

Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2025-26
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
See Table Notes for Additional Clarification

		Elected County Constitutional Officers						Elected School District Officials	
		Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Alachua	c	\$ 179,334	\$ 179,334	\$ 179,334	\$ 207,628	\$ 247,804	\$ 101,543	\$ 207,628	\$ 49,424
Baker	e	\$ 133,125	\$ 133,125	\$ 133,125	\$ 161,418	\$ 201,595	\$ 41,973	\$ 161,418	\$ 35,235
Bay	e	\$ 170,173	\$ 170,173	\$ 170,173	\$ 198,466	\$ 238,643	\$ 92,378	\$ 198,466	\$ 46,970
Bradford	e	\$ 132,428	\$ 132,428	\$ 132,428	\$ 160,721	\$ 200,898	\$ 41,309	\$ 160,721	\$ 35,050
Brevard	c	\$ 196,112	\$ 196,112	\$ 196,112	\$ 224,406	\$ 264,582	\$ 117,522	\$ 224,406	\$ 53,863
Broward	c	\$ 228,625	\$ 228,625	\$ 228,625	\$ 256,918	\$ 297,095	\$ 127,320	\$ 256,918	\$ 56,587
Calhoun	e	\$ 126,352	\$ 126,352	\$ 126,352	\$ 154,645	\$ 194,822	\$ 35,522	\$ 154,645	\$ 33,443
Charlotte	c	\$ 171,699	\$ 171,699	\$ 171,699	\$ 199,993	\$ 240,169	\$ 94,272	\$ 199,993	\$ 47,405
Citrus	e	\$ 165,723	\$ 165,723	\$ 165,723	\$ 194,016	\$ 234,193	\$ 84,749	\$ 194,016	\$ 45,558
Clay	c e	\$ 173,991	\$ 173,991	\$ 173,991	\$ 202,285	\$ 242,461	\$ 96,455	\$ 202,285	\$ 48,011
Collier		\$ 188,824	\$ 188,824	\$ 188,824	\$ 217,118	\$ 257,294	\$ 110,581	\$ 217,118	\$ 51,933
Columbia	c e	\$ 145,970	\$ 145,970	\$ 145,970	\$ 174,263	\$ 214,440	\$ 58,450	\$ 174,263	\$ 39,812
DeSoto	e	\$ 136,061	\$ 136,061	\$ 136,061	\$ 164,354	\$ 204,531	\$ 44,769	\$ 164,354	\$ 36,011
Dixie	e	\$ 128,070	\$ 128,070	\$ 128,070	\$ 156,363	\$ 196,540	\$ 37,158	\$ 156,363	\$ 33,898
Duval	c	\$ 207,817	\$ 207,817	\$ 207,817	\$ 236,110	\$ 276,287	\$ 127,320	\$ 236,110	\$ 56,587
Escambia		\$ 182,903	\$ 182,903	\$ 182,903	\$ 211,197	\$ 251,373	\$ 104,942	\$ 211,197	\$ 50,367
Flagler		\$ 161,290	\$ 161,290	\$ 161,290	\$ 189,583	\$ 229,760	\$ 77,150	\$ 189,583	\$ 44,152
Franklin	e	\$ 126,183	\$ 126,183	\$ 126,183	\$ 154,476	\$ 194,653	\$ 35,361	\$ 154,476	\$ 33,398
Gadsden	e	\$ 140,234	\$ 140,234	\$ 140,234	\$ 168,528	\$ 208,704	\$ 48,744	\$ 168,528	\$ 37,115
Gilchrist	e	\$ 128,938	\$ 128,938	\$ 128,938	\$ 157,231	\$ 197,408	\$ 37,985	\$ 157,231	\$ 34,127
Glades	e	\$ 125,957	\$ 125,957	\$ 125,957	\$ 154,251	\$ 194,427	\$ 35,147	\$ 154,251	\$ 33,339
Gulf	e	\$ 127,799	\$ 127,799	\$ 127,799	\$ 156,092	\$ 196,269	\$ 36,900	\$ 156,092	\$ 33,826
Hamilton	e	\$ 126,587	\$ 126,587	\$ 126,587	\$ 154,880	\$ 195,057	\$ 35,746	\$ 154,880	\$ 33,505
Hardee	e	\$ 131,781	\$ 131,781	\$ 131,781	\$ 160,074	\$ 200,251	\$ 40,693	\$ 160,074	\$ 34,879
Hendry	e	\$ 140,484	\$ 140,484	\$ 140,484	\$ 168,777	\$ 208,954	\$ 48,981	\$ 168,777	\$ 37,181
Hernando		\$ 171,693	\$ 171,693	\$ 171,693	\$ 199,987	\$ 240,163	\$ 94,266	\$ 199,987	\$ 47,403
Highlands	e	\$ 156,804	\$ 156,804	\$ 156,804	\$ 185,097	\$ 225,274	\$ 69,460	\$ 185,097	\$ 42,728
Hillsborough	c	\$ 219,086	\$ 219,086	\$ 219,086	\$ 247,379	\$ 287,556	\$ 127,320	\$ 247,379	\$ 56,587
Holmes	e	\$ 129,186	\$ 129,186	\$ 129,186	\$ 157,479	\$ 197,655	\$ 38,221	\$ 157,479	\$ 34,193

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County	Elected County Constitutional Officers						Elected School District Officials	
	Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Indian River	\$ 166,447	\$ 166,447	\$ 166,447	\$ 194,741	\$ 234,917	\$ 85,991	\$ 194,741	\$ 45,788
Jackson e	\$ 142,236	\$ 142,236	\$ 142,236	\$ 170,529	\$ 210,706	\$ 50,650	\$ 170,529	\$ 37,645
Jefferson e	\$ 127,228	\$ 127,228	\$ 127,228	\$ 155,522	\$ 195,698	\$ 36,357	\$ 155,522	\$ 33,675
Lafayette e	\$ 124,036	\$ 124,036	\$ 124,036	\$ 152,330	\$ 192,506	\$ 32,682	\$ 152,330	\$ 32,302
Lake	\$ 189,566	\$ 189,566	\$ 189,566	\$ 217,859	\$ 258,035	\$ 111,287	\$ 217,859	\$ 52,130
Lee c e	\$ 201,261	\$ 201,261	\$ 201,261	\$ 229,554	\$ 269,731	\$ 122,426	\$ 229,554	\$ 55,226
Leon c e	\$ 179,859	\$ 179,859	\$ 179,859	\$ 208,152	\$ 248,329	\$ 102,043	\$ 208,152	\$ 49,562
Levy e	\$ 140,676	\$ 140,676	\$ 140,676	\$ 168,970	\$ 209,146	\$ 49,165	\$ 168,970	\$ 37,232
Liberty e	\$ 123,819	\$ 123,819	\$ 123,819	\$ 152,112	\$ 192,289	\$ 32,268	\$ 152,112	\$ 32,072
Madison e	\$ 128,557	\$ 128,557	\$ 128,557	\$ 156,851	\$ 197,027	\$ 37,623	\$ 156,851	\$ 34,027
Manatee	\$ 190,220	\$ 190,220	\$ 190,220	\$ 218,513	\$ 258,690	\$ 111,910	\$ 218,513	\$ 52,303
Marion	\$ 189,155	\$ 189,155	\$ 189,155	\$ 217,448	\$ 257,625	\$ 110,896	\$ 217,448	\$ 52,021
Martin	\$ 165,530	\$ 165,530	\$ 165,530	\$ 193,823	\$ 234,000	\$ 84,418	\$ 193,823	\$ 45,497
Miami-Dade c	\$ 246,573	\$ 246,573	\$ 246,573	\$ 274,867	\$ 315,043	\$ 127,320	\$ 274,867	\$ 56,587
Monroe	\$ 150,245	\$ 150,245	\$ 150,245	\$ 178,538	\$ 218,715	\$ 62,522	\$ 178,538	\$ 40,944
Nassau e	\$ 156,489	\$ 156,489	\$ 156,489	\$ 184,783	\$ 224,959	\$ 68,920	\$ 184,783	\$ 42,628
Okaloosa e	\$ 172,694	\$ 172,694	\$ 172,694	\$ 200,987	\$ 241,164	\$ 95,219	\$ 200,987	\$ 47,668
Okeechobee	\$ 138,174	\$ 138,174	\$ 138,174	\$ 166,468	\$ 206,644	\$ 46,782	\$ 166,468	\$ 36,570
Orange c	\$ 217,979	\$ 217,979	\$ 217,979	\$ 246,273	\$ 286,449	\$ 127,320	\$ 246,273	\$ 56,587
Osceola c	\$ 190,097	\$ 190,097	\$ 190,097	\$ 218,391	\$ 258,567	\$ 111,794	\$ 218,391	\$ 52,270
Palm Beach c	\$ 218,757	\$ 218,757	\$ 218,757	\$ 247,050	\$ 287,226	\$ 127,320	\$ 247,050	\$ 56,587
Pasco e	\$ 195,498	\$ 195,498	\$ 195,498	\$ 223,792	\$ 263,968	\$ 116,937	\$ 223,792	\$ 53,700
Pinellas c	\$ 205,545	\$ 205,545	\$ 205,545	\$ 233,838	\$ 274,015	\$ 126,506	\$ 233,838	\$ 56,360
Polk c	\$ 201,234	\$ 201,234	\$ 201,234	\$ 229,527	\$ 269,704	\$ 122,400	\$ 229,527	\$ 55,219
Putnam e	\$ 147,390	\$ 147,390	\$ 147,390	\$ 175,683	\$ 215,860	\$ 59,802	\$ 175,683	\$ 40,188
St. Johns	\$ 182,468	\$ 182,468	\$ 182,468	\$ 210,762	\$ 250,938	\$ 104,528	\$ 210,762	\$ 50,252
St. Lucie	\$ 187,305	\$ 187,305	\$ 187,305	\$ 215,598	\$ 255,775	\$ 109,134	\$ 215,598	\$ 51,531
Santa Rosa e	\$ 171,462	\$ 171,462	\$ 171,462	\$ 199,755	\$ 239,932	\$ 94,046	\$ 199,755	\$ 47,342
Sarasota c	\$ 190,923	\$ 190,923	\$ 190,923	\$ 219,216	\$ 259,393	\$ 112,580	\$ 219,216	\$ 52,489

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Seminole c	\$ 191,347	\$ 191,347	\$ 191,347	\$ 219,640	\$ 259,817	\$ 112,983	\$ 219,640	\$ 52,601
Sumter e	\$ 164,325	\$ 164,325	\$ 164,325	\$ 192,618	\$ 232,795	\$ 82,353	\$ 192,618	\$ 45,115
Suwannee e	\$ 140,977	\$ 140,977	\$ 140,977	\$ 169,270	\$ 209,447	\$ 49,451	\$ 169,270	\$ 37,312
Taylor e	\$ 129,962	\$ 129,962	\$ 129,962	\$ 158,256	\$ 198,432	\$ 38,961	\$ 158,256	\$ 34,398
Union e	\$ 127,421	\$ 127,421	\$ 127,421	\$ 155,715	\$ 195,891	\$ 36,541	\$ 155,715	\$ 33,726
Volusia c	\$ 194,358	\$ 194,358	\$ 194,358	\$ 222,651	\$ 262,828	\$ 115,851	\$ 222,651	\$ 53,398
Wakulla c e	\$ 136,874	\$ 136,874	\$ 136,874	\$ 165,168	\$ 205,344	\$ 45,544	\$ 165,168	\$ 36,226
Walton e	\$ 151,522	\$ 151,522	\$ 151,522	\$ 179,815	\$ 219,992	\$ 63,737	\$ 179,815	\$ 41,282
Washington e	\$ 132,086	\$ 132,086	\$ 132,086	\$ 160,379	\$ 200,556	\$ 40,984	\$ 160,379	\$ 34,960

A "c" denotes each of Florida's 20 charter counties, according to the Florida Association of Counties (FAC).

<https://www.fl-counties.com/about-floridas-counties/charter-county-information/>

An "e" denotes those school districts having an elected school superintendent, according to the Florida Association of District School Superintendents (FADSS).

<https://fadss.org/membership/superintendents>

Notes:

1) Salary figures have been calculated by the Florida Legislature's Office of Economic and Demographic Research (EDR) pursuant to the statutory formula in Chapter 145, F.S. Although not required by law, the EDR calculates salaries of elected county constitutional officers and school district officials as a service to county governments and school districts. County and school district officials are encouraged to independently compute and verify these salary figures.

2) The calculated salary figures for all officers reflect the use of April 1, 2024 countywide population estimates listed in "Florida Estimates of Population 2024" published by the University of Florida's Bureau of Economic and Business Research.

3) These salary figures may not be applicable to those elected county officers of a chartered consolidated government or those elected officers in counties having a home rule charter, which specifies another method of salary compensation. As indicated in this table, Florida currently has 20 charter counties.

4) Salary figures are included for each school district's superintendent even though the salaries determined by statutory formula are applicable only to elected school superintendents. According to the Florida Association of District School Superintendents, Florida has 39 elected school superintendents as of September 22, 2025.

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<p>5) These salary figures do not include any 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 specified in the relevant sections of Chapter 145, F.S. Additionally, the salary figures for elected school superintendents do not include any special qualification salary and performance salary incentive available to eligible elected school superintendents who have completed the required certification programs specified in Section 1001.47, F.S.</p> <p>6) As the result of the following statutory authorizations: Chapters 2009-3, 2009-59, and 2011-158, L.O.F., each elected county constitutional officer and school district official may voluntarily reduce his or her salary rate. However, the salary figures listed in this table do not reflect any such voluntary reductions.</p> <p>7) This table reflects the statutory change enacted by Chapter 2016-157, L.O.F., which made the base salaries and group rates used to calculate a supervisor of election's salary the same as the current base salaries and group rates used to calculate the salaries of the clerks of circuit court, county comptrollers, property appraisers, and tax collectors.</p> <p>8) Chapter 2018-5, L.O.F., amended s. 1001.395(3), F.S., to provide that the salary of each elected school board member shall be the amount calculated pursuant to s. 1001.395(1), F.S., or the district's beginning salary for teachers who hold a baccalaureate degree, whichever is less. Additionally, the legislation amended s. 1011.10, F.S., to provide that if any of the financial emergency conditions identified in s. 218.503(1), F.S., exist within a school district, then the salary of each district school board member and district school superintendent, calculated pursuant to ss. 1001.395 and 1001.47, F.S., shall be withheld until the conditions are corrected. However, this penalty will not apply to a district school board member or district school superintendent elected or appointed within one year after the identification of the financial emergency conditions in s. 218.503(1), F.S., if he or she did not participate in the approval or preparation of the final school district budget adopted before the identification of such conditions. These changes became effective July 1, 2019.</p> <p>9) This table reflects the statutory change enacted by Chapter 2022-23, L.O.F., which increased the base salaries of county sheriffs by \$5,000 across all population groups, effective July 1, 2022.</p> <p>10) This table reflects the statutory change enacted by Chapter 2024-86, L.O.F., which increased the base salaries of county sheriffs by \$5,000 across all population groups, effective July 1, 2024. Additionally, this table reflects the statutory change enacted by Chapter 2024-90, Laws of Florida, which increased the base salaries of county tax collectors and elected school superintendents by \$5,000 across all population groups, effective July 1, 2024.</p> <p>11) Pursuant to s. 145.19(2), F.S., the Florida Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and cumulative annual factor. For the 2025-26 fiscal year, the certified annual factor is 1.0286 and the certified cumulative annual factor is 4.2580.</p>								



Division of State Human Resource Management
4050 Esplanade Way
Tallahassee, FL 32399-0950

Ron DeSantis, Governor
Pedro Allende, Secretary

September 19, 2025

Ms. Amy Baker, Coordinator
Office of Economic and Demographic Research
111 West Madison Street, Suite 574
Tallahassee, Florida 32399-6588

Dear Ms. Baker:

The Department of Management Services is required by law to certify the Annual Factor and Cumulative Annual Factor as outlined in Section 145.19, Florida Statutes.

The 2025-2026 fiscal year figures are as follows:

Annual Factor	1.0286
Cumulative Annual Factor	4.2580

If I can be of further assistance in this matter, please feel free to call me at (850) 488-2445.

Sincerely,

Constance L Brock
Chief of State Workforce Design and Compensation Programs

cc: Keysha Thomas, Budget Chief, OPB
Steven O'Cain, Senior Legislative Analyst, EDR

2025 CALCULATION

ANNUAL FACTOR and CUMULATIVE ANNUAL FACTOR

ANNUAL FACTOR

s. 145.19 (1)(a), F.S. defines Annual Factor as one (1) plus the lesser of the *average percent increase in salaries of Career Service employees* for the current FY or seven percent (7%).

Step 1

4,401,385,615	Salary Rate <i>increase</i> for all CS positions (proposed/after)
- 4,279,071,000	Salary Rate for all CS positions (previous/before)
122,314,615	difference in salaries before and after any annual increase

Step 2

<u>122,314,615</u>	difference from Step 1
4,279,070,000	previous FY salary rate = 0.0285843921693265

rounded to **0.0286** the average percent increase in salaries of Career Service employees

Step 3

$$1 + 0.0286 = \mathbf{1.0286} \quad \text{Annual Factor for FY 2025-2026}$$

CUMULATIVE ANNUAL FACTOR

s. 145.19 (1)(b), F.S. defines Cumulative Annual Factor as the product of all annual factors prior to the FY for which salaries are being calculated.

4.1336	FY 24-25 Cumulative Annual Factor
<u>x 1.0301</u>	FY 24-25 Annual Factor
4.25802136	

rounded to **4.2580** Cumulative Annual Factor for FY 2024-2025