

**Finalized Salaries of
County Constitutional Officers and
Elected District School Officials
for Fiscal Year 2001-02**

September 2001

**Florida
Legislative Committee on Intergovernmental Relations**



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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 school district 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 |
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Finalized Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2001-02

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 system utilizing 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 as well as those officials 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 could 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 Department of Management Services certifies the remaining two components, the annual factor and cumulative annual factor, annually. Typically, this certification occurs 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 annually 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 calendar year, typically during the month of February. These salary estimates are made available to county government and district school officials upon request in order to provide them with information helpful to the preparation of annual budgets. Again, the LCIR provides these figures as a service to those governmental units.

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 II, 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 law also should fix the powers of such officers.

The current structure of Subsection (c) added a new element to the constitution by providing that law shall fix the method of payment of state and county officers. 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*,

rewrote 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 are 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 in law specifying 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 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.

2001 General Law Amendments

Legislation passed during the 2001 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, the Bureau of Economic and Business Research (BEBR), University of Florida generates population estimates, 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 countywide population. **Table 1** lists the official 2000 county population counts used to compute the fiscal year 2001-02 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.

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

<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+	

SET 2: For county commissioners and school board members:

<u>Group Number</u>	<u>Minimum Population</u>	<u>Maximum Population</u>
I	0	9,999
II	10,000	49,999
III	50,000	99,999
IV	100,000	199,999
V	200,000	399,999
VI	400,000	999,999
VII	1,000,000+	

The second step is to determine the base salary and group rate that correspond 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 is 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 outlined below.

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

Sample Computation of Finalized Salary

Alachua County Tax Collector

2000 Population Count:	217,955
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0294
Certified Cumulative Annual Factor:	2.6904

$$\begin{aligned} \text{Finalized Salary} &= [\$30,175 + [(217,955 - 200,000) \times 0.01575]] \times 1.292 \times 1.0294 \times 2.6904 \\ &= \$108,984 \end{aligned}$$

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 pursuant to the salary formula specified in Chapter 145, *Florida Statutes*. As previously mentioned, these salary provisions in law do not apply to those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter as well as those officials of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

Additionally, the salary figures derived from the statutory formula do not include the \$2,000 salary supplement that eligible officers may receive after completing certification programs as well as the performance salary incentive available to elected school superintendents who have completed the leadership development program. Also, the salary figures 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.

Role of the LCIR

As previously discussed, the LCIR computes annually the salaries of county constitutional officers and elected district school officials pursuant to the statutory formula and provides the results in a published format. Estimated salaries for the forthcoming fiscal year are typically computed during the month of February to assist local officials in budget preparation. Subsequent to the certification of the relevant factors used in the statutory formula, the estimated salaries are finalized. The finalized salaries are generally available by September or October.

The LCIR does not compile salary figures for those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter as well as those officials of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*. Additionally, the LCIR does not compile data on those officials currently eligible to receive salary supplements and the amounts to be paid to those officials. The LCIR also does not compile data on any additional salary paid to elected school superintendents, in excess of the amount determined by formula, that the district school board might approve by majority vote.

County government and district school officials may wish to independently compute finalized salaries of their own elected constitutional officers and elected district school officials in order to verify the salary figures published in this report.

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.

Salary Supplements

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 affect 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 1

Florida's Census 2000 Population Counts by County

#	County	Total Population	#	County	Total Population
1	Alachua	217,955	41	Marion	258,916
2	Baker	22,259	42	Martin	126,731
3	Bay	148,217	43	Miami-Dade	2,253,362
4	Bradford	26,088	44	Monroe	79,589
5	Brevard	476,230	45	Nassau	57,663
6	Broward	1,623,018	46	Okaloosa	170,498
7	Calhoun	13,017	47	Okeechobee	35,910
8	Charlotte	141,627	48	Orange	896,344
9	Citrus	118,085	49	Osceola	172,493
10	Clay	140,814	50	Palm Beach	1,131,184
11	Collier	251,377	51	Pasco	344,765
12	Columbia	56,513	52	Pinellas	921,482
13	DeSoto	32,209	53	Polk	483,924
14	Dixie	13,827	54	Putnam	70,423
15	Duval	778,879	55	Saint Johns	123,135
16	Escambia	294,410	56	Saint Lucie	192,695
17	Flagler	49,832	57	Santa Rosa	117,743
18	Franklin	11,057	58	Sarasota	325,957
19	Gadsden	45,087	59	Seminole	365,196
20	Gilchrist	14,437	60	Sumter	53,345
21	Glades	10,576	61	Suwannee	34,844
22	Gulf	13,332	62	Taylor	19,256
23	Hamilton	13,327	63	Union	13,442
24	Hardee	26,938	64	Volusia	443,343
25	Hendry	36,210	65	Wakulla	22,863
26	Hernando	130,802	66	Walton	40,601
27	Highlands	87,366	67	Washington	20,973
28	Hillsborough	998,948			
29	Holmes	18,564		Florida Total	15,982,378
30	Indian River	112,947			
31	Jackson	46,755			
32	Jefferson	12,902			
33	Lafayette	7,022			
34	Lake	210,528			
35	Lee	440,888			
36	Leon	239,452			
37	Levy	34,450			
38	Liberty	7,021			
39	Madison	18,733			
40	Manatee	264,002			

Source: U.S. Bureau of the Census.

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 Fiscal Year 2001-02
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

Calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR), September 2001 *

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
a c Alachua	\$ 108,984	\$ 108,984	\$ 108,984	\$ 108,984	\$ 93,023	\$ 116,498	\$ 60,004	\$ 108,984	\$ 30,085
Baker	82,309	82,309	82,309	82,309	67,619	89,823	24,759	82,309	21,785
Bay	103,108	103,108	103,108	103,108	87,427	110,622	50,702	103,108	28,274
Bradford	83,388	83,388	83,388	83,388	68,646	90,902	25,787	83,388	22,071
a c Brevard	120,675	120,675	120,675	120,675	104,158	128,189	71,139	120,675	33,177
a c Broward	139,432	139,432	139,432	139,432	122,446	146,946	80,509	139,432	35,782
Calhoun	79,705	79,705	79,705	79,705	65,138	87,219	22,279	79,705	21,096
a c Charlotte	102,489	102,489	102,489	102,489	86,838	110,003	49,641	102,489	28,077
Citrus	100,278	100,278	100,278	100,278	84,732	107,792	45,850	100,278	27,375
c Clay	102,413	102,413	102,413	102,413	86,765	109,927	49,510	102,413	28,053
a Collier	110,867	110,867	110,867	110,867	94,817	118,382	61,798	110,867	30,583
Columbia	88,776	88,776	88,776	88,776	73,778	96,290	33,602	88,776	24,241
DeSoto	85,112	85,112	85,112	85,112	70,289	92,627	27,429	85,112	22,527
Dixie	79,933	79,933	79,933	79,933	65,356	87,447	22,496	79,933	21,157
a c Duval	126,361	126,361	126,361	126,361	109,573	133,875	76,553	126,361	34,682
Escambia	113,293	113,293	113,293	113,293	97,127	120,807	64,107	113,293	31,224
a Flagler	90,078	90,078	90,078	90,078	75,018	97,593	32,159	90,078	23,840
Franklin	79,152	79,152	79,152	79,152	64,612	86,666	21,753	79,152	20,950
Gadsden	88,741	88,741	88,741	88,741	73,745	96,255	30,885	88,741	23,487
Gilchrist	80,105	80,105	80,105	80,105	65,519	87,619	22,660	80,105	21,202
Glades	79,017	79,017	79,017	79,017	64,483	86,531	21,624	79,017	20,915
Gulf	79,793	79,793	79,793	79,793	65,223	87,307	22,363	79,793	21,120
Hamilton	79,792	79,792	79,792	79,792	65,222	87,306	22,362	79,792	21,120
Hardee	83,627	83,627	83,627	83,627	68,874	91,141	26,015	83,627	22,134
Hendry	86,240	86,240	86,240	86,240	71,363	93,754	28,503	86,240	22,825
a Hernando	101,472	101,472	101,472	101,472	85,870	108,987	47,898	101,472	27,755
Highlands	95,731	95,731	95,731	95,731	80,402	103,245	40,226	95,731	26,082
a c Hillsborough	130,495	130,495	130,495	130,495	113,510	138,009	80,490	130,495	35,777
Holmes	81,268	81,268	81,268	81,268	66,627	88,782	23,767	81,268	21,510
a Indian River	99,795	99,795	99,795	99,795	84,272	107,309	45,023	99,795	27,222
Jackson	89,211	89,211	89,211	89,211	74,192	96,726	31,333	89,211	23,611
Jefferson	79,672	79,672	79,672	79,672	65,108	87,186	22,248	79,672	21,088
Lafayette	78,015	78,015	78,015	78,015	63,530	85,529	19,871	78,015	19,984
Lake	108,565	108,565	108,565	108,565	92,625	116,079	59,605	108,565	29,974
a c Lee	120,011	120,011	120,011	120,011	103,526	127,526	70,506	120,011	33,001
Leon	110,195	110,195	110,195	110,195	94,177	117,709	61,158	110,195	30,405
Levy	85,744	85,744	85,744	85,744	70,890	93,258	28,031	85,744	22,694
Liberty	78,015	78,015	78,015	78,015	63,529	85,529	19,870	78,015	19,984
Madison	81,315	81,315	81,315	81,315	66,672	88,829	23,813	81,315	21,522
a Manatee	111,579	111,579	111,579	111,579	95,495	119,093	62,475	111,579	30,771
Marion	111,292	111,292	111,292	111,292	95,222	118,806	62,202	111,292	30,695
Martin	101,090	101,090	101,090	101,090	85,505	108,604	47,242	101,090	27,633
a c Miami-Dade	148,454	148,454	148,454	148,454	131,468	155,968	80,509	148,454	35,782
Monroe	93,978	93,978	93,978	93,978	78,732	101,492	38,556	93,978	25,618
Nassau	89,035	89,035	89,035	89,035	74,025	96,550	33,849	89,035	24,310

