



FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

House Office Building, Tallahassee, Florida 32301 (904) 488-9627 Suncom 278-9627

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CITY OFFICIALS

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Robert "Bo" Donly
Dania
Howard Tipton
Daytona Beach

COUNTY OFFICIALS

Floyd Johnson
Broward County
Jack Simmers
Polk County

STATE OFFICIALS

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John Gaines
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EXECUTIVE DIRECTOR

Dr. Robert B. Bradley

Salaries of County Officials
County Fiscal Year 1986-1987



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July 15, 1986

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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.

Although not officially required by law, the Florida ACIR has agreed, for the second year, to compute salaries of county officials. A table "Salaries of County Officials, 1986-87" may be found at the back of this report.

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 at 904-488-9627 (suncom 278-9627).

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 1986-87 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 1986-87, the cumulative annual factor equals 1.4076 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, Charlotte, 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, 1985 population estimates which are pertinent to figuring 1986-87 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 1985 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 1985 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 = 172,900
 Base Salary = \$25,450
 Group Rate = .02625
 Minimum Population = 100,000
 Adjusted Salary = \$53,247

$$\left[\$25,450 + (172,900 - 100,000) \times .02625 \right] \times 1.292 \times 1.4076 \times 1.07$$

Table 1
Estimate of Population, By County in Florida

| <u>Counties</u> | <u>4/1/85 Estimate</u> | <u>Counties</u> | <u>4/1/85 Estimate</u> |
|-----------------|----------------------------|-----------------|----------------------------|
| Alachua | 172,900 | Lee | 264,367 |
| Baker | 17,310 | Leon | 168,531 |
| Bay | 119,503 | Levy | 22,460 |
| Bradford | 23,400 | Liberty | 4,530 |
| Brevard | 339,473 | Madison | 15,624 |
| *Broward | 1,124,136 | Manatee | 170,565 |
| Calhoun | 9,506 | Marion | 157,853 |
| *Charlotte | 78,475 | Martin | 80,909 |
| Citrus | 72,278 | Monroe | 70,729 |
| Clay | 85,358 | Nassau | 39,822 |
| Collier | 115,221 | Okaloosa | 136,366 |
| Columbia | 39,358 | Okeechobee | 24,545 |
| *Dade | 1,759,251 | Orange | 554,659 |
| Desoto | 21,574 | Osceola | 77,374 |
| Dixie | 9,206 | *Palm Beach | 713,253 |
| *Duval | 624,084 | Pasco | 233,272 |
| Escambia | 264,715 | *Pinellas | 799,933 |
| Flagler | 16,046 | Polk | 366,268 |
| Franklin | 8,406 | Putnam | 56,823 |
| Gadsden | 44,920 | St. Johns | 68,822 |
| Gilchrist | 7,008 | St. Lucie | 116,235 |
| Glades | 6,921 | Santa Rosa | 63,381 |
| Gulf | 11,272 | *Sarasota | 238,013 |
| Hamilton | 9,221 | Seminole | 229,937 |
| Hardee | 21,146 | Sumter | 27,432 |
| Hendry | 22,704 | Suwannee | 25,355 |
| Hernando | 67,742 | Taylor | 17,864 |
| Highlands | 58,151 | Union | 10,686 |
| *Hillsborough | 748,974 | *Volusia | 307,042 |
| Holmes | 15,552 | Wakulla | 13,159 |
| Indian River | 76,442 | Walton | 25,656 |
| Jackson | 40,902 | Washington | 14,992 |
| Jefferson | 11,543 | | |
| Lafayette | 4,499 | | |
| Lake | 124,278 | | |
| | | STATE TOTAL | 11,287,937 |

