

**SALARIES OF
COUNTY CONSTITUTIONAL OFFICERS AND
ELECTED DISTRICT SCHOOL OFFICIALS
IN FISCAL YEAR 1999-2000**

OCTOBER 1999

**Florida
Legislative Committee on Intergovernmental Relations**



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(As of October, 1999)**

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WHAT IS THE LCIR?

The Legislative Committee on Intergovernmental Relations is a legislative entity that facilitates the development of intergovernmental policies and practices. The Florida LCIR strives to improve coordination and cooperation among state agencies, local governments, and the federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared with the assistance of the Florida Department of Revenue, salaries of county constitutional officers and elected district school officials, and a report on state mandates affecting municipal and county governments. In addition, the LCIR has addressed the following issues:

- | | |
|-------------------------------------------|-----------------------------------------------------|
| o Municipal Incorporations and Annexation | o State Revenue Sharing Programs |
| o Impact Fees | o Special District Accountability |
| o Jail and Article V Costs | o Double Taxation |
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If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the LCIR at (850) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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**SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND
ELECTED DISTRICT SCHOOL OFFICIALS IN FISCAL YEAR 1999-2000
PURSUANT TO THE SALARY FORMULA IN CHAPTER 145, *FLORIDA STATUTES*
Chapter 145; Sections 230.202 and 230.303, *Florida Statutes***

Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 of the *Florida Constitution* since the 1968 revision. Consistent with the 1968 revision, the provisions in Chapter 145, *Florida Statutes*, set the salaries for all county constitutional officers and elected district school officials.

The Legislature has expressed its intent in s. 145.011, F.S., to provide for the annual compensation and method of payment for those county officers named in the chapter itself, specifically: members of the board of county commissioners, clerk of circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, tax collector, district school board members, and elected superintendent of schools. The salary provisions are not applicable to an appointed superintendent of schools.

The Legislature has determined that a uniform, rather than arbitrary and discriminatory, salary law was needed to replace the haphazard, preferential, inequitable, and probably unconstitutional local law method of paying elected county officers. In addition, the Legislature expressed its intention to provide by general law for such uniform compensation of county officials having substantially equal duties and responsibilities. The Legislature determined that salary schedules, based on a classification of counties according to countywide population, would be the most practical basis from which to arrive at an adequate, uniform salary formula.

Pursuant to s. 145.012, F.S., the salary provisions apply to all designated officers in all counties of the state, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter and those officials (other than the property appraiser, clerk of the circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector who if qualified shall receive in addition to their salaries a special qualification salary as provided) of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

In Chapter 73-173, *Laws of Florida*, the Legislature established the current salary formula methodology and specified that the latest official population estimates for each county would serve as the main component of the salary computation. In addition to the population estimate, the salary formula contains five other components. Two components, the base salary and group rate, are specified in Chapter 145, *Florida Statutes*, for the county constitutional officers. For the school board members and elected superintendents of schools, the base salary and group rate are referenced

in ss. 230.202 and 230.303, F.S., respectively. Another formula component, the initial factor, is specified in s. 145.19, F.S. Any changes to base salaries, group rates, or initial factor would require an amendment to general law. The remaining two components, the annual factor and cumulative annual factor, are certified annually by the Department of Management Services, typically during the month of August.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the annual salaries for county constitutional officers was deleted. Although not required by law, the Florida Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected district school officials as a service to governmental units.

In addition to computing the finalized salaries, the LCIR computes the estimated salaries earlier in the year, typically during the month of February. These estimates are made available to county government and district school officials upon request in order to provide them with information necessary to prepare annual budgets. Since certified factors are not available at the time the estimated salaries are computed, LCIR staff estimate the annual and cumulative annual factors.

The annual factor is estimated by averaging the certified annual factors used in the calculations from the prior five years. By definition, the estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations. Subsequent to receipt of official verification of the certified factors by the Department of Management Services, LCIR staff compute and distribute the finalized salary figures.

