

FLORIDA

ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

COUNTY CONSTITUTIONAL OFFICERS' SALARIES

for 1991-92

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 1990 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 institutional population.

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

$$\boxed{\text{Base Salary}} + \boxed{\text{Population Above Group Minimum} \times \text{Group Rate}} \times \text{Initial Factor} \times \text{Cumulative Factor} \times \text{Annual Factor} = \text{Adjusted Salary}$$

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	181,596
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Adjusted Salary:	\$72,696

$$\{ \$27,550 + [(181,596 - 100,000) \times .02625] \} \times 1.292 \times 1.8115 \times 1.0461 = \$ 72,696$$

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 1991-92. The \$2,000 salary supplement is not included in the salary figures.

Table 1

1990 CENSUS POPULATION FIGURES FOR FLORIDA COUNTIES

<u>Counties</u>	<u>4/1/90</u>	<u>Counties</u>	<u>4/1/90</u>
Alachua	181,596	Lee	335,113
Baker	18,486	Leon	192,493
Bay	126,994	Levy	25,923
Bradford	22,515	Liberty	5,569
Brevard	398,978	Madison	16,569
Broward	1,255,488	Manatee	211,707
Calhoun	11,011	Marion	194,833
Charlotte	110,975	Martin	100,900
Citrus	93,515	Monroe	78,024
Clay	105,986	Nassau	43,941
Collier	152,099	Okaloosa	143,776
Columbia	42,613	Okeechobee	29,627
Dade	1,937,094	Orange	677,491
Desoto	23,865	Osceola	107,728
Dixie	10,585	Palm Beach	863,518
Duval	672,971	Pasco	281,131
Escambia	262,798	Pinellas	851,659
Flagler	28,701	Polk	405,382
Franklin	8,967	Putnam	65,070
Gadsden	41,105	St. Johns	83,829
Gilchrist	9,667	St. Lucie	150,171
Glades	7,591	Santa Rosa	81,608
Gulf	11,504	Sarasota	277,776
Hamilton	10,930	Seminole	287,529
Hardee	19,499	Sumter	31,577
Hendry	25,773	Suwannee	26,780
Hernando	101,115	Taylor	17,111
Highlands	68,432	Union	10,252
Hillsborough	834,054	Volusia	370,712
Holmes	15,778	Wakulla	14,202
Indian River	90,208	Walton	27,760
Jackson	41,375	Washington	16,919
Jefferson	11,296		
Lafayette	5,578		
Lake	152,104	State Total	12,937,926

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>			
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Clerk of the Court Comptroller Tax Collector Property Appraiser Superintendent of Schools </div> →	I	\$21,250	.07875
	II	\$24,400	.06300
	III	\$27,550	.02625
	IV	\$30,175	.01575
	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
for FY 1991-92

(Based on Cumulative Factor: 1.8115 and Annual Factor: 1.0461)

