

Salaries of County Constitutional Officers

County Fiscal Year 1988-89



Prepared by

Florida Advisory Council on Intergovernmental Relations



FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

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September 1, 1988

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Dr. Robert B. Bradley

Dear Local Official:

In 1973, the Florida Legislature enacted a county officials salary law which requires annual recomputation of authorized salaries. Between 1980 and 1983 the Department of Community Affairs was responsible to annually compute the salaries of county officials pursuant to the requirements of Chapters 145 and 230, Florida Statutes. During the 1984 Session, however, the Department of Community Affairs' statutory responsibility for determining these annual salaries was deleted by the Florida Legislature.

Although not officially required by law, the Florida ACIR has agreed, for the fourth year, to compute salaries of county officials. You will note that Chapter 88-175, Laws of Florida, raised the "base salaries" of the Clerk, Tax Collector, Property Appraiser, Comptroller, and Supervisor of Elections \$2,100, effective July 1, 1988. The 1988-89 salaries found at the back of this report, incorporate the revisions required by Chapter 88-175, Laws of Florida.

We hope that this information will serve as a ready reference in all matters concerning the salaries of county officials. Should you have any questions, please contact Joann Sapolsky at 904-488-9627 (suncom 278-9627).

Sincerely,

Robert Bradley

Dr. Robert B. Bradley
Executive Director

RBB:sc

SALARIES OF COUNTY OFFICIALS

The County Officials Salary Act (Chapter 145, F.S.) went into effect on October 1, 1973. This reference guide provides the salaries for each elected county official for fiscal year 1987-88 as determined under the provisions of this Act, as amended.

Chapter 145, F.S., provides the salary schedules for the annual compensation of seven county officers:

- * Clerks of the Circuit Court
- * County Comptrollers
- * County Commissioners
- * Property Appraisers
- * Sheriffs
- * Supervisors of Elections
- * Tax Collectors

Chapter 230, F.S., provides the salary schedule for the annual compensation of two county officers:

- * District School Board Members
- * Superintendents of Schools

County officials are prohibited from accepting any payment for their official functions in excess of the salaries provided by Chapters 145 and 230, F.S., with criminal penalties prescribed for violations.

There is a provision for a \$2,000 salary supplement for seven of these officials if they are certified in their respective specialities. County commissioners and school board members are not entitled to the salary supplement.

General Provisions Under Chapter 145 and Chapter 230

The base salaries of county officials are to be adjusted by a group rate set by statute; an initial factor of 1.292; a cumulative annual factor which preserves previous annual factors; and an annual factor which increases salaries for all officials at a rate equal to the average percentage increase in state Career Service employee salaries, not to exceed 1.07. For fiscal year 1988-89, the cumulative annual factor equals 1.5812 and the annual factor is 1.0505.

A \$2,000 salary supplement is available to both charter and non-charter county officials who qualify under specified certification programs. These officials are: Superintendent of Schools, Clerk of Circuit Court or Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Any special qualification salary received under Chapters 145 and 230 is added after all other salary calculations are completed. The \$2,000 is not an addition to the base salary and, therefore, is not subject to adjustment factors.

Limitations and Exclusions of the Act

1. No supplementary compensation from fees, costs, salaries, commissions, etc., payable to the official's office is permissible, and all general and special acts providing it are repealed (section 145.17, F.S.).
2. Charter and Consolidated counties are excluded from coverage, except for special salary supplements cited previously. Thus, with the exception of salary supplements, Alachua, Broward, Charlotte, Dade, Duval, Hillsborough, Orange, Palm Beach, Pinellas, Sarasota, and Volusia Counties are not statutorily required to follow the salary provisions outlined in this Act. (section 145.012, F.S.).

Population Data Employed

The County Officials Salary Act divides counties into six or seven groups. Salaries are graduated within each group on the basis of population. Therefore, a county official's salary may increase or decrease annually according to changes in county population.

Annual population estimates for counties are the latest available from the Office of the Governor. Table 1 presents the April 1, 1987 population estimates which are pertinent to figuring 1988-89 salaries. The figures may differ from those used in computing revenue sharing payments, since salary computations are based on total population without adjustment for inmates and patients.

The population groupings as determined by the 1987 estimates for the Clerk of the Court, Tax Collector, Comptroller, Property Appraiser, Supervisor of Elections, Sheriff, and Superintendent of Schools are 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 | |

The population groupings as determined by the 1987 estimates for School Board Members and County Commissioners are as follows:

| <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 | |

Salary Computation

To compute the salary for each of the nine county officers, select the population group which includes the subject county population and make the following calculation:

Adjusted Salary =

$$\left[\text{Base Salary} + \frac{\text{Population Above Category} - \text{Minimum}}{\text{Group Rate}} \right] \times \left[\text{Initial Factor} \times \text{Cumulative Factor} \times \text{Annual Factor} \right]$$

Sample Computation of Salary

Alachua County: Tax Collector
 Population factor = 179,715
 Base Salary = \$27,550
 Group Rate = .02625
 Minimum Population = 100,000
 Adjusted Salary = \$63,615

$$\left[\$27,550 + \frac{(179,715 - 100,000) \times .02625}{1} \right] \times [1.292 \times 1.5812 \times 1.0505]$$

Table 1

ESTIMATED COUNTY POPULATION IN FLORIDA

| <u>Counties</u> | <u>4/1/87 Estimate</u> | <u>Counties</u> | <u>4/1/87 Estimate</u> |
|-----------------|----------------------------|-----------------|----------------------------|
| * Alachua | 179,715 | Lee | 293,713 |
| Baker | 18,364 | Leon | 176,470 |
| Bay | 129,679 | Levy | 23,879 |
| Bradford | 24,120 | Liberty | 4,974 |
| Brevard | 371,735 | Madison | 15,858 |
| * Broward | 1,180,985 | Manatee | 181,684 |
| Calhoun | 9,720 | Marion | 174,614 |
| * Charlotte | 88,230 | Martin | 88,964 |
| Citrus | 81,863 | Monroe | 74,523 |
| Clay | 95,325 | Nassau | 43,994 |
| Collier | 126,631 | Okaloosa | 149,033 |
| Columbia | 41,506 | Okeechobee | 27,745 |
| * Dade | 1,802,427 | * Orange | 603,339 |
| Desoto | 22,890 | Osceola | 87,556 |
| Dixie | 9,866 | * Palm Beach | 790,078** |
| * Duval | 664,132 | Pasco | 254,696 |
| Escambia | 278,419 | * Pinellas | 828,700 |
| Flager | 19,243 | Polk | 389,056 |
| Franklin | 8,538 | Putnam | 62,476 |
| Gadsden | 46,187 | St. Johns | 75,133 |
| Gilchrist | 7,098 | St. Lucie | 128,381 |
| Glades | 7,357 | Santa Rosa | 66,221 |
| Gulf | 12,001 | * Sarasota | 251,253 |
| Hamilton | 9,355 | Seminole | 254,837 |
| Hardee | 22,095 | Sumter | 29,307 |
| Hendry | 24,572 | Suwannee | 26,231 |
| Hernando | 79,718 | Taylor | 18,775 |
| Highlands | 63,540 | Union | 10,722 |
| * Hillsborough | 801,392 | * Volusia | 330,939 |
| Holmes | 16,289 | Wakulla | 13,695 |
| Indian River | 83,515 | Walton | 27,509 |
| Jackson | 43,729 | Washington | 15,447 |
| Jefferson | 11,924 | TOTAL | 12,045,994 |
| Lafayette | 5,053 | | |
| Lake | 137,138 | | |

* Denotes Charter County

**Please note that, as a result of a special census conducted in the city of Royal Palm Beach, the official population estimates for Palm Beach county and the total statewide population were revised after the publication of the official population estimates printed in the Florida Estimates of Population 1987, published by the Bureau of Economic and Business Research at the University of Florida. The official April 1, 1987 population estimates for the city of Royal Palm Beach, Palm Beach County, and Florida's statewide population were increased by 2,386.

Table 2

Salary Computation Statistics

| <u>County Officer(s)</u> | <u>Population Group Numbers</u> | <u>Base Salary</u> | <u>Group Rate</u> |
|----------------------------|-------------------------------------|--------------------|-------------------|
| Clerk of the Court | I | \$21,250 | .07875 |
| Comptroller | II | 24,400 | .06300 |
| Tax Collector | III | 27,550 | .02625 |
| Property Appraiser | IV | 30,175 | .01575 |
| Sheriff | V | 33,325 | .00525 |
| Superintendent of Schools | VI | 36,475 | .00400 |
| Supervisor of Elections | I | 17,228 | .075 |
| | II | 20,228 | .060 |
| | III | 23,228 | .025 |
| | IV | 25,728 | .015 |
| | V | 28,728 | .005 |
| | VI | 31,728 | .004 |
| School Board Members | I | 5,000 | .083300 |
| | II | 5,833 | .020830 |
| | III | 6,666 | .016680 |
| | IV | 7,500 | .008330 |
| | V | 8,333 | .004165 |
| | VI | 9,166 | .001390 |
| | VII | 10,000 | .0000 |
| County Commissioners | I | 4,500 | .150 |
| | II | 6,000 | .075 |
| | III | 9,000 | .060 |
| | IV | 12,000 | .045 |
| | V | 16,500 | .015 |
| | VI | 19,500 | .005 |
| | VII | 22,500 | .000 |

Salaries of County Officials FY 1988-89
(Effective October 1, 1988)

| | TAX COLLECTOR | CLERK OF THE COURT | COMPTROLLER | PROPERTY APPRAISER | SUPERVISOR OF ELECTIONS | SHERIFF | COUNTY COMMIS- SIONERS |
|----------------|------------------|--------------------------|-------------|-----------------------|-------------------------------|-----------|------------------------------|
| * ALACHUA | \$ 63,615 | \$ 63,615 | \$ 63,615 | \$ 63,615 | \$ 54,126 | \$ 63,615 | \$ 33,451 |
| BAKER | \$ 48,708 | \$ 48,708 | \$ 48,708 | \$ 48,708 | \$ 39,928 | \$ 48,708 | \$ 14,223 |
| BAY | \$ 60,796 | \$ 60,796 | \$ 60,796 | \$ 60,796 | \$ 51,441 | \$ 60,796 | \$ 28,619 |
| BRADFORD | \$ 49,681 | \$ 49,681 | \$ 49,681 | \$ 49,681 | \$ 40,855 | \$ 49,681 | \$ 15,149 |
| BREVARD | \$ 70,563 | \$ 70,563 | \$ 70,563 | \$ 70,563 | \$ 60,743 | \$ 70,563 | \$ 40,939 |
| * BROWARD | \$ 79,832 | \$ 79,832 | \$ 79,832 | \$ 79,832 | \$ 69,644 | \$ 79,832 | \$ 48,287 |
| CALHOUN | \$ 47,247 | \$ 47,247 | \$ 47,247 | \$ 47,247 | \$ 38,537 | \$ 47,247 | \$ 12,786 |
| * CHARLOTTE | \$ 57,533 | \$ 57,533 | \$ 57,533 | \$ 57,533 | \$ 48,334 | \$ 57,533 | \$ 24,237 |
| CITRUS | \$ 56,672 | \$ 56,672 | \$ 56,672 | \$ 56,672 | \$ 47,514 | \$ 56,672 | \$ 23,418 |
| CLAY | \$ 58,492 | \$ 58,492 | \$ 58,492 | \$ 58,492 | \$ 49,247 | \$ 58,492 | \$ 25,151 |
| COLLIER | \$ 60,625 | \$ 60,625 | \$ 60,625 | \$ 60,625 | \$ 51,278 | \$ 60,625 | \$ 28,325 |
| COLUMBIA | \$ 52,619 | \$ 52,619 | \$ 52,619 | \$ 52,619 | \$ 43,653 | \$ 52,619 | \$ 17,948 |
| * DADE | \$ 85,166 | \$ 85,166 | \$ 85,166 | \$ 85,166 | \$ 74,979 | \$ 85,166 | \$ 48,287 |
| DE SOTO | \$ 49,473 | \$ 49,473 | \$ 49,473 | \$ 49,473 | \$ 40,657 | \$ 49,473 | \$ 14,951 |
| DIXIE | \$ 47,272 | \$ 47,272 | \$ 47,272 | \$ 47,272 | \$ 38,561 | \$ 47,272 | \$ 12,833 |
| * DUVAL | \$ 74,494 | \$ 74,494 | \$ 74,494 | \$ 74,494 | \$ 64,487 | \$ 74,494 | \$ 44,683 |
| ESCAMBIA | \$ 67,409 | \$ 67,409 | \$ 67,409 | \$ 67,409 | \$ 57,739 | \$ 67,409 | \$ 37,935 |
| FLAGLER | \$ 48,856 | \$ 48,856 | \$ 48,856 | \$ 48,856 | \$ 40,070 | \$ 48,856 | \$ 14,364 |
| FRANKLIN | \$ 47,047 | \$ 47,047 | \$ 47,047 | \$ 47,047 | \$ 38,347 | \$ 47,047 | \$ 12,406 |
| GADSDEN | \$ 53,410 | \$ 53,410 | \$ 53,410 | \$ 53,410 | \$ 44,407 | \$ 53,410 | \$ 18,701 |
| GILCHRIST | \$ 46,804 | \$ 46,804 | \$ 46,804 | \$ 46,804 | \$ 38,115 | \$ 46,804 | \$ 11,942 |
| GLADES | \$ 46,848 | \$ 46,848 | \$ 46,848 | \$ 46,848 | \$ 38,157 | \$ 46,848 | \$ 12,026 |
| GULF | \$ 47,632 | \$ 47,632 | \$ 47,632 | \$ 47,632 | \$ 38,904 | \$ 47,632 | \$ 13,199 |
| HAMILTON | \$ 47,185 | \$ 47,185 | \$ 47,185 | \$ 47,185 | \$ 38,478 | \$ 47,185 | \$ 12,669 |
| HARDEE | \$ 49,338 | \$ 49,338 | \$ 49,338 | \$ 49,338 | \$ 40,529 | \$ 49,338 | \$ 14,823 |
| HENDRY | \$ 49,757 | \$ 49,757 | \$ 49,757 | \$ 49,757 | \$ 40,928 | \$ 49,757 | \$ 15,222 |
| HERNANDO | \$ 56,382 | \$ 56,382 | \$ 56,382 | \$ 56,382 | \$ 47,237 | \$ 56,382 | \$ 23,141 |
| HIGHLANDS | \$ 54,195 | \$ 54,195 | \$ 54,195 | \$ 54,195 | \$ 45,154 | \$ 54,195 | \$ 21,058 |
| * HILLSBOROUGH | \$ 76,040 | \$ 76,040 | \$ 76,040 | \$ 76,040 | \$ 65,960 | \$ 76,040 | \$ 46,156 |
| HOLMES | \$ 48,357 | \$ 48,357 | \$ 48,357 | \$ 48,357 | \$ 39,594 | \$ 48,357 | \$ 13,889 |
| INDIAN RIVER | \$ 56,896 | \$ 56,896 | \$ 56,896 | \$ 56,896 | \$ 47,726 | \$ 56,896 | \$ 23,630 |
| JACKSON | \$ 52,995 | \$ 52,995 | \$ 52,995 | \$ 52,995 | \$ 44,011 | \$ 52,995 | \$ 18,305 |
| JEFFERSON | \$ 47,619 | \$ 47,619 | \$ 47,619 | \$ 47,619 | \$ 38,892 | \$ 47,619 | \$ 13,186 |
| LAFAYETTE | \$ 46,458 | \$ 46,458 | \$ 46,458 | \$ 46,458 | \$ 37,786 | \$ 46,458 | \$ 11,284 |
| LAKE | \$ 61,217 | \$ 61,217 | \$ 61,217 | \$ 61,217 | \$ 51,842 | \$ 61,217 | \$ 29,339 |
| LEE | \$ 67,925 | \$ 67,925 | \$ 67,925 | \$ 67,925 | \$ 58,231 | \$ 67,925 | \$ 38,427 |
| LEON | \$ 63,432 | \$ 63,432 | \$ 63,432 | \$ 63,432 | \$ 53,952 | \$ 63,432 | \$ 33,138 |
| LEVY | \$ 49,640 | \$ 49,640 | \$ 49,640 | \$ 49,640 | \$ 40,816 | \$ 49,640 | \$ 15,110 |
| LIBERTY | \$ 46,445 | \$ 46,445 | \$ 46,445 | \$ 46,445 | \$ 37,773 | \$ 46,445 | \$ 11,259 |
| MADISON | \$ 48,284 | \$ 48,284 | \$ 48,284 | \$ 48,284 | \$ 39,525 | \$ 48,284 | \$ 13,819 |
| MANATEE | \$ 63,726 | \$ 63,726 | \$ 63,726 | \$ 63,726 | \$ 54,232 | \$ 63,726 | \$ 33,641 |
| MARION | \$ 63,328 | \$ 63,328 | \$ 63,328 | \$ 63,328 | \$ 53,852 | \$ 63,328 | \$ 32,959 |
| MARTIN | \$ 57,632 | \$ 57,632 | \$ 57,632 | \$ 57,632 | \$ 48,428 | \$ 57,632 | \$ 24,332 |
| MONROE | \$ 55,680 | \$ 55,680 | \$ 55,680 | \$ 55,680 | \$ 46,569 | \$ 55,680 | \$ 22,472 |
| NASSAU | \$ 53,039 | \$ 53,039 | \$ 53,039 | \$ 53,039 | \$ 44,054 | \$ 53,039 | \$ 18,348 |
| OKALOOSA | \$ 61,887 | \$ 61,887 | \$ 61,887 | \$ 61,887 | \$ 52,480 | \$ 61,887 | \$ 30,488 |
| OKEECHOBEE | \$ 50,293 | \$ 50,293 | \$ 50,293 | \$ 50,293 | \$ 41,438 | \$ 50,293 | \$ 15,733 |
| * ORANGE | \$ 73,809 | \$ 73,809 | \$ 73,809 | \$ 73,809 | \$ 63,834 | \$ 73,809 | \$ 44,030 |
| OSCEOLA | \$ 57,442 | \$ 57,442 | \$ 57,442 | \$ 57,442 | \$ 48,247 | \$ 57,442 | \$ 24,151 |
| * PALM BEACH | \$ 75,913 | \$ 75,913 | \$ 75,913 | \$ 75,913 | \$ 65,838 | \$ 75,913 | \$ 46,034 |
| PASCO | \$ 66,607 | \$ 66,607 | \$ 66,607 | \$ 66,607 | \$ 56,975 | \$ 66,607 | \$ 37,171 |
| * PINELLAS | \$ 76,348 | \$ 76,348 | \$ 76,348 | \$ 76,348 | \$ 66,253 | \$ 76,348 | \$ 46,449 |
| POLK | \$ 71,148 | \$ 71,148 | \$ 71,148 | \$ 71,148 | \$ 61,300 | \$ 71,148 | \$ 41,496 |
| PUTNAM | \$ 54,051 | \$ 54,051 | \$ 54,051 | \$ 54,051 | \$ 45,017 | \$ 54,051 | \$ 20,921 |
| ST JOHNS | \$ 55,762 | \$ 55,762 | \$ 55,762 | \$ 55,762 | \$ 46,647 | \$ 55,762 | \$ 22,551 |
| ST LUCIE | \$ 60,723 | \$ 60,723 | \$ 60,723 | \$ 60,723 | \$ 51,372 | \$ 60,723 | \$ 28,494 |
| SANTA ROSA | \$ 54,557 | \$ 54,557 | \$ 54,557 | \$ 54,557 | \$ 45,500 | \$ 54,557 | \$ 21,403 |
| * SARASOTA | \$ 66,490 | \$ 66,490 | \$ 66,490 | \$ 66,490 | \$ 56,864 | \$ 66,490 | \$ 37,060 |
| SEMINOLE | \$ 66,611 | \$ 66,611 | \$ 66,611 | \$ 66,611 | \$ 56,980 | \$ 66,611 | \$ 37,176 |
| SUMTER | \$ 50,557 | \$ 50,557 | \$ 50,557 | \$ 50,557 | \$ 41,690 | \$ 50,557 | \$ 15,984 |
| SUWANNEE | \$ 50,037 | \$ 50,037 | \$ 50,037 | \$ 50,037 | \$ 41,195 | \$ 50,037 | \$ 15,489 |
| TAYLOR | \$ 48,777 | \$ 48,777 | \$ 48,777 | \$ 48,777 | \$ 39,995 | \$ 48,777 | \$ 14,289 |
| UNION | \$ 47,416 | \$ 47,416 | \$ 47,416 | \$ 47,416 | \$ 38,698 | \$ 47,416 | \$ 12,993 |
| * VOLUSIA | \$ 69,184 | \$ 69,184 | \$ 69,184 | \$ 69,184 | \$ 59,429 | \$ 69,184 | \$ 39,625 |
| WAKULLA | \$ 47,919 | \$ 47,919 | \$ 47,919 | \$ 47,919 | \$ 39,177 | \$ 47,919 | \$ 13,471 |
| WALTON | \$ 50,253 | \$ 50,253 | \$ 50,253 | \$ 50,253 | \$ 41,400 | \$ 50,253 | \$ 15,695 |
| WASHINGTON | \$ 48,215 | \$ 48,215 | \$ 48,215 | \$ 48,215 | \$ 39,459 | \$ 48,215 | \$ 13,753 |

NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION

* DENOTES CHARTER COUNTY

Salaries of County School Officials FY 1988-89

| | SUPER- INTENDENT OF SCHOOLS | SCHOOL BOARD MEMBERS |
|----------------|-----------------------------------|----------------------------|
| * ALACHUA | \$ 63,615 | \$ 17,521 |
| BAKER | \$ 48,708 | \$ 12,892 |
| BAY | \$ 60,796 | \$ 16,626 |
| BRADFORD | \$ 49,681 | \$ 13,149 |
| BREVARD | \$ 70,563 | \$ 19,418 |
| * BROWARD | \$ 79,832 | \$ 21,461 |
| CALHOUN | \$ 47,247 | \$ 12,468 |
| * CHARLOTTE | \$ 57,533 | \$ 15,674 |
| CITRUS | \$ 56,672 | \$ 15,446 |
| CLAY | \$ 58,492 | \$ 15,928 |
| COLLIER | \$ 60,625 | \$ 16,572 |
| COLUMBIA | \$ 52,619 | \$ 13,926 |
| * DADE | \$ 85,166 | \$ 21,461 |
| DE SOTO | \$ 49,473 | \$ 13,094 |
| DIXIE | \$ 47,272 | \$ 12,494 |
| * DUVAL | \$ 74,494 | \$ 20,459 |
| ESCAMBIA | \$ 67,409 | \$ 18,584 |
| FLAGLER | \$ 48,856 | \$ 12,931 |
| FRANKLIN | \$ 47,047 | \$ 12,257 |
| GADSDEN | \$ 53,410 | \$ 14,136 |
| GILCHRIST | \$ 46,804 | \$ 11,999 |
| GLADES | \$ 46,848 | \$ 12,046 |
| GULF | \$ 47,632 | \$ 12,608 |
| HAMILTON | \$ 47,185 | \$ 12,403 |
| HARDEE | \$ 49,338 | \$ 13,059 |
| HENDRY | \$ 49,757 | \$ 13,169 |
| HERNANDO | \$ 56,382 | \$ 15,370 |
| HIGHLANDS | \$ 54,195 | \$ 14,790 |
| * HILLSBOROUGH | \$ 76,040 | \$ 20,868 |
| HOLMES | \$ 48,357 | \$ 12,799 |
| INDIAN RIVER | \$ 56,896 | \$ 15,505 |
| JACKSON | \$ 52,995 | \$ 14,026 |
| JEFFERSON | \$ 47,619 | \$ 12,604 |
| LAFAYETTE | \$ 46,458 | \$ 11,634 |
| LAKE | \$ 61,217 | \$ 16,759 |
| LEE | \$ 67,925 | \$ 18,721 |
| LEON | \$ 63,432 | \$ 17,463 |
| LEVY | \$ 49,640 | \$ 13,138 |
| LIBERTY | \$ 46,445 | \$ 11,620 |
| MADISON | \$ 48,284 | \$ 12,780 |
| MANATEE | \$ 63,726 | \$ 17,556 |
| MARION | \$ 63,328 | \$ 17,429 |
| MARTIN | \$ 57,632 | \$ 15,701 |
| MONROE | \$ 55,680 | \$ 15,184 |
| NASSAU | \$ 53,039 | \$ 14,038 |
| OKALOOSA | \$ 61,887 | \$ 16,972 |
| OKEECHOBEE | \$ 50,293 | \$ 13,311 |
| * ORANGE | \$ 73,809 | \$ 20,278 |
| OSCEOLA | \$ 57,442 | \$ 15,650 |
| * PALM BEACH | \$ 75,913 | \$ 20,835 |
| PASCO | \$ 66,607 | \$ 18,372 |
| * PINELLAS | \$ 76,348 | \$ 20,950 |
| POLK | \$ 71,148 | \$ 19,573 |
| PUTNAM | \$ 54,051 | \$ 14,752 |
| ST JOHNS | \$ 55,762 | \$ 15,205 |
| ST LUCIE | \$ 60,723 | \$ 16,603 |
| SANTA ROSA | \$ 54,557 | \$ 14,886 |
| * SARASOTA | \$ 66,490 | \$ 18,341 |
| SEMINOLE | \$ 66,611 | \$ 18,373 |
| SUMTER | \$ 50,557 | \$ 13,381 |
| SUWANNEE | \$ 50,037 | \$ 13,244 |
| TAYLOR | \$ 48,777 | \$ 12,910 |
| UNION | \$ 47,416 | \$ 12,550 |
| * VOLUSIA | \$ 69,184 | \$ 19,054 |
| WAKULLA | \$ 47,919 | \$ 12,683 |
| WALTON | \$ 50,253 | \$ 13,301 |
| WASHINGTON | \$ 48,215 | \$ 12,762 |

NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION

* DENOTES CHARTER COUNTY