



FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

CHAIRMAN

Rep. Charles R. Smith
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Tequesta
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South Miami

Salaries of County Officials

County Fiscal Year 1985-1986

CITY OFFICIALS

Paul S. Buchman
Plant City
Robert "Bo" Donly
Dania
Howard Tipton
Daytona Beach

COUNTY OFFICIALS

Floyd Johnson
Broward County
Jack Simmers
Polk County

STATE OFFICIALS

John M. DeGrove
Tallahassee
Tom Herndon
Tallahassee
David H. Pingree
Tallahassee

CITIZEN MEMBER

T. Wayne Bailey
Deland

EX-OFFICIO MEMBERS

Raymond C. Sittig
Tallahassee
John P. Thomas
Tallahassee
John Gaines
Tallahassee
Don Magruder
Tallahassee



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September 20, 1985

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Dear Local Official:

In 1973, the Florida Legislature enacted a county officials salary law which requires annual recomputation of authorized salaries. Between 1980 and 1983 the Department of Community Affairs was responsible to annually compute the salaries of county officials pursuant to the requirements of Chapters 145 and 230, Florida Statutes. During the 1984 Session, however, the Department of Community Affairs' statutory responsibility for determining these annual salaries was deleted by the Florida Legislature.

During the 1985 Legislative Session, Senate Bill 743 was passed which substantially revises the base salaries and population groupings for figuring seven of the nine county constitutional officers. Although not officially required by SB 743, the Florida ACIR has agreed to compute the salaries of county officials.

We hope that this information will serve as a ready reference in all matters concerning the salaries of county officials. Should you have any questions, please contact Joann Sapolsky or Don Langston at 904-488-9627.

Sincerely,

Robert B. Bradley
Executive Director

RBB:sc

Salaries of County Officials

The County Officials Salary Act (Chapter 145, F.S.) went into effect on October 1, 1973. This reference guide provides the salaries for each elected county official for fiscal year 1985-86 as determined under the provisions of this Act, as amended.

Chapter 145, F.S., provides the salary schedules for the annual compensation of seven county officers:

- * Clerks of the Circuit Court
- * County Comptrollers
- * County Commissioners
- * Property Appraisers
- * Sheriffs
- * Supervisors of Elections
- * Tax Collectors

Chapter 230, F.S., provides the salary schedule for the annual compensation of two county officers:

- * District School Board Members
- * Superintendents of Schools

County officials are prohibited from accepting any payment for their official functions in excess of the salaries provided by Chapters 145 and 230, F.S., with criminal penalties prescribed for violations.

There is a provision for a \$2,000 salary supplement for seven of these officials if they are certified in their respective specialities. County commissioners and school board members are not entitled to the salary supplement.

General Provisions Under Chapter 145 and Chapter 230

The base salaries of county officials are to be adjusted by a group rate set by statute; an initial factor of 1.292; a cumulative annual factor which preserves previous annual factors; and an annual factor which increases salaries for all officials at a rate equal to the average percentage increase in state Career Service employee salaries, not to exceed 1.07. For fiscal

year 1985-86, the cumulative annual factor equals 1.3155 and the annual factor is 1.07.

A \$2,000 salary supplement is available to both charter and non-charter county officials who qualify under specified certification programs. These officials are: Superintendent of Schools, Clerk of Circuit Court or Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Any special qualification salary received under Chapters 145 and 230 is added after all other salary calculations are completed. The \$2,000 is not an addition to the base salary and, therefore, is not subject to adjustment factors.

Limitations and Exclusions of the Act

1. No supplementary compensation from fees, costs, salaries, commissions, etc., payable to the official's office is permissible, and all general and special acts providing it are repealed (section 145.17, F.S.).
2. Charter and Consolidated counties are excluded from coverage, except for special salary supplements cited previously. Thus, with the exception of salary supplements, Broward, Dade, Duval, Hillsborough, Palm Beach, Pinellas, Sarasota, and Volusia counties are not statutorily required to follow the salary provisions outlined in this Act.

Population Data Employed

The County Officials Salary Act divides counties into six or seven groups. Salaries are graduated within each group on the basis of population. Therefore, a county official's salary may increase or decrease annually according to changes in county population.

Annual population estimates for counties are the latest available from the Office of the Governor. Table 1 presents the April 1, 1984 population estimates which are pertinent to figuring 1985-86 salaries. The figures may differ from those used in computing revenue sharing payments, since salary computations are based on total population without adjustment for inmates and patients.

