

**Finalized Salaries of  
County Constitutional Officers  
for Fiscal Year 2006**

**October 2005**

**Florida  
Legislative Committee on Intergovernmental Relations**



# **Finalized Salaries of County Constitutional Officers for Fiscal Year 2006**

## **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.<sup>1</sup> However, it was not until 1973 that the Legislature authorized the salary compensation formula that was the precursor to its present form.<sup>2</sup> 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.<sup>3</sup>

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 (i.e., Duval County).<sup>4</sup> 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.<sup>5</sup> The *initial factor* component is currently set in law as a constant numerical value.<sup>6</sup> The Florida Department of Management Services annually certifies the remaining two components, the *annual factor* and

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1. FLA. CONST. art. II, § 5.

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

3. FLA. STAT. § 145.011 (2005).

4. FLA. STAT. § 145.012 (2005).

5. FLA. STAT. §§ 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.47 (2005).

6. FLA. STAT. § 145.19(1)(c) (2005).

*cumulative annual factor*, used in the salary formula computations.<sup>7</sup> 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.<sup>8</sup> 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.<sup>9</sup> 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.<sup>10</sup>

*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 Florida Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent.<sup>11</sup>

*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.<sup>12</sup>

*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

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

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

9. FLA. STAT. § 145.021(1) (2005).

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

11. FLA. STAT. § 145.19(1)(a) (2005).

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

Florida.<sup>13</sup>

**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 2004 county population estimates used to compute the fiscal year 2006 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, sheriff, and elected school superintendent 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 to the 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.

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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

2004 Population Estimate:	236,174
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0414
Certified Cumulative Annual Factor:	2.9372

$$\begin{aligned} \text{Finalized Salary} &= [\$30,175 + [(236,174 - 200,000) \times 0.01575] ] \times 1.292 \times 1.0414 \times 2.9372 \\ &= \$121,502 \end{aligned}$$

**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 constitutional officers in each county are elected; and second, all elected constitutional officers in each county receive a salary pursuant to the statutory formula. These salary figures do not include any additional salary supplements that may be awarded to eligible officers.

**Role of the LCIR**

Subsequent to the certification of the annual factor and cumulative annual factor by the Florida 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 statutory obligation to perform these calculations but has done so as a service to interested parties. *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.<sup>14</sup> Florida's county governments operate on the October 1<sup>st</sup> to September 30<sup>th</sup> local fiscal year, while Florida's school districts operate on the July 1<sup>st</sup> to June 30<sup>th</sup> state fiscal year. In an attempt to clarify this uncertainty, Florida's Attorney General has opined that salary increases are effective October 1<sup>st</sup> for the county officers and July 1<sup>st</sup> for the elected school superintendents.<sup>15</sup>

### **Additional Salary for Elected School Superintendents**

Each elected school superintendent shall receive as salary the amount determined by statutory formula. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.<sup>16</sup>

### **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. Any special qualification salary is added after the calculation of the finalized salary.<sup>17</sup>

Certification programs are offered to the clerks of circuit court, sheriffs, supervisors of elections, property appraisers, tax collectors, and elected school superintendents, and the officer is required to complete a course of continuing education to remain certified.<sup>18</sup> The following state agencies prescribe the courses of continuing education: the Florida Supreme Court for clerks of circuit court; the Florida Department of Law Enforcement for sheriffs; the Florida Department of State's Division of Elections for supervisors of elections; the Florida Department of Revenue for property appraisers and tax collectors; and the Florida Department of Education for elected school superintendents.

In addition to the special qualification salary certification, the Florida Department of Education also provides a leadership development and performance compensation program for elected school superintendents, comparable to chief executive officer development programs in the private sector.<sup>19</sup>

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14. FLA. STAT. § 145.19(2) (2005).

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

16. FLA. STAT. § 1001.47(1) (2005).

17. FLA. STAT. § 145.19(2) (2005).

18. FLA. STAT. §§ 145.051(2), 145.071(2), 145.09(3), 145.10(2), 145.11(2), 1001.47(5) (2005).

19. FLA. STAT. § 1001.47(6) (2005).

The program consists of two phases: a content, knowledge, and skills phase; and a competency acquisition phase. Upon successful completion of both phases and demonstrated successful performance, the school superintendent 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 nor more than \$7,500 based upon his or her performance evaluation. The special qualification salary and the leadership development and performance compensation programs are available only to elected school superintendents.<sup>20</sup>

### **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.<sup>21</sup> All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in section 112.08, Florida Statutes, for county officers shall not be deemed to be compensation within the purview of Chapter 145, Florida Statutes.<sup>22</sup>

### **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.<sup>23</sup> In a recent online search, the LCIR staff identified the following 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

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20. Id., at (4).

21. FLA. STAT. § 112.14 (2005).

22. FLA. STAT. § 145.131(3) (2005).

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

- 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.

**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.<sup>24</sup> As of September 2005, the annual salaries for the Senate President and Speaker of the House are \$41,484 each; the annual salaries for all other Senate and House members are \$29,916 each.<sup>25</sup>

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 commission members, effective August 1, 2005, are listed below.<sup>26</sup>

<b>Elected State Officials and Full-Time Commission Members</b>	<b>Salary</b>
Governor	\$ 129,060
Lieutenant Governor	\$ 123,688
Chief Financial Officer	\$ 127,771
Attorney General	\$ 127,771
Commissioner of Agriculture	\$ 127,771
Supreme Court Justice	\$ 160,735
Judges - District Court of Appeal	\$ 148,524
Judges - Circuit Courts	\$ 139,497
Judges - County Courts	\$ 130,693
Commissioner - Public Service Commission	\$ 128,825
Public Employees Relations Commission Chair	\$ 94,897
Public Employees Relations Commission Commissioners	\$ 89,878
Commissioner-Parole and Probation	\$ 89,878

24. FLA. STAT. § 11.13(1) (2005).

25. The Florida Legislature’s Office of Legislative Services.

26. Ch. 2005-70, § 8, 2005 Fla. Laws 362-63.

State Attorneys-Circuits with 1,000,000 Population or Less	\$ 148,524
State Attorneys-Circuits over 1,000,000 Population	\$ 148,524
Public Defenders-Circuits with 1,000,000 Population or Less	\$ 148,524
Public Defenders-Circuits over 1,000,000 Population	\$ 148,524

**Availability of Current and Historical Salary Data**

Several additional tables summarizing the current and prior years' compilations of salary data are available via the LCIR's website.<sup>27</sup>

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

<b>County</b>	<b>Population</b>	<b>County</b>	<b>Population</b>
Alachua	236,174	Leon	263,896
Baker	23,963	Levy	37,486
Bay	158,437	Liberty	7,354
Bradford	27,740	Madison	19,498
Brevard	521,422	Manatee	295,242
Broward	1,723,131	Marion	293,317
Calhoun	13,610	Martin	137,637
Charlotte	156,985	Miami-Dade	2,379,818
Citrus	129,110	Monroe	81,236
Clay	163,461	Nassau	65,016
Collier	306,186	Okaloosa	185,778
Columbia	60,453	Okeechobee	38,004
DeSoto	34,105	Orange	1,013,937
Dixie	14,928	Osceola	225,816
Duval	840,474	Palm Beach	1,242,270
Escambia	307,226	Pasco	389,776
Flagler	69,683	Pinellas	943,640
Franklin	10,649	Polk	528,389
Gadsden	46,857	Putnam	73,226
Gilchrist	15,900	Saint Johns	149,336
Glades	10,733	Saint Lucie	226,216
Gulf	16,171	Santa Rosa	133,721
Hamilton	14,303	Sarasota	358,307
Hardee	27,787	Seminole	403,361
Hendry	37,394	Sumter	66,416
Hernando	145,207	Suwannee	37,713
Highlands	92,057	Taylor	20,941
Hillsborough	1,108,435	Union	14,620
Holmes	19,012	Volusia	484,261
Indian River	126,829	Wakulla	25,505
Jackson	48,870	Walton	50,543
Jefferson	14,064	Washington	22,434
Lafayette	7,535		
Lake	251,878	Florida Total	17,516,732
Lee	521,253		
Data Source: "Florida Estimates of Population 2004" Bureau of Economic and Business Research, University of Florida (2005).			

<b>Table 2</b>			
<b>Salary Computation Statistics</b>			
<b>Elected County Officer</b>	<b>Population Group Numbers</b>	<b>Base Salary</b>	<b>Group Rate</b>
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 2006  
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	\$ 121,502	\$ 121,502	\$ 121,502	\$ 103,821	\$ 129,801	\$ 67,352	\$ 121,502
Baker	e	91,437	91,437	91,437	75,187	99,736	27,850	91,437
Bay	e	114,939	114,939	114,939	97,570	123,238	57,816	114,939
Bradford	e	92,613	92,613	92,613	76,307	100,912	28,970	92,613
Brevard	c	134,219	134,219	134,219	115,931	142,518	79,463	134,219
Broward	c	155,579	155,579	155,579	136,819	163,878	88,919	155,579
Calhoun	e	88,215	88,215	88,215	72,119	96,514	24,782	88,215
Charlotte	c	114,788	114,788	114,788	97,426	123,087	57,558	114,788
Citrus	e	111,897	111,897	111,897	94,672	120,196	52,601	111,897
Clay	c e	115,460	115,460	115,460	98,066	123,759	58,709	115,460
Collier		125,860	125,860	125,860	107,971	134,159	71,502	125,860
Columbia	c e	99,031	99,031	99,031	82,419	107,330	38,046	99,031
De Soto	e	94,593	94,593	94,593	78,193	102,893	30,856	94,593
Dixie	e	88,625	88,625	88,625	72,509	96,924	25,172	88,625
Duval	c	140,838	140,838	140,838	122,236	149,137	85,767	140,838
Escambia	e	125,925	125,925	125,925	108,033	134,224	71,564	125,925
Flagler		101,329	101,329	101,329	84,608	109,628	40,235	101,329
Franklin	e	87,294	87,294	87,294	71,241	95,593	23,904	87,294
Gadsden	e	98,562	98,562	98,562	81,973	106,861	34,636	98,562
Gilchrist	e	88,928	88,928	88,928	72,797	97,227	25,461	88,928
Glades	e	87,320	87,320	87,320	71,266	95,619	23,929	87,320
Gulf	e	89,012	89,012	89,012	72,878	97,311	25,541	89,012
Hamilton	e	88,431	88,431	88,431	72,324	96,730	24,987	88,431
Hardee	e	92,627	92,627	92,627	76,321	100,926	28,984	92,627
Hendry	e	95,617	95,617	95,617	79,168	103,916	31,831	95,617
Hernando		113,567	113,567	113,567	96,263	121,866	55,463	113,567
Highlands	e	106,899	106,899	106,899	89,913	115,198	45,540	106,899
Hillsborough	c	145,862	145,862	145,862	127,102	154,161	88,919	145,862
Holmes	e	89,896	89,896	89,896	73,720	98,195	26,383	89,896
Indian River		111,660	111,660	111,660	94,447	119,959	52,195	111,660
Jackson	e	99,189	99,189	99,189	82,569	107,488	35,233	99,189
Jefferson	e	88,356	88,356	88,356	72,253	96,655	24,916	88,356
Lafayette	e	86,324	86,324	86,324	70,318	94,624	22,251	86,324
Lake	e	122,480	122,480	122,480	104,752	130,779	68,283	122,480
Lee	c	134,215	134,215	134,215	115,928	142,514	79,459	134,215

**Table 3  
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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
Leon	c e	123,228	123,228	123,228	105,464	131,527	68,995	123,228
Levy	e	95,646	95,646	95,646	79,195	103,945	31,859	95,646
Liberty	e	86,268	86,268	86,268	70,264	94,567	22,143	86,268
Madison	e	90,047	90,047	90,047	73,864	98,347	26,527	90,047
Manatee		125,179	125,179	125,179	107,322	133,478	70,853	125,179
Marion	e	125,059	125,059	125,059	107,208	133,358	70,739	125,059
Martin	e	112,781	112,781	112,781	95,515	121,080	54,117	112,781
Miami-Dade	c	165,960	165,960	165,960	147,200	174,259	88,919	165,960
Monroe	e	104,205	104,205	104,205	87,347	112,504	42,974	104,205
Nassau	e	100,167	100,167	100,167	83,501	108,466	39,128	100,167
Okaloosa	e	117,775	117,775	117,775	100,271	126,074	62,678	117,775
Okeechobee		95,807	95,807	95,807	79,349	104,106	32,012	95,807
Orange	c	144,368	144,368	144,368	125,608	152,668	88,919	144,368
Osceola	c	120,858	120,858	120,858	103,207	129,157	66,738	120,858
Palm Beach	c	147,978	147,978	147,978	129,218	156,277	88,919	147,978
Pasco	e	131,063	131,063	131,063	112,926	139,362	76,457	131,063
Pinellas	c	142,979	142,979	142,979	124,274	151,278	87,806	142,979
Polk	c	134,363	134,363	134,363	116,069	142,662	79,600	134,363
Putnam	e	102,211	102,211	102,211	85,448	110,510	41,075	102,211
Saint Johns		113,995	113,995	113,995	96,671	122,294	56,197	113,995
Saint Lucie		120,882	120,882	120,882	103,230	129,182	66,762	120,882
Santa Rosa	e	112,375	112,375	112,375	95,128	120,674	53,421	112,375
Sarasota	c	129,104	129,104	129,104	111,061	137,403	74,592	129,104
Seminole	c	131,769	131,769	131,769	113,599	140,068	77,130	131,769
Sumter	e	100,515	100,515	100,515	83,833	108,814	39,460	100,515
Suwannee	e	95,716	95,716	95,716	79,263	104,015	31,926	95,716
Taylor	e	90,497	90,497	90,497	74,291	98,796	26,955	90,497
Union	e	88,529	88,529	88,529	72,418	96,828	25,081	88,529
Volusia	c	133,448	133,448	133,448	115,197	141,747	78,728	133,448
Wakulla	e	91,917	91,917	91,917	75,644	100,216	28,307	91,917
Walton	e	96,563	96,563	96,563	80,069	104,862	35,696	96,563
Washington	e	90,961	90,961	90,961	74,734	99,260	27,397	90,961

**Table 3  
Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2006  
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
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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](http://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 2004 countywide population estimates published in 2005 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 2006, the certified annual factor is 1.0414 and the certified cumulative annual factor is 2.9372.

## **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.<sup>1</sup>

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.

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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 80-31, Florida Laws, authorized district school boards, by majority vote, to increase the school superintendent's salary above specified limits.

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.