Table 3

**Finalized Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2001-02
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

Calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR), September 2001 *

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members	
	Okaloosa	105,201	105,201	105,201	105,201	89,421	112,715	54,290	105,201	28,938
a	Okeechobee	86,155	86,155	86,155	86,155	71,282	93,670	28,422	86,155	22,803
a c	Orange	128,567	128,567	128,567	128,567	111,674	136,081	78,655	128,567	35,266
a c	Osceola	105,388	105,388	105,388	105,388	89,599	112,902	54,611	105,388	28,997
a c	Palm Beach	132,392	132,392	132,392	132,392	115,406	139,906	80,509	132,392	35,782
	Pasco	116,130	116,130	116,130	116,130	99,830	123,645	66,810	116,130	31,975
a c	Pinellas	129,040	129,040	129,040	129,040	112,124	136,554	79,105	129,040	35,391
c	Polk	120,820	120,820	120,820	120,820	104,296	128,334	71,276	120,820	33,215
	Putnam	91,912	91,912	91,912	91,912	76,764	99,426	36,588	91,912	25,071
a	Saint Johns	100,752	100,752	100,752	100,752	85,184	108,266	46,663	100,752	27,526
a	Saint Lucie	107,286	107,286	107,286	107,286	91,406	114,800	57,864	107,286	29,599
	Santa Rosa	100,246	100,246	100,246	100,246	84,701	107,760	45,795	100,246	27,365
a c	Sarasota	115,070	115,070	115,070	115,070	98,820	122,585	65,801	115,070	31,694
a c	Seminole	117,282	117,282	117,282	117,282	100,926	124,796	67,907	117,282	32,279
	Sumter	88,062	88,062	88,062	88,062	73,098	95,576	32,922	88,062	24,052
	Suwannee	85,855	85,855	85,855	85,855	70,996	93,369	28,136	85,855	22,723
	Taylor	81,463	81,463	81,463	81,463	66,813	88,977	23,953	81,463	21,561
	Union	79,824	79,824	79,824	79,824	65,252	87,338	22,393	79,824	21,128
a c	Volusia	120,057	120,057	120,057	120,057	103,570	127,572	70,550	120,057	33,013
	Wakulla	82,479	82,479	82,479	82,479	67,781	89,993	24,921	82,479	21,830
	Walton	87,477	87,477	87,477	87,477	72,541	94,991	29,681	87,477	23,152
	Washington	81,946	81,946	81,946	81,946	67,273	89,461	24,414	81,946	21,689

a Denotes those school districts having an appointed superintendent of schools, according to the Florida Association of District School Superintendents.

c Denotes a charter county.

* Please note that these finalized salary figures are provided as a service by the LCIR using the salary formula specified in Chapter 145, F.S. Counties and school districts may wish to compute, finalize, and verify the salaries of their own elected constitutional officers and elected district school officials.

Notes

- 1) The finalized salary figures may not be applicable to those officers of a chartered consolidated government or those counties having a county home rule charter.
- 2) The finalized salary figures are not applicable to those superintendents of schools appointed pursuant to the terms of s. 230.321, F.S.
- 3) The finalized salary figures do not include any salary supplements for those officers who have completed a certification program.
- 4) The finalized salary figures reflect the use of official Census 2000 population counts released by the U.S. Census Bureau in March 2001.
- 5) 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 2001-02, the certified annual factor = 1.0294 and the certified and cumulative annual factor = 2.6904.