

FLORIDA

ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

COUNTY CONSTITUTIONAL OFFICER SALARIES
1990-91

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Florida Constitution of 1885 and maintained by the Florida Constitution of 1968 in Article II, Section 5. Consistent with the 1968 Florida Constitution, the provisions in Chapters 145 and 230, Florida Statutes, set the salaries for all county officers. If the county home rule charter specifically exempts the county officers from the provisions of Chapter 145 and 230, Florida Statutes, the salaries of county officials in charter counties are not subject to the salaries determined by general law.

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 population, the salary formula contains five components.** Three components, the **base salary**, the **group rate**, and the **initial factor** are specified in Chapter 145 and Chapter 230 of the Florida Statutes. Changes to these three components require a statutory amendment. The other two components, the **cumulative factor** and the **annual factor**, change every year. The cumulative factor is the product of multiplying the annual factor and cumulative factor from the previous year. The annual factor is based on promotions and minimum salary adjustments, in conjunction with the average percent salary increase of governmental career service employees. The Department of Administration certifies the annual and cumulative factors in late August to early September.

Using the certified factors, the Florida ACIR computes and distributes the actual salary figures to the constitutional officers. During the 1984 legislative session, the statute requiring the Department of Community Affairs to compute the annual salaries for the county constitutional officers' salaries was deleted. Although not officially required by law, the Florida ACIR agreed to compute the salaries of the county officer's as a service. In order to assist in the local government budgetary process, the Florida ACIR provides estimated salaries to county officers' in March of each year and actual salaries in September.

Salary Computation Method

The **first step** is to determine which population group number corresponds with the county estimated population. Table 1 lists the 1989 county population estimates that were used to estimate the salaries for fiscal year 90-91. These estimates may differ from those used in computing revenue sharing payments, since salary computations are based on total population without adjustments for inmates and patients.

Two sets of population groupings are used to determine salary figures. For Set 1 the first group number includes counties with a population less than 49,999, while the first group number in Set 2 includes counties with a population less than 9,999. Both sets of population groupings are listed below.

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

<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 five sets of base salaries and group rates. The first set of base salaries and group rates includes five of the nine county constitutional officers: Clerk of Court, Tax Collector, Property Appraiser, Supervisor of Elections, and Comptroller. The remaining four County Officers' each have a separate set of base

salaries and group rates. Set 2 applies to Supervisor of Elections, Set 3 applies to School Board Members, Set 4 applies to County Commissioners, and Set 5 applies to Sheriffs. The base salary and group rate to be used for the salary computation corresponds with the population group number determined in the first step.

The **third step** involves computing the salary using the formula listed below. Based on the appropriate population group number, subtract the minimum population from the county's population estimate to get the population above the category minimum, then multiply by the group rate. Add this value to the base salary, and then multiply this value by the initial factor, cumulative factor, and annual factor.

Salary Formula

$$\begin{array}{ccccccccc} \text{Base} & + & \text{Population} & \times & \text{Group} & \times & \text{Initial} & \times & \text{Cumulative} & \times & \text{Annual} & = & \text{Adjusted} \\ \text{Salary} & & \text{Above Group} & & \text{Rate} & & \text{Factor} & & \text{Factor} & & \text{Factor} & & \text{Salary} \\ & & \text{Minimum} & & & & & & & & & & \end{array}$$

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	186,772
Group Number (III) Minimum:	100,000
Base Salary:	\$ 27,550
Group Rate:	.02625
Adjusted Salary:	\$ 70,416

$$\$27,550 + [(186,772-100,000) \times .02625] \times 1.292 \times 1.7402 \times 1.05 = \$70,416$$

Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary. Certification programs are offered to the Clerks of Court, Property Appraisers, Sheriffs, Tax Collectors, Supervisors of Elections, and Superintendents of Schools. After they are certified they receive the special qualification salary. The \$2,000 supplement is added to their salary after all calculations are completed; therefore, it is not subject to adjustment factors.

Actual Salaries for Fiscal Year 1990-91

Table 3 and Table 4 present the actual salary figures of county constitutional officers for fiscal year 1990-91. The salary supplement is not included in the salary figures.

