

FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

COUNTY CONSTITUTIONAL OFFICERS' SALARIES FOR 1992-93

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Florida Constitution of 1885 and has been maintained under Article II, Section 5 of the Florida Constitution of 1968. Consistent with the 1968 Florida Constitution, the provisions in Chapter 145, Florida Statutes, set the salaries for all county constitutional officers. However, if a county home rule charter contains provisions specifying the salary of one or more county officers, the salaries of the referenced officials in that county are not subject to the salaries determined by general law. Instead, the salaries of the affected officials will be determined by the county home rule charter.

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 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 of each year.

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 was deleted. Although not officially required by law, the Florida ACIR agreed to compute the salaries of the county officers 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 1991 county population estimates that were used to estimate the salaries for fiscal year 1992-93. 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 50,000, while the first group number in Set 2 includes counties with a population less than 10,000. Both sets of population groupings are listed below.

SET 1: For Clerk of Court, Tax Collector, Property Appraiser, Supervisor of Elections, Sheriff, and 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:

<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 four sets of base salaries and group rates. The first set of base salaries and group rates includes four of seven county constitutional officers included in this report: Clerk of Court, Tax Collector, Property Appraiser, and Comptroller. The remaining county officers covered in this report each have a separate set of base salaries and group rates. Set 2 applies to Supervisor of Elections, Set 3 applies to County Commissioners, and Set 4 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

$$\text{Base Salary} + \left[\frac{\text{Population Above Group Minimum} \times \text{Group Rate}}{\text{Initial Factor}} \right] \times \text{Cumulative Factor} \times \text{Annual Factor} = \text{Adjusted Salary}$$

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	183,773
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Adjusted Salary:	\$72,836

$$\text{\$ } 27,550 + [(186,772-100,000) \times .02625] \times 1.292 \times 1.895 \times 1.000 = \text{\$ } 72,836$$

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, and Supervisors of Elections. 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 1992-93

Table 3 presents the actual salary figures of county constitutional officers for fiscal year 1992-93. The salary supplement is not included in the salary figures. Due to the action taken by the 1992 Florida Legislature to set school official salaries for fiscal year 1992-93 at their 1991-92 levels, no salary estimates for school board members or elected school superintendents are presented in this report.

TABLE 1**1991 CENSUS POPULATION FIGURES FOR FLORIDA COUNTIES**

<u>Counties</u>	<u>4/1/91</u>	<u>Counties</u>	<u>4/1/91</u>
Alachua	183,773	Lee	344,032
Baker	18,905	Leon	198,269
Bay	128,575	Levy	26,682
Bradford	22,749	Liberty	5,620
Brevard	409,370	Madison	16,513
Broward	1,278,384	Manatee	215,130
Calhoun	11,216	Marion	200,314
Charlotte	115,557	Martin	103,083
Citrus	95,915	Monroe	79,536
Clay	108,191	Nassau	44,957
Collier	161,600	Okaloosa	146,088
Columbia	43,534	Okeechobee	30,166
Dade	1,961,694	Orange	701,292
Desoto	24,534	Osceola	114,411
Dixie	10,534	Palm Beach	883,044
Duval	681,631	Pasco	285,407
Escambia	265,118	Pinellas	855,763
Flagler	30,465	Polk	414,700
Franklin	9,221	Putnam	66,002
Gadsden	42,194	St. Johns	86,118
Gilchrist	9,984	St. Lucie	155,121
Glades	7,922	Santa Rosa	83,933
Gulf	11,576	Sarasota	283,140
Hamilton	10,996	Seminole	298,057
Hardee	19,812	Sumter	32,015
Hendry	27,231	Suwannee	27,374
Hernando	104,394	Taylor	17,350
Highlands	70,609	Union	10,617
Hillsborough	843,203	Volusia	376,695
Holmes	16,000	Wakulla	14,444
Indian River	92,429	Walton	29,225
Jackson	41,579	Washington	17,227
Jefferson	11,997		
Lafayette	5,674		
Lake	157,061	State Total	13,195,952

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 I</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
	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>			
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 IV</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 1992-93**

(Based on Cumulative Factor: 1.895 and Annual Factor: 1.000)

