

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Community Affairs Committee

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BILL: SB 870  
 INTRODUCER: Senator Storms  
 SUBJECT: Compensation of County Officials  
 DATE: February 24, 2011      REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Gizzi	Yeatman	CA	<b>Favorable</b>
2.	_____	_____	BC	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

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**I. Summary:**

This bill allows certain county officials to reduce their salary on a voluntary basis. The county officers include each: member of a board of county commissioners, clerk of the circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, and tax collector.

This bill substantially amends the following sections of the Florida Statutes: 145.031, 145.051, 145.071, 145.09, 145.10 and 145.11.

**II. Present Situation:**

**Compensation of County Officials**

Article II, s. 5(c), of the Florida Constitution provides that “the powers, duties, compensation and method of payment of state and county officers shall be fixed by law.”<sup>1</sup> Chapter 145, F.S., articulates Legislative intent to provide uniform compensation of county officials that have substantially equal duties and responsibilities.<sup>2</sup> Chapter 145, F.S., outlines the salary schedules for specified county officials “based on a classification of counties according to each county’s population.”<sup>3</sup>

The salary schedules for the following county officers are provided respectively in ss. 145.031-145.11, F.S.: board of county commissioners, clerk of the circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, and tax collector (see below). Each county

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<sup>1</sup> FLA. CONST. art. II, s. 5(c).

<sup>2</sup> Section 145.011(3), F.S.

<sup>3</sup> Section 145.011(4), F.S.

officer receives a salary of the amount indicated in the schedule, based on the population of his or her county. Additional compensation is 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 group times the group rate.”<sup>4</sup>

### **Salary Computation Methodology and Formula**

Computation of a county official’s salary begins by determining the following figures provided in the statutory salary schedules for county officials, outlined in ss.145.031-145.11, F.S.:

- The relevant population group number for the elected officer, based on the county’s population range;
- The official’s relevant base salary and group rate according to his or her prescribed salary schedule; and
- The difference between the county’s population estimate and the minimum group rate.<sup>5</sup>

After determining these figures, the following computation formula is then used to calculate the county official’s salary:

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

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Section 145.19(1), F.S., defines the terms “annual factor,” “cumulative annual factor,” and “initial factor,” as follows:

- *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 Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent.
- *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.
- *Initial Factor* means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, Laws of Florida, and intended by the Legislature to be preserved in adjustments to salaries made prior to the enactment of Chapter 76-80, Laws of Florida, multiplied by the annual increase factor authorized by Chapter 79-327, Laws of Florida.

<sup>4</sup> Sections 145.031, 145.051, 145.071, 145.09, 145.10 and 145.11, F.S.

<sup>5</sup> Florida Legislative Committee on Intergovernmental Relations, *Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2009-10*, at 4. (Sept. 2009) (on file with the Senate Committee on Community Affairs).

<sup>6</sup> Florida Legislative Committee on Intergovernmental Relations, *Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2009-10*, at 4. (Sept. 2009) (on file with the Senate Committee on Community Affairs).

In 2009, the Florida Legislative Committee on Intergovernmental Relations provided the following sample computation of a tax collector’s salary:

Sample Computation of Salary <sup>7</sup>
<u>Officer:</u> Tax Collector
<u>2008 Population Estimate:</u> 252,388
<u>Group Number Minimum (IV):</u> 200,000
<u>Corresponding Base Salary (Group IV):</u> \$30,175
<u>Corresponding Group Rate (Group IV):</u> \$0.01575
<u>Initial Factor:</u> 1.292
<u>Certified Annual Factor:</u> 1.0000
<u>Certified Cumulative Annual Factor:</u> 3.1681

$$\text{Salary} = [\$30,175 + [252,388 - 200,000] \times 0.01575] \times 1.292 \times 1.0000 \times 3.1681$$

$$= \$126,889$$

**Additional Compensation for Special Qualification Salary**

The following county officers qualify for an additional \$2,000 per year special qualification salary, pursuant to specified requirements:

- Each clerk of the circuit court who has met the certification requirements established by the Supreme Court, within 6 years after first taking office, and who completes continuing education courses each year prescribed by the Supreme Court.<sup>8</sup>
- Each sheriff who has met the qualification requirements established by the Department of Law Enforcement, within 6 years after first taