

Table 3
Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2026-27
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
See Table Notes for Additional Clarification

		Elected County Constitutional Officers						Elected School District Officials	
		Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Alachua	c	\$ 180,175	\$ 180,175	\$ 180,175	\$ 208,570	\$ 248,892	\$ 102,094	\$ 208,570	\$ 49,653
Baker	e	\$ 133,712	\$ 133,712	\$ 133,712	\$ 162,107	\$ 202,429	\$ 42,226	\$ 162,107	\$ 35,390
Bay	e	\$ 171,359	\$ 171,359	\$ 171,359	\$ 199,754	\$ 240,075	\$ 93,692	\$ 199,754	\$ 47,321
Bradford	e	\$ 133,054	\$ 133,054	\$ 133,054	\$ 161,450	\$ 201,771	\$ 41,600	\$ 161,450	\$ 35,216
Brevard	c	\$ 197,243	\$ 197,243	\$ 197,243	\$ 225,638	\$ 265,959	\$ 118,349	\$ 225,638	\$ 54,169
Broward	c	\$ 229,714	\$ 229,714	\$ 229,714	\$ 258,109	\$ 298,430	\$ 127,779	\$ 258,109	\$ 56,791
Calhoun	e	\$ 126,787	\$ 126,787	\$ 126,787	\$ 155,183	\$ 195,504	\$ 35,631	\$ 155,183	\$ 33,558
Charlotte	c	\$ 173,462	\$ 173,462	\$ 173,462	\$ 201,857	\$ 242,179	\$ 95,701	\$ 201,857	\$ 47,878
Citrus	e	\$ 166,372	\$ 166,372	\$ 166,372	\$ 194,767	\$ 235,089	\$ 85,144	\$ 194,767	\$ 45,739
Clay	c e	\$ 174,819	\$ 174,819	\$ 174,819	\$ 203,214	\$ 243,536	\$ 96,993	\$ 203,214	\$ 48,237
Collier		\$ 189,652	\$ 189,652	\$ 189,652	\$ 218,047	\$ 258,369	\$ 111,120	\$ 218,047	\$ 52,159
Columbia	c e	\$ 146,579	\$ 146,579	\$ 146,579	\$ 174,975	\$ 215,296	\$ 58,740	\$ 174,975	\$ 39,977
DeSoto	e	\$ 136,757	\$ 136,757	\$ 136,757	\$ 165,152	\$ 205,474	\$ 45,126	\$ 165,152	\$ 36,195
Dixie	e	\$ 128,380	\$ 128,380	\$ 128,380	\$ 156,776	\$ 197,097	\$ 37,148	\$ 156,776	\$ 33,980
Duval	c	\$ 208,940	\$ 208,940	\$ 208,940	\$ 237,335	\$ 277,657	\$ 127,779	\$ 237,335	\$ 56,791
Escambia		\$ 183,685	\$ 183,685	\$ 183,685	\$ 212,081	\$ 252,402	\$ 105,437	\$ 212,081	\$ 50,581
Flagler		\$ 162,528	\$ 162,528	\$ 162,528	\$ 190,923	\$ 231,245	\$ 78,554	\$ 190,923	\$ 44,519
Franklin	e	\$ 126,666	\$ 126,666	\$ 126,666	\$ 155,061	\$ 195,382	\$ 35,515	\$ 155,061	\$ 33,526
Gadsden	e	\$ 140,712	\$ 140,712	\$ 140,712	\$ 169,107	\$ 209,428	\$ 48,893	\$ 169,107	\$ 37,242
Gilchrist	e	\$ 129,498	\$ 129,498	\$ 129,498	\$ 157,893	\$ 198,215	\$ 38,213	\$ 157,893	\$ 34,275
Glades	e	\$ 126,519	\$ 126,519	\$ 126,519	\$ 154,914	\$ 195,236	\$ 35,376	\$ 154,914	\$ 33,487
Gulf	e	\$ 128,114	\$ 128,114	\$ 128,114	\$ 156,509	\$ 196,830	\$ 36,895	\$ 156,509	\$ 33,909
Hamilton	e	\$ 127,011	\$ 127,011	\$ 127,011	\$ 155,406	\$ 195,728	\$ 35,844	\$ 155,406	\$ 33,618
Hardee	e	\$ 132,327	\$ 132,327	\$ 132,327	\$ 160,722	\$ 201,044	\$ 40,907	\$ 160,722	\$ 35,024
Hendry	e	\$ 141,738	\$ 141,738	\$ 141,738	\$ 170,133	\$ 210,455	\$ 49,870	\$ 170,133	\$ 37,513
Hernando		\$ 172,515	\$ 172,515	\$ 172,515	\$ 200,911	\$ 241,232	\$ 94,799	\$ 200,911	\$ 47,628
Highlands	e	\$ 157,647	\$ 157,647	\$ 157,647	\$ 186,043	\$ 226,364	\$ 70,187	\$ 186,043	\$ 42,970
Hillsborough	c	\$ 220,221	\$ 220,221	\$ 220,221	\$ 248,616	\$ 288,937	\$ 127,779	\$ 248,616	\$ 56,791
Holmes	e	\$ 129,644	\$ 129,644	\$ 129,644	\$ 158,039	\$ 198,360	\$ 38,352	\$ 158,039	\$ 34,314
Indian River		\$ 167,343	\$ 167,343	\$ 167,343	\$ 195,738	\$ 236,060	\$ 86,808	\$ 195,738	\$ 46,047
Jackson	e	\$ 142,920	\$ 142,920	\$ 142,920	\$ 171,315	\$ 211,637	\$ 50,996	\$ 171,315	\$ 37,826
Jefferson	e	\$ 127,729	\$ 127,729	\$ 127,729	\$ 156,124	\$ 196,446	\$ 36,528	\$ 156,124	\$ 33,808
Lafayette	e	\$ 124,527	\$ 124,527	\$ 124,527	\$ 152,922	\$ 193,244	\$ 32,883	\$ 152,922	\$ 32,464
Lake		\$ 190,623	\$ 190,623	\$ 190,623	\$ 219,018	\$ 259,340	\$ 112,045	\$ 219,018	\$ 52,417
Lee	c e	\$ 202,351	\$ 202,351	\$ 202,351	\$ 230,746	\$ 271,067	\$ 123,214	\$ 230,746	\$ 55,522
Leon	c e	\$ 180,835	\$ 180,835	\$ 180,835	\$ 209,231	\$ 249,552	\$ 102,723	\$ 209,231	\$ 49,828
Levy	e	\$ 141,373	\$ 141,373	\$ 141,373	\$ 169,769	\$ 210,090	\$ 49,523	\$ 169,769	\$ 37,417
Liberty	e	\$ 124,321	\$ 124,321	\$ 124,321	\$ 152,716	\$ 193,038	\$ 32,490	\$ 152,716	\$ 32,246
Madison	e	\$ 129,115	\$ 129,115	\$ 129,115	\$ 157,510	\$ 197,831	\$ 37,848	\$ 157,510	\$ 34,174
Manatee		\$ 191,248	\$ 191,248	\$ 191,248	\$ 219,643	\$ 259,965	\$ 112,640	\$ 219,643	\$ 52,582
Marion		\$ 190,262	\$ 190,262	\$ 190,262	\$ 218,657	\$ 258,979	\$ 111,701	\$ 218,657	\$ 52,321
Martin		\$ 166,339	\$ 166,339	\$ 166,339	\$ 194,735	\$ 235,056	\$ 85,088	\$ 194,735	\$ 45,729
Miami-Dade	c	\$ 248,373	\$ 248,373	\$ 248,373	\$ 276,768	\$ 317,089	\$ 127,779	\$ 276,768	\$ 56,791
Monroe		\$ 150,987	\$ 150,987	\$ 150,987	\$ 179,382	\$ 219,704	\$ 62,938	\$ 179,382	\$ 41,144
Nassau	e	\$ 157,510	\$ 157,510	\$ 157,510	\$ 185,905	\$ 226,227	\$ 69,951	\$ 185,905	\$ 42,927
Okaloosa	e	\$ 173,709	\$ 173,709	\$ 173,709	\$ 202,104	\$ 242,426	\$ 95,936	\$ 202,104	\$ 47,943
Okeechobee		\$ 138,710	\$ 138,710	\$ 138,710	\$ 167,105	\$ 207,427	\$ 46,986	\$ 167,105	\$ 36,712
Orange	c	\$ 219,321	\$ 219,321	\$ 219,321	\$ 247,717	\$ 288,038	\$ 127,779	\$ 247,717	\$ 56,791
Osceola	c	\$ 191,787	\$ 191,787	\$ 191,787	\$ 220,182	\$ 260,504	\$ 113,153	\$ 220,182	\$ 52,725
Palm Beach	c	\$ 219,778	\$ 219,778	\$ 219,778	\$ 248,173	\$ 288,495	\$ 127,779	\$ 248,173	\$ 56,791
Pasco	e	\$ 196,660	\$ 196,660	\$ 196,660	\$ 225,056	\$ 265,377	\$ 117,794	\$ 225,056	\$ 54,015
Pinellas	c	\$ 206,158	\$ 206,158	\$ 206,158	\$ 234,554	\$ 274,875	\$ 126,840	\$ 234,554	\$ 56,530
Polk	c	\$ 202,579	\$ 202,579	\$ 202,579	\$ 230,975	\$ 271,296	\$ 123,432	\$ 230,975	\$ 55,582
Putnam	e	\$ 148,086	\$ 148,086	\$ 148,086	\$ 176,482	\$ 216,803	\$ 60,175	\$ 176,482	\$ 40,376
St. Johns		\$ 184,634	\$ 184,634	\$ 184,634	\$ 213,029	\$ 253,351	\$ 106,341	\$ 213,029	\$ 50,832
St. Lucie		\$ 188,725	\$ 188,725	\$ 188,725	\$ 217,120	\$ 257,442	\$ 110,237	\$ 217,120	\$ 51,914
Santa Rosa	e	\$ 172,390	\$ 172,390	\$ 172,390	\$ 200,785	\$ 241,107	\$ 94,680	\$ 200,785	\$ 47,594
Sarasota	c	\$ 191,868	\$ 191,868	\$ 191,868	\$ 220,263	\$ 260,585	\$ 113,230	\$ 220,263	\$ 52,746

