

FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

COUNTY CONSTITUTIONAL OFFICERS' SALARIES

FOR 1993-94

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 by Article II, Section 5 of the Florida Constitution of 1968. Consistent with the 1968 Florida Constitution, the provisions in Chapters 145, Florida Statutes, set the salaries for all county constitutional officers. If a county home rule charter specifically exempts one or more county officers from the provisions of Chapter 145, Florida Statutes, the salaries of the exempted officials in that county are not subject to the salaries determined by general law. Instead, the salaries of the exempted officials will be determined at the local level.

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.

ACIR, August 1993

Salaries Report

The **first step** is to determine which population group number corresponds with the county estimated population. Table 1 lists the 1992 county population estimates that were used to calculate the salaries for fiscal year 1993-94. 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, 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 five sets of base salaries and group rates. The first set of base salaries and group rates includes four of the seven county constitutional officers included in this report: Clerk of Court, Tax Collector, Property Appraiser, and Comptroller. The remaining county officers 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

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

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	186,201
Group Number (III) Minimum:	100,000
Base Salary:	\$ 27,550
Group Rate:	.02625
Adjusted Salary:	\$ 75,838

$$\$ 27,550 + [(186,201-100,000) \times .02625] \times 1.292 \times 1.895 \times 1.039 = \$ 75,838$$

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 1993-94

Table 3 presents the actual salary figures of county constitutional officers for fiscal year 1993-94. The salary supplement is not included in the salary figures. Due to ambiguity in language adopted by the 1993 Florida Legislature that pertains to the calculation of elected district school official salaries,¹ no salary estimates for school board members or elected school superintendents are presented in this report.

¹See HB 1545, which became Chapter 93-146, Laws of Florida.

TABLE 1
1992 OFFICIAL POPULATION ESTIMATES FOR FLORIDA COUNTIES
(As prepared by Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/92</u>	<u>Counties</u>	<u>4/1/92</u>
Alachua	186,201	Lee	350,809
Baker	19,159	Leon	202,570
Bay	131,347	Levy	27,457
Bradford	23,056	Liberty	5,506
Brevard	417,740	Madison	17,034
Broward	1,294,090	Manatee	219,313
Calhoun	11,828	Marion	206,642
Charlotte	118,682	Martin	105,031
Citrus	98,623	Monroe	80,968
Clay	113,382	Nassau	45,546
Collier	168,514	Okaloosa	149,997
Columbia	45,192	Okeechobee	31,102
Dade	1,982,901	Orange	712,637
Desoto	24,830	Osceola	119,760
Dixie	10,933	Palm Beach	896,970
Duval	693,546	Pasco	290,274
Escambia	267,800	Pinellas	860,736
Flagler	31,999	Polk	420,885
Franklin	9,368	Putnam	67,752
Gadsden	42,472	St. Johns	88,417
Gilchrist	10,196	St. Lucie	158,937
Glades	8,135	Santa Rosa	87,992
Gulf	11,700	Sarasota	287,203
Hamilton	11,535	Seminole	305,872
Hardee	21,058	Sumter	33,057
Hendry	27,844	Suwannee	27,562
Hernando	108,112	Taylor	17,424
Highlands	72,157	Union	11,442
Hillsborough	853,990	Volusia	383,983
Holmes	16,188	Wakulla	14,659
Indian River	94,091	Walton	29,689
Jackson	42,577	Washington	17,434
Jefferson	12,338		
Lafayette	5,593		
Lake	162,579	State Total	13,424,416

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 1993-94

(Based on Cumulative Factor: 1.895 and Annual Factor: 1.0390)

