

**SALARIES OF
COUNTY CONSTITUTIONAL OFFICERS AND
ELECTED DISTRICT SCHOOL OFFICIALS
FOR FISCAL YEAR 2000-2001**

OCTOBER 2000

**Florida
Legislative Committee on Intergovernmental Relations**



**FINALIZED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED DISTRICT SCHOOL OFFICIALS FOR FISCAL YEAR 2000-01
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, *Florida Constitution*, since the 1968 revision. Consistent with the 1968 *Florida Constitution*, the provisions in Chapter 145, *Florida Statutes*, set the salaries for all county constitutional officers and elected district school officials.

Section 145.011, *Florida Statutes*, expresses the intent of the Legislature 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.

In expressing its intent, the Legislature 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 provisions of Chapter 145, *Florida Statutes*, 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 except 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*.

The adoption of a charter provides the county's electors with a mechanism to fundamentally alter the form of county government and the status of constitutional officers. However, it should be noted that the same result can be achieved in a non-charter county via a special act approved by the electors pursuant to the authority granted by Article VIII, Section 1, *Florida Constitution*.

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. 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 or September.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the finalized salaries for county constitutional officers was deleted. Although not officially required by law, the 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 finalized salaries, the LCIR also 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.

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.

2000 General Law Amendments

Legislation passed during the 2000 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 brackets.

"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.]. For the years in between the decennial censuses, population estimates are 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 1999 county population estimates used to compute the 2000-01 fiscal year salaries.

Two sets of population groupings are used to determine the salaries of the various county constitutional officers and elected school district 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. Both sets of population groupings are listed on the following page.

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 Number	Minimum Population	Maximum Population
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 on the following page. 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.

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

Sample Computation of Finalized Salary

Alachua County Tax Collector

1999 Population Estimate:	216,249
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0281
Certified Cumulative Annual Factor:	2.6169

$$\begin{aligned} \text{Finalized Salary} &= [\$30,175 + [(216,249 - 200,000) \times 0.01575]] \times 1.292 \times 1.0281 \times 2.6169 \\ &= \$105,779 \end{aligned}$$

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.

General Provisions of Chapter 145 and Chapter 230, Florida Statutes

Elected School District 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 is unclear. 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. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for elected school district officials.

Salary changes for elected school district 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.

In light of the uncertainty regarding the effective date of school district officials' salaries, local school districts have had to develop their own policies with regard to this issue. In the past, salary increases have been considered to be effective July 1st; however, the finalized salary figures have not been available by that date. Therefore, school districts have initially relied on the estimated salary figures. Once the salary figures have been finalized by August or September, the school districts have made the necessary payroll adjustments to ensure that the correct salary is paid to elected superintendents of school and school board members by the end of the district's 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 calculation of finalized salaries.

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 county 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. Such payments shall be made from county government

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 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 and any interpretations that have been articulated in Florida case law.

AGO 74-177

Should the salary of county officers whose salary is determined under Ch. 145, F.S., be determined on the basis of the latest annual determination of population in calculating the amount of qualifying fees under s. 99.092, F.S.?

In calculating the amount of the qualifying fees, the salary of county officers whose salary is determined under Ch. 145, F.S., should be determined on the basis of the latest annual determination of population, according to this opinion dated June 24, 1974.

AGO 74-184

When do increases or decreases in the salaries of county officials resulting from changes in county population take effect?

According to this opinion dated June 25, 1974, increases or decreases in the salaries of county officials resulting from county population changes should take effect at the beginning of the next fiscal year after the annual determination of population of the counties.

AGO 75-147

May public funds be used, under ss. 112.08, 112.12, and 145.131(3), F.S., to pay the premiums on group life insurance for public officers and employees that would provide paid-up life insurance or 100 percent participant refunds upon termination of employment or office?

In providing group life insurance for its officers and employees and paying a portion of the premiums thereof, a public body should not authorize the refund of premiums paid by its officers or employees upon the termination of the office or employment according to this opinion dated May 29, 1975. Nor, pending judicial clarification, should the group policy provide, in addition to the ordinary group term life insurance, any benefits that will accrue immediately to the employee as a part of his personal

estate, such as paid-up insurance.

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 school district 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 81-45

Does Ch. 80-377, *Laws of Florida*, effectively repeal Ch. 76-356, *Laws of Florida*, which specifically relates to salaries and per diem and mileage allowances for Escambia County

School Board members?

According to this opinion dated June 18, 1981, Ch. 80-377, *Laws of Florida*, did not effect an implied repeal or modification of Ch. 76-356, *Laws of Florida*, so far as it relates to the monthly salaries and per diem and mileage allowances of Escambia County School Board members.

The reader should note that s. 145.132, F.S., repeals all local or special laws or general laws of local application enacted prior to July 1, 1993, which relate to compensation of district school board members. Additionally, s. 145.131, F.S., states that the compensation of any official whose salary is fixed by Chapter 145, F.S., shall be subject of general law only, except that the compensation of certain school superintendents may be set by school boards in accordance with the provisions of s. 230.303, F.S.

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 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.

Availability of Current and Historical Salary Data

Several additional tables summarizing the current year's and prior years' compilations of salary data, as calculated by the LCIR staff, are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/salaries.html>).

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 DISTRICT SCHOOL OFFICIALS FOR FY 2000-01

Calculated by the Florida Legislative Committee on Intergovernmental Relations, September 2000

County	Tax		Clerk of		Property		Supervisor		Elected	
	Collector	Circuit Court	Comptroller	Appraiser	of Elections	Sheriff	County Commissioners	Superintendent of Schools	School Board Members	
a * ALACHUA	\$ 105,779	\$ 105,779	\$ 105,779	\$ 105,779	\$ 90,279	\$ 113,079	\$ 58,202	\$ 105,779	\$ 29,201	
BAKER	79,855	79,855	79,855	79,855	65,589	87,155	23,953	79,855	21,136	
BAY	100,338	100,338	100,338	100,338	85,097	107,638	49,552	100,338	27,522	
BRADFORD	80,846	80,846	80,846	80,846	66,533	88,146	24,897	80,846	21,398	
a * BREVARD	117,204	117,204	117,204	117,204	101,160	124,504	69,083	117,204	32,223	
a * BROWARD	133,606	133,606	133,606	133,606	117,105	140,905	78,211	133,606	34,760	
CALHOUN	77,730	77,730	77,730	77,730	63,566	85,030	21,930	77,730	20,574	
a * CHARLOTTE	99,120	99,120	99,120	99,120	83,937	106,420	47,465	99,120	27,135	
CITRUS	97,124	97,124	97,124	97,124	82,036	104,424	44,043	97,124	26,502	
* CLAY	99,381	99,381	99,381	99,381	84,185	106,681	47,912	99,381	27,218	
a COLLIER	105,967	105,967	105,967	105,967	90,458	113,267	58,381	105,967	29,251	
COLUMBIA	86,242	86,242	86,242	86,242	71,672	93,542	32,643	86,242	23,549	
DE SOTO	81,650	81,650	81,650	81,650	67,299	88,950	25,663	81,650	21,611	
DIXIE	77,555	77,555	77,555	77,555	63,399	84,855	21,763	77,555	20,528	
a * DUVAL	122,461	122,461	122,461	122,461	106,166	129,760	74,089	122,461	33,615	
ESCAMBIA	110,453	110,453	110,453	110,453	94,730	117,752	62,653	110,453	30,437	
a FLAGLER	86,408	86,408	86,408	86,408	71,830	93,708	30,194	86,408	22,869	
FRANKLIN	76,842	76,842	76,842	76,842	62,720	84,142	21,084	76,842	20,339	
GADSDEN	85,139	85,139	85,139	85,139	70,622	92,439	31,593	85,139	23,257	
GILCHRIST	77,536	77,536	77,536	77,536	63,380	84,835	21,744	77,536	20,522	
GLADES	76,567	76,567	76,567	76,567	62,458	83,867	20,787	76,567	20,237	
GULF	77,809	77,809	77,809	77,809	63,640	85,108	22,004	77,809	20,595	
HAMILTON	77,801	77,801	77,801	77,801	63,633	85,101	21,997	77,801	20,593	
HARDEE	80,051	80,051	80,051	80,051	65,776	87,350	24,140	80,051	21,188	
HENDRY	82,229	82,229	82,229	82,229	67,850	89,529	26,214	82,229	21,764	
a HERNANDO	98,264	98,264	98,264	98,264	83,122	105,564	45,997	98,264	26,863	
HIGHLANDS	91,635	91,635	91,635	91,635	76,809	98,935	37,780	91,635	24,977	
a * HILLSBOROUGH	126,196	126,196	126,196	126,196	109,723	133,495	77,646	126,196	34,603	
HOLMES	79,039	79,039	79,039	79,039	64,812	86,339	23,176	79,039	20,920	
a INDIAN RIVER	96,639	96,639	96,639	96,639	81,574	103,939	43,211	96,639	26,348	
JACKSON	87,407	87,407	87,407	87,407	72,782	94,707	31,146	87,407	23,134	
JEFFERSON	77,814	77,814	77,814	77,814	63,646	85,114	22,010	77,814	20,596	
LAFAYETTE	75,771	75,771	75,771	75,771	61,700	83,071	19,272	75,771	19,396	
LAKE	105,101	105,101	105,101	105,101	89,633	112,401	57,556	105,101	29,022	
a * LEE	116,151	116,151	116,151	116,151	100,157	123,451	68,080	116,151	31,944	
LEON	106,950	106,950	106,950	106,950	91,394	114,250	59,317	106,950	29,511	
LEVY	83,011	83,011	83,011	83,011	68,595	90,311	26,959	83,011	21,971	
LIBERTY	76,069	76,069	76,069	76,069	61,983	83,369	19,838	76,069	19,711	
MADISON	79,240	79,240	79,240	79,240	65,003	86,540	23,367	79,240	20,973	

Table 3

FINALIZED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED DISTRICT SCHOOL OFFICIALS FOR FY 2000-01

Calculated by the Florida Legislative Committee on Intergovernmental Relations, September 2000

County	Tax	Clerk of	Property	Supervisor	County	Elected	School Board			
	Collector	Circuit Court						Appraiser	of Elections	Sheriff
a	MANATEE	107,803	107,803	107,803	107,803	92,206	115,102	60,129	107,803	29,736
	MARION	107,596	107,596	107,596	107,596	92,009	114,896	59,932	107,596	29,682
	MARTIN	97,728	97,728	97,728	97,728	82,611	105,028	45,078	97,728	26,693
a *	MIAMI-DADE	142,454	142,454	142,454	142,454	125,954	149,754	78,211	142,454	34,760
	MONROE	92,925	92,925	92,925	92,925	78,036	100,224	39,007	92,925	25,318
	NASSAU	86,432	86,432	86,432	86,432	71,853	93,731	32,824	86,432	23,599
	OKALOOSA	103,027	103,027	103,027	103,027	87,658	110,327	54,162	103,027	28,375
a	OKEECHOBEE	83,586	83,586	83,586	83,586	69,143	90,886	27,507	83,586	22,123
a *	ORANGE	123,984	123,984	123,984	123,984	107,617	131,284	75,540	123,984	34,018
a *	OSCEOLA	101,000	101,000	101,000	101,000	85,728	108,300	50,687	101,000	27,732
a *	PALM BEACH	127,375	127,375	127,375	127,375	110,875	134,675	78,211	127,375	34,760
	PASCO	111,815	111,815	111,815	111,815	96,027	119,115	63,950	111,815	30,797
a *	PINELLAS	124,942	124,942	124,942	124,942	108,529	132,241	76,452	124,942	34,271
*	POLK	117,202	117,202	117,202	117,202	101,158	124,502	69,081	117,202	32,222
	PUTNAM	89,827	89,827	89,827	89,827	75,086	97,126	36,057	89,827	24,498
a	SAINT JOHNS	97,037	97,037	97,037	97,037	81,953	104,337	43,893	97,037	26,474
a	SAINT LUCIE	103,695	103,695	103,695	103,695	88,294	110,994	55,306	103,695	28,587
	SANTA ROSA	96,917	96,917	96,917	96,917	81,839	104,217	43,688	96,917	26,436
a *	SARASOTA	111,516	111,516	111,516	111,516	95,743	118,816	63,666	111,516	30,718
a *	SEMINOLE	113,329	113,329	113,329	113,329	97,469	120,628	65,392	113,329	31,198
	SUMTER	84,996	84,996	84,996	84,996	70,485	92,295	31,456	84,996	23,219
	SUWANNEE	83,279	83,279	83,279	83,279	68,850	90,578	27,214	83,279	22,041
	TAYLOR	79,296	79,296	79,296	79,296	65,057	86,595	23,421	79,296	20,988
	UNION	77,653	77,653	77,653	77,653	63,492	84,952	21,856	77,653	20,553
a *	VOLUSIA	116,328	116,328	116,328	116,328	100,326	123,628	68,249	116,328	31,991
	WAKULLA	79,518	79,518	79,518	79,518	65,268	86,818	23,632	79,518	21,047
	WALTON	84,943	84,943	84,943	84,943	70,435	92,243	28,799	84,943	22,482
	WASHINGTON	79,931	79,931	79,931	79,931	65,661	87,230	24,025	79,931	21,156

a Denotes a school district having an appointed superintendent of schools as of September 2000.

* Denotes a charter county.

Notes:

- 1) The finalized salary figures do not include any salary supplements for those officers who have completed a certification program.
- 2) In order for the LCIR staff to calculate the finalized salaries using the statutory formula, the Department of Management Services must certify the annual factor and cumulative annual factor. For FY 2000-01, the certified annual factor = 1.0281 and the certified cumulative annual factor = 2.6169.