The population groupings as determined by the 1984 estimates for the Clerk of the Court, Tax Collector, Comptroller, Property Appraiser, Supervisor of Elections, Sheriff, and Superintendent of Schools are as follows:

<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	

The population groupings as determined by the 1984 estimates for School Board Members and County Commissioners are as follows:

<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	

Salary Computation

To compute the salary for each of the nine county officers, select the population group which includes the subject county population and make the following calculation:

Adjusted Salary =

$$\left[\begin{array}{l} \text{Base} \\ \text{Salary} \end{array} \right] + \left[\begin{array}{l} \text{Population} \\ \text{Above Category} \\ \text{Minimum} \end{array} \right] \times \left[\begin{array}{l} \text{Group} \\ \text{Rate} \end{array} \right] \times \left[\begin{array}{l} \text{Initial} \\ \text{Factor} \end{array} \right] \times \left[\begin{array}{l} \text{Cumulative} \\ \text{Factor} \end{array} \right] \times \left[\begin{array}{l} \text{Annual} \\ \text{Factor} \end{array} \right]$$

Sample Computation of Salary

Alachua County: Tax Collector

Population factor = 168,243

Base Salary = \$25,450

Group Rate = .02625

Minimum Population = 100,000

Adjusted Salary = \$49,541

$$\left[\$25,450 + \left[(168,243 - 100,000) \times .02625 \right] \right] \times \left[1.292 \times 1.3155 \times 1.07 \right]$$

Table 1

Estimate of Population, By County in Florida

<u>Counties</u>	<u>4/1/84 Estimate</u>	<u>Counties</u>	<u>4/1/84 Estimate</u>
Alachua	168,243	Lee	251,768
Baker	17,048	Leon	163,266
Bay	112,949	Levy	21,942
Bradford	22,996	Liberty	4,454
Brevard	323,055	Madison	15,427
*Broward	1,100,777	Manatee	165,515
Calhoun	9,325	Marion	148,864
Charlotte	74,060	Martin	77,519
Citrus	68,683	Monroe	68,752
Clay	79,886	Nassau	37,690
Collier	109,219	Okaloosa	128,941
Columbia	38,592	Okeechobee	23,878
*Dade	1,744,113	Orange	530,424
Desoto	21,125	Osceola	69,955
Dixie	9,125	*Palm Beach	682,638
*Duval	605,680	Pasco	225,821
Escambia	256,715	*Pinellas	783,265
Flagler	14,811	Polk	355,413
Franklin	8,254	Putnam	55,235
Gadsden	43,851	St. Johns	64,143
Gilchrist	7,031	St. Lucie	111,165
Glades	6,590	Santa Rosa	61,842
Gulf	11,073	*Sarasota	231,153
Hamilton	9,156	Seminole	214,870
Hardee	20,803	Sumter	26,522
Hendry	21,668	Suwannee	24,816
Hernando	61,945	Taylor	17,605
Highlands	56,009	Union	10,489
*Hillsborough	721,989	*Volusia	295,368
Holmes	15,356	Wakulla	12,691
Indian River	74,162	Walton	24,217
Jackson	39,938	Washington	14,860
Jefferson	11,395		
Lafayette	4,356		
Lake	119,902		
		STATE TOTAL	10,930,360

* Denotes Charter County

Table 2

<u>County Officer(s)</u>	<u>Population Group Numbers</u>	<u>Base Salary</u>	<u>Group Rate</u>
Clerk of the Court, Comptroller, Tax Collector, Property Appraiser	I	\$ 19,150	\$0.07875
	II	22,300	.06300
	III	25,450	.02625
	IV	28,075	.01575
	V	31,225	.00525
	VI	34,375	.00400
Sheriff 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
Supervisor of Elections	I	15,128	.075
	II	18,128	.060
	III	21,128	.025
	IV	23,628	.015
	V	26,628	.005
	VI	29,628	.004
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	.0000
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

