

**Finalized Salaries of
County Constitutional Officers &
Elected School Superintendents
for Fiscal Year 2007**

September 2006

**Florida
Legislative Committee on Intergovernmental Relations**



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WHAT IS THE LCIR?

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

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

The LCIR completes several publications annually, including the Local Government Financial Information Handbook, a compilation of the salaries of county constitutional officers and elected school superintendents, and a report on state mandates affecting county and municipal governments. In addition, the LCIR has addressed the following issues:

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|---|---------------------------------------|
| ○ Municipal Incorporations and Annexation | ○ State, Regional, and Local Planning |
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If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the LCIR at (850) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

Florida LCIR
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Homepage: <http://www.floridalcir.gov>

Finalized Salaries of County Constitutional Officers & Elected School Superintendents for Fiscal Year 2007

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 Ch. 67-1320, L.O.F. (i.e., Duval County).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.⁵

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*

1. Section 5, Art. II, State Constitution.

2. Chapter 73-173, L.O.F.

3. Section 145.011, F.S. (2006).

4. Section 145.012, F.S. (2006).

5. According to the Florida Association of Counties' *2006 Membership Directory*, Florida has 19 charter counties. The counties and their respective year of charter adoption are as follows: Alachua (1987), Brevard (1994), Broward (1975), Charlotte (1986), Clay (1991), Columbia (2002), Duval (1968), Hillsborough (1983), Lee (1996), Leon (2002), Miami-Dade (1957), Orange (1987), Osceola (1992), Palm Beach (1985), Pinellas (1980), Polk (1998), Sarasota (1971), Seminole (1989), and Volusia (1971).

components for the separate officers are specified in various sections of the Florida statutes.⁶ The *initial factor* component is currently set in law as a constant numerical value.⁷ The Florida Department of Management Services (DMS) annually certifies the remaining two components, the *annual factor* and *cumulative annual factor*, used in the salary formula computations.⁸ 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.⁹ 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 s. 186.901, F.S.¹⁰ 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 Ch. 145, F.S., to be paid to an officer as personal income.¹¹

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 DMS or as provided in the General Appropriations Act; or 2) 7 percent.¹²

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.¹³

6. Sections 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.47, F.S. (2006).

7. Section 145.19(1)(c), F.S. (2006).

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

9. Chapter 84-241, L.O.F.

10. Section 145.021(1), F.S. (2006).

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

12. Section 145.19(1)(a), F.S. (2006).

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

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 Ch. 73-173, L.O.F., and intended by the Legislature to be preserved in adjustments to salaries made prior to the enactment of Ch. 76-80, L.O.F., multiplied by the annual increase factor authorized by Ch. 79-327, L.O.F.¹⁴

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 2005 county population estimates used to compute the fiscal year 2007 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.

Group Number	Minimum Population	Maximum Population
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.

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

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.

14. *Id.*, at (1)(c).

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

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

Sample Computation of Finalized Salary

Alachua County Tax Collector

2005 Population Estimate:	240,764
Group Number (IV) Minimum:	200,000
Corresponding Base Salary (i.e., Group IV):	\$30,175
Corresponding Group Rate (i.e., Group IV):	0.01575
Initial Factor:	1.292
Certified Annual Factor:	1.0346
Certified Cumulative Annual Factor:	3.0588

$$\begin{aligned} \text{Finalized Salary} &= [\$30,175 + [(240,764 - 200,000) \times 0.01575]] \times 1.292 \times 1.0346 \times 3.0588 \\ &= \$126,002 \end{aligned}$$

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: 1) all of the constitutional officers in each county are elected; and 2) all elected constitutional officers in each county receive a salary pursuant to the statutory formula. Salary computations are made for school superintendents in every district even though the statutory salary formula provisions only apply to elected superintendents. Finally, 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 DMS, finalized salaries are computed. Generally, these finalized salaries are available prior to the start of the local government 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.¹⁵ Florida's county governments operate on the October 1st to September 30th local fiscal year, while Florida's school districts operate on the July 1st to June 30th state 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.¹⁶

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.¹⁷

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.¹⁸

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.¹⁹ The following state agencies prescribe the courses of continuing education: the Supreme Court for clerks of circuit court; the Department of Law Enforcement for sheriffs; the Department of State's Division of Elections for supervisors of elections; the Department of Revenue for property appraisers and tax collectors; and the Department of Education for elected school superintendents.

15. Section 145.19(2), F.S. (2006).

16. Florida Attorney General Opinion 79-87 (1979).

17. Section 1001.47(1), F.S. (2006).

18. Section 145.19(2), F.S. (2006).

19. Sections 145.051(2), 145.071(2), 145.09(3), 145.10(2), 145.11(2), 1001.47(4), F.S. (2006).

In addition to the special qualification salary certification, the 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.²⁰ 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.

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 Ch. 145, F.S., is authorized.²¹ All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance for county officers, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation within the purview of Ch. 145, F.S.²²

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.²³ 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

20. Section 1001.47(5), F.S. (2006).

21. Section 112.14, F.S. (2006).

22. Section 145.131(3), F.S. (2006).

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

- 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.

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

The salary formula provisions for county constitutional officers are not applicable to elected state officials and full-time members of commissions. However, their annual salaries are set elsewhere 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.²⁴ As of July 1, 2006, the annual salaries for the Senate President and Speaker of the House are \$42,984 each; the annual salaries for all other Senate and House members are \$30,996 each.²⁵

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 October 1, 2006, are listed below.²⁶

Elected State Officials and Full-Time Commission Members	Salary
Governor	\$ 132,932
Lieutenant Governor	\$ 127,399
Chief Financial Officer	\$ 131,604
Attorney General	\$ 131,604
Commissioner of Agriculture	\$ 131,604
Supreme Court Justice	\$ 161,200
Judges - District Court of Appeal	\$ 153,140
Judges - Circuit Courts	\$ 145,080
Judges - County Courts	\$ 137,020
Commissioner - Public Service Commission	\$ 132,690
Public Employees Relations Commission Chair	\$ 97,744

24. Section 11.13(1), F.S. (2006).

25. The Florida Legislature's Office of Legislative Services, *Legislative Fact Sheet: 2006-2007*.

26. Chapter 2006-25, L.O.F.

Public Employees Relations Commission Commissioners	\$ 92,575
Commissioner-Parole and Probation	\$ 92,575
State Attorneys	\$ 153,140
Public Defenders	\$ 153,140

Availability of Current and Historical Salary Data

Several summaries of current and prior years' compilations of salary data are available via the LCIR's website.²⁷

27. <http://www.floridalcir.gov/dataStoZ.html>

County	Population	County	Population
Alachua	240,764	Lee	549,442
Baker	23,953	Leon	271,111
Bay	161,721	Levy	37,985
Bradford	28,118	Liberty	7,581
Brevard	531,970	Madison	19,696
Broward	1,740,987	Manatee	304,364
Calhoun	13,945	Marion	304,926
Charlotte	154,030	Martin	141,059
Citrus	132,635	Miami-Dade	2,422,075
Clay	169,623	Monroe	82,413
Collier	317,788	Nassau	65,759
Columbia	61,466	Okaloosa	188,939
DeSoto	32,606	Okeechobee	37,765
Dixie	15,377	Orange	1,043,437
Duval	861,150	Osceola	235,156
Escambia	303,623	Palm Beach	1,265,900
Flagler	78,617	Pasco	406,898
Franklin	10,845	Pinellas	947,744
Gadsden	47,713	Polk	541,840
Gilchrist	16,221	Putnam	73,764
Glades	10,729	Saint Johns	157,278
Gulf	16,479	Saint Lucie	240,039
Hamilton	14,315	Santa Rosa	136,443
Hardee	27,333	Sarasota	367,867
Hendry	38,376	Seminole	411,744
Hernando	150,784	Sumter	74,052
Highlands	93,456	Suwannee	38,174
Hillsborough	1,131,546	Taylor	21,310
Holmes	19,157	Union	15,046
Indian River	130,043	Volusia	494,649
Jackson	49,691	Wakulla	26,867
Jefferson	14,233	Walton	53,525
Lafayette	7,971	Washington	23,097
Lake	263,017	Florida Total	17,918,227
Data Source: "Florida Estimates of Population 2005" Bureau of Economic and Business Research, University of Florida (2006).			

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

Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2007 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	\$ 126,002	\$ 126,002	\$ 126,002	\$ 107,694	\$ 134,588	\$ 69,964	\$ 126,002
Baker	e	94,598	94,598	94,598	77,786	103,184	28,811	94,598
Bay	e	119,268	119,268	119,268	101,281	127,855	60,421	119,268
Bradford	e	95,939	95,939	95,939	79,063	104,525	30,088	95,939
Brevard	c	139,089	139,089	139,089	120,158	147,675	82,428	139,089
Broward	c	161,254	161,254	161,254	141,845	169,841	91,996	161,254
Calhoun	e	91,375	91,375	91,375	74,717	99,961	25,742	91,375
Charlotte	c	118,443	118,443	118,443	100,495	127,029	59,006	118,443
Citrus	e	116,147	116,147	116,147	98,308	124,733	55,069	116,147
Clay	c e	120,116	120,116	120,116	102,089	128,703	61,875	120,116
Collier		130,962	130,962	130,962	112,418	139,548	74,688	130,962
Columbia	c e	102,718	102,718	102,718	85,519	111,304	39,611	102,718
De Soto	e	97,384	97,384	97,384	80,439	105,970	31,464	97,384
Dixie	e	91,836	91,836	91,836	75,156	100,423	26,181	91,836
Duval	c	146,155	146,155	146,155	126,888	154,741	89,157	146,155
Escambia	e	130,050	130,050	130,050	111,550	138,636	73,819	130,050
Flagler		107,136	107,136	107,136	89,727	115,722	43,819	107,136
Franklin	e	90,377	90,377	90,377	73,766	98,963	24,791	90,377
Gadsden	e	102,248	102,248	102,248	85,072	110,834	36,097	102,248
Gilchrist	e	92,108	92,108	92,108	75,414	100,694	26,440	92,108
Glades	e	90,340	90,340	90,340	73,730	98,926	24,756	90,340
Gulf	e	92,191	92,191	92,191	75,494	100,777	26,519	92,191
Hamilton	e	91,494	91,494	91,494	74,830	100,081	25,855	91,494
Hardee	e	95,686	95,686	95,686	78,822	104,272	29,847	95,686
Hendry	e	99,242	99,242	99,242	82,208	107,828	33,234	99,242
Hernando		118,094	118,094	118,094	100,164	126,681	58,408	118,094
Highlands	e	110,958	110,958	110,958	93,367	119,545	47,459	110,958
Hillsborough	c	151,287	151,287	151,287	131,878	159,873	91,996	151,287
Holmes	e	93,053	93,053	93,053	76,315	101,640	27,340	93,053
Indian River		115,868	115,868	115,868	98,043	124,455	54,592	115,868
Jackson	e	102,885	102,885	102,885	85,678	111,471	36,704	102,885
Jefferson	e	91,468	91,468	91,468	74,805	100,054	25,830	91,468
Lafayette	e	89,452	89,452	89,452	72,885	98,038	23,288	89,452
Lake	e	127,435	127,435	127,435	109,059	136,021	71,329	127,435
Lee	c	139,464	139,464	139,464	120,516	148,050	82,785	139,464
Leon	c e	127,956	127,956	127,956	109,556	136,542	71,825	127,956

Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2007 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
Levy	e	99,116	99,116	99,116	82,088	107,702	33,114	99,116
Liberty	e	89,326	89,326	89,326	72,765	97,912	23,049	89,326
Madison	e	93,227	93,227	93,227	76,480	101,813	27,506	93,227
Manatee		130,098	130,098	130,098	111,595	138,684	73,864	130,098
Marion	e	130,134	130,134	130,134	111,629	138,720	73,899	130,134
Martin	e	117,051	117,051	117,051	99,169	125,637	56,619	117,051
Miami-Dade	c	172,393	172,393	172,393	152,984	180,980	91,996	172,393
Monroe	e	108,114	108,114	108,114	90,658	116,700	44,750	108,114
Nassau	e	103,824	103,824	103,824	86,572	112,410	40,664	103,824
Okaloosa	e	122,190	122,190	122,190	104,064	130,776	65,429	122,190
Okeechobee		99,045	99,045	99,045	82,021	107,631	33,046	99,045
Orange	c	149,846	149,846	149,846	130,437	158,432	91,996	149,846
Osceola	c	125,641	125,641	125,641	107,350	134,227	69,620	125,641
Palm Beach	c	153,484	153,484	153,484	134,075	162,071	91,996	153,484
Pasco	e	136,404	136,404	136,404	117,601	144,991	79,871	136,404
Pinellas	c	148,014	148,014	148,014	128,658	156,600	90,928	148,014
Polk	c	139,301	139,301	139,301	120,360	147,887	82,630	139,301
Putnam	e	105,886	105,886	105,886	88,536	114,472	42,628	105,886
Saint Johns		118,791	118,791	118,791	100,827	127,378	59,603	118,791
Saint Lucie		125,955	125,955	125,955	107,650	134,541	69,919	125,955
Santa Rosa	e	116,555	116,555	116,555	98,698	125,142	55,770	116,555
Sarasota	c	134,187	134,187	134,187	115,490	142,773	77,759	134,187
Seminole	c	136,508	136,508	136,508	117,700	145,095	79,970	136,508
Sumter	e	105,960	105,960	105,960	88,607	114,546	42,699	105,960
Suwannee	e	99,177	99,177	99,177	82,146	107,763	33,172	99,177
Taylor	e	93,747	93,747	93,747	76,975	102,333	28,000	93,747
Union	e	91,730	91,730	91,730	75,054	100,316	26,080	91,730
Volusia	c	138,288	138,288	138,288	119,395	146,874	81,665	138,288
Wakulla	e	95,536	95,536	95,536	78,679	104,122	29,705	95,536
Walton	e	100,672	100,672	100,672	83,571	109,259	37,663	100,672
Washington	e	94,322	94,322	94,322	77,523	102,908	28,548	94,322

