,641	82,221	103,491	50,759	96,641	26,614
SANTA ROSA	90,066	90,066	90,066	90,066	75,958	96,916	39,486	90,066	24,528
a * SARASOTA	104,133	104,133	104,133	104,133	89,356	110,983	59,255	104,133	28,690
a * SEMINOLE	105,492	105,492	105,492	105,492	90,650	112,342	60,549	105,492	29,050
SUMTER	80,712	80,712	80,712	80,712	67,050	87,562	27,979	80,712	21,362
SUWANNEE	77,850	77,850	77,850	77,850	64,324	84,700	25,253	77,850	20,605
TAYLOR	74,243	74,243	74,243	74,243	60,889	81,093	21,818	74,243	19,651
UNION	72,681	72,681	72,681	72,681	59,402	79,531	20,331	72,681	19,238
a * VOLUSIA	108,937	108,937	108,937	108,937	93,931	115,787	63,830	108,937	29,961
WAKULLA	74,109	74,109	74,109	74,109	60,761	80,959	21,690	74,109	19,615
WALTON	78,587	78,587	78,587	78,587	65,026	85,437	25,955	78,587	20,800
WASHINGTON	74,483	74,483	74,483	74,483	61,117	81,333	22,046	74,483	19,714

a Denotes a school district having an appointed superintendent of schools as of August 1998. * Denotes a charter county.

(1) These figures do not include the \$2,000 salary supplement for those officers who have completed a certification program.

(2) The Department of Management Services certifies the annual factor and cumulative annual factor pursuant to s. 145.19, F.S.