Interoffice Memorandum Date: October 8, 2025

To: Stacie Mason, Human Resources Director

From: Shayla Griggs
City Auditor and Clerk

Subject: City Commission Salary Formula for Fiscal Year 2025-26

Please find attached a copy of the City Commission Salary Formula effective October 1, 2025, for your use and reference for Fiscal Year 2025-26.

Please do not hesitate to contact me if I may be of further assistance or if you have any questions. Thank you.

Attachment: 2025-26 Salary Formula Report

c: Mayor Liz Alpert
Vice Mayor Debbie Trice
Commissioner Kyle Battie
Commissioner Kathy Kelley Ohlrich
Commissioner Debbie Trice
Dave Bullock, Interim City Manager
Joseph Polzak, City Attorney
Kelly Strickland, Finance Director
File

CITY COMMISSION
Salary Formula for Fiscal Year 2025-26
(Effective October 1, 2025)

Sarasota City Charter, Article Ill. City Commission, Sec. 3. Compensation.

All members of the City Commission shall receive, for their services, reasonable annual compensation. Annual compensation shall be the salary authorized by the Florida Statutes, Chapters 145.031, for the population Group Ill that is, the annual compensation paid to City Commissioners shall be the full salary authorized by Florida Statutes, Section 145.031 for the population group III (i.e., multiplied by 100 percent).

City commissioners shall be reimbursed for expenses incurred in connection with official duties, as approved by ordinance or resolution.

Actual Salary = ***[Base Salary + (Population Above Group Minimum x Group Rate)] x Initial Factor x Certified Annual Factor x Certified Cumulative Annual Factor x 100.0 percent***

$53,738.96 = ***[$9,000 + (58,279-50,000) x 0.060)] x 1.292 x 1.0286 x 4.258 x 100.00***

The 2025 Florida Statutes
City of Sarasota, City Charter (Amended) November 8, 2022
Office of Economic and Demographic Research, Salaries for Fiscal Year 25-26 Bureau of Economic and Business Research. University of Florida, April, 2025

Official Population Estimate (Permanent Residents): April 1, 2025
Prepared by the University of Florida, Bureau of Economic & Business Research

JURISDICTION: **Sarasota** COUNTY: **Sarasota County**

CENSUS POPULATION 4/1/2020	TOTAL POPULATION CHANGE	PRELIMINARY POPULATION ESTIMATE 4/1/2025	INMATE POPULATION 4/1/2025	PRELIMINARY POPULATION ESTIMATE LESS INMATES 4/1/2025
54,842	3,437	58,279	0	58,279

54,842 ⟸ Your 2020 Census count from the U.S. Census Bureau (CANNOT be challenged here)

3,437 ⟸ Your preliminary estimate of population change since 2020 (CAN be challenged)

58,279 ⟸ Your preliminary population estimate for 2025 (including any inmates)

58,279 ⟸ The preliminary population estimate for state revenue-sharing use (FY 2026-2027)

Please check the appropriate box below and return a copy of this form in time to be received by our office by **September 5, 2025** and retain a copy for your files. Please return this form via **one** of the following methods:

- Email PDF to **RichardLDoty@ufl.edu** (preferred method), or
- Postal mail using the postage paid envelope.

☒ I have reviewed this preliminary population estimate and consider the estimated population **change** since the 2020 Census to be reasonably accurate. (Unless new information is presented to us which would affect your jurisdiction, this will become your official estimate on October 15, 2025.)

☐ I have reviewed this preliminary population estimate and do not consider the estimated population **change** since the 2020 Census to be reasonably accurate. I believe a more accurate estimate of population **change from 4/1/2020 to 4/1/2025** would be _____. I request that you reconsider your estimate, and I am **providing data and/or documentation (required)** supporting the requested revision.

David L. Smith — *Name*
David L. Smith — *Signature*
9/2/25 — *Date*

Manager of Zoning - Range Planning — *Title*
david.Smith@sarasotafl.gov — *Email*
941-263-6462 — *Phone*

We mail these estimates to titles rather than names. If it should be mailed to a **different contact title or address** in the future, please print that information below. **Otherwise, please leave this blank**.