County	Tax Collector	Clerk of the Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commis- sioners
ALACHUA *	\$75,838	\$75,838	\$75,838	\$75,838	\$64,570	\$81,181	\$40,394
BAKER	\$57,894	\$57,894	\$57,894	\$57,894	\$47,480	\$63,236	\$17,010
BAY	\$72,176	\$72,176	\$72,176	\$72,176	\$61,082	\$77,518	\$34,114
BRADFORD	\$58,675	\$58,675	\$58,675	\$58,675	\$48,224	\$64,017	\$17,754
BREVARD	\$85,010	\$85,010	\$85,010	\$85,010	\$73,305	\$90,352	\$49,830
BROWARD*	\$95,778	\$95,778	\$95,778	\$95,778	\$83,703	\$101,121	\$57,236
CALHOUN	\$56,426	\$56,426	\$56,426	\$56,426	\$46,082	\$61,768	\$15,612
CHARLOTTE *	\$71,330	\$71,330	\$71,330	\$71,330	\$60,276	\$76,672	\$32,664
CITRUS	\$69,862	\$69,862	\$69,862	\$69,862	\$58,878	\$75,204	\$30,316
CLAY *	\$70,976	\$70,976	\$70,976	\$70,976	\$59,939	\$76,318	\$32,058
COLLIER	\$74,657	\$74,657	\$74,657	\$74,657	\$63,445	\$79,999	\$38,369
COLUMBIA	\$63,109	\$63,109	\$63,109	\$63,109	\$52,447	\$68,451	\$21,977
DADE *	\$102,787	\$102,787	\$102,787	\$102,787	\$90,712	\$108,129	\$57,236
DESOTO	\$59,030	\$59,030	\$59,030	\$59,030	\$48,562	\$64,372	\$18,092
DIXIE	\$56,246	\$56,246	\$56,246	\$56,246	\$45,911	\$61,588	\$15,441
DUVAL *	\$88,693	\$88,693	\$88,693	\$88,693	\$76,813	\$94,035	\$53,338
ESCAMBIA	\$79,476	\$79,476	\$79,476	\$79,476	\$68,035	\$84,818	\$44,560
FLAGLER	\$60,467	\$60,467	\$60,467	\$60,467	\$49,930	\$65,809	\$19,460
FRANKLIN	\$55,933	\$55,933	\$55,933	\$55,933	\$45,612	\$61,275	\$15,022
GADSDEN	\$62,565	\$62,565	\$62,565	\$62,565	\$51,928	\$67,907	\$21,458
GILCHRIST	\$56,099	\$56,099	\$56,099	\$56,099	\$45,770	\$61,441	\$15,300
GLADES	\$55,686	\$55,686	\$55,686	\$55,686	\$45,377	\$61,028	\$14,551
GULF	\$56,400	\$56,400	\$56,400	\$56,400	\$46,057	\$61,742	\$15,587
HAMILTON	\$56,367	\$56,367	\$56,367	\$56,367	\$46,026	\$61,709	\$15,556
HARDEE	\$58,275	\$58,275	\$58,275	\$58,275	\$47,843	\$63,617	\$17,373
HENDRY	\$59,634	\$59,634	\$59,634	\$59,634	\$49,137	\$64,976	\$18,667
HERNANDO	\$70,624	\$70,624	\$70,624	\$70,624	\$59,604	\$75,966	\$31,455
HIGHLANDS	\$65,620	\$65,620	\$65,620	\$65,620	\$54,838	\$70,962	\$26,276
HILLSBOROUGH *	\$90,836	\$90,836	\$90,836	\$90,836	\$78,853	\$96,178	\$55,379
HOLMES	\$57,299	\$57,299	\$57,299	\$57,299	\$46,913	\$62,641	\$16,444
INDIAN RIVER	\$69,135	\$69,135	\$69,135	\$69,135	\$58,186	\$74,477	\$29,624
JACKSON	\$62,586	\$62,586	\$62,586	\$62,586	\$51,948	\$67,928	\$21,478
JEFFERSON	\$56,528	\$56,528	\$56,528	\$56,528	\$46,179	\$61,870	\$15,709
LAFAYETTE	\$55,177	\$55,177	\$55,177	\$55,177	\$44,892	\$60,519	\$13,581
LAKE	\$74,261	\$74,261	\$74,261	\$74,261	\$63,068	\$79,603	\$37,689
LEE	\$82,802	\$82,802	\$82,802	\$82,802	\$71,202	\$88,144	\$47,728
LEON	\$76,863	\$76,863	\$76,863	\$76,863	\$65,546	\$82,205	\$42,071
LEVY	\$59,557	\$59,557	\$59,557	\$59,557	\$49,063	\$64,899	\$18,594
LIBERTY	\$55,159	\$55,159	\$55,159	\$55,159	\$44,875	\$60,501	\$13,548
MADISON	\$57,469	\$57,469	\$57,469	\$57,469	\$47,075	\$62,811	\$16,605
MANATEE	\$77,534	\$77,534	\$77,534	\$77,534	\$66,184	\$82,876	\$42,710
MARION	\$77,026	\$77,026	\$77,026	\$77,026	\$65,701	\$82,368	\$42,227
MARTIN	\$70,418	\$70,418	\$70,418	\$70,418	\$59,408	\$75,760	\$31,102
MONROE	\$67,032	\$67,032	\$67,032	\$67,032	\$56,183	\$72,374	\$27,621
NASSAU	\$63,180	\$63,180	\$63,180	\$63,180	\$52,515	\$68,522	\$22,045
OKALOOSA	\$73,421	\$73,421	\$73,421	\$73,421	\$62,268	\$78,763	\$36,249
OKEECHOBEE	\$60,287	\$60,287	\$60,287	\$60,287	\$49,759	\$65,629	\$19,289
ORANGE *	\$88,948	\$88,948	\$88,948	\$88,948	\$77,055	\$94,290	\$53,581
OSCEOLA *	\$71,402	\$71,402	\$71,402	\$71,402	\$60,345	\$76,744	\$32,788
PALM BEACH *	\$91,410	\$91,410	\$91,410	\$91,410	\$79,400	\$96,752	\$55,926
PASCO	\$80,377	\$80,377	\$80,377	\$80,377	\$68,892	\$85,719	\$45,418
PINELLAS *	\$90,926	\$90,926	\$90,926	\$90,926	\$78,939	\$96,268	\$55,465
POLK	\$85,052	\$85,052	\$85,052	\$85,052	\$73,345	\$90,394	\$49,870
PUTNAM	\$64,914	\$64,914	\$64,914	\$64,914	\$54,166	\$70,256	\$25,604
ST. JOHNS	\$68,226	\$68,226	\$68,226	\$68,226	\$57,320	\$73,568	\$28,758
ST. LUCIE	\$74,018	\$74,018	\$74,018	\$74,018	\$62,836	\$79,360	\$37,273
SANTA ROSA	\$68,158	\$68,158	\$68,158	\$68,158	\$57,255	\$73,500	\$28,693
SARASOTA *	\$80,254	\$80,254	\$80,254	\$80,254	\$68,775	\$85,596	\$45,301
SEMINOLE *	\$81,002	\$81,002	\$81,002	\$81,002	\$69,487	\$86,344	\$46,013
SUMTER	\$60,678	\$60,678	\$60,678	\$60,678	\$50,132	\$66,021	\$19,662
SUWANNEE	\$59,578	\$59,578	\$59,578	\$59,578	\$49,083	\$64,920	\$18,614
TAYLOR	\$57,547	\$57,547	\$57,547	\$57,547	\$47,149	\$62,889	\$16,679
UNION	\$56,348	\$56,348	\$56,348	\$56,348	\$46,008	\$61,690	\$15,538
VOLUSIA *	\$84,131	\$84,131	\$84,131	\$84,131	\$72,468	\$89,473	\$48,993
WAKULLA	\$56,993	\$56,993	\$56,993	\$56,993	\$46,622	\$62,335	\$16,152
WALTON	\$60,004	\$60,004	\$60,004	\$60,004	\$49,489	\$65,346	\$19,019
WASHINGTON	\$57,549	\$57,549	\$57,549	\$57,549	\$47,151	\$62,891	\$16,681

* Denotes Charter County

NOTE: These figures do not include the \$2,000 supplement for certification.

SOURCE: Florida ACIR, August 1993

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.

FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS
C/O HOUSE OFFICE BUILDING
TALLAHASSEE, FLORIDA

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