Table 3
Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2026-27
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	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Seminole	c	\$ 192,091	\$ 192,091	\$ 192,091	\$ 220,486	\$ 260,807	\$ 113,442	\$ 220,486	\$ 52,805
Sumter	e	\$ 165,775	\$ 165,775	\$ 165,775	\$ 194,170	\$ 234,491	\$ 84,119	\$ 194,170	\$ 45,549
Suwannee	e	\$ 141,823	\$ 141,823	\$ 141,823	\$ 170,218	\$ 210,539	\$ 49,951	\$ 170,218	\$ 37,535
Taylor	e	\$ 130,524	\$ 130,524	\$ 130,524	\$ 158,920	\$ 199,241	\$ 39,190	\$ 158,920	\$ 34,547
Union	e	\$ 128,203	\$ 128,203	\$ 128,203	\$ 156,598	\$ 196,920	\$ 36,980	\$ 156,598	\$ 33,933
Volusia	c	\$ 195,353	\$ 195,353	\$ 195,353	\$ 223,749	\$ 264,070	\$ 116,550	\$ 223,749	\$ 53,669
Wakulla	c e	\$ 137,759	\$ 137,759	\$ 137,759	\$ 166,155	\$ 206,476	\$ 46,081	\$ 166,155	\$ 36,461
Walton	e	\$ 153,076	\$ 153,076	\$ 153,076	\$ 181,472	\$ 221,793	\$ 64,928	\$ 181,472	\$ 41,698
Washington	e	\$ 132,700	\$ 132,700	\$ 132,700	\$ 161,095	\$ 201,417	\$ 41,262	\$ 161,095	\$ 35,122

A "c" denotes each of Florida's 20 charter counties, according to the Florida Association of Counties (FAC).

<https://www.fl-counties.com/about-floridas-counties/charter-county-information/>

An "e" denotes those school districts having an elected school superintendent, according to the Florida Association of District School Superintendents (FADSS).

<https://fadss.org/membership/superintendents>

Notes:

- Salary figures have been calculated by the Florida Legislature's Office of Economic and Demographic Research (EDR) pursuant to the statutory formula in Chapter 145, F.S. Although not required by law, the EDR calculates salaries of elected county constitutional officers and school district officials as a service to county governments and school districts. County and school district officials are encouraged to independently compute and verify these salary figures.
- The calculated salary figures for all officers reflect the use of April 1, 2025 countywide population estimates listed in "Florida Estimates of Population 2025" published by the University of Florida's Bureau of Economic and Business Research.
- 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, which specifies another method of salary compensation. As indicated in this table, Florida currently has 20 charter counties.
- Salary figures are included for each school district's superintendent even though the salaries determined by statutory formula are applicable only to elected school superintendents. According to the Florida Association of District School Superintendents, Florida has 39 elected school superintendents as of September 28, 2026.
- 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 specified in the relevant sections of Chapter 145, F.S. Additionally, the salary figures for elected school superintendents do not include any special qualification salary and performance salary incentive available to eligible elected school superintendents who have completed the required certification programs specified in Section 1001.47, F.S.
- As the result of the following statutory authorizations: Chapters 2009-3, 2009-59, and 2011-158, L.O.F., each elected county constitutional officer and school district official may voluntarily reduce his or her salary rate. However, the salary figures listed in this table do not reflect any such voluntary reductions.
- This table reflects the statutory change enacted by Chapter 2016-157, L.O.F., which made the base salaries and group rates used to calculate a supervisor of election's salary the same as the current base salaries and group rates used to calculate the salaries of the clerks of circuit court, county comptrollers, property appraisers, and tax collectors.
- Chapter 2018-5, L.O.F., amended s. 1001.395(3), F.S., to provide that the salary of each elected 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 a baccalaureate degree, whichever is less. Additionally, the legislation amended s. 1011.10, F.S., to provide that if any of the financial emergency conditions identified in s. 218.503(1), F.S., exist within a school district, then the salary of each district school board member and district school superintendent, calculated pursuant to ss. 1001.395 and 1001.47, F.S., shall be withheld until the conditions are corrected. However, this penalty will not apply to a district school board member or district school superintendent elected or appointed within one year after the identification of the financial emergency conditions in s. 218.503(1), F.S., if he or she did not participate in the approval or preparation of the final school district budget adopted before the identification of such conditions. These changes became effective July 1, 2019.
- This table reflects the statutory change enacted by Chapter 2022-23, L.O.F., which increased the base salaries of county sheriffs by \$5,000 across all population groups, effective July 1, 2022.
- This table reflects the statutory change enacted by Chapter 2024-86, L.O.F., which increased the base salaries of county sheriffs by \$5,000 across all population groups, effective July 1, 2024. Additionally, this table reflects the statutory change enacted by Chapter 2024-90, Laws of Florida, which increased the base salaries of county tax collectors and elected school superintendents by \$5,000 across all population groups, effective July 1, 2024.
- Pursuant to s. 145.19(2), F.S., the Florida Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and cumulative annual factor. For the 2026-27 fiscal year, the certified annual factor is 1.0036 and the certified cumulative annual factor is 4.3798.



Division of State Human Resource Management
4050 Esplanade Way
Tallahassee, FL 32399-0950

Ron DeSantis, Governor
Tom Berger, Secretary

September 29, 2026

Ms. Amy Baker, Coordinator
Office of Economic and Demographic Research
111 West Madison Street, Suite 574
Tallahassee, Florida 32399-6588

Dear Ms. Baker:

The Department of Management Services is required by law to certify the Annual Factor and Cumulative Annual Factor as outlined in Section 145.19, Florida Statutes.

The 2026-2027 fiscal year figures are as follows:

Annual Factor	1.0036
Cumulative Annual Factor	4.3798

If I can be of further assistance in this matter, please feel free to call me at (850) 488-2445.

Sincerely,

Constance L Brock
Chief of State Workforce Design and Compensation Programs

cc: Keysha Thomas, Budget Chief, OPB
Steven O'Cain, Senior Legislative Analyst, EDR

2026 CALCULATION ANNUAL FACTOR and CUMULATIVE ANNUAL FACTOR

ANNUAL FACTOR

s. 145.19 (1)(a), F.S. defines Annual Factor as one (1) plus the lesser of the *average percent increase in salaries of Career Service employees* for the current FY or seven percent (7%).

Step 1

4,434,008,126	Salary Rate <i>increase</i> for all CS positions (proposed/after)
<u>- 4,418,034,968</u>	Salary Rate for all CS positions (previous/before)
15,973,158	difference in salaries before and after any annual increase

Step 2

15,973,158	difference from Step 1
<u>4,401,385,615</u>	previous FY salary rate = 0.0036291203264634

rounded to **0.0036** the average percent increase in salaries of Career Service employees

Step 3

$$1 + 0.0036 = \mathbf{1.0036} \quad \text{Annual Factor for FY 2026-2027}$$

CUMULATIVE ANNUAL FACTOR

s. 145.19 (1)(b), F.S. defines Cumulative Annual Factor as the product of all annual factors prior to the FY for which salaries are being calculated.

4.2580	FY 25-26 Cumulative Annual Factor
<u>x 1.0286</u>	FY 25-26 Annual Factor
4.3797788	

rounded to **4.3798** Cumulative Annual Factor for FY 2025-2026