Table 1

ESTIMATED 1989 POPULATION FOR FLORIDA COUNTIES

<u>Counties</u>	<u>4/1/89</u>	<u>Counties</u>	<u>4/1/89</u>
Alachua	186,772	Lee	324,520
Baker	19,364	Leon	192,578
Bay	135,708	Levy	25,182
Bradford	24,804	Liberty	4,757
Brevard	403,500	Madison	16,500
Broward	1,242,448	Manatee	192,691
Calhoun	11,268	Marion	190,742
Charlotte	99,214	Martin	96,636
Citrus	91,469	Monroe	78,966
Clay	102,796	Nassau	47,863
Collier	144,721	Okaloosa	157,517
Columbia	43,553	Okeechobee	29,941
Dade	1,873,078	Orange	653,982
Desoto	24,279	Osceola	97,605
Dixie	10,832	Palm Beach	865,507
Duval	686,337	Pasco	272,422
Escambia	285,423	Pinellas	855,427
Flagler	23,911	Polk	410,863
Franklin	8,678	Putnam	62,828
Gadsden	45,639	St. Johns	84,389
Gilchrist	7,709	St. Lucie	143,214
Glades	7,765	Santa Rosa	69,375
Gulf	12,560	Sarasota	263,937
Hamilton	10,372	Seminole	281,049
Hardee	22,695	Sumter	31,260
Hendry	26,138	Suwannee	27,688
Hernando	90,507	Taylor	19,710
Highlands	69,089	Union	10,474
Hillsborough	840,970	Volusia	360,049
Holmes	17,656	Wakulla	14,485
Indian River	91,375	Walton	28,946
Jackson	44,751	Washington	16,581
Jefferson	12,516		
Lafayette	5,404		
Lake	146,333	State Total	12,797,318

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 1</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
Superintendant of Schools	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>			
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
<u>Set VI</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 V</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