*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 1986-87

| | TAX COLLECTOR | CLERK OF THE COURT | COMP-TROLLER | PROPERTY APPRAISER | SUPERVISOR OF ELECTIONS | SHERIFF | SCHOOLS SUPER-INTENDENT | SCHOOL BOARD MEMBERS | COUNTY COMMISSIONERS |
|----------------|---------------|--------------------|--------------|--------------------|-------------------------|----------|-------------------------|----------------------|----------------------|
| ALACHUA | \$53,247 | \$53,247 | \$53,247 | \$53,247 | \$44,660 | \$57,334 | \$57,334 | \$15,776 | \$29,735 |
| BAKER | \$39,917 | \$39,917 | \$39,917 | \$39,917 | \$31,964 | \$44,003 | \$44,003 | \$11,647 | \$12,742 |
| BAY | \$50,520 | \$50,520 | \$50,520 | \$50,520 | \$42,062 | \$54,606 | \$54,606 | \$14,911 | \$25,059 |
| BRADFORD | \$40,850 | \$40,850 | \$40,850 | \$40,850 | \$32,853 | \$44,937 | \$44,937 | \$11,894 | \$13,631 |
| BREVARD | \$58,906 | \$58,906 | \$58,906 | \$58,906 | \$50,049 | \$62,993 | \$62,993 | \$17,346 | \$36,179 |
| * BROWARD | \$67,857 | \$67,857 | \$67,857 | \$67,857 | \$58,620 | \$71,944 | \$71,944 | \$19,459 | \$43,783 |
| CALHOUN | \$38,721 | \$38,721 | \$38,721 | \$38,721 | \$30,825 | \$42,808 | \$42,808 | \$11,270 | \$11,531 |
| * CHARLOTTE | \$46,885 | \$46,885 | \$46,885 | \$46,885 | \$38,600 | \$50,971 | \$50,971 | \$13,896 | \$20,838 |
| CITRUS | \$46,125 | \$46,125 | \$46,125 | \$46,125 | \$37,877 | \$50,212 | \$50,212 | \$13,695 | \$20,114 |
| CLAY | \$47,729 | \$47,729 | \$47,729 | \$47,729 | \$39,404 | \$51,815 | \$51,815 | \$14,119 | \$21,642 |
| COLLIER | \$50,301 | \$50,301 | \$50,301 | \$50,301 | \$41,854 | \$54,388 | \$54,388 | \$14,841 | \$24,684 |
| COLUMBIA | \$43,296 | \$43,296 | \$43,296 | \$43,296 | \$35,182 | \$47,382 | \$47,382 | \$12,541 | \$15,960 |
| * DADE | \$72,801 | \$72,801 | \$72,801 | \$72,801 | \$63,564 | \$76,887 | \$76,887 | \$19,459 | \$43,783 |
| DE SOTO | \$40,570 | \$40,570 | \$40,570 | \$40,570 | \$32,567 | \$44,657 | \$44,657 | \$11,820 | \$13,365 |
| DIXIE | \$38,675 | \$38,675 | \$38,675 | \$38,675 | \$30,781 | \$42,762 | \$42,762 | \$11,222 | \$11,444 |
| * DUVAL | \$63,051 | \$63,051 | \$63,051 | \$63,051 | \$53,996 | \$67,137 | \$67,137 | \$18,442 | \$40,126 |
| ESCAMBIA | \$56,615 | \$56,615 | \$56,615 | \$56,615 | \$47,867 | \$60,702 | \$60,702 | \$16,740 | \$33,997 |
| FLAGLER | \$39,723 | \$39,723 | \$39,723 | \$39,723 | \$31,780 | \$43,810 | \$43,810 | \$11,596 | \$12,558 |
