

**Finalized Salaries of
County Constitutional Officers
for Fiscal Year 2005**

October 2004

**Florida
Legislative Committee on Intergovernmental Relations**



Finalized Salaries of County Constitutional Officers for Fiscal Year 2005

Pursuant to the Salary Formula in Chapter 145, Florida Statutes

Brief Overview

The practice of determining the compensation of county constitutional officers by state law was sanctioned by the Constitution of 1885 and has been maintained since the 1968 constitutional revision.¹ However, it was not until 1973 that the Legislature authorized the salary compensation formula that was the precursor to its present form.² Prior to that legislation, the authorization of compensation changes for county officers required frequent legislative action. A historical summary of the relevant constitutional provisions and general law amendments can be found in this report's appendix.

In expressing its intent, the Legislature determined that a uniform salary law was needed to replace the previous local law method of paying elected county officials, which was haphazard, preferential, inequitable, and probably unconstitutional. In addition, the Legislature intended to provide for uniform compensation of county officers having substantially equal duties and responsibilities, and basing these uniform salary schedules on countywide population.³

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, as well as those officials of counties that have a chartered consolidated form of government as provided in Chapter 67-1320, Laws of Florida.⁴ 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.

The current salary formula methodology specifies that the latest official population estimates for each county serve as a major component of the salary computation. In addition to the population estimates, the salary formula contains five other components. The *base salary* and *group rate* components for the separate officers are specified in various sections of Florida statute.⁵ The *initial factor* component is currently set in law as a constant numerical value.⁶ The Department of Management Services annually certifies the remaining two components, the *annual factor* and

1. FLA. CONST. art. II, § 5.

2. Ch. 73-173, 1973 Fla. Laws 352, 358.

3. FLA. STAT. § 145.011 (2004).

4. FLA. STAT. § 145.012 (2004).

5. FLA. STAT. §§ 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.47 (2004).

6. FLA. STAT. § 145.19(1)(c) (2004).

cumulative annual factor, used in the salary formula computations.⁷ Generally, this annual certification has occurred by the month of September.

Prior to 1984, the Florida Department of Community Affairs computed finalized salaries for county constitutional officers; however, that authority was deleted from law during the 1984 legislative session.⁸ Beginning in 1985, the Advisory Council on Intergovernmental Relations, the predecessor to the Legislative Committee on Intergovernmental Relations (LCIR), agreed to annually compute the salaries of county constitutional officers as a service to governmental units. Since the LCIR is not required by law to perform the salary computations, county officials are encouraged to independently compute and verify the finalized salaries of their respective elected officials.

Definition of Terms Relevant to the Current Statutory Formula

Population means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with section 186.901, Florida Statutes.⁹ For the years in between the decennial censuses, the Bureau of Economic and Business Research (BEBR) at the 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 officer as personal income.¹⁰

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.¹¹

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.¹²

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 the enactment of Chapter 76-80, Laws of Florida, multiplied by the annual increase factor authorized by Chapter 79-327, Laws of

7. *Id.*, at (2).

8. Ch. 84-241, § 3, 1984 Fla. Laws 1060, 1061.

9. FLA. STAT. § 145.021(1) (2004).

10. *Id.*, at (2).

11. FLA. STAT. § 145.19(1)(a) (2004).

12. *Id.*, at (1)(b).

Florida.¹³

Salary Computation Methodology

STEP 1 of the salary computation involves the determination of the relevant population group number for the elected officer, based on the estimate of countywide population. **Table 1** lists the official 2003 county population counts used to compute the fiscal year 2005 salaries.

Two sets of population groupings are used to determine the salaries of the county constitutional officers. One set applies to the clerk of circuit court, county comptroller (if applicable), tax collector, property appraiser, supervisor of elections, and sheriff, as follows.

<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+	

This second set applies only to county commissioners.

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

STEP 2 of the salary computation involves the determination of the relevant base salary and group rate that corresponds with the relevant population group number determined in the first step. **Table 2** displays the applicable set of base salaries and group rates for each category of elected officer.

STEP 3 involves computing the salaries for each county's elected officers using the formula outlined below.

13. Id., at (1)(c).

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

Sample Computation of Finalized Salary

Alachua County Tax Collector

2003 Population Estimate:	231,296
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0139
Certified Cumulative Annual Factor:	2.8969

$$\text{Finalized Salary} = [\$30,175 + [(231,296 - 200,000) \times 0.01575]] \times 1.292 \times 1.0139 \times 2.8969 \\ = \$116,379$$

Finalized Salaries

Table 3 displays the finalized salaries for the county constitutional officers pursuant to the statutory formula. The salaries are computed on the basis of two assumptions. First, all of the county constitutional officers in each county are elected; and second, all elected constitutional officers in each county are paid pursuant to the statutory formula. The finalized salary figures do not include any additional salary supplements.

Role of the LCIR

Subsequent to the certification of the annual factor and cumulative annual factor by the Department of Management Services, finalized salaries are computed. Generally, these finalized salaries are available prior to the start of the local fiscal year. The LCIR is under no legal obligation to perform these calculations but has done so as a service to county governments. ***County government and school district officials are encouraged to independently compute finalized salaries of their own elected constitutional officers in order to verify the salary figures published in this report.***

The LCIR does not compile salary figures for those officers whose salaries are not set by the statutory formula. Additionally, the LCIR does not compile data on those officers currently eligible to receive salary supplements.

Effective Date of Salary Changes

Current law 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.¹⁴ Florida's county governments operate on an October 1st to September 30th fiscal year, while Florida's school districts operate on a July 1st to June 30th fiscal year. In an attempt to clarify this uncertainty, Florida's Attorney General has opined that salary increases are effective October 1st for the county officers and July 1st for the elected school superintendents.¹⁵

Salary Supplements

Select county constitutional officers are eligible to receive a special qualification salary of up to \$2,000 added to their formula-based salary; however, the officer must first successfully complete the required certification program. 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. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors of elections and elected school superintendents, and the officer is required to complete a course of continuing education to remain certified.¹⁶ Any special qualification salary is added after the calculation of the finalized salary.¹⁷

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 authorized.¹⁸ All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, Florida Statutes, for county officers shall not be deemed to be compensation.¹⁹

Florida Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to the salary issue. The full texts of those opinions are available via the searchable online database of legal opinions.²⁰

In a recent online search, the LCIR staff identified the following opinions:

14. FLA. STAT. § 145.19(2) (2004).

15. 79-87 Fla.Op. Att'y Gen. 3 (1979).

16. FLA. STAT. §§ 145.051(2), 145.071(2), 145.09(3), 145.10(2), 145.11(2), 1001.47(5) (2004).

17. FLA. STAT. § 145.19(2) (2004).

18. FLA. STAT. § 112.14 (2004).

19. FLA. STAT. § 145.131(3) (2004).

20. <http://myfloridalegal.com/opinions>

<u>Opinion #</u>	<u>Subject</u>
74-177	Calculating filing fees for candidates
74-184	Changes in salaries and county population
75-147	Public funds for group life insurance
75-241	Investment income as interest
76-157	Sheriffs and financial reports
77-131	School board members, group insurance purchase
78-159	Payment of clerk's social security benefits
79-66	Salary of county officer, deficiency
79-87	County officers' salary adjustments
81-45	Ch. 80-377; school boards
82-68	Salary incentive benefits for sheriff
91-68	Florida Retirement System
93-31	Fee officer's salary
93-94	Class C travel and mileage reimbursements
99-63	Clerk, fees imposed on county commission

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to the salary issue has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Availability of Current and Historical Salary Data

Several additional tables summarizing the current and prior years' compilations of salary data, as calculated by the LCIR staff, are available via the LCIR's website.²¹

Salaries of Elected State Officials and Full-Time Members of Commissions

The salary formula provisions of Chapter 145, Florida Statutes, are not applicable to elected state officials and full-time members of commissions. However, their annual salaries are set in law.

The annual salaries of members of the Florida Senate and House of Representatives are set as a fixed dollar amount, but current law includes a provision for annual adjustment based on the average percentage increase in the salaries of state career service employees.²² As of July 1, 2004, the annual salaries for the Senate President and Speaker of the House are \$41,484 each, and annual salaries for all other Senate and House members are \$29,916 each.²³

21. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

22. FLA. STAT. § 11.13(1) (2004).

23. The Florida Legislature's Office of Legislative Services; e-mail dated October 29, 2004.

The salaries of other elected state officials and full-time members of commissions are set annually in the state's appropriations bill. The salaries of those elected officials and commissioners, as of July 1, 2004, are listed below.²⁴

Governor	\$ 124,575
Lieutenant Governor	\$ 119,390
Chief Financial Officer	\$ 123,331
Attorney General	\$ 123,331
Commissioner of Agriculture	\$ 123,331
Supreme Court Justice	\$ 155,150
Judges - District Court of Appeal	\$ 143,363
Judges - Circuit Courts	\$ 134,650
Judges - County Courts	\$ 121,325
Commissioner - Public Service Commission	\$ 124,348
Public Employees Relations Commission Chair	\$ 91,599
Public Employees Relations Commission Commissioners	\$ 86,755
Commissioner - Parole and Probation	\$ 86,755
State Attorneys - Circuits with 1,000,000 Population or Less	\$ 138,586
State Attorneys - Circuits over 1,000,000 Population	\$ 143,363
Public Defenders - Circuits with 1,000,000 Population or Less	\$ 133,096
Public Defenders - Circuits over 1,000,000 Population	\$ 137,684

24. Ch. 2004-268, § 8, 2004 Fla. Laws 361.

Table 1			
Florida's 2003 County Population Estimates			
County	Population	County	Population
Alachua	231,296	Leon	255,500
Baker	23,383	Levy	36,664
Bay	154,827	Liberty	7,227
Bradford	26,972	Madison	19,139
Brevard	507,810	Manatee	286,884
Broward	1,698,425	Marion	281,966
Calhoun	13,439	Martin	134,491
Charlotte	151,994	Miami-Dade	2,345,932
Citrus	125,804	Monroe	80,537
Clay	156,011	Nassau	63,062
Collier	292,466	Okaloosa	181,102
Columbia	58,890	Okeechobee	37,236
DeSoto	33,713	Orange	983,165
Dixie	14,688	Osceola	210,438
Duval	826,279	Palm Beach	1,211,448
Escambia	303,310	Pasco	375,318
Flagler	61,541	Pinellas	939,864
Franklin	10,480	Polk	511,929
Gadsden	46,491	Putnam	71,971
Gilchrist	15,517	Saint Johns	139,849
Glades	10,729	Saint Lucie	211,898
Gulf	15,615	Santa Rosa	128,889
Hamilton	14,025	Sarasota	348,761
Hardee	27,400	Seminole	394,900
Hendry	36,511	Sumter	63,001
Hernando	140,670	Suwannee	37,198
Highlands	90,393	Taylor	20,646
Hillsborough	1,079,587	Union	13,726
Holmes	18,940	Volusia	470,770
Indian River	121,174	Wakulla	24,938
Jackson	48,991	Walton	47,066
Jefferson	13,552	Washington	21,913
Lafayette	7,353		
Lake	240,716	Florida Total	17,071,508
Lee	495,088		

Data Source: "Florida Estimates of Population 2003" Bureau of Economic and Business Research, University of Florida (2004).

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Table 2			
Salary Computation Statistics			
Elected County Officer	Population Group Numbers	Base Salary	Group Rate
Clerk of Circuit Court Comptroller Tax Collector Property Appraiser School Superintendent	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
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
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
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

**Table 3
Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2005
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

County		Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	Elected School Superintendent
Alachua	c	\$ 116,379	\$ 116,379	\$ 116,379	\$ 99,415	\$ 124,348	\$ 64,396	\$ 116,379
Baker	e	87,628	87,628	87,628	72,032	95,597	26,578	87,628
Bay	e	110,009	110,009	110,009	93,348	117,978	54,900	110,009
Bradford	e	88,700	88,700	88,700	73,054	96,669	27,599	88,700
Brevard	c	128,610	128,610	128,610	111,063	136,579	76,045	128,610
Broward	c	149,018	149,018	149,018	131,004	156,987	85,383	149,018
Calhoun	e	84,656	84,656	84,656	69,202	92,625	23,748	84,656
Charlotte	c	109,727	109,727	109,727	93,079	117,696	54,417	109,727
Citrus	e	107,118	107,118	107,118	90,594	115,087	49,944	107,118
Clay	c e	110,127	110,127	110,127	93,460	118,096	55,103	110,127
Collier		120,035	120,035	120,035	102,896	128,004	67,878	120,035
Columbia	c e	94,719	94,719	94,719	78,786	102,688	36,178	94,719
De Soto	e	90,715	90,715	90,715	74,972	98,684	29,518	90,715
Dixie	e	85,029	85,029	85,029	69,558	92,998	24,103	85,029
Duval	c	134,955	134,955	134,955	117,106	142,924	82,087	134,955
Escambia	e	120,683	120,683	120,683	103,514	128,652	68,495	120,683
Flagler		95,353	95,353	95,353	79,389	103,322	36,781	95,353
Franklin	e	83,772	83,772	83,772	68,360	91,741	22,906	83,772
Gadsden	e	94,533	94,533	94,533	78,609	102,503	33,155	94,533
Gilchrist	e	85,277	85,277	85,277	69,793	93,246	24,339	85,277
Glades	e	83,846	83,846	83,846	68,431	91,815	22,976	83,846
Gulf	e	85,306	85,306	85,306	69,821	93,275	24,367	85,306
Hamilton	e	84,831	84,831	84,831	69,369	92,800	23,914	84,831
Hardee	e	88,828	88,828	88,828	73,176	96,797	27,721	88,828
Hendry	e	91,551	91,551	91,551	75,769	99,520	30,314	91,551
Hernando		108,599	108,599	108,599	92,004	116,568	52,483	108,599
Highlands	e	102,251	102,251	102,251	85,959	110,220	43,350	102,251
Hillsborough	c	139,624	139,624	139,624	121,610	147,593	85,383	139,624
Holmes	e	86,300	86,300	86,300	70,768	94,269	25,313	86,300
Indian River		106,657	106,657	106,657	90,155	114,626	49,154	106,657
Jackson	e	95,280	95,280	95,280	79,321	103,250	33,866	95,280
Jefferson	e	84,690	84,690	84,690	69,234	92,659	23,780	84,690

Table 3

**Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2005
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

County		Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	Elected School Superintendent
Lafayette	e	82,837	82,837	82,837	67,470	90,806	21,262	82,837
Lake	e	116,942	116,942	116,942	99,951	124,911	64,932	116,942
Lee	c	128,357	128,357	128,357	110,822	136,326	75,803	128,357
Leon	c e	117,826	117,826	117,826	100,792	125,795	65,774	117,826
Levy	e	91,597	91,597	91,597	75,812	99,566	30,358	91,597
Liberty	e	82,800	82,800	82,800	67,434	90,769	21,190	82,800
Madison	e	86,359	86,359	86,359	70,824	94,329	25,370	86,359
Manatee		119,702	119,702	119,702	102,579	127,671	67,560	119,702
Marion	e	119,408	119,408	119,408	102,299	127,377	67,280	119,408
Martin	e	107,983	107,983	107,983	91,418	115,952	51,428	107,983
Miami-Dade	c	158,846	158,846	158,846	140,832	166,815	85,383	158,846
Monroe	e	99,894	99,894	99,894	83,715	107,863	41,106	99,894
Nassau	e	95,716	95,716	95,716	79,736	103,686	37,127	95,716
Okaloosa	e	112,626	112,626	112,626	95,840	120,595	59,387	112,626
Okeechobee		91,768	91,768	91,768	75,975	99,737	30,521	91,768
Orange	c	138,081	138,081	138,081	120,083	146,050	85,064	138,081
Osceola	c	115,133	115,133	115,133	98,227	123,102	63,209	115,133
Palm Beach	c	141,626	141,626	141,626	123,612	149,595	85,383	141,626
Pasco	e	124,987	124,987	124,987	107,613	132,956	72,594	124,987
Pinellas	c	137,218	137,218	137,218	119,261	145,187	84,242	137,218
Polk	c e	128,692	128,692	128,692	111,141	136,661	76,123	128,692
Putnam	e	97,846	97,846	97,846	81,764	105,815	39,156	97,846
Saint Johns		108,517	108,517	108,517	91,927	116,486	52,343	108,517
Saint Lucie		115,220	115,220	115,220	98,310	123,189	63,292	115,220
Santa Rosa	e	107,425	107,425	107,425	90,887	115,394	50,471	107,425
Sarasota	c	123,400	123,400	123,400	106,101	131,369	71,082	123,400
Seminole	c	126,158	126,158	126,158	108,727	134,127	73,709	126,158
Sumter	e	95,702	95,702	95,702	79,722	103,671	37,114	95,702
Suwannee	e	91,756	91,756	91,756	75,964	99,725	30,510	91,756
Taylor	e	86,810	86,810	86,810	71,253	94,779	25,799	86,810
Union	e	84,742	84,742	84,742	69,284	92,711	23,829	84,742
Volusia	c	127,872	127,872	127,872	110,360	135,841	75,342	127,872

**Table 3
Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2005
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

County		Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	Elected School Superintendent
Wakulla	e	88,092	88,092	88,092	72,475	96,062	27,020	88,092
Walton	e	94,705	94,705	94,705	78,773	102,674	33,318	94,705
Washington	e	87,188	87,188	87,188	71,614	95,158	26,159	87,188

A "c" denotes a charter county.

An "e" denotes those school districts having an elected school superintendent, according to the Florida Association of District School Superintendents (FADSS) [www.fadss.org/contactinfo.htm]

Notes:

- 1) Finalized salary figures are calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR) pursuant to the statutory formula found in Chapter 145, Florida Statutes. Since 1985, the LCIR has annually computed the salaries of applicable officers as a service to county governments and school districts, although the LCIR has not been required by law to do so. County government and school district officials are encouraged to independently compute and verify the finalized salary figures published in this table.
- 2) Chapter 2002-387, Laws of Florida, repealed certain provisions in Chapters 145 and 230, Florida Statutes, related to the salary calculations for district school board members and elected school superintendents. The legislation gave district school boards the authority to annually determine the salary of its members. Consequently, the LCIR discontinued the salary calculations for school board members and elected school superintendents. Chapter 2004-41, Laws of Florida, reinstated the statutory language pertaining to the salary computation for elected school superintendents that existed prior to the repeal of such language by Chapter 2002-387, Laws of Florida. Salary calculations have been made for the school superintendent in every county, even though the statutory formula provisions apply only to elected school superintendents.
- 3) Assuming a county has an elected county comptroller, the finalized salary for that officer would be identical to the county's clerk of circuit court.
- 4) These finalized salary figures may not be applicable to elected officers of a chartered consolidated government or of counties having a home rule charter.
- 5) These finalized salary figures do not include the \$2,000 special qualification salary available to eligible clerks of circuit court, property appraisers, sheriffs, supervisors of elections, and tax collectors who have completed the required certification program outlined in the relevant sections of Chapter 145, Florida Statutes. The finalized salary figures for elected school superintendent do not include either the \$2,000 special qualification salary or the annual performance salary incentive of not less than \$3,000 nor more than \$7,500 available to eligible elected school superintendents who have completed the required certification programs outlined in section 1001.47, Florida Statutes.
- 6) These finalized salary figures reflect the use of official 2003 countywide population estimates published in 2004 by the Bureau of Economic and Business Research at the University of Florida.
- 7) In order for the finalized salaries to be calculated using the statutory formula, the Department of Management Services must annually certify two components, the annual factor and cumulative annual factor, used in the salary calculations. For fiscal year 2005, the certified annual factor is 1.0139 and the certified cumulative annual factor is 2.8969.

Appendix

Summary of Relevant Constitutional Provisions and General Law Amendments

Article III, section 27 and Article VIII, section 6 of the Florida Constitution of 1885 stated that the Legislature shall provide for the election of county officers and prescribe by law their powers, duties, and compensation.

Chapter 7334, Florida Laws-1917, established by defined schedule the compensation of all county officials previously paid in whole or in part on the basis of fees or commissions.

Chapter 8497, Florida Laws-1921, modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 9270, Florida Laws-1923, modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 11954, Florida Laws-1927, modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 14502, Florida Laws-1929, required fee or commission-based county officials to file itemized sworn statements showing receipts and disbursements of the office.

Chapter 14665, Florida Laws-1931, set the annual compensation for clerk of circuit court, sheriff, county judge, county assessor of taxes, superintendent of public instruction, tax collector, and clerk of the board of county commissioners in those counties having a population not less than 10,630 and not greater than 10,650.

Chapter 14666, Florida Laws-1931, set the annual compensation of clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk of civil court and criminal court of record in those counties having a population greater than 155,000.¹

Chapter 15607, Florida Laws-1931, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, justice of the peace, and clerk of criminal court of record in those counties having a population not less than 13,600 and not greater than 13,650.

Chapter 15608, Florida Laws-1931, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, and clerk of civil court and criminal court of record in those counties having a population not less than 35,000 and not greater than 45,000.

1. The title of tax assessor was subsequently changed to property appraiser per Chapter 77-102, Florida Laws.

Chapter 15611, Florida Laws-1931, set the annual compensation for county judge in those counties having a population not less than 7,200 and not greater than 7,400.

Chapter 15739, Florida Laws-1931, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, and county judge in those counties having a population not less than 19,000 and not greater than 22,000.

Chapter 15740, Florida Laws-1931, set the annual compensation for county judge, sheriff, clerk of circuit court, tax assessor, and tax collector in those counties having a population more than 17,650 and less than 19,000.

Chapter 15968, Florida Laws-1933, set the annual compensation for sheriff, tax assessor, tax collector, clerk of circuit court, and county judge in those counties having a population not more than 3,600 and not less than 3,400.

Chapter 15970, Florida Laws-1933, set the annual compensation for all county officials in those counties having a population not less than 18,100 and not more than 18,700.

Chapter 15971, Florida Laws-1933, set the annual compensation for county judge, sheriff, tax collector, tax assessor, justice of the peace, and constable in those counties having a population not less than 2,466 and not more than 2,500.

Chapter 15972, Florida Laws-1933, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and board of county commissioners in those counties having a population not less than 19,000 and not more than 22,000.

Chapter 15973, Florida Laws-1933, set the annual compensation for supervisor of registration, superintendent of public instruction, and justice of the peace in those counties having a population not less than 18,100 and not more than 18,700.

Chapter 15974, Florida Laws-1933, set the annual compensation for sheriff, clerk of circuit court, tax collector, tax assessor, county judge, clerk of county court and criminal court of record, superintendent of public instruction, supervisor of registration, members of the board of public instruction, and probation officer in those counties having a population not less than 70,000 and not more than 140,000.

Chapter 15975, Florida Laws-1933, set the annual compensation for county judge, sheriff, clerk of circuit court, superintendent of public instruction, tax assessor, tax collector, supervisor of registration, county commissioners, county board of public instruction, justice of the peace, constable, attorney for the board of county commissioners, attorney for the board of public instruction, and deputy sheriff in those counties having a population not less than 12,456 and not more than 12,900.

Chapter 15976, Florida Laws-1933, set the annual compensation for members of the board of county commissioners, members of the board of public instruction, county judge, county prosecuting attorney, and superintendent of public instruction of Jefferson County.

Chapter 15977, Florida Laws-1933, set the annual compensation for sheriff, tax collector, tax assessor, clerk of circuit court, and superintendent of public instruction in those counties having a population not less than 13,600 and not more than 13,700.

Chapter 15979, Florida Laws-1933, set the annual compensation for sheriff, clerk of circuit court, tax assessor, tax collector, county judge, clerk of criminal court of record, justice of the peace, and constable in those counties having a population not less than 49,800 and not more than 53,500.

Chapter 15980, Florida Laws-1933, set the annual compensation for superintendent of public instruction, members of the board of county commissioners, members of the board of public instruction, and supervisor of registration in those counties having a population not less than 3,400 and not more than 3,700.

Chapter 16006, Florida Laws-1933, authorized the board of county commissioners in those counties having a population not less than 13,600 and not more than 13,700 to designate the number of deputies and the compensation of deputies in the offices of the sheriff, tax collector, tax assessor, and clerk of circuit court.

Chapter 16921, Florida Laws-1935, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk of civil and criminal court of record in those counties having a population more than 180,000.

Chapter 16922, Florida Laws-1935, set the annual compensation for county judge, tax assessor, tax collector, and superintendent of public instruction in those counties having a population not less than 4,060 and not more than 4,070.

Chapter 16923, Florida Laws-1935, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk in those counties having a population not less than 20,000 and not more than 23,000.

Chapter 16924, Florida Laws-1935, set the annual compensation for county commissioners, members of the board of public instruction, and superintendent of public instruction in those counties having a population not less than 6,418 and not more than 6,500.

Chapter 16925, Florida Laws-1935, set the annual compensation for sheriff, clerk of circuit court, tax collector, tax assessor, county judge, clerk of county court and criminal court of record in those counties having a population not less than 70,000 and not more than 140,000.

Chapter 16926, Florida Laws-1935, set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, and county judge in those counties having a population not less than 12,400 and not more than 12,500.

Chapter 16927, Florida Laws-1935, set the annual compensation for clerk of circuit court as county auditor, clerk of the board of county commissioners, sheriff, county judge, tax collector, and tax assessor in those counties having a population not less than 3,150 and not more than 3,200.

Chapter 16928, Florida Laws-1935, set the annual compensation for clerk of circuit court, tax assessor, tax collector, sheriff, county judge, superintendent of public instruction, clerk of criminal court of record, county solicitor, justice of the peace, and constable in those counties having a population not less than 45,000 and not more than 50,000.

Chapter 16929, Florida Laws-1935, amended Chapter 14666, Florida Laws-1931, so as to apply to all counties having a population of 150,000 according to the last or any future official census.

Chapter 20891, Florida Laws-1941, required the county's tax assessor and tax collector to pay a portion of all monies, in excess of the sum that the officer was entitled to as annual compensation, to the Board of Public Instruction.

Chapter 24101, Florida Laws-1947, required fee or commission-based county officers to submit a report to the board of county commissioner annually rather than semi-annually.

Chapter 28041, Florida Laws-1953, modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 61-461, Florida Laws, provided for the compensation of county officers. Compensation was set in law for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector. The Legislature acknowledged that the functions, powers, duties, and responsibilities vary between county officers in the same county and between the same county officer in different counties with respect to the county's population, geography, economy, and government. Consequently, the amount of compensation set in law for each type of county officer varied from county to county, except for Dade County where compensation was determined locally based on home rule powers. The intent of the legislation was not to repeal, affect, or modify any local or special law, or general law of local application enacted prior to or during 1961 as to the compensation of county officers, travel expenses of county officers, or payment of extra compensation of the chair of the board of county commission or board of public instruction. Also, the legislation was not applicable where in conflict with relevant local laws in Franklin, Gadsden, Liberty, and Wakulla counties.

Chapter 63-560, Florida Laws, increased, decreased, or left unchanged from amounts set in Chapter 61-461, Florida Laws, the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector. The legislation also provided for the compensation of county officials whose compensation for official duties was paid in whole or part by fees or commissions. The amount of such compensation was not to exceed \$7,500, unless otherwise provided in law.

Chapter 65-356, Florida Laws, increased, decreased, or left unchanged from amounts set in Chapter 63-560, Florida Laws, the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector.

Chapter 67-543, Florida Laws, increased from amounts set in Chapter 65-356, Florida Laws, the compensation for Broward County members of the board of county commissioners, sheriff, and tax assessor.

Chapter 67-576, Florida Laws, increased, decreased, or left unchanged from amounts set in Chapters 65-356 and 67-543, Florida Laws, the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of elections, tax assessor, and tax collector.

Chapter 67-594, Florida Laws, increased from amount set in Chapter 67-576, Florida Laws, the compensation for Gadsden County's tax assessor.

Article II, section 5(c) of the Florida Constitution, as revised in 1968, provided that the powers, duties, compensation, and method of payment of state and county officers shall be fixed by law.

Chapter 69-211, Florida Laws, declared legislative intent to preserve statewide uniformity of county officials' salaries and prohibited special laws or general laws of local application pertaining to compensation of members of the board of county commissioners, clerk of circuit court, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector.

Chapter 69-216, Florida Laws, deleted references to sections of the 1885 constitution that were replaced by new sections in the 1968 revision.

Chapter 69-346, Florida Laws, provided for the uniform salaries of members of the board of county commissioners, members of the district school board, clerk of circuit court, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector based upon the classification of counties according to population. The legislation provided that all other income of county officials from fees or services rendered to state, county, or municipal governments was income of the office. In addition, the legislation provided for the recording and reporting of fees collected as well as the

disposition of excess fees. The legislation also repealed previously enacted local or special laws or general laws of local application related to the compensation of county officials and repealed chapter provisions providing for the compensation of county judge.

Chapter 69-403, Florida Laws, provided for the transfer of the salary provisions of county judge from Chapter 145 to Chapter 44 and repealed obsolete provisions in Chapter 145.

Chapter 70-395, Florida Laws, provided a salary increase to sheriff in existing bracketed population counties and created three new population brackets with corresponding salaries for counties having a population in excess of 300,000 persons.

Chapter 70-419, Florida Laws, provided that the salary of a board or commission member could not be reduced until the first Tuesday after the first Monday in January, 1973.

Chapter 70-429, Florida Laws, provided a salary increase to supervisors of elections in existing bracketed population counties.

Chapter 70-445, Florida Laws, provided that those county officials whose total compensation was in excess of the salary payable pursuant to the chapter as amended effective July, 1969, could continue to be compensated under the terms and conditions that prevailed immediately prior to July 1, 1969, until expiration of the official's present term of office. Thereafter, the salaries of those officials would be reduced to that provided by the chapter. The legislation excluded supervisor of elections from the 20 percent limitation. In addition, the legislation provided an additional monthly expense allowance for the chairs of county commissions.

Chapter 72-111, Florida Laws, provided that payment of insurance for county officials and employees in section 112.08, Florida Statutes, would not be considered additional compensation.

Chapter 72-240, Florida Laws, delayed until the adjournment of the next regular legislative session following the submission of the first official recommendations of the State and County Officers' Compensation Commission, created pursuant to HB 184 (1972 session), or September 30, 1974, whichever occurred first, the changing of procedures in determining the pay of certain county officials.

Chapter 72-404, Florida Laws, added county comptroller to salary provisions of the clerk of circuit court. The legislation added provisions that unless the state paid the clerk's or county comptroller's salary, the county would pay it. Additionally, the county would compensate the clerk of circuit court for any additional county court-related duties that the clerk would be required to perform, unless the state paid such compensation.

Chapter 73-172, Florida Laws, modified the procedure regarding disposition of excess fees collected by a tax collector or assessor. The legislation provided that the tax assessor would receive as salary

the base salary indicated, based on the county's population with compensation made for population increments over the minimum for each population group, which would be determined by multiplying the population in excess of the group minimum times the group rate. In addition, the legislation provided for a special qualification salary of \$2,000 per year to qualified tax assessors. Also, the legislation provided for an additional adjustment to the tax assessor's salary based on the U.S. Department of Labor's Consumer Price Index, which would be multiplied by the adjusted salary rate. Finally, the legislation specified that the guaranteed salary provision upon resolution of the board of county commissioners would not apply to the tax assessor.

Chapter 73-173, Florida Laws, redefined the definition of population used to calculate salaries. The legislation increased the salary of county commissioners, district school board members, clerk of circuit court and county comptroller, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector by establishing a calculation method. The calculation method provided that the officer would receive as salary the base salary indicated in the appropriate section of the chapter, based on the county's population with compensation made for population increments over the minimum for each population group, which would be determined by multiplying the population in excess of the group minimum times the group rate. In addition, the legislation provided for a special qualification salary of \$2,000 per year to qualified tax assessors. Also, the legislation provided for an additional adjustment to all officers' salaries based on the U.S. Department of Labor's Consumer Price Index, which would be multiplied by the applicable adjusted salary rate.

Chapters 73-333 and 73-334, Florida Laws, deleted obsolete provisions in the chapter.

Chapter 74-325, Florida Laws, clarified funds that could be included as income of the county official's office and provided that a county official could not use the office, its personnel, or its property for a private purpose.

Chapter 77-102, Florida Laws, changed all chapter references of tax assessor to property appraiser to reflect a name change.

Chapter 79-190, Florida Laws, changed reference from the Department of Administration to the Executive Office of the Governor with respect to the annual determination of population.

Chapter 79-327, Florida Laws, provided that the salaries of all county officers be adjusted annually, effective July 1, 1979, to provide the same percentage increase as the average percentage increase in State Career Service employees' salaries as determined by the Department of Administration, or as provided in the General Appropriations Act. The increases for any fiscal year were limited to no more than seven percent. In addition, it raised the base salaries for supervisor of elections by \$4,300 in each population group, retroactive to the fiscal year beginning October 1, 1978.

Chapter 80-377, Florida Laws, extended the provisions for special qualification salary to the following officers: clerk of circuit court, sheriff, supervisor of elections, tax collector, and

superintendent of schools. The legislation increased the base salaries and group rates for the following officers: school board members, superintendent of schools, clerk of circuit court, county comptroller, sheriff, property appraiser, tax collector, and supervisor of elections. In addition, the legislation added school board members to the list of county officers whose compensation may not be changed by special laws or general laws of local application. The legislation required the Department of Administration to annually certify the annual factor and cumulative annual factor and the Department of Community Affairs to annually calculate the adjusted salary rate. The legislation provided that the adjusted salary rate would be the product of the salary rate granted by the appropriate chapter and section pertaining to a particular officer multiplied first by the initial factor, then by the cumulative factor, and finally by the annual factor. Finally, the legislation transferred statutory provisions regarding the base salaries and group rates for school board members and school superintendents from Chapter 145 to Chapter 230.

Chapter 81-167, Florida Laws, amended provisions regarding the annual calculation of county officers' salaries to reflect the change in name of the Department of Community Affairs to Department of Veteran and Community Affairs.

Chapter 81-216, Florida Laws, specified the Department of Law Enforcement as the state agency responsible for establishing the requirements for sheriffs seeking the special qualification salary.

Chapter 83-55, Florida Laws, amended provisions regarding the annual calculation of county officers' salaries to reflect the change in name of the Department of Veteran and Community Affairs to Department of Community Affairs.

Chapter 83-215, Florida Laws, revised cross-references regarding repeal of other laws related to compensation to conform provisions to the 1980 law change that transferred salary provisions for school board members and school superintendents from Chapter 145 to Chapter 230.

Chapter 84-241, Florida Laws, removed the Department of Community Affairs as the state agency responsible for calculating the salaries of county officers. No other entity was named as a replacement.

Chapter 85-322, Florida Laws, increased salaries of clerk of the circuit court, county comptroller, supervisor of elections, property appraiser, tax collector, sheriff, and superintendent of schools by consolidating population group I (population range: 0-9,999) and population group II (population range: 10,000-49,999) into a new population group I (population range: 0-49,999); increasing the base salaries for each of the named officers at each population group level; and increasing the group rate at the highest population group level for each of the named officers.

Chapter 86-152, Florida Laws, authorized the Executive Director of the Department of Revenue to waive the requirements for eligibility to receive the special qualification salary for any property appraiser who was at least 60 years of age and who had been a property appraiser for at least 20

years.

Chapter 87-224, Florida Laws, revised cross-reference regarding the annual determination of population of local governments and renumbered population group levels for the office of sheriff to conform to the 1985 law change.

Chapter 88-42, Florida Laws, amended the definition of the annual factor for purposes of calculating the annual salary increases of county officers.

Chapter 88-158, Florida Laws, amended provisions regarding a county officer's guaranteed salary upon resolution of the board of county commissioners if all fees collected by the officer were turned over to the board. Such a resolution would be applicable only with respect to the county official who concurred in its adoption and only for the officer's duration in the current term of office.

Chapter 88-175, Florida Laws, increased the base salaries for clerk of circuit court and county comptroller, tax collector, property appraiser, and supervisor of elections at each population group level.

Chapter 89-72, Florida Laws, reduced the amount of time in which property appraisers and tax collectors must qualify to receive the special qualification salary after first taking office from six to four years.

Chapter 89-178, Florida Laws, increased the sheriff's base salaries at each population group level.

Chapter 91-45, Florida Laws, deleted obsolete provisions pertaining to special qualification salary for clerk of circuit court, county comptroller, sheriff, and supervisor of elections.

Chapter 92-279, Florida Laws, amended provisions regarding the annual certification of the annual factor and cumulative annual factor to reflect the change in name of the Department of Administration to Department of Management Services.

Chapter 92-326, Florida Laws, retained salaries of school board members and superintendents of schools at fiscal year 1991-92 levels.

Chapter 93-146, Florida Laws, deleted authorization to fix salaries of district school board members by special or local law. The legislation extended the prohibition regarding special laws or general laws of local application to laws concerning compensation of district school board members. In addition, the legislation provided for annual salary adjustment for district school board members and superintendents of schools. Finally, the legislation provided for payment of specified salaries and ratification of previously paid salaries in addition to repealing all local and special laws or general laws of local application that relate to the compensation of district school board members.

Chapter 95-147, Florida Laws, removed gender-specific references without substantive changes in legal effect.

Chapter 2001-266, Florida Laws, deleted requirements that copies of certain salary-related resolutions adopted by boards of county commissioners be filed with the Department of Banking and Finance and the Auditor General.

Chapter 2002-387, Florida Laws, enacted the “Florida K-20 Education Code in Chapter 1001. The legislation repealed provisions related to population group levels, base salaries, and group rates for district school board members and superintendents of schools. The legislation repealed provisions in Chapter 230 requiring the calculation of adjusted salary rate for district school board members and gave district school boards the authority to annually determine the salary of its members. Additionally, the legislation repealed certain salary provisions for superintendents of schools.

Chapter 2003-261, Florida Laws, amended provisions regarding any revenue deficiency to be paid by the board of county commissioners to reflect the change in name of the Department of Banking and Finance to Department of Financial Services.

Chapter 2003-402, Florida Laws, prohibited a county from appropriating to the clerk of circuit court based on the fees collected by that office.

Chapter 2004-41, Florida Laws, reinstated statutory language pertaining to the salary computation for elected school superintendents that existed prior to the repeal of such language by Chapter 2002-387, Florida Laws.