Table 3

ACTUAL SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FY 1990-91

(based on cumulative factor: 1.7402 and annual factor: 1.041

COUNTY	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMISSIONERS
*ALACHUA COUNTY	\$69,812	\$69,812	\$69,812	\$69,812	\$59,443	\$74,728	\$37,225
BAKER COUNTY	\$53,305	\$53,305	\$53,305	\$53,305	\$43,722	\$58,220	\$15,687
BAY COUNTY	\$66,675	\$66,675	\$66,675	\$66,675	\$56,455	\$71,590	\$31,847
BRADFORD COUNTY	\$54,308	\$54,308	\$54,308	\$54,308	\$44,677	\$59,223	\$16,642
BREVARD COUNTY	\$78,041	\$78,041	\$78,041	\$78,041	\$67,279	\$82,956	\$45,681
*BROWARD COUNTY	\$87,640	\$87,640	\$87,640	\$87,640	\$76,530	\$92,555	\$52,662
CALHOUN COUNTY	\$51,813	\$51,813	\$51,813	\$51,813	\$42,300	\$56,728	\$14,266
CHAP. OTTE COUNTY	\$64,365	\$64,365	\$64,365	\$64,365	\$54,255	\$69,281	\$27,976
CITRUS COUNTY	\$63,223	\$63,223	\$63,223	\$63,223	\$53,168	\$68,139	\$26,888
CLAY COUNTY	\$64,653	\$64,653	\$64,653	\$64,653	\$54,529	\$69,568	\$28,381
COLLIER COUNTY	\$67,229	\$67,229	\$67,229	\$67,229	\$56,982	\$72,144	\$32,796
COLUMBIA COUNTY	\$57,764	\$57,764	\$57,764	\$57,764	\$47,968	\$62,679	\$19,933
*DADE COUNTY	\$93,544	\$93,544	\$93,544	\$93,544	\$82,434	\$98,459	\$52,662
DESOTO COUNTY	\$54,211	\$54,211	\$54,211	\$54,211	\$44,584	\$59,126	\$16,550
DIXIE COUNTY	\$51,733	\$51,733	\$51,733	\$51,733	\$42,224	\$56,648	\$14,189
*DUVAL (JACKSONVILLE) COUNTY	\$81,516	\$81,516	\$81,516	\$81,516	\$70,589	\$86,431	\$48,991
ESCAMBIA COUNTY	\$73,774	\$73,774	\$73,774	\$73,774	\$63,216	\$78,689	\$41,618
FLAGLER COUNTY	\$54,143	\$54,143	\$54,143	\$54,143	\$44,520	\$59,058	\$16,485
FRANKLIN COUNTY	\$51,336	\$51,336	\$51,336	\$51,336	\$41,846	\$56,251	\$13,579
GAOSDEN COUNTY	\$58,148	\$58,148	\$58,148	\$58,148	\$48,334	\$63,063	\$20,299
GILCHRIST COUNTY	\$51,157	\$51,157	\$51,157	\$51,157	\$41,676	\$56,072	\$13,239
GLADES COUNTY	\$51,167	\$51,167	\$51,167	\$51,167	\$41,686	\$56,082	\$13,258
GULF COUNTY	\$52,051	\$52,051	\$52,051	\$52,051	\$42,527	\$56,966	\$14,493
HAMILTON COUNTY	\$51,648	\$51,648	\$51,648	\$51,648	\$42,143	\$56,563	\$14,108
HARDEE COUNTY	\$53,919	\$53,919	\$53,919	\$53,919	\$44,306	\$58,834	\$16,272
HENDRY COUNTY	\$54,554	\$54,554	\$54,554	\$54,554	\$44,911	\$59,469	\$16,876
HERNANDO COUNTY	\$63,082	\$63,082	\$63,082	\$63,082	\$53,032	\$67,997	\$26,753
HIGHLANDS COUNTY	\$59,923	\$59,923	\$59,923	\$59,923	\$50,025	\$64,839	\$23,745
*HILLSBOROUGH COUNTY	\$83,416	\$83,416	\$83,416	\$83,416	\$72,399	\$88,331	\$50,801
HOLMES COUNTY	\$52,990	\$52,990	\$52,990	\$52,990	\$43,422	\$57,905	\$15,387
INDIAN RIVER COUNTY	\$63,210	\$63,210	\$63,210	\$63,210	\$53,154	\$68,125	\$26,875
JACKSON COUNTY	\$57,984	\$57,984	\$57,984	\$57,984	\$48,178	\$62,899	\$20,143
JEFFERSON COUNTY	\$52,043	\$52,043	\$52,043	\$52,043	\$42,520	\$56,958	\$14,485
LAFAYETTE COUNTY	\$50,732	\$50,732	\$50,732	\$50,732	\$41,271	\$55,647	\$12,430
LAKE COUNTY	\$67,328	\$67,328	\$67,328	\$67,328	\$57,077	\$72,243	\$32,966
LEE COUNTY	\$75,215	\$75,215	\$75,215	\$75,215	\$64,589	\$80,130	\$42,990
LEON COUNTY	\$70,169	\$70,169	\$70,169	\$70,169	\$59,783	\$75,084	\$37,837
LEVY COUNTY	\$54,378	\$54,378	\$54,378	\$54,378	\$44,743	\$59,293	\$16,708
LIBERTY COUNTY	\$50,613	\$50,613	\$50,613	\$50,613	\$41,158	\$55,528	\$12,202
MADISON COUNTY	\$52,777	\$52,777	\$52,777	\$52,777	\$43,219	\$57,692	\$15,184
MANATEE COUNTY	\$70,176	\$70,176	\$70,176	\$70,176	\$59,789	\$75,091	\$37,849
MARION COUNTY	\$70,056	\$70,056	\$70,056	\$70,056	\$59,675	\$74,971	\$37,644
MARTIN COUNTY	\$63,985	\$63,985	\$63,985	\$63,985	\$53,893	\$68,900	\$27,614
MONROE COUNTY	\$61,380	\$61,380	\$61,380	\$61,380	\$51,412	\$66,295	\$25,132
NASSAU COUNTY	\$58,558	\$58,558	\$58,558	\$58,558	\$48,724	\$63,473	\$20,690
OKALOOSA COUNTY	\$68,015	\$68,015	\$68,015	\$68,015	\$57,731	\$72,930	\$34,144
OKEECHOBEE COUNTY	\$55,255	\$55,255	\$55,255	\$55,255	\$45,578	\$60,170	\$17,544
*ORANGE COUNTY	\$81,119	\$81,119	\$81,119	\$81,119	\$70,211	\$86,034	\$48,612
OSCEOLA COUNTY	\$64,128	\$64,128	\$64,128	\$64,128	\$54,029	\$69,043	\$27,750
*PALM BEACH COUNTY	\$83,718	\$83,718	\$83,718	\$83,718	\$72,686	\$88,633	\$51,088
PASCO COUNTY	\$73,295	\$73,295	\$73,295	\$73,295	\$62,759	\$78,210	\$41,161
*PINELLAS COUNTY	\$83,594	\$83,594	\$83,594	\$83,594	\$72,568	\$88,509	\$50,970
POLK COUNTY	\$78,131	\$78,131	\$78,131	\$78,131	\$67,366	\$83,046	\$45,767
PUTNAM COUNTY	\$59,000	\$59,000	\$59,000	\$59,000	\$49,145	\$63,915	\$22,866
ST JOHNS COUNTY	\$62,179	\$62,179	\$62,179	\$62,179	\$52,173	\$67,095	\$25,894
ST LUCIE COUNTY	\$67,136	\$67,136	\$67,136	\$67,136	\$56,894	\$72,051	\$32,638
SANTA ROSA COUNTY	\$59,966	\$59,966	\$59,966	\$59,966	\$50,065	\$64,881	\$23,786
*SARASOTA COUNTY	\$72,982	\$72,982	\$72,982	\$72,982	\$62,462	\$77,897	\$40,863
*SEMINOLE COUNTY	\$73,613	\$73,613	\$73,613	\$73,613	\$63,062	\$78,528	\$41,464
SUMTER COUNTY	\$55,498	\$55,498	\$55,498	\$55,498	\$45,810	\$60,413	\$17,775
SUWANNEE COUNTY	\$54,839	\$54,839	\$54,839	\$54,839	\$45,183	\$59,754	\$17,148
TAYLOR COUNTY	\$53,369	\$53,369	\$53,369	\$53,369	\$43,782	\$58,284	\$15,748
UNION COUNTY	\$51,667	\$51,667	\$51,667	\$51,667	\$42,161	\$56,582	\$14,126
*VOLUSIA COUNTY	\$76,525	\$76,525	\$76,525	\$76,525	\$65,836	\$81,440	\$44,238
WAKULLA COUNTY	\$52,406	\$52,406	\$52,406	\$52,406	\$42,865	\$57,321	\$14,830
WALTON COUNTY	\$55,071	\$55,071	\$55,071	\$55,071	\$45,404	\$59,986	\$17,369
WASHINGTON COUNTY	\$52,792	\$52,792	\$52,792	\$52,792	\$43,233	\$57,707	\$15,198