Title: _____

Street Address: _____

City, State Zip _____

Bureau of Economic and Business Research
University of Florida
PO Box 117148
Gainesville, FL 32611-7148

EMAIL: RichardLDoty@ufl.edu
TEL: 352-294-9150
FAX: 888-534-2404
www.bebr.ufl.edu

The 2025 Florida Statutes

Title XI
COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS

Chapter 145
COMPENSATION OF COUNTY OFFICIALS

View Entire Chapter

145.031 Board of county commissioners.—

(1) Each member of the board of county commissioners shall receive as salary the amount indicated, based on the population of his or her county. In addition, compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the grouping times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	9,999	$4,500	$0.150
II	10,000	49,999	6,000	0.075
III	50,000	99,999	9,000	0.060
IV	100,000	199,999	12,000	0.045
V	200,000	399,999	16,500	0.015
VI	400,000	999,999	19,500	0.005
VII	1,000,000		22,500	0.000

(2) No member of a governing body of a chartered county or a county with a consolidated form of government shall be deemed to be the equivalent of a county commissioner for the purposes of determining the compensation of such member under his or her respective charter.

(3) Notwithstanding the provisions of this section or s. 145.19, each member of the board of county commissioners may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 1, ch. 67-543; s. 2, ch. 67-576; s. 5, ch. 69-346; s. 2, ch. 73-173; s. 853, ch. 95-147; s. 1, ch. 2011-158.

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The 2025 Florida Statutes

Title XI
COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS

Chapter 145
COMPENSATION OF COUNTY OFFICIALS

View Entire Chapter

145.19 Annual percentage increases based on increase for state career service employees; limitation.—

(1) As used in this section, the term:

(a) "Annual factor" means 1 plus the lesser of:

1. The average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or

2. Seven percent.

(b) "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.

(c) "Initial factor" means a factor of 1.292, which is a 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 enactment of chapter 76-80, Laws of Florida, multiplied by the annual increase factor authorized by chapter 79-327, Laws of Florida.

(2) Each fiscal year, the salaries of all officials listed in this chapter, s. 1001.395, and s. 1001.47 shall be adjusted. The adjusted salary rate shall be the product, rounded to the nearest dollar, of the salary rate granted by the appropriate section of this chapter, s. 1001.395, or s. 1001.47 multiplied first by the initial factor, then by the cumulative annual factor, and finally by the annual factor. The Department of Management Services shall certify the annual factor and the cumulative annual factors. Any special qualification salary received under this chapter, s. 1001.47, or the annual performance salary incentive available to elected superintendents under s. 1001.47 shall be added to such adjusted salary rate. The special qualification salary shall be $2,000, but shall not exceed $2,000.

History.—s. 1, ch. 79-327; s. 19, ch. 80-377; s. 6, ch. 81-167; s. 5, ch. 83-55; s. 3, ch. 84-241; s. 1, ch. 88-42; s. 75, ch. 92-279; s. 55, ch. 92-326; s. 3, ch. 93-146; s. 901, ch. 2002-387; s. 4, ch. 2004-41; s. 2, ch. 2007-234.

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Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2025-26

October 2025

The Florida Legislature's

Office of Economic and Demographic Research

Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2025-26

Summary:
The practice of determining the compensation of Florida's 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 changes to county officers' compensation required frequent legislative action. A summary of these historical 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 determining compensation, which was haphazard, preferential, inequitable, and probably unconstitutional.[3] 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. Furthermore, in acknowledging the Legislature's stated intent for uniformity, Florida's Attorney General opined in 2008 that a sheriff could not voluntarily reduce his or her salary below that established by law.[4] However, in 2009, the Legislature authorized district school board members and elected school superintendents to reduce their salaries on a voluntary basis.[5] Furthermore, in 2011, the Legislature authorized county commissioners, clerks of circuit court, county comptrollers, sheriffs, supervisors of elections, property appraisers, and tax collectors to voluntarily reduce their salaries.[6]

The statutory salary provisions apply to all designated officers in all counties, 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, L.O.F., (i.e., Duval County).[7] 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.[8] Salaries have been computed for all officers of charter counties and are provided for reference purposes even though the statutorily-calculated figures may not be applicable.

The current salary formula methodology specifies that the latest official population census counts or intercensal estimates for the years between decennial censuses serve as a major component of the salary computation. In addition to the population figures, the salary formula contains five other components. The first and second components, the *base salary* and *group rate*, are specified in various sections of Chapter 145, F.S., for elected county officers and Chapter 1001, F.S., for elected school district officials.[9] The third

1. Art. II, Section 5, Fla. Const.
2. Chapter 73-173, L.O.F.
3. Section 145.011, F.S.
4. Florida Attorney General Opinion 2008-28 available at https://www.myfloridalegal.com/ag-opinions.
5. Chapters 2009-3 and 2009-59, L.O.F.
6. Chapter 2011-158, L.O.F.
7. Section 145.012, F.S.
8. According to the Florida Association of Counties, Florida's charter 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), Volusia (1971) and Wakulla (2008) available at https://www.fl-counties.com/about-floridas-counties/charter-county-information/.
9. Sections 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.395, 1001.47, F.S.

component, the *initial factor*, is currently set in law as a constant numerical value of 1.292.[10] The Florida Department of Management Services (DMS) annually certifies the fourth and fifth components, the *annual factor* and *cumulative annual factor*, used in the salary formula calculations.[11] Historically, this annual certification has typically occurred during the month of September.[12]

Prior to 1984, the Florida Department of Community Affairs calculated salaries for county constitutional officers; however, that authority was deleted from law during the 1984 legislative session.[13] From 1985 through 2009, the former Legislative Committee on Intergovernmental Relations continued the annual salary calculations. As a continuing service to the Legislature, county governments, and school districts, the Legislature's Office of Economic and Demographic Research (EDR) has made the annual calculations since 2010. Since EDR is not required by law to perform these calculations, county government and school district officials are encouraged to independently verify the salaries of their respective elected officials.

General Law Amendments Affecting Elected County and School District Officers' Compensation:
There were no general law amendments resulting from the 2025 Legislative Session.

Definition of Terms Relevant to the Current Statutory Formula:
Population means the latest annual determination of population of local governments produced by EDR and provided to the Governor's Office in accordance with s. 186.901, F.S.[14] For the years between decennial censuses, the University of Florida's Bureau of Economic and Business Research (BEBR) generates annual population estimates for local governments, in accordance with a contract administered by EDR.

Salary means the total annual compensation, payable under the schedules set forth in Chapter 145, F.S., to be paid to an officer as personal income.[15]

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.[16]

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.[17]

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, L.O.F., and intended by the Legislature to be preserved in adjustments to salaries made prior to the enactment of Chapter 76-80, L.O.F., multiplied by the annual increase factor authorized by Chapter 79-327, L.O.F.[18]

10. Section 145.19(1)(c), F.S.
11. Section 145.19(2), F.S.
12. The letter from the Department of Management Services' Division of State Human Resource Management, which certified the annual factor and cumulative annual factor for the 2025-26 fiscal year, was dated September 19, 2025. (on file with EDR)
13. Chapter 84-241, L.O.F.
14. Section 145.021(1), F.S.
15. Section 145.021(2), F.S.
16. Section 145.19(1)(a), F.S.
17. Section 145.19(1)(b), F.S.
18. Section 145.19(1)(c), F.S.

Salary Computation Methodology:
Pursuant to s. 145.19(2), F.S., the salaries of all officials listed in Chapter 145, s. 1001.395, and s. 1001.47, F.S., shall be adjusted each fiscal year.

STEP 1 of the salary computation involves the determination of the relevant population group number for the elected officer based on the countywide population. **Table 1** lists the official 2024 county population estimates used to compute the 2025-26 salaries. **These estimates were used because they reflect the latest annual determination of population of local governments produced by EDR and provided to the Governor's Office in accordance with s. 186.901, F.S.**

Two sets of countywide population ranges are used to determine the salaries of the elected officers. One set applies to the clerk of circuit court, county comptroller (if applicable), tax collector, property appraiser, supervisor of elections, sheriff, and school superintendent. The second set applies only to county commissioners and school board members. Each population range has an assigned population group number.

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 sets of population ranges, base salaries, and group rates, which correspond to each population group number.

STEP 3 involves computing the salaries of elected county officers using the specified statutory formula.

Salary = [Base Salary + (Population Above Group Minimum x Group Rate)] x

Initial Factor x Certified Annual Factor x Certified Cumulative Annual Factor

Sample Computation of Salary:
Alachua County's Clerk of Circuit Court, Property Appraiser, and Supervisor of Elections

2024 Countywide Population Estimate:	296,313
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:	1.0286
Certified Cumulative Annual Factor:	4.2580

Salary = [$30,175 + [(296,313 - 200,000) x 0.01575]] x 1.292 x 1.0286 x 4.2580 = $179,334

Salaries of Elected County Constitutional Officers:
Table 3 displays the salaries for the county constitutional officers calculated pursuant to the statutory formula. As previously mentioned, these salaries apply to all designated officers in all counties, 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, L.O.F., (i.e., Duval County). The formula-based salaries of supervisors of elections are based upon a five-day workweek; however, if a supervisor does not keep his or

her office open five days per week then the salary is prorated accordingly.[19] EDR's calculation of each supervisor of elections' salary is based on the assumption of a five-day workweek and does not reflect any applicable pro rata reduction. Each elected county constitutional officer may reduce his or her salary rate on a voluntary basis; however, the salary figures published in this report do not reflect any such voluntary reductions.[20] Additionally, these salary figures do not include any special qualification salary (discussed in the section entitled *Additional Compensation*), which may be awarded to eligible officers.

Salaries of Elected School Superintendents and School Board Members:
Table 3 also displays the salaries for the school superintendents and school board members calculated pursuant to the statutory formula. The formula-based salary computation is made for each school district's superintendent and included in the table even though the statutory provisions apply only to elected superintendents. Additionally, the salary figures do not include any special qualification salary, performance salary incentive, or district school board-approved salary (each discussed in the section entitled *Additional Compensation*), which may be awarded to eligible elected school superintendents. Each elected school board member and school superintendent may also reduce his or her salary rate on a voluntary basis; however, the salary figures published in this report do not reflect any such voluntary reductions.[21]

Furthermore, 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. This change became effective July 1, 2019. The salary figures of school board members published in this report only reflect the amounts calculated pursuant to the statutory formula.

Effective Date of Salary Changes:
Elected county and school officers' salaries are adjusted annually pursuant to law, but the law fails to specify the effective date of these annual changes.[22] 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 opined that salary increases are effective October 1st for the elected county officers and July 1st for the elected school district officials.[23]

Additional Compensation:
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.[24] Any officer becoming certified during a calendar year receives 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 formula-based salary.

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

19. Section 145.09(2), F.S.
20. Sections 145.031(3), 145.051(3), 145.071(3), 145.09(4), 145.10(3), 145.11(3), F.S.
21. Sections 1001.395(2), 1001.47(6), F.S.
22. Section 145.19(2), F.S.
23. Florida Attorney General Opinion 79-87.
24. Section 145.19(2), F.S.

course of continuing education to remain certified.[25] 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.

In addition to the special qualification salary for elected school superintendents, the Department of Education also provides a leadership development and performance compensation program, which consists of two phases: a content, knowledge, and skills phase; and a competency acquisition phase.[26] Upon successful completion of both phases and demonstrated successful performance, the school superintendent is issued a Chief Executive Officer Leadership Development Certificate and given an annual performance salary incentive of not less than $3,000 nor more than $7,500 based upon his or her performance evaluation. For elected school superintendents, current law also provides that a district school board may approve, by majority vote, a salary in excess of the formula-based amount.[27]

Payment of Group Insurance Premiums or Charges:
Current law authorizes the payment of premiums or charges for group insurance for those county officers whose compensation is fixed by Chapter 145, F.S.[28] 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., is not deemed to be compensation within the purview of Chapter 145, F.S.[29]

Role of EDR:
As previously mentioned, EDR has continued the annual calculations of elected county constitutional officers and school district officials' salaries as a service to interested parties. **Please note that EDR cannot make the annual salary calculations until after DMS has certified the Annual Factor and Cumulative Annual Factor, as required by law. EDR has no control over the timing of the certification process by DMS.** No legislative entity is under statutory obligation to perform these annual calculations; therefore, county government and school district officials are encouraged to independently compute the salaries of their own elected officers in order to verify the salary figures published in this report.

Beyond making the formula-based salary calculations and publishing this annual report, the EDR does not collect any of the following information: 1) the salary figures of those officers whose salaries are not set pursuant to the statutory formula; 2) the salary figures of those officers choosing to voluntarily reduce their salary; 3) a listing of county constitutional officers and elected school superintendents receiving any special qualification salary and the amounts of those supplemental awards; 4) a listing of elected school superintendents receiving any performance salary incentive or district school board-approved salary and the amounts of those supplemental awards; and 6) the amounts of any group insurance premiums or charges paid on behalf of those county officers whose compensation is fixed by law. Persons interested in obtaining such figures should contact the county government or school district directly.

Florida Attorney General Opinions:
Florida's Attorney General has issued the following legal opinions relevant to the salary issue.

25. Sections 145.051(2), 145.071(2), 145.09(3), 145.10(2), 145.11(2), 1001.47(4), F.S.
26. Section 1001.47(5), F.S.
27. Section 1001.47(1), F.S.
28. Section 112.14, F.S.
29. Section 145.131(3), F.S.

Opinion #	Subject
2008-28	Sheriff – voluntary reduction of salary
99-63	Clerk, fees imposed on county commission
93-94	Class C travel and mileage reimbursements
93-31	Fee officer's salary
91-68	Florida Retirement System
82-68	Salary incentive benefits for sheriff
81-45	Ch. 80-377; school boards
79-87	County officers' salary adjustments
79-66	Salary of county officer, deficiency
78-159	Payment of clerk's social security benefits
77-131	School board members, group insurance purchase
76-157	Sheriffs and financial reports
75-241	Investment income as interest
75-147	Public funds for group life insurance
74-184	Changes in salaries and county population
74-177	Calculating filing fees for candidates

The full texts of those opinions are available via the searchable online database of legal opinions.[30] Local government officials seeking more clarification should review the opinions in their entirety. 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 Other Elected State Officials and Full-Time Members of Commissions:
The salaries of Florida's elected state officials and full-time members of commissions are not set by a statutory salary formula but are set annually in the General Appropriations Act and may be reduced on a voluntary basis.[31] Listed below are the salaries of those elected officials and commission members, effective July 1, 2025, which do not reflect any voluntary reductions.

Elected State Officials and Full-Time Commission Members	Salary
Governor	$ 141,400
Lieutenant Governor	$ 135,516
Chief Financial Officer	$ 139,988
Attorney General	$ 139,988
Commissioner of Agriculture	$ 139,988
Supreme Court Justice	$ 264,136
Judges - District Courts of Appeal	$ 223,318
Judges - Circuit Courts	$ 200,836
Judges - County Courts	$ 189,755
Judges of Compensation Claims	$ 180,703
State Attorneys	$ 223,318
Public Defenders	$ 223,318
Public Service Commission - Commissioner	$ 158,094
Gaming Control Commission - Commissioner	$ 158,094

30. https://www.myfloridalegal.com/ag-opinions
31. Section 8 of Chapter 2025-198, L.O.F.

Public Employees Relations Commission - Chair	$ 117,089
Public Employees Relations Commission - Commissioners	$ 55,511
Commission on Offender Review - Chair	$ 148,923
Commission on Offender Review - Commissioners	$ 137,892
Criminal Conflict and Civil Regional Counsels	$ 143,732

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 on July 1st based on the average percentage increase in the salaries of state career service employees for the fiscal year just concluded.[32] However, notwithstanding the provisions of s. 11.13(1), F.S., the authorized salaries of state legislators for the 2025-26 fiscal year are set at the same level in effect on July 1, 2010.[33] Consequently, the salaries for the Senate President and House Speaker are $41,181 each, and the salaries for all other Senate and House members are $29,697 each.

Availability of Historical Salary Data:
Several compilations of prior years' salary data are available.[34]

32. Section 11.13(1), F.S.
33. Section 109 of Chapter 2025-199, L.O.F.
34. http://edr.state.fl.us/Content/local-government/data/data-a-to-z/s-z.cfm

Table 1

Florida's 2024 County Population Estimates

County	Population	County	Population
Alachua	296,313	Lee	827,016
Baker	28,899	Leon	302,197
Bay	196,112	Levy	45,845
Bradford	27,335	Liberty	8,016
Brevard	653,703	Madison	18,649
Broward	1,981,888	Manatee	455,356
Calhoun	13,700	Marion	419,510
Charlotte	210,645	Martin	164,853
Citrus	166,151	Miami-Dade	2,774,841
Clay	236,365	Monroe	84,147
Collier	408,381	Nassau	103,990
Columbia	72,155	Okaloosa	221,806
DeSoto	35,487	Okeechobee	40,230
Dixie	17,555	Orange	1,511,568
Duval	1,062,593	Osceola	451,231
Escambia	336,358	Palm Beach	1,545,905
Flagler	136,310	Pasco	633,029
Franklin	13,321	Pinellas	971,218
Gadsden	44,853	Polk	826,090
Gilchrist	19,503	Putnam	76,138
Glades	12,815	St. Johns	331,479
Gulf	16,947	St. Lucie	385,746
Hamilton	14,228	Santa Rosa	207,983
Hardee	25,883	Sarasota	479,027
Hendry	45,413	Seminole	493,282
Hernando	210,577	Sumter	156,743
Highlands	106,109	Suwannee	46,519
Hillsborough	1,560,449	Taylor	21,802
Holmes	20,059	Union	16,100
Indian River	171,029	Volusia	594,643
Jackson	49,345	Wakulla	37,313
Jefferson	15,667	Walton	87,728
Lafayette	8,504	Washington	26,568
Lake	433,331	**Florida Total**	**23,014,551**

Data Source: "Florida Estimates of Population 2024" Bureau of Economic and Business Research, University of Florida.

Table 2

Salary Computation Statistics

Elected County Constitutional Officers	Population Group Numbers	County Population Range Minimum	County Population Range Maximum	Base Salary	Group Rate
Clerk of Circuit Court	I	0	49,999	$21,250	0.07875
Comptroller	II	50,000	99,999	$24,400	0.06300
Property Appraiser	III	100,000	199,999	$27,550	0.02625
Supervisor of Elections	IV	200,000	399,999	$30,175	0.01575
ss. 145.051, 145.09,	V	400,000	999,999	$33,325	0.00525
and 145.10, F.S.	VI	1,000,000		$36,475	0.00400
Tax Collector	I	0	49,999	$26,250	0.07875
s. 145.11, F.S.	II	50,000	99,999	$29,400	0.06300
	III	100,000	199,999	$32,550	0.02625
	IV	200,000	399,999	$35,175	0.01575
	V	400,000	999,999	$38,325	0.00525
	VI	1,000,000		$41,475	0.00400
Sheriff	I	0	49,999	$33,350	0.07875
s. 145.071, F.S.	II	50,000	99,999	$36,500	0.06300
	III	100,000	199,999	$39,650	0.02625
	IV	200,000	399,999	$42,275	0.01575
	V	400,000	999,999	$45,425	0.00525
	VI	1,000,000		$48,575	0.00400
County Commissioners	I	0	9,999	$4,500	0.150
s. 145.031, F.S.	II	10,000	49,999	$6,000	0.075
	III	50,000	99,999	$9,000	0.060
	IV	100,000	199,999	$12,000	0.045
	V	200,000	399,999	$16,500	0.015
	VI	400,000	999,999	$19,500	0.005
	VII	1,000,000		$22,500	0.000
Elected School District Officials	**Population Group Numbers**	**County Population Range Minimum**	**County Population Range Maximum**	**Base Salary**	**Group Rate**
School Superintendent	I	0	49,999	$26,250	0.07875
s. 1001.47, F.S.	II	50,000	99,999	$29,400	0.06300
	III	100,000	199,999	$32,550	0.02625
	IV	200,000	399,999	$35,175	0.01575
	V	400,000	999,999	$38,325	0.00525
	VI	1,000,000		$41,475	0.00400
School Board Members	I	0	9,999	$5,000	0.083300
s. 1001.395, F.S.	II	10,000	49,999	$5,833	0.020830
	III	50,000	99,999	$6,666	0.016680
	IV	100,000	199,999	$7,500	0.008330
	V	200,000	399,999	$8,333	0.004165
	VI	400,000	999,999	$9,166	0.001390
	VII	1,000,000		$10,000	0.000000

Note: This table reflects the statutory change enacted by Chapter 2024-86, Laws of Florida, 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.

Table 3

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	
County		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
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
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

Table 3

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	
County		Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
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.

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.

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.

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.

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.

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.

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.

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.

Appendix

Summary of Relevant Constitutional Provisions and Statutory Changes

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

Chapter 7334, 1917 Laws of Florida (L.O.F.), 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 L.O.F., modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

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

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

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

Chapter 14665, 1931 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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.

Chapter 15611, 1931 L.O.F., 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 L.O.F., 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.

1. The title of tax assessor was subsequently changed to property appraiser per Chapter 77-102, L.O.F.

Chapter 15740, 1931 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., amended Chapter 14666, 1931 L.O.F., 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 L.O.F., 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 L.O.F., 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 L.O.F., modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 61-461, L.O.F., provided for the compensation of county officers (i.e., 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, L.O.F., increased, decreased, or left unchanged from amounts set in Chapter 61-461, L.O.F., 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, L.O.F., increased, decreased, or left unchanged from amounts set in Chapter 63-560, L.O.F., 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, L.O.F., increased from amounts set in Chapter 65-356, L.O.F., the compensation for Broward County members of the board of county commissioners, sheriff, and tax assessor.

Chapter 67-576, L.O.F., increased, decreased, or left unchanged from amounts set in Chapters 65-356 and 67-543, L.O.F., 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, L.O.F., increased from amount set in Chapter 67-576, L.O.F., 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 are fixed by law.

Chapter 69-211, L.O.F., 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, L.O.F., deleted references to sections of the 1885 constitution that were replaced by new sections in the 1968 revision.

Chapter 69-346, L.O.F., 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 and for the recording and reporting of fees collected as well as the disposition of excess fees. The legislation 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, L.O.F., provided for the transfer of the salary provisions of county judge from Chapter 145 to Chapter 44, F.S., and repealed obsolete provisions in Chapter 145, F.S.

Chapter 70-395, L.O.F., 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, L.O.F., 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, L.O.F., provided a salary increase to supervisors of elections in existing bracketed population counties.

Chapter 70-445, L.O.F., 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, L.O.F., 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, L.O.F., delayed any change of procedures for determining the pay of certain county officials 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.

Chapter 72-404, L.O.F., added county comptroller to salary provisions of the clerk of circuit court. The legislation also provided that the county would pay the clerk's or county comptroller's salary if the state did not pay the salary. 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 if the state did not pay such compensation.

Chapter 73-172, L.O.F., 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, L.O.F., 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, L.O.F., deleted obsolete provisions in the Chapter 145, F.S.

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

Chapter 79-190, L.O.F., 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, L.O.F., provided that all county officers' salaries be adjusted annually, effective July 1, 1979, based on 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, L.O.F., authorized district school boards by majority vote to increase the school superintendent's salary above specified limits.

Chapter 80-377, L.O.F., 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, F.S.

Chapter 81-167, L.O.F., 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, L.O.F., 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, L.O.F., 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, L.O.F., 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, F.S.

Chapter 84-241, L.O.F., removed the Department of Community Affairs as the state agency responsible for calculating the salaries of county officers. No replacement agency was named.

Chapter 85-322, L.O.F., 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, L.O.F., 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, L.O.F., 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, L.O.F., amended the definition of the annual factor for purposes of calculating the annual salary increases of county officers.

Chapter 88-158, L.O.F., 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, L.O.F., 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, L.O.F., 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, L.O.F., increased the sheriff's base salaries at each population group level.

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

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

Chapter 93-146, L.O.F., 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, L.O.F., removed gender-specific references without substantive changes in legal effect.

Chapter 2001-266, L.O.F., 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, L.O.F., enacted the "Florida K-20 Education Code in Chapter 1001, F.S. 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, F.S.,

requiring the calculation of adjusted salary rate for district school board members and allowed district school boards to annually determine the salary of its members. Additionally, the legislation repealed certain salary provisions for superintendents of schools.

Chapter 2003-261, L.O.F., 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, L.O.F., prohibited a county from appropriating to the clerk of circuit court based on the fees collected by that office.

Chapter 2004-41, L.O.F., reinstated statutory language pertaining to the salary computation for elected school superintendents that existed in law prior to the repeal of such language by Chapter 2002-387, L.O.F.

Chapter 2007-234, L.O.F., partially reinstated statutory language pertaining to the salary computation for school board members that existed in law prior to the repeal of such language by Chapter 2002-387, L.O.F. However, a portion of the new law was incorrectly drafted. The maximum county population for Population Group II was authorized as 49,000 rather than 49,999. For purposes of calculating salaries of school board members for the 2007-08 fiscal, no county's population fell within the 49,001 through 49,999 range so the error did not prevent any school board member's salary from being calculated.

Chapter 2008-4, L.O.F., provided the necessary statutory language to correct an error contained in Chapter 2007-234, L.O.F. The maximum county population of Population Group II for school board members was set to 49,999.

Chapter 2009-3, L.O.F., amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 or s. 145.19, F.S., district school board members could reduce their salary rate on a voluntary basis.

Chapter 2009-59, L.O.F., amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each 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 baccalaureate degrees, whichever is less. In addition, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., elected school superintendents could reduce their salary rate on a voluntary basis. Also, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., was reduced by 2 percent.

Chapter 2010-154, L.O.F., amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 and s. 145.19, F.S., for the 2010-11 fiscal year, the salary of each 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 baccalaureate degrees, whichever is less.

Chapter 2011-158, L.O.F., provided that notwithstanding the provisions of Chapter 145, F.S., each member of a board of county commissioners, clerk of the circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, and tax collector was authorized to voluntarily reduce his or her salary rate.

Chapter 2014-39, L.O.F., repealed the obsolete language of s. 1001.47(7), F.S., which reduced the salaries of elected district school superintendents by 2 percent for the 2009-10 fiscal year only.

Chapter 2016-157, L.O.F., 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.

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.

Chapter 2022-23, L.O.F., amended s. 145.071, F.S., to increase the base salaries of county sheriffs by $5,000 across all population groups, effective July 1, 2022.

Chapter 2024-86, L.O.F., amended s. 145.071, F.S., to increase the base salaries of county sheriffs by $5,000 across all population groups, effective July 1, 2024.

Chapter 2024-90, L.O.F., amended ss. 145.11 and 1001.47, F.S., to increase the base salaries of county tax collectors and elected district school superintendents, respectively, by $5,000 across all population groups, effective July 1, 2024.