COUNTY	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMISSIONERS
*ALACHUA	\$72,836	\$72,836	\$72,836	\$72,836	\$61,998	\$77,977	\$38,610
BAKER	\$55,672	\$55,672	\$55,672	\$55,672	\$45,651	\$60,814	\$16,325
BAY	\$69,288	\$69,288	\$69,288	\$69,288	\$58,619	\$74,430	\$32,528
BRADFORD	\$56,413	\$56,413	\$56,413	\$56,413	\$46,357	\$61,555	\$17,031
BREVARD	\$81,711	\$81,711	\$81,711	\$81,711	\$70,451	\$86,853	\$47,857
*BROWARD	\$92,030	\$92,030	\$92,030	\$92,030	\$80,407	\$97,171	\$55,088
CALHOUN	\$54,190	\$54,190	\$54,190	\$54,190	\$44,240	\$59,331	\$14,913
*CHARLOTTE	\$68,452	\$68,452	\$68,452	\$68,452	\$57,822	\$73,593	\$31,094
CITRUS	\$66,822	\$66,822	\$66,822	\$66,822	\$56,270	\$71,963	\$28,780
*CLAY	\$67,978	\$67,978	\$67,978	\$67,978	\$57,371	\$73,120	\$30,283
COLLIER	\$71,411	\$71,411	\$71,411	\$71,411	\$60,640	\$76,552	\$36,167
COLUMBIA	\$60,421	\$60,421	\$60,421	\$60,421	\$50,174	\$65,562	\$20,848
*DADE	\$98,721	\$98,721	\$98,721	\$98,721	\$87,099	\$103,863	\$55,088
DE SOTO	\$56,758	\$56,758	\$56,758	\$56,758	\$46,685	\$61,899	\$17,359
DIXIE	\$54,058	\$54,058	\$54,058	\$54,058	\$44,114	\$59,200	\$14,788
*DUVAL	\$85,211	\$85,211	\$85,211	\$85,211	\$73,784	\$90,352	\$51,190
ESCAMBIA	\$76,390	\$76,390	\$76,390	\$76,390	\$65,382	\$81,531	\$42,789
FLAGLER	\$57,901	\$57,901	\$57,901	\$57,901	\$47,774	\$63,043	\$18,448
FRANKLIN	\$53,805	\$53,805	\$53,805	\$53,805	\$43,873	\$58,947	\$14,404
GADSDEN	\$60,163	\$60,163	\$60,163	\$60,163	\$49,928	\$65,304	\$20,602
GILCHRIST	\$53,952	\$53,952	\$53,952	\$53,952	\$44,013	\$59,094	\$14,684
GLADES	\$53,555	\$53,555	\$53,555	\$53,555	\$43,635	\$58,696	\$13,927
GULF	\$54,259	\$54,259	\$54,259	\$54,259	\$44,306	\$59,401	\$14,979
HAMILTON	\$54,147	\$54,147	\$54,147	\$54,147	\$44,199	\$59,289	\$14,873
HARDEE	\$55,847	\$55,847	\$55,847	\$55,847	\$45,818	\$60,989	\$16,492
HENDRY	\$57,278	\$57,278	\$57,278	\$57,278	\$47,180	\$62,419	\$17,854
HERNANDO	\$67,734	\$67,734	\$67,734	\$67,734	\$57,139	\$72,876	\$29,864
HIGHLANDS	\$62,918	\$62,918	\$62,918	\$62,918	\$52,552	\$68,060	\$25,063
*HILLSBOROUGH	\$87,288	\$87,288	\$87,288	\$87,288	\$75,761	\$92,429	\$53,168
HOLMES	\$55,112	\$55,112	\$55,112	\$55,112	\$45,118	\$60,254	\$15,792
INDIAN RIVER	\$66,284	\$66,284	\$66,284	\$66,284	\$55,758	\$71,425	\$28,268
JACKSON	\$60,044	\$60,044	\$60,044	\$60,044	\$49,815	\$65,185	\$20,489
JEFFERSON	\$54,340	\$54,340	\$54,340	\$54,340	\$44,383	\$59,482	\$15,057
LAFAYETTE	\$53,121	\$53,121	\$53,121	\$53,121	\$43,222	\$58,263	\$13,101
LAKE	\$71,119	\$71,119	\$71,119	\$71,119	\$60,363	\$76,261	\$35,667