| FRANKLIN | \$38,553 | \$38,553 | \$38,553 | \$38,553 | \$30,665 | \$42,639 | \$42,639 | \$11,092 | \$11,210 |
| GADSDEN | \$44,148 | \$44,148 | \$44,148 | \$44,148 | \$35,994 | \$48,234 | \$48,234 | \$12,766 | \$16,772 |
| GILCHRIST | \$38,338 | \$38,338 | \$38,338 | \$38,338 | \$30,461 | \$42,425 | \$42,425 | \$10,866 | \$10,802 |
| GLADES | \$38,325 | \$38,325 | \$38,325 | \$38,325 | \$30,448 | \$42,411 | \$42,411 | \$10,851 | \$10,777 |
| GULF | \$38,992 | \$38,992 | \$38,992 | \$38,992 | \$31,083 | \$43,078 | \$43,078 | \$11,402 | \$11,861 |
| HAMILTON | \$38,677 | \$38,677 | \$38,677 | \$38,677 | \$30,784 | \$42,764 | \$42,764 | \$11,224 | \$11,448 |
| HARDEE | \$40,505 | \$40,505 | \$40,505 | \$40,505 | \$32,524 | \$44,591 | \$44,591 | \$11,802 | \$13,302 |
| HENDRY | \$40,744 | \$40,744 | \$40,744 | \$40,744 | \$32,751 | \$44,830 | \$44,830 | \$11,866 | \$13,530 |
| HERNANDO | \$45,569 | \$45,569 | \$45,569 | \$45,569 | \$37,347 | \$49,656 | \$49,656 | \$13,547 | \$19,585 |
| HIGHLANDS | \$44,393 | \$44,393 | \$44,393 | \$44,393 | \$36,227 | \$48,480 | \$48,480 | \$13,236 | \$18,465 |
| * HILLSBOROUGH | \$64,327 | \$64,327 | \$64,327 | \$64,327 | \$55,211 | \$68,413 | \$68,413 | \$18,780 | \$41,341 |
| HOLMES | \$39,648 | \$39,648 | \$39,648 | \$39,648 | \$31,708 | \$43,734 | \$43,734 | \$11,576 | \$12,486 |
| INDIAN RIVER | \$46,636 | \$46,636 | \$46,636 | \$46,636 | \$38,363 | \$50,722 | \$50,722 | \$13,830 | \$20,601 |
| JACKSON | \$43,532 | \$43,532 | \$43,532 | \$43,532 | \$35,407 | \$47,619 | \$47,619 | \$12,603 | \$16,186 |
| JEFFERSON | \$39,033 | \$39,033 | \$39,033 | \$39,033 | \$31,123 | \$43,120 | \$43,120 | \$11,413 | \$11,901 |
| LAFAYETTE | \$37,954 | \$37,954 | \$37,954 | \$37,954 | \$30,095 | \$42,040 | \$42,040 | \$10,459 | \$10,070 |
| LAKE | \$50,764 | \$50,764 | \$50,764 | \$50,764 | \$42,295 | \$54,850 | \$54,850 | \$14,988 | \$25,477 |
| LEE | \$56,605 | \$56,605 | \$56,605 | \$56,605 | \$47,857 | \$60,691 | \$60,691 | \$16,737 | \$33,987 |
| LEON | \$53,024 | \$53,024 | \$53,024 | \$53,024 | \$44,447 | \$57,111 | \$57,111 | \$15,705 | \$29,352 |
| LEVY | \$40,706 | \$40,706 | \$40,706 | \$40,706 | \$32,716 | \$44,793 | \$44,793 | \$11,856 | \$13,494 |
| LIBERTY | \$37,959 | \$37,959 | \$37,959 | \$37,959 | \$30,099 | \$42,045 | \$42,045 | \$10,464 | \$10,079 |
| MADISON | \$39,659 | \$39,659 | \$39,659 | \$39,659 | \$31,718 | \$43,745 | \$43,745 | \$11,579 | \$12,496 |