Major General Law Amendments

The 1885 *Florida Constitution* required the Legislature to fix by law the compensation of all county officers pursuant to Article III, Section 27, and Article VIII, Section 6.

Chapter 61-461, *Laws of Florida*,
provided that county officials' salaries must be figured based on county population.

Article 2, Section 5, Subsection (c), *Florida Constitution*,
was revised by the Constitutional Revision Commission to read: "The powers, duties, compensation, and method of payment of state and county officers shall be fixed by law."

Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 *Florida Constitution*. The last part of Section 27 provided that the legislature should fix the duties and compensation of all state and county officers not otherwise provided for in the constitution by law. The new constitution added that the powers of such officers also shall be fixed by law.

The current structure of Subsection (c) added a new element to the constitution by providing that the method of payment of state and county officers shall be fixed by law. The most closely related provision in the 1885 *Florida Constitution* as amended (Article XVI, Section 3) simply stated that every officer's salary was payable on his requisition.

Chapter 69-211, *Laws of Florida*,

clarified the original legislative intent which formed the basis for uniform computation of constitutional officers' compensation by creating s. 145.16, F.S., as follows:

"(1) The legislature declares that the preservation of statewide uniformity of county officials' salaries is essential to the fulfillment of the legislative intent expressed in this chapter and intends by this section to prevent any laws which would allow officials in individual counties to be excepted from the uniform classification provided in this chapter.

(2) Pursuant to Section 11 (a) (21), Art. III of the state constitution, the legislature hereby prohibits special laws or general laws of local application pertaining to the compensation of the following county officials:

- (a) Members of the board of county commissioners;
- (b) Clerk of the circuit court;
- (c) Sheriff;
- (d) Superintendent of schools;
- (e) Supervisor of elections;
- (f) Tax assessor; and
- (g) Tax collector."

Chapter 69-346, *Laws of Florida*,

reworded s. 145.011, F.S., to delete the lengthy criteria used to classify constitutional officers instituted by Chapter 67-576, *Laws of Florida*. Also, it specified that population should be used as the basis of the classification scheme used to calculate uniform salary schedules.

Chapter 73-173, *Laws of Florida*,

changed the definition of population used to calculate constitutional officers' salaries from using the decennial census to using the latest annual determination of population. In addition, it provided that officers' salaries be adjusted annually by a factor based upon the U.S. Department of Labor's Consumer Price Index (1967=100) and required the Florida Department of Administration to certify this factor. Also, it limited the annual salary increase to be less than 20 percent excluding the special qualification salary. It established the base salary as a component of a formula to calculate salaries of all constitutional officers and specified seven population groupings used in the calculation. Finally, it allowed qualified tax assessors (later renamed property appraisers) to be the first constitutional officers to receive up to \$2,000 as a special qualification salary.

Chapter 79-327, *Laws of Florida*,

provided for the salaries of all county officers to be adjusted annually, effective June 30, 1979, based on the average percent increase in state career service employees' salaries, not to exceed 7 percent, as determined by the Department of Management Services. In addition, it raised the base salaries for supervisor of elections by \$4,300, effective October 1, 1978.

Chapter 80-377, *Laws of Florida*,

allowed for the first time the clerk of circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector to qualify for the \$2,000 special qualification salary under specified conditions. In addition, it raised the base salaries and changed the group rates for seven county officers. Also, it moved the provisions governing salary calculations for school board members and superintendent of schools from Chapter 145 to Chapter 230, *Florida Statutes*.

Chapter 85-322, *Laws of Florida*,

raised the base salaries for: clerks of circuit court/comptrollers (\$1,300 increase in the base), supervisor of elections (\$1,300 increase in the base), property appraisers (\$1,300 increase in the base), tax collectors (\$4,450 increase in the base), sheriffs (\$3,400 increase in the base), and superintendent of schools (\$1,300 increase in the base). In addition, it consolidated Population Group I (0-9,999) and Population Group II (10,000-49,999) were consolidated into a new Population Group I (0-49,999).

Chapter 88-175, *Laws of Florida*,

revised the definition of the annual factor.

Chapter 88-42, *Laws of Florida*,

raised the base salaries for clerks of circuit court/comptrollers, tax collectors, property appraisers, and supervisors of elections by \$2,100.

Chapter 89-178, *Laws of Florida*,

raised the base salary for sheriffs by \$2,100.

Chapter 92-326, *Laws of Florida*,

included language in the appropriations implementing bill that set the 1992-93 fiscal year compensation for school board members and elected school superintendents at the 1991-92 fiscal year levels to reflect recently discovered ambiguities over whether elected district school officials were eligible to receive the annual cost of living salary adjustments provided for in s. 145.19, F.S.

Chapter 93-146, *Laws of Florida*,

ratified previous salary increases awarded to school officials under the provisions of this section in order to address uncertainties concerning the eligibility of elected district school

officials for the annual salary adjustments provided for in s. 145.19, F.S. In addition, the legislation amended relevant provisions of Chapters 145 and 230, *Florida Statutes*, in order to continue to provide for annual adjustments in elected district school officials' salaries in a manner similar to those awarded to county constitutional officers.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected district school officials' salaries.

Definition of Relevant Terms

The definitions of a number of terms referenced in Chapter 145, *Florida Statutes*, aid the reader in understanding the compensation of county constitutional officers and elected district school officials. The statutory citation for each term is listed in parenthesis.

"Population" means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S. (s. 145.021(1), F.S.) Pursuant to s. 186.901, F.S., the Executive Office of the Governor shall produce, either by its own resources or by contract, shall produce population estimates of local governmental units as of April 1st of each year, utilizing accepted statistical practices. For the salary calculations, the LCIR staff uses the annual population estimates generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Florida Legislature.

"Salary" means the total annual compensation, payable under the schedules set forth in Chapter 145, *Florida Statutes*, to be paid to an official as personal income. (s. 145.021(2), F.S.)

"Initial Factor" means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, *Laws of Florida*, and intended by the Legislature to be preserved in adjustments to salaries made prior to enactment of Chapter 76-80, *Laws of Florida*, multiplied by the annual increase factor authorized by Chapter 79-327, *Laws of Florida*. (s. 145.19(1)(c), F.S.)

"Annual Factor" means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent. (s. 145.19(1)(a), F.S.)

"Cumulative Annual Factor" means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated. (s. 145.19(1)(b), F.S.)

Salary Computation Method

The first step is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1998 county population estimates, as prepared by the Bureau of Economic and Business Research (BEBR), used to compute the finalized salaries for fiscal year 1999-2000.

Two sets of population groupings are used to determine the salaries of the various county constitutional officers and elected district school officials. For Set 1, the first group number corresponds to those counties having a total population of less than 49,999. For Set 2, the first group number corresponds to those counties having a total population of less than 9,999.

SET 1: For clerk of circuit court, tax collector, property appraiser, supervisor of elections, sheriff, comptroller, and elected superintendent of schools:

Group <u>Number</u>	Minimum <u>Population</u>	Maximum <u>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	

SET 2: For county commissioners and school board members:

Group <u>Number</u>	Minimum <u>Population</u>	Maximum <u>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	

The second step is to determine which base salary and group rate corresponds to the population group number determined in the first step. **Table 2** displays six sets of base salaries and group rates.

The first set of base salaries and group rates are those applicable to four of the seven county constitutional officers: clerk of circuit court, tax collector, property appraiser, and comptroller. The remaining constitutional officers: supervisor of elections, county commissioners, and sheriff, each

have a separate set of base salaries and group rates. Sets V and VI apply to school board members and elected superintendents of schools respectively.

The third step involves computing the salary using the formula listed below. Based on the appropriate population group number, the minimum population is subtracted from the county's population estimate to determine the population above the group minimum, which is then multiplied by the group rate. This value is added to the base salary and then multiplied by the initial factor, certified annual factor, and certified cumulative annual factor.

$$\text{Salary} = [\text{Base Salary} + (\text{Population Above Group Minimum} \times \text{Group Rate})] \times \text{Initial} \\ \text{Factor} \times \text{Certified Annual Factor} \times \text{Certified Cumulative Annual Factor}$$

Sample Salary Computation

Alachua County Tax Collector

1998 Population Estimate:	211,403
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292

Certified Annual Factor:	1.0365
Certified Cumulative Annual Factor:	2.5247

$$\begin{aligned} \text{Finalized Salary} &= [\$30,175 + [(211,403 - 200,000) \times 0.01575]] \times 1.292 \times 1.0365 \times 2.5247 \\ &= \$102,628 \end{aligned}$$

Finalized Salaries of County Constitutional Officers and Elected District School Officials

Table 3 displays the finalized salaries for the seven county constitutional officers and elected district school officials. These salaries, as determined by the statutory formula, do not include the \$2,000 supplement that eligible officers may receive after completing certification programs or the performance salary incentive available to elected school superintendents who have completed the leadership development program. In addition, the salaries listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, that the district school board may approve by majority vote. Such payments shall be made from county or school district funds.

General Provisions of Chapter 145 and Chapter 230, Florida Statutes

Elected District School Officials

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increases for elected superintendents of schools and school board members would not seem to be clear. Section 145.19(2), *Florida Statutes*, requires that county officers' salaries be adjusted each fiscal year, but fails to specify whether the state or local government fiscal year shall be applied.

The local government fiscal year, October 1st to September 30th, applies to all county officers except elected superintendents of schools and school board members. Florida's school districts operate on a July 1st to June 30th fiscal year, which corresponds with the state fiscal year. In the absence of statutory clarification on this issue, Florida's Attorney General issued an opinion (AGO 79-87) stating that the salary adjustment for a particular county officer or district school officer should take effect when the fiscal year for that particular office begins.

Annual salary increases for elected district school officials are subject to further uncertainty due to the timing of the factor certification process by the Department of Management Services. In past years, the annual factor and cumulative annual factor have typically not been certified by the Department until the month of August or September. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials.

However, local school districts have had to develop their own policies, in light of the timing of the certification process. Based on the Attorney General's opinion previously mentioned, salary increases for elected district school officials have been considered effective as of July 1st; however, the salary figures have not yet been finalized by that date. Therefore, school districts have initially relied on the salary estimates prepared by the LCIR. Once the salary figures have been finalized by the LCIR in August or September, the school districts have made the necessary payroll adjustments to ensure that the correct salary is paid to elected school officials by the end of the fiscal year.

Additional Salary for Elected Superintendents of Schools

Pursuant to s. 230.303, F.S., each elected superintendent of schools shall receive as salary the amount indicated by the formula, based on the population of the county. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

\$2,000 Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary provided the official has completed a certification program. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors of elections, and elected superintendents of schools. The officers receive the special qualification salary

after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the salary calculation.

Once the officer is certified, the \$2,000 supplement should be added to the finalized salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying that particular officer. Section 230.303 and Chapter 145, *Florida Statutes*, specify the departments of state government responsible for certifying officers and offering courses of continuing education.

In addition to the \$2,000 salary supplement for elected superintendents of schools, the Florida Council on Educational Management (FCEM) shall provide a leadership development and performance compensation program pursuant to s. 230.303(6)(a), F.S. The program will consist of two phases: a content-knowledge-skills phase and a competency-acquisition phase.

Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and follow-up training prescribed by the FCEM.

Payment of Group Insurance Premiums or Charges

The payment of premiums or charges for group insurance for those officers whose compensation is fixed by Chapter 145, *Florida Statutes*, is expressly authorized by s. 112.14, F.S. All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation pursuant to s. 145.131(3), F.S. As with salary payments, such premium payments or charges shall be made from county or school district funds.