**Finalized Salaries of County Constitutional Officers and Elected School Superintendents for Fiscal Year 2007
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]

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 2005 countywide population estimates published in 2006 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 2007, the certified annual factor is 1.0346 and the certified cumulative annual factor is 3.0588.

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, 1917 Laws of Florida, 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, 1921 Laws of Florida, modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

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

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

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

Chapter 14665, 1931 Laws of Florida, 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, 1931 Laws of Florida, 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, 1931 Laws of Florida, 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, 1931 :Laws of Florida, 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, Laws of Florida.

Chapter 15611, 1931 Laws of Florida, 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, 1931 Laws of Florida, 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, 1931 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1933 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, 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, 1935 Laws of Florida, amended Chapter 14666, 1931 Laws of Florida, so as to apply to all counties having a population of 150,000 according to the last or any future official census.

Chapter 20891, 1941 Laws of Florida, 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, 1947 Laws of Florida, required fee or commission-based county officers to submit a report to the board of county commissioner annually rather than semi-annually.

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

Chapter 61-461, Laws of Florida, 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, Laws of Florida, increased, decreased, or left unchanged from amounts set in Chapter 61-461, Laws of Florida, 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, Laws of Florida, increased, decreased, or left unchanged from amounts set in Chapter 63-560, Laws of Florida, 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, Laws of Florida, increased from amounts set in Chapter 65-356, Laws of Florida, the compensation for Broward County members of the board of county commissioners, sheriff, and tax assessor.

Chapter 67-576, Laws of Florida, increased, decreased, or left unchanged from amounts set in Chapters 65-356 and 67-543, Laws of Florida, 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, Laws of Florida, increased from amount set in Chapter 67-576, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, deleted references to sections of the 1885 constitution that were replaced by new sections in the 1968 revision.

Chapter 69-346, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, provided a salary increase to supervisors of elections in existing bracketed population counties.

Chapter 70-445, Laws of Florida, 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, Laws of Florida, provided that payment of insurance for county officials and employees in s. 112.08, F.S., would not be considered additional compensation.

Chapter 72-240, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, deleted obsolete provisions in the chapter.

Chapter 74-325, Laws of Florida, 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, Laws of Florida, changed all chapter references of tax assessor to property appraiser to reflect a name change.

Chapter 79-190, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, authorized district school boards, by majority vote, to increase the school superintendent's salary above specified limits.

Chapter 80-377, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, amended the definition of the annual factor for purposes of calculating the annual salary increases of county officers.

Chapter 88-158, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, increased the sheriff's base salaries at each population group level.

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

Chapter 92-279, Laws of Florida, 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, Laws of Florida, retained salaries of school board members and superintendents of schools at fiscal year 1991-92 levels.

Chapter 93-146, Laws of Florida, 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, Laws of Florida, removed gender-specific references without substantive changes in legal effect.

Chapter 2001-266, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, 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, Laws of Florida, prohibited a county from appropriating to the clerk of circuit court based on the fees collected by that office.

Chapter 2004-41, Laws of Florida, 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, Laws of Florida.