| | TAX COLLECTOR | CLERK OF THE COURT | COMP-TROLLER | PROPERTY APPRAISER | SUPERVISOR OF ELECTIONS | SHERIFF | SCHOOLS SUPER-INTENDENT | SCHOOL BOARD MEMBERS | COUNTY COMMISSIONERS |
|--------------|---------------|--------------------|--------------|--------------------|-------------------------|----------|-------------------------|----------------------|----------------------|
| MANATEE | \$53,128 | \$53,128 | \$53,128 | \$53,128 | \$44,546 | \$57,215 | \$57,215 | \$15,738 | \$29,530 |
| MARION | \$52,479 | \$52,479 | \$52,479 | \$52,479 | \$43,928 | \$56,565 | \$56,565 | \$15,532 | \$28,417 |
| MARTIN | \$47,183 | \$47,183 | \$47,183 | \$47,183 | \$38,884 | \$51,270 | \$51,270 | \$13,975 | \$21,122 |
| MONROE | \$45,935 | \$45,935 | \$45,935 | \$45,935 | \$37,696 | \$50,022 | \$50,022 | \$13,644 | \$19,934 |
| NASSAU | \$43,367 | \$43,367 | \$43,367 | \$43,367 | \$35,250 | \$47,453 | \$47,453 | \$12,559 | \$16,028 |
| OKALOOSA | \$51,381 | \$51,381 | \$51,381 | \$51,381 | \$42,883 | \$55,468 | \$55,468 | \$15,184 | \$26,536 |
| OKEECHOBEE | \$41,026 | \$41,026 | \$41,026 | \$41,026 | \$33,020 | \$45,112 | \$45,112 | \$11,940 | \$13,798 |
| ORANGE | \$62,341 | \$62,341 | \$62,341 | \$62,341 | \$53,321 | \$66,428 | \$66,428 | \$18,255 | \$39,450 |
| OSCEOLA | \$46,750 | \$46,750 | \$46,750 | \$46,750 | \$38,472 | \$50,836 | \$50,836 | \$13,860 | \$20,709 |
| * PALM BEACH | \$63,962 | \$63,962 | \$63,962 | \$63,962 | \$54,864 | \$68,048 | \$68,048 | \$18,684 | \$40,993 |
| PASCO | \$55,652 | \$55,652 | \$55,652 | \$55,652 | \$46,949 | \$59,738 | \$59,738 | \$16,485 | \$33,079 |
| * PINELLAS | \$64,847 | \$64,847 | \$64,847 | \$64,847 | \$55,707 | \$68,934 | \$68,934 | \$18,918 | \$41,837 |
| POLK | \$59,728 | \$59,728 | \$59,728 | \$59,728 | \$50,831 | \$63,814 | \$63,814 | \$17,563 | \$36,961 |
| PUTNAM | \$44,231 | \$44,231 | \$44,231 | \$44,231 | \$36,072 | \$48,317 | \$48,317 | \$13,193 | \$18,310 |
| ST JOHNS | \$45,702 | \$45,702 | \$45,702 | \$45,702 | \$37,473 | \$49,788 | \$49,788 | \$13,582 | \$19,711 |
| ST LUCIE | \$50,353 | \$50,353 | \$50,353 | \$50,353 | \$41,903 | \$54,439 | \$54,439 | \$14,858 | \$24,773 |
| SANTA ROSA | \$45,034 | \$45,034 | \$45,034 | \$45,034 | \$36,838 | \$49,121 | \$49,121 | \$13,406 | \$19,076 |
| * SARASOTA | \$55,797 | \$55,797 | \$55,797 | \$55,797 | \$47,088 | \$59,883 | \$59,883 | \$16,523 | \$33,217 |
| SEMINOLE | \$55,549 | \$55,549 | \$55,549 | \$55,549 | \$46,852 | \$59,636 | \$59,636 | \$16,458 | \$32,982 |
| SUMTER | \$41,468 | \$41,468 | \$41,468 | \$41,468 | \$33,441 | \$45,555 | \$45,555 | \$12,057 | \$14,220 |
| SUNANNEE | \$41,150 | \$41,150 | \$41,150 | \$41,150 | \$33,138 | \$45,236 | \$45,236 | \$11,973 | \$13,917 |
| TAYLOR | \$40,002 | \$40,002 | \$40,002 | \$40,002 | \$32,045 | \$44,088 | \$44,088 | \$11,669 | \$12,823 |
| UNION | \$38,902 | \$38,902 | \$38,902 | \$38,902 | \$30,997 | \$42,988 | \$42,988 | \$11,378 | \$11,776 |
| * VOLUSIA | \$57,912 | \$57,912 | \$57,912 | \$57,912 | \$49,103 | \$61,999 | \$61,999 | \$17,083 | \$35,232 |
| WAKULLA | \$39,281 | \$39,281 | \$39,281 | \$39,281 | \$31,358 | \$43,367 | \$43,367 | \$11,479 | \$12,137 |
| WALTON | \$41,196 | \$41,196 | \$41,196 | \$41,196 | \$33,182 | \$45,282 | \$45,282 | \$11,985 | \$13,960 |
| WASHINGTON | \$39,562 | \$39,562 | \$39,562 | \$39,562 | \$31,626 | \$43,648 | \$43,648 | \$11,553 | \$12,404 |

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

* DENOTES CHARTER COUNTY