COUNTY	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMISSIONERS
*ALACHUA COUNTY	\$72,896	\$72,896	\$72,896	\$72,896	\$81,865	\$77,838	\$38,370
BAKER COUNTY	\$55,592	\$55,592	\$55,592	\$55,592	\$45,575	\$60,733	\$18,248
BAY COUNTY	\$89,187	\$89,187	\$89,187	\$89,187	\$58,523	\$74,329	\$32,354
BRADFORD COUNTY	\$58,389	\$58,389	\$58,389	\$58,389	\$48,315	\$61,510	\$18,988
BREVARD COUNTY	\$81,552	\$81,552	\$81,552	\$81,552	\$70,299	\$86,693	\$47,705
*BROWARD COUNTY	\$91,806	\$91,806	\$91,806	\$91,806	\$80,183	\$96,947	\$55,088
CALHOUN COUNTY	\$54,151	\$54,151	\$54,151	\$54,151	\$44,202	\$59,292	\$14,876
*CHARLOTTE COUNTY	\$88,157	\$88,157	\$88,157	\$88,157	\$57,542	\$73,299	\$30,589
CITRUS COUNTY	\$68,452	\$68,452	\$68,452	\$68,452	\$55,918	\$71,593	\$28,428
*CLAY COUNTY	\$67,837	\$67,837	\$67,837	\$67,837	\$57,237	\$72,978	\$30,040
COLLIER COUNTY	\$70,800	\$70,800	\$70,800	\$70,800	\$60,059	\$75,942	\$35,120
COLUMBIA COUNTY	\$80,244	\$80,244	\$80,244	\$80,244	\$50,005	\$65,385	\$20,679
*DADE COUNTY	\$98,481	\$98,481	\$98,481	\$98,481	\$86,859	\$103,623	\$55,088
DESOTO COUNTY	\$58,829	\$58,829	\$58,829	\$58,829	\$46,582	\$61,770	\$17,236
DIXIE COUNTY	\$54,068	\$54,068	\$54,068	\$54,068	\$44,124	\$59,210	\$14,798
*DUVAL (JACKSONVILLE) COUNTY	\$85,100	\$85,100	\$85,100	\$85,100	\$73,878	\$90,242	\$51,085
ESCAMBIA COUNTY	\$78,301	\$78,301	\$78,301	\$78,301	\$65,298	\$81,442	\$42,704
FLAGLER COUNTY	\$57,581	\$57,581	\$57,581	\$57,581	\$47,450	\$62,703	\$18,124
FRANKLIN COUNTY	\$53,756	\$53,756	\$53,756	\$53,756	\$43,827	\$58,898	\$14,311
GADSDEN COUNTY	\$59,953	\$59,953	\$59,953	\$59,953	\$49,728	\$65,094	\$20,402
GILCHRIST COUNTY	\$53,891	\$53,891	\$53,891	\$53,891	\$43,955	\$59,033	\$14,568
GLADES COUNTY	\$53,491	\$53,491	\$53,491	\$53,491	\$43,574	\$58,633	\$13,805
GULF COUNTY	\$54,248	\$54,248	\$54,248	\$54,248	\$44,293	\$69,387	\$14,988
HAMILTON COUNTY	\$54,135	\$54,135	\$54,135	\$54,135	\$44,187	\$69,276	\$14,861
HARDEE COUNTY	\$55,787	\$55,787	\$55,787	\$55,787	\$45,781	\$60,929	\$18,434
HENDRY COUNTY	\$56,997	\$56,997	\$56,997	\$56,997	\$46,913	\$62,138	\$17,586
HERNANDO COUNTY	\$67,524	\$67,524	\$67,524	\$67,524	\$56,939	\$72,665	\$29,503
HIGHLANDS COUNTY	\$82,583	\$82,583	\$82,583	\$82,583	\$52,233	\$67,724	\$24,743
*HILLSBOROUGH COUNTY	\$87,171	\$87,171	\$87,171	\$87,171	\$75,650	\$92,312	\$53,056
HOLMES COUNTY	\$55,070	\$55,070	\$55,070	\$55,070	\$45,077	\$60,211	\$15,751
INDIAN RIVER COUNTY	\$85,942	\$85,942	\$85,942	\$85,942	\$55,432	\$71,083	\$27,942
JACKSON COUNTY	\$80,005	\$80,005	\$80,005	\$80,005	\$49,778	\$65,148	\$20,451
JEFFERSON COUNTY	\$54,205	\$54,205	\$54,205	\$54,205	\$44,254	\$59,347	\$14,928
LAFAYETTE COUNTY	\$53,103	\$53,103	\$53,103	\$53,103	\$43,204	\$58,245	\$13,068
LAKE COUNTY	\$70,801	\$70,801	\$70,801	\$70,801	\$60,080	\$75,942	\$35,121
LEE COUNTY	\$79,089	\$79,089	\$79,089	\$79,089	\$67,953	\$84,231	\$45,360
LEON COUNTY	\$73,397	\$73,397	\$73,397	\$73,397	\$62,532	\$78,538	\$38,571
LEVY COUNTY	\$57,028	\$57,028	\$57,028	\$57,028	\$46,940	\$62,167	\$17,614
LIBERTY COUNTY	\$53,101	\$53,101	\$53,101	\$53,101	\$43,203	\$58,243	\$13,063
MADISON COUNTY	\$55,222	\$55,222	\$55,222	\$55,222	\$45,223	\$60,364	\$15,896
MANATEE COUNTY	\$74,330	\$74,330	\$74,330	\$74,330	\$63,421	\$79,472	\$40,828
MARION COUNTY	\$73,547	\$73,547	\$73,547	\$73,547	\$62,675	\$78,689	\$39,829
MARTIN COUNTY	\$87,510	\$87,510	\$87,510	\$87,510	\$58,925	\$72,652	\$29,479
MONROE COUNTY	\$84,082	\$84,082	\$84,082	\$84,082	\$53,642	\$69,204	\$28,152
NASSAU COUNTY	\$80,500	\$80,500	\$80,500	\$80,500	\$50,249	\$65,641	\$20,923
OKALOOSA COUNTY	\$70,288	\$70,288	\$70,288	\$70,288	\$59,550	\$75,407	\$34,203
OKEECHOBEE COUNTY	\$57,740	\$57,740	\$57,740	\$57,740	\$47,621	\$62,881	\$18,294
*ORANGE COUNTY	\$85,158	\$85,158	\$85,158	\$85,158	\$73,733	\$90,300	\$51,140
OSCEOLA COUNTY	\$87,949	\$87,949	\$87,949	\$87,949	\$57,343	\$73,090	\$30,232
*PALM BEACH COUNTY	\$87,549	\$87,549	\$87,549	\$87,549	\$76,011	\$92,691	\$53,417
PASCO COUNTY	\$77,008	\$77,008	\$77,008	\$77,008	\$65,971	\$82,149	\$43,377
*PINELLAS COUNTY	\$87,397	\$87,397	\$87,397	\$87,397	\$75,865	\$92,538	\$53,272
POLK COUNTY	\$81,861	\$81,861	\$81,861	\$81,861	\$70,402	\$86,802	\$47,809
PUTNAM COUNTY	\$82,084	\$82,084	\$82,084	\$82,084	\$51,739	\$67,208	\$24,249
ST JOHN'S COUNTY	\$84,958	\$84,958	\$84,958	\$84,958	\$54,495	\$70,099	\$27,005
ST LUCIE COUNTY	\$70,877	\$70,877	\$70,877	\$70,877	\$59,941	\$75,818	\$34,908
SANTA ROSA COUNTY	\$84,815	\$84,815	\$84,815	\$84,815	\$54,169	\$69,757	\$28,678
*SARASOTA COUNTY	\$76,878	\$76,878	\$76,878	\$76,878	\$65,848	\$82,020	\$43,254
*SEMINOLE COUNTY	\$77,254	\$77,254	\$77,254	\$77,254	\$66,206	\$82,396	\$43,612
SUMNER COUNTY	\$58,116	\$58,116	\$58,116	\$58,116	\$47,879	\$63,257	\$18,652
SUWANNEE COUNTY	\$57,191	\$57,191	\$57,191	\$57,191	\$47,098	\$62,332	\$17,771
TAYLOR COUNTY	\$55,327	\$55,327	\$55,327	\$55,327	\$45,322	\$60,488	\$15,996
UNION COUNTY	\$54,004	\$54,004	\$54,004	\$54,004	\$44,063	\$59,148	\$14,736
*VOLUSIA COUNTY	\$80,462	\$80,462	\$80,462	\$80,462	\$69,281	\$85,604	\$46,667
WAKULLA COUNTY	\$54,788	\$54,788	\$54,788	\$54,788	\$44,788	\$59,807	\$18,462
WALTON COUNTY	\$67,380	\$67,380	\$67,380	\$67,380	\$47,278	\$62,521	\$17,951
WASHINGTON COUNTY	\$55,290	\$55,290	\$55,290	\$55,290	\$46,287	\$60,431	\$15,961

* DENOTES CHARTER COUNTY
NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION.
SOURCE: FLORIDA ACIR, AUGUST 1991

Table 4

**Actual Salaries of School District Officials
for FY 1991-92**

(Based on Cumulative Factor: 1.8115 and Annual Factor: 1.0461)

COUNTY		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS	COUNTY		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS
* ALACHUA	COUNTY	\$72,696	\$20,027	LAKE	COUNTY	\$70,801	\$19,425
BAKER	COUNTY	\$55,592	\$14,714	LEE	COUNTY	\$79,089	\$21,780
BAY	COUNTY	\$69,187	\$18,913	LEON	COUNTY	\$73,397	\$20,249
BRADFORD	COUNTY	\$56,369	\$14,919	LEVY	COUNTY	\$57,026	\$15,093
BREVARD	COUNTY	\$81,552	\$22,431	LIBERTY	COUNTY	\$53,101	\$13,378
* BROWARD	COUNTY	\$91,806	\$24,484	MADISON	COUNTY	\$55,222	\$14,616
CALHOUN	COUNTY	\$54,151	\$14,333	MANATEE	COUNTY	\$74,330	\$20,522
* CHARLOTTE	COUNTY	\$68,157	\$18,586	MARION	COUNTY	\$73,547	\$20,297
CITRUS	COUNTY	\$66,452	\$18,098	MARTIN	COUNTY	\$67,510	\$18,381
* CLAY	COUNTY	\$67,837	\$18,485	MONROE	COUNTY	\$64,062	\$17,465
COLLIER	COUNTY	\$70,800	\$19,425	NASSAU	COUNTY	\$60,500	\$16,012
COLUMBIA	COUNTY	\$60,244	\$15,944	OKALOOSA	COUNTY	\$70,266	\$19,255
* DADE	COUNTY	\$98,481	\$24,484	OKEECHOBEE	COUNTY	\$57,740	\$15,282
DESOTO	COUNTY	\$56,629	\$14,988	* ORANGE	COUNTY	\$85,158	\$23,386
DIXIE	COUNTY	\$54,068	\$14,311	OSCEOLA	COUNTY	\$67,949	\$18,520
* DUVAL (JACKSONVILLE)		\$85,100	\$23,371	* PALM BEACH	COUNTY	\$87,549	\$24,019
ESCAMBIA	COUNTY	\$76,301	\$21,043	PASCO	COUNTY	\$77,008	\$21,229
FLAGLER	COUNTY	\$57,561	\$15,235	* PINELLAS	COUNTY	\$87,397	\$23,979
FRANKLIN	COUNTY	\$53,756	\$14,071	POLK	COUNTY	\$81,661	\$22,460
GADSDEN	COUNTY	\$59,953	\$15,868	PUTNAM	COUNTY	\$62,064	\$16,936
GILCHRIST	COUNTY	\$53,891	\$14,213	ST JOHNS	COUNTY	\$64,958	\$17,702
GLADES	COUNTY	\$53,491	\$13,790	ST LUCIE	COUNTY	\$70,677	\$19,386
GULF	COUNTY	\$54,246	\$14,358	SANTA ROSA	COUNTY	\$64,615	\$17,612
HAMILTON	COUNTY	\$54,135	\$14,329	* SARASOTA	COUNTY	\$76,878	\$21,195
HARDEE	COUNTY	\$55,787	\$14,766	* SEMINOLE	COUNTY	\$77,254	\$21,295
HENDRY	COUNTY	\$56,997	\$15,086	SUMTER	COUNTY	\$58,116	\$15,382
HERNANDO	COUNTY	\$67,524	\$18,385	SUWANNEE	COUNTY	\$57,191	\$15,137
HIGHLANDS	COUNTY	\$62,583	\$17,073	TAYLOR	COUNTY	\$55,327	\$14,644
* HILLSBOROUGH	COUNTY	\$87,171	\$23,919	UNION	COUNTY	\$54,004	\$14,294
HOLMES	COUNTY	\$55,070	\$14,576	* VOLUSIA	COUNTY	\$80,462	\$22,143
INDIAN RIVER	COUNTY	\$65,942	\$17,963	WAKULLA	COUNTY	\$54,766	\$14,496
JACKSON	COUNTY	\$60,005	\$15,881	WALTON	COUNTY	\$57,380	\$15,187
JEFFERSON	COUNTY	\$54,205	\$14,347	WASHINGTON	COUNTY	\$55,290	\$14,634
LAFAYETTE	COUNTY	\$53,103	\$13,379				

* DENOTES CHARTER COUNTY

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

SOURCE: FLORIDA ACIR, AUGUST 1991

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.