SALARIES OF COUNTY OFFICIALS 1985-86

	TAX COLLECTOR	CLERK OF THE COURT	COMP-TROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	SCHOOLS SUPER-INTENDENT	SCHOOL BOARD MEMBERS	COUNTY COMMISSIONERS
ALACHUA	\$49,541	\$49,541	\$49,541	\$49,541	\$41,526	\$53,360	\$53,360	\$14,673	\$27,408
BAKER	\$37,268	\$37,268	\$37,268	\$37,268	\$29,837	\$41,087	\$41,087	\$10,875	\$11,873
BAY	\$46,902	\$46,902	\$46,902	\$46,902	\$39,012	\$50,721	\$50,721	\$13,836	\$22,883
BRADFORD	\$38,120	\$38,120	\$38,120	\$38,120	\$30,648	\$41,939	\$41,939	\$11,100	\$12,684
BREWARD	\$54,582	\$54,582	\$54,582	\$54,582	\$46,327	\$58,401	\$58,401	\$16,086	\$33,364
* BROWARD	\$63,247	\$63,247	\$63,247	\$63,247	\$54,615	\$67,067	\$67,067	\$18,186	\$40,918
CALHOUN	\$36,162	\$36,162	\$36,162	\$36,162	\$28,784	\$39,981	\$39,981	\$10,506	\$10,727
CHARLOTTE	\$43,311	\$43,311	\$43,311	\$43,311	\$35,593	\$47,130	\$47,130	\$12,853	\$18,993
CITRUS	\$42,695	\$42,695	\$42,695	\$42,695	\$35,006	\$46,514	\$46,514	\$12,690	\$18,406
CLAY	\$43,979	\$43,979	\$43,979	\$43,979	\$36,229	\$47,798	\$47,798	\$13,029	\$19,628
COLLIER	\$46,723	\$46,723	\$46,723	\$46,723	\$38,843	\$50,543	\$50,543	\$13,779	\$22,578
COLUMBIA	\$40,353	\$40,353	\$40,353	\$40,353	\$32,776	\$44,172	\$44,172	\$11,691	\$14,811
* DADE	\$67,927	\$67,927	\$67,927	\$67,927	\$59,294	\$71,746	\$71,746	\$18,186	\$40,918
DE SOTO	\$37,852	\$37,852	\$37,852	\$37,852	\$30,393	\$41,671	\$41,671	\$11,029	\$12,429
DIXIE	\$36,133	\$36,133	\$36,133	\$36,133	\$28,756	\$39,952	\$39,952	\$10,475	\$10,673
* DUVAL	\$58,750	\$58,750	\$58,750	\$58,750	\$50,296	\$62,569	\$62,569	\$17,189	\$37,333
ESCAMBIA	\$52,682	\$52,682	\$52,682	\$52,682	\$44,517	\$56,501	\$56,501	\$15,584	\$31,554
FLAGLER	\$36,947	\$36,947	\$36,947	\$36,947	\$29,532	\$40,766	\$40,766	\$10,790	\$11,568
FRANKLIN	\$36,008	\$36,008	\$36,008	\$36,008	\$28,638	\$39,827	\$39,827	\$10,343	\$10,435
GADSDEN	\$41,106	\$41,106	\$41,106	\$41,106	\$33,493	\$44,925	\$44,925	\$11,890	\$15,529
GILCHRIST	\$35,833	\$35,833	\$35,833	\$35,833	\$28,471	\$39,652	\$39,652	\$10,158	\$10,102
GLADES	\$35,770	\$35,770	\$35,770	\$35,770	\$28,411	\$39,589	\$39,589	\$10,091	\$ 9,981
GULF	\$36,412	\$36,412	\$36,412	\$36,412	\$29,022	\$40,231	\$40,231	\$10,649	\$11,058
HAMILTON	\$36,137	\$36,137	\$36,137	\$36,137	\$28,761	\$39,957	\$39,957	\$10,480	\$10,681
HARDEE	\$37,805	\$37,805	\$37,805	\$37,805	\$30,349	\$41,625	\$41,625	\$11,017	\$12,385
HENDRY	\$37,929	\$37,929	\$37,929	\$37,929	\$30,467	\$41,748	\$41,748	\$11,050	\$12,503
HERNANDO	\$41,923	\$41,923	\$41,923	\$41,923	\$34,271	\$45,742	\$45,742	\$12,485	\$17,671
HIGHLANDS	\$41,243	\$41,243	\$41,243	\$41,243	\$33,623	\$45,062	\$45,062	\$12,305	\$17,023
* HILLSBOROUGH	\$59,860	\$59,860	\$59,860	\$59,860	\$51,354	\$63,679	\$63,679	\$17,483	\$38,391
HOLMES	\$37,025	\$37,025	\$37,025	\$37,025	\$29,606	\$40,844	\$40,844	\$10,811	\$11,642
INDIAN RIVER	\$43,323	\$43,323	\$43,323	\$43,323	\$35,604	\$47,142	\$47,142	\$12,856	\$19,004
JACKSON	\$40,546	\$40,546	\$40,546	\$40,546	\$32,959	\$44,365	\$44,365	\$11,742	\$14,995
JEFFERSON	\$36,458	\$36,458	\$36,458	\$36,458	\$29,066	\$40,277	\$40,277	\$10,661	\$11,102
LAFAYETTE	\$35,450	\$35,450	\$35,450	\$35,450	\$28,106	\$39,269	\$39,269	\$ 9,753	\$ 9,372
LAKE	\$47,233	\$47,233	\$47,233	\$47,233	\$39,328	\$51,053	\$51,053	\$13,941	\$23,452
LEE	\$52,540	\$52,540	\$52,540	\$52,540	\$44,382	\$56,359	\$56,359	\$15,547	\$31,419
LEON	\$49,304	\$49,304	\$49,304	\$49,304	\$41,300	\$53,123	\$53,123	\$14,598	\$27,001
LEVY	\$37,969	\$37,969	\$37,969	\$37,969	\$30,505	\$41,788	\$41,788	\$11,060	\$12,540
LIBERTY	\$35,464	\$35,464	\$35,464	\$35,464	\$28,119	\$39,283	\$39,283	\$ 9,768	\$ 9,399
MADISON	\$37,036	\$37,036	\$37,036	\$37,036	\$29,616	\$40,855	\$40,855	\$10,813	\$11,652