Relevant Attorney General Opinions

The following opinions relevant to the salary issue are summarized below. This section is intended only to provide a summary of the opinion. Local government or district school officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to the salary formula has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law.

AGO 77-131

Are school board members ‘officers’ within the context of s. 112.08, F.S. (1976 Supp.)? According to this opinion dated December 20, 1977, district school board members are officers within the context and purview of s. 112.08, F.S.; therefore, district school boards are authorized to provide and pay out of available school district funds all or part of the premiums for the designated group insurance for school board members.

AGO 79-66

If the net income of a county fee officer is insufficient to pay to himself or herself, after operating expenses, the maximum personal compensation to which he or she is entitled under the compensation schedule set forth in Chapter 145, *Florida Statutes*, is the Board of County Commissioners obliged to pay the deficiency under the provisions of s. 145.141, F.S.? And if so, do the provisions of s. 145.141, F.S., authorize the Board to make up a deficiency not only in the county fee officer’s personal compensation but also in expenses of the office of the fee officer. When the net income of the office is insufficient to pay, after operating expenses, the total annual compensation to be paid pursuant to Chapter 145, *Florida Statutes*, the Board of County Commissioners shall pay such deficiency in salary from the county’s general fund. However, the Board is not authorized to pay any deficiency in the operating expenses of the clerk’s office, according to this opinion dated July 11, 1979.

AGO 79-87

Among other questions, on what date does the adjustment in salaries for county officers listed in Chapter 145, *Florida Statutes*, and provided for in section 1 of Chapter 79-327, *Laws of Florida*, take place? According to this opinion dated September 21, 1979, the salary adjustment for a particular county officer or district school officer takes effect when the fiscal year for that particular office begins. If the fiscal year begins on October 1st, the salary adjustment takes effect on that date. If the fiscal year begins on July 1st, the salary adjustment begins on that date.

AGO 82-68

Is an elected county sheriff eligible to receive salary incentive benefits pursuant to s. 943.22, F.S., as well as the \$2,000 special qualifications salary pursuant to s. 145.071, F.S., in light of the compensation limitation set forth in s. 147.17, F.S.? Pending legislative or judicial clarification to the contrary, the Legislature did not view the salary incentive benefits bestowed upon meeting specific qualifications outlined in s. 943.22, F.S., to be additional compensation prohibited by s. 145.17, F.S., according to this opinion dated September 14, 1982.

AGO 91-68

If a county commissioner withdraws from the Florida Retirement System pursuant to s. 121.051, F.S. (1990 Supp.), can the public funds which were allocated to fund the commissioner's retirement plan be used to fund a private retirement plan of the commissioner's choice? According to this opinion dated September 13, 1991, the county funds which were allocated to fund the employer's portion of the commissioner's retirement plan may not be used to fund an alternative retirement plan in the event the commissioner chooses not to participate in the Florida Retirement System.

AGO 93-31

When a tax collector operates as a fee officer whose salary is paid by the county commission due to insufficient collection of fees to cover the salary expense, should excess fees be paid to governmental units pursuant to s. 218.36, F.S., or to the county? According to this opinion dated April 22, 1993, fees collected by a tax collector operating as a fee officer must first be used to pay the office personnel and expenses and the tax collector's salary. Only those fees collected in excess of the amount necessary to cover such expenses and salaries must be paid to governmental units as provided in s. 218.36, F.S.

AGO 93-94

Does Chapter 145, *Florida Statutes*, preclude payment of Class C travel expenses to county officials who otherwise receive the maximum salary? The payment of Class C travel expenses, while treated as personal income for purposes of federal tax liability, is not additional compensation precluded under Chapter 145, *Florida Statutes*, which establishes a maximum salary for county officials, according to this opinion dated December 29, 1993.