LEE	\$79,433	\$79,433	\$79,433	\$79,433	\$68,280	\$84,574	\$45,687
LEON	\$73,767	\$73,767	\$73,767	\$73,767	\$62,885	\$78,909	\$40,207
LEVY	\$57,172	\$57,172	\$57,172	\$57,172	\$47,079	\$62,313	\$17,753
LIBERTY	\$53,111	\$53,111	\$53,111	\$53,111	\$43,212	\$58,252	\$13,081
MADISON	\$55,211	\$55,211	\$55,211	\$55,211	\$45,212	\$60,353	\$15,886
MANATEE	\$74,462	\$74,462	\$74,462	\$74,462	\$63,547	\$79,604	\$40,953
MARION	\$73,891	\$73,891	\$73,891	\$73,891	\$63,002	\$79,032	\$40,409
MARTIN	\$67,650	\$67,650	\$67,650	\$67,650	\$57,059	\$72,791	\$29,720
MONROE	\$64,295	\$64,295	\$64,295	\$64,295	\$53,864	\$69,437	\$26,374
NASSAU	\$60,695	\$60,695	\$60,695	\$60,695	\$50,435	\$65,837	\$21,109
OKALOOSA	\$70,414	\$70,414	\$70,414	\$70,414	\$59,691	\$75,555	\$34,458
OKEECHOBEE	\$57,843	\$57,843	\$57,843	\$57,843	\$47,719	\$62,985	\$18,393
*ORANGE	\$85,464	\$85,464	\$85,464	\$85,464	\$74,024	\$90,605	\$51,431
*OSCEOLA	\$68,378	\$68,378	\$68,378	\$68,378	\$57,752	\$73,519	\$30,968
*PALM BEACH	\$87,800	\$87,800	\$87,800	\$87,800	\$76,249	\$92,941	\$53,656
PASCO	\$77,172	\$77,172	\$77,172	\$77,172	\$66,127	\$82,314	\$43,534
*PINELLAS	\$87,449	\$87,449	\$87,449	\$87,449	\$75,915	\$92,591	\$53,322
POLK	\$81,780	\$81,780	\$81,780	\$81,780	\$70,516	\$86,921	\$47,923
PUTNAM	\$62,208	\$62,208	\$62,208	\$62,208	\$51,876	\$67,349	\$24,386
ST. JOHNS	\$65,311	\$65,311	\$65,311	\$65,311	\$54,831	\$70,452	\$27,341
ST. LUCIE	\$70,994	\$70,994	\$70,994	\$70,994	\$60,244	\$76,136	\$35,453
SANTA ROSA	\$64,974	\$64,974	\$64,974	\$64,974	\$54,510	\$70,115	\$27,020
*SARASOTA	\$77,085	\$77,085	\$77,085	\$77,085	\$66,044	\$82,226	\$43,451
*SEMINOLE	\$77,660	\$77,660	\$77,660	\$77,660	\$66,592	\$82,801	\$43,999
SUMTER	\$58,200	\$58,200	\$58,200	\$58,200	\$48,059	\$63,341	\$18,733
SUWANNEE	\$57,305	\$57,305	\$57,305	\$57,305	\$47,207	\$62,447	\$17,880
TAYLOR	\$55,372	\$55,372	\$55,372	\$55,372	\$45,366	\$60,514	\$16,040
UNION	\$54,074	\$54,074	\$54,074	\$54,074	\$44,130	\$59,216	\$14,803
*VOLUSIA	\$80,692	\$80,692	\$80,692	\$80,692	\$69,480	\$85,834	\$46,887
WAKULLA	\$54,812	\$54,812	\$54,812	\$54,812	\$44,832	\$59,954	\$15,506
WALTON	\$57,662	\$57,662	\$57,662	\$57,662	\$47,546	\$62,804	\$18,220
WASHINGTON	\$55,349	\$55,349	\$55,349	\$55,349	\$45,343	\$60,490	\$16,017

* DENOTES CHARTER COUNTY

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

SOURCE: FLORIDA ACIR, AUGUST 1992

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 22 members; 5 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.