	TAX COLLECTOR	CLERK OF THE COURT	COMP-TROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	SCHOOLS SUPER-INTENDENT	SCHOOL BOARD MEMBERS	COUNTY COMMISSIONERS
MANATEE	\$49,411	\$49,411	\$49,411	\$49,411	\$41,402	\$53,230	\$53,230	\$14,632	\$27,185
MARION	\$48,616	\$48,616	\$48,616	\$48,616	\$40,645	\$52,435	\$52,435	\$14,380	\$25,822
MARTIN	\$43,708	\$43,708	\$43,708	\$43,708	\$35,970	\$47,527	\$47,527	\$12,958	\$19,370
MONROE	\$42,703	\$42,703	\$42,703	\$42,703	\$35,014	\$46,522	\$46,522	\$12,692	\$18,414
NASSAU	\$40,224	\$40,224	\$40,224	\$40,224	\$32,653	\$44,043	\$44,043	\$11,657	\$14,688
OKALOOSA	\$47,665	\$47,665	\$47,665	\$47,665	\$39,739	\$51,484	\$51,484	\$14,078	\$24,192
OKEECHOBEE	\$38,246	\$38,246	\$38,246	\$38,246	\$30,769	\$42,065	\$42,065	\$11,134	\$12,804
ORANGE	\$58,031	\$58,031	\$58,031	\$58,031	\$49,612	\$61,850	\$61,850	\$16,999	\$36,649
OSCEOLA	\$42,841	\$42,841	\$42,841	\$42,841	\$35,145	\$46,660	\$46,660	\$12,728	\$18,545
* PALM BEACH	\$59,484	\$59,484	\$59,484	\$59,484	\$50,996	\$63,303	\$63,303	\$17,384	\$38,033
PASCO	\$51,797	\$51,797	\$51,797	\$51,797	\$43,674	\$55,616	\$55,616	\$15,350	\$30,711
* PINELLAS	\$60,445	\$60,445	\$60,445	\$60,445	\$51,911	\$64,264	\$64,264	\$17,638	\$38,948
POLK	\$55,509	\$55,509	\$55,509	\$55,509	\$47,209	\$59,328	\$59,328	\$16,332	\$34,246
PUTNAM	\$41,155	\$41,155	\$41,155	\$41,155	\$33,539	\$44,974	\$44,974	\$12,282	\$16,939
ST JOHNS	\$42,175	\$42,175	\$42,175	\$42,175	\$34,511	\$45,994	\$45,994	\$12,552	\$17,911
ST LUCIE	\$46,816	\$46,816	\$46,816	\$46,816	\$38,931	\$50,635	\$50,635	\$13,809	\$22,737
SANTA ROSA	\$41,912	\$41,912	\$41,912	\$41,912	\$34,260	\$45,731	\$45,731	\$12,482	\$17,660
* SARASOTA	\$51,950	\$51,950	\$51,950	\$51,950	\$43,820	\$55,769	\$55,769	\$15,390	\$30,857
SEMINOLE	\$51,483	\$51,483	\$51,483	\$51,483	\$43,376	\$55,302	\$55,302	\$15,267	\$30,413
SUMTER	\$38,625	\$38,625	\$38,625	\$38,625	\$31,129	\$42,444	\$42,444	\$11,234	\$13,165
SUWANNEE	\$38,380	\$38,380	\$38,380	\$38,380	\$30,897	\$42,199	\$42,199	\$11,169	\$12,932
TAYLOR	\$37,347	\$37,347	\$37,347	\$37,347	\$29,913	\$41,167	\$41,167	\$10,896	\$11,949
UNION	\$36,328	\$36,328	\$36,328	\$36,328	\$28,942	\$40,147	\$40,147	\$10,626	\$10,978
* VOLUSIA	\$53,789	\$53,789	\$53,789	\$53,789	\$45,571	\$57,608	\$57,608	\$15,877	\$32,608
WAKULLA	\$36,644	\$36,644	\$36,644	\$36,644	\$29,243	\$40,463	\$40,463	\$10,710	\$11,279
WALTON	\$38,294	\$38,294	\$38,294	\$38,294	\$30,815	\$42,113	\$42,113	\$11,146	\$12,851
WASHINGTON	\$36,954	\$36,954	\$36,954	\$36,954	\$29,539	\$40,773	\$40,773	\$10,792	\$11,574

NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION

* DENOTES CHARTER COUNTY