* DENOTES CHARTER COUNTY

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

SOURCE: FLORIDA ACIR, OCTOBER 1990

Table 4

ACTUAL SALARIES OF SCHOOL DISTRICT OFFICIALS FY 1990-91

(based on cumulative factor: 1.7402 and annual factor: 1.041)

COUNTY		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS	COUNTY		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS
*ALACHUA	COUNTY	\$69,812	\$19,246	LAKE	COUNTY	\$67,328	\$18,457
BAKER	COUNTY	\$53,305	\$14,109	LEE	COUNTY	\$75,215	\$20,717
BAY	COUNTY	\$66,675	\$18,250	LEON	COUNTY	\$70,169	\$19,359
BRADFORD	COUNTY	\$54,308	\$14,374	LEVY	COUNTY	\$54,378	\$14,392
BREVARD	COUNTY	\$78,041	\$21,465	LIBERTY	COUNTY	\$50,613	\$12,630
*BROWARD	COUNTY	\$87,640	\$23,405	MADISON	COUNTY	\$52,777	\$13,969
CALHOUN	COUNTY	\$51,813	\$13,714	MANATEE	COUNTY	\$70,176	\$19,361
CHARLOTTE	COUNTY	\$64,365	\$17,523	MARION	COUNTY	\$70,056	\$19,323
CITRUS	COUNTY	\$63,223	\$17,221	MARTIN	COUNTY	\$63,985	\$17,423
CLAY	COUNTY	\$64,653	\$17,608	MONROE	COUNTY	\$61,380	\$16,733
COLLIER	COUNTY	\$67,229	\$18,426	NASSAU	COUNTY	\$58,558	\$15,498
COLUMBIA	COUNTY	\$57,764	\$15,288	OKALOOSA	COUNTY	\$68,015	\$18,675
*DADE	COUNTY	\$93,544	\$23,405	OKEECHOBEE	COUNTY	\$55,255	\$14,624
DESOTO	COUNTY	\$54,211	\$14,348	*ORANGE	COUNTY	\$81,119	\$22,279
DIXIE	COUNTY	\$51,733	\$13,693	OSCEOLA	COUNTY	\$64,128	\$17,460
*DUVAL (JACKSONVILLE)		\$81,516	\$22,385	*PALM BEACH	COUNTY	\$83,718	\$22,968
ESCAMBIA	COUNTY	\$73,774	\$20,336	PASCO	COUNTY	\$73,295	\$20,210
FLAGLER	COUNTY	\$54,143	\$14,330	*PINELLAS	COUNTY	\$83,594	\$22,935
FRANKLIN	COUNTY	\$51,336	\$13,395	POLK	COUNTY	\$78,131	\$21,489
GADSDEN	COUNTY	\$58,148	\$15,390	PUTNAM	COUNTY	\$59,000	\$16,103
GILCHRIST	COUNTY	\$51,157	\$13,206	ST JOHNS	COUNTY	\$62,179	\$16,944
GLADES	COUNTY	\$51,167	\$13,217	ST LUCIE	COUNTY	\$67,136	\$18,396
GULF	COUNTY	\$52,051	\$13,777	SANTA ROSA	COUNTY	\$59,966	\$16,358
HAMILTON	COUNTY	\$51,648	\$13,670	*SARASOTA	COUNTY	\$72,982	\$20,127
HARDEE	COUNTY	\$53,919	\$14,271	*SEMINOLE	COUNTY	\$73,613	\$20,294
HENDRY	COUNTY	\$54,554	\$14,439	SUMTER	COUNTY	\$55,498	\$14,689
HERNANDO	COUNTY	\$63,082	\$17,183	SUWANNEE	COUNTY	\$54,839	\$14,515
HIGHLANDS	COUNTY	\$59,923	\$16,347	TAYLOR	COUNTY	\$53,369	\$14,126
*HILLSBOROUGH	COUNTY	\$83,416	\$22,888	UNION	COUNTY	\$51,667	\$13,675
HOLMES	COUNTY	\$52,990	\$14,026	*VOLUSIA	COUNTY	\$76,525	\$21,064
INDIAN RIVER	COUNTY	\$63,210	\$17,217	WAKULLA	COUNTY	\$52,406	\$13,871
JACKSON	COUNTY	\$57,984	\$15,346	WALTON	COUNTY	\$55,071	\$14,576
JEFFERSON	COUNTY	\$52,043	\$13,775	WASHINGTON	COUNTY	\$52,792	\$13,973
LAFAYETTE	COUNTY	\$50,732	\$12,756				

* DENOTES CHARTER COUNTY

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

SOURCE: FLORIDA ACIR, OCTOBER 1990

Created in 1977, the Florida Advisory Council on Intergovernmental Relations (ACIR) is a public entity housed in the legislative branch of state government, facilitating the development of intergovernmental policies and practices. In addition to other responsibilities, the ACIR is statutorily authorized to:

- * serve as a forum for the discussion and study of intergovernmental problems;
- * analyze the structure, functions, revenue requirements and fiscal policies of the state and its political subdivisions; and
- * examine the fiscal impact of new state programs or amendments to existing programs on municipalities and counties.

The membership of the ACIR is a combination of state and local government officials. Currently, there are 21 members; 4 of these members are ex-officio. The number of members required by statute totals 17. Four members are appointed by the House of Representatives and 4 by the Senate. The nine members appointed by the Governor include a combination of state agency officials, local officials, and interested citizens. The terms of the legislative appointments to the Council correspond with their legislative terms of office. The gubernatorial members are appointed for 4 year terms.