Table 1

**1998 FLORIDA ESTIMATES OF POPULATION
BY COUNTY**

#	County	Total Population	#	County	Total Population
1	Alachua	211,403	41	Marion	242,357
2	Baker	21,131	42	Martin	119,370
3	Bay	147,496	43	Miami-Dade	2,090,314
4	Bradford	25,355	44	Monroe	85,646
5	Brevard	465,825	45	Nassau	54,538
6	Broward	1,460,890	46	Okaloosa	175,568
7	Calhoun	13,572	47	Okeechobee	35,059
8	Charlotte	133,655	48	Orange	824,095
9	Citrus	112,424	49	Osceola	148,712
10	Clay	134,534	50	Palm Beach	1,020,521
11	Collier	210,095	51	Pasco	321,074
12	Columbia	55,368	52	Pinellas	892,178
13	DeSoto	27,927	53	Polk	465,858
14	Dixie	13,196	54	Putnam	71,454
15	Duval	753,823	55	Saint Johns	109,894
16	Escambia	296,164	56	Saint Lucie	183,222
17	Flagler	43,441	57	Santa Rosa	107,814
18	Franklin	10,739	58	Sarasota	316,023
19	Gadsden	50,820	59	Seminole	345,166
20	Gilchrist	13,140	60	Sumter	47,907
21	Glades	9,875	61	Suwannee	33,746
22	Gulf	14,260	62	Taylor	19,527
23	Hamilton	14,120	63	Union	13,459
24	Hardee	22,801	64	Volusia	420,431
25	Hendry	30,364	65	Wakulla	19,828
26	Hernando	125,008	66	Walton	38,304
27	Highlands	80,458	67	Washington	21,319
28	Hillsborough	942,322			
29	Holmes	17,949		Florida Total	15,000,475
30	Indian River	106,690			
31	Jackson	49,670			
32	Jefferson	14,207			
33	Lafayette	6,998			
34	Lake	196,073			
35	Lee	405,637			
36	Leon	233,232			
37	Levy	32,416			
38	Liberty	7,708			
39	Madison	19,277			
40	Manatee	247,028			

Source: Bureau of Economic and Business Research, University of Florida.

Table 2

SALARY COMPUTATION STATISTICS

County Officer(s)	Population Group Numbers	Base Salary	Group Rate
<u>Set I</u>			
Clerk of Circuit Court	I	\$21,250	0.07875
Comptroller	II	\$24,400	0.06300
Tax Collector	III	\$27,550	0.02625
Property Appraiser	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	0.075
	II	\$20,228	0.060
	III	\$23,228	0.025
	IV	\$25,728	0.015
	V	\$28,728	0.005
	VI	\$31,728	0.004
<u>Set III</u>			
County Commissioners	I	\$4,500	0.150
	II	\$6,000	0.075
	III	\$9,000	0.060
	IV	\$12,000	0.045
	V	\$16,500	0.015
	VI	\$19,500	0.005
	VII	\$22,500	0.000
<u>Set IV</u>			
Sheriff	I	\$23,350	0.07875
	II	\$26,500	0.06300
	III	\$29,650	0.02625
	IV	\$32,275	0.01575
	V	\$35,425	0.00525
	VI	\$38,575	0.00400
<u>Set V</u>			
School Board Members	I	\$5,000	0.083300
	II	\$5,833	0.020830
	III	\$6,666	0.016680
	IV	\$7,500	0.008330
	V	\$8,333	0.004165
	VI	\$9,166	0.001390
	VII	\$10,000	0.000000
<u>Set VI</u>			
Elected Superintendent of Schools	I	\$21,250	0.07875
	II	\$24,400	0.06300
	III	\$27,550	0.02625
	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400

Table 3

Finalized Salaries of County Constitutional Officers and Elected School District Officials for Fiscal Year 1999-2000
Pursuant to the Salary Formula in Chapter 145, Florida Statutes (1)

Calculated by the Legislative Committee on Intergovernmental Relations, September 1999

County	Tax		Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County		Superintendent of Schools	School Board Members
	Collector							Commissioners			
a	* ALACHUA	\$102,628	\$102,628	\$102,628	\$102,628	\$87,564	\$109,728	\$56,364	\$102,628	\$28,334	
	BAKER	77,472	77,472	77,472	77,472	63,606	84,572	23,108	77,472	20,505	
	BAY	97,361	97,361	97,361	97,361	82,548	104,461	47,798	97,361	26,695	
	BRADFORD	78,596	78,596	78,596	78,596	64,677	85,697	24,179	78,596	20,803	
a	* BREVARD	113,839	113,839	113,839	113,839	98,241	120,939	67,042	113,839	31,299	
a	* BROWARD	129,554	129,554	129,554	129,554	113,505	136,654	76,072	129,554	33,810	
	CALHOUN	75,459	75,459	75,459	75,459	61,689	82,559	21,192	75,459	19,973	
a	* CHARLOTTE	96,133	96,133	96,133	96,133	81,378	103,233	45,692	96,133	26,305	
	CITRUS	94,248	94,248	94,248	94,248	79,583	101,348	42,462	94,248	25,707	
	* CLAY	96,211	96,211	96,211	96,211	81,452	103,311	45,826	96,211	26,330	
a	* COLLIER	102,558	102,558	102,558	102,558	87,498	109,658	56,298	102,558	28,316	
	COLUMBIA	83,639	83,639	83,639	83,639	69,479	90,739	31,518	83,639	22,840	
	DE SOTO	79,281	79,281	79,281	79,281	65,329	86,381	24,832	79,281	20,984	
	DIXIE	75,359	75,359	75,359	75,359	61,594	82,459	21,096	75,359	19,946	
a	* DUVAL	118,951	118,951	118,951	118,951	103,110	126,051	71,910	118,951	32,653	
	ESCAMBIA	107,142	107,142	107,142	107,142	91,863	114,242	60,663	107,142	29,528	
a	* FLAGLER	83,412	83,412	83,412	83,412	69,263	90,512	28,766	83,412	22,076	
	FRANKLIN	74,705	74,705	74,705	74,705	60,971	81,805	20,473	74,705	19,773	
	GADSDEN	82,670	82,670	82,670	82,670	68,557	89,770	30,595	82,670	22,584	
	GILCHRIST	75,344	75,344	75,344	75,344	61,579	82,444	21,082	75,344	19,942	
	GLADES	74,475	74,475	74,475	74,475	60,751	81,575	20,222	74,475	19,686	
	GULF	75,642	75,642	75,642	75,642	61,863	82,742	21,366	75,642	20,021	
	HAMILTON	75,605	75,605	75,605	75,605	61,828	82,705	21,331	75,605	20,011	
	HARDEE	77,916	77,916	77,916	77,916	64,029	85,017	23,532	77,916	20,623	
	HENDRY	79,930	79,930	79,930	79,930	65,947	87,030	25,450	79,930	21,155	
a	* HERNANDO	95,365	95,365	95,365	95,365	80,647	102,465	44,376	95,365	26,062	
	HIGHLANDS	88,983	88,983	88,983	88,983	74,569	96,083	36,607	88,983	24,255	
a	* HILLSBOROUGH	122,297	122,297	122,297	122,297	106,296	129,397	75,097	122,297	33,539	
	HOLMES	76,625	76,625	76,625	76,625	62,799	83,725	22,301	76,625	20,281	
a	* INDIAN RIVER	93,740	93,740	93,740	93,740	79,099	100,840	41,590	93,740	25,546	
	JACKSON	85,070	85,070	85,070	85,070	70,842	92,170	30,345	85,070	22,515	
	JEFFERSON	75,628	75,628	75,628	75,628	61,850	82,728	21,353	75,628	20,017	
	LAFAYETTE	73,709	73,709	73,709	73,709	60,022	80,809	18,763	73,709	18,876	
	LAKE	101,672	101,672	101,672	101,672	86,654	108,772	55,189	101,672	28,063	
a	* LEE	112,771	112,771	112,771	112,771	97,224	119,871	66,024	112,771	31,016	
	LEON	103,790	103,790	103,790	103,790	88,671	110,890	57,471	103,790	28,642	
	LEVY	80,476	80,476	80,476	80,476	66,467	87,577	25,970	80,476	21,300	
	LIBERTY	73,898	73,898	73,898	73,898	60,202	80,998	19,123	73,898	19,076	
	MADISON	76,978	76,978	76,978	76,978	63,136	84,078	22,638	76,978	20,375	

Finalized Salaries of County Constitutional Officers and Elected School District Officials for Fiscal Year 1999-2000
Pursuant to the Salary Formula in Chapter 145, Florida Statutes (1)
 Calculated by the Legislative Committee on Intergovernmental Relations, September 1999

County	Tax Collector	Circuit Court Clerk of	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Superintendent of Schools	Elected School Board Members
a	MANATEE	104,525	104,525	104,525	89,371	111,625	58,171	104,525	28,836
	MARION	104,276	104,276	104,276	89,134	111,376	57,934	104,276	28,770
	MARTIN	94,865	94,865	94,865	80,170	101,965	43,519	94,865	25,903
a	* MIAMI-DADE	138,066	138,066	138,066	122,017	145,166	76,072	138,066	33,810
	MONROE	90,088	90,088	90,088	75,621	97,188	37,660	90,088	24,548
	NASSAU	83,462	83,462	83,462	69,311	90,562	31,349	83,462	22,793
a	OKALOOSA	99,852	99,852	99,852	84,921	106,953	52,069	99,852	27,486
a	OKEECHOBEE	81,180	81,180	81,180	67,137	88,280	26,640	81,180	21,486
a	* ORANGE	120,199	120,199	120,199	104,298	127,299	73,098	120,199	32,983
a	* OSCEOLA	97,469	97,469	97,469	82,651	104,569	47,983	97,469	26,729
a	* PALM BEACH	123,598	123,598	123,598	107,549	130,699	76,072	123,598	33,810
	PASCO	108,468	108,468	108,468	93,126	115,568	61,926	108,468	29,879
a	* PINELLAS	121,407	121,407	121,407	105,449	128,507	74,249	121,407	33,303
	* POLK	113,840	113,840	113,840	98,242	120,940	67,042	113,840	31,299
	PUTNAM	87,065	87,065	87,065	72,742	94,165	34,781	87,065	23,747
a	SAINT JOHNS	94,024	94,024	94,024	79,370	101,124	42,077	94,024	25,636
a	SAINT LUCIE	100,532	100,532	100,532	85,568	107,632	53,233	100,532	27,701
	SANTA ROSA	93,839	93,839	93,839	79,194	100,939	41,761	93,839	25,577
a	* SARASOTA	108,199	108,199	108,199	92,870	115,299	61,670	108,199	29,807
a	* SEMINOLE	109,751	109,751	109,751	94,348	116,851	63,148	109,751	30,218
	SUMTER	84,601	84,601	84,601	70,395	91,701	29,898	84,601	22,391
	SUWANNEE	80,831	80,831	80,831	66,804	87,931	26,307	80,831	21,394
	TAYLOR	77,045	77,045	77,045	63,199	84,145	22,702	77,045	20,392
	UNION	75,429	75,429	75,429	61,660	82,529	21,163	75,429	19,965
a	* VOLUSIA	113,034	113,034	113,034	97,474	120,134	66,274	113,034	31,086
	WAKULLA	77,125	77,125	77,125	63,275	84,225	22,778	77,125	20,413
	WALTON	82,044	82,044	82,044	67,960	89,144	27,463	82,044	21,715
	WASHINGTON	77,522	77,522	77,522	63,653	84,622	23,156	77,522	20,518

a Denotes those districts having an appointed superintendent of schools as of September 1999 as reported by the Florida Association of District School Superintendents.

The Chapter 145, F.S., salary formula only applies to elected superintendents of schools.

* Denotes a charter county as reported by the Florida Association of Counties.

(1) These figures do not include the \$2,000 salary supplement for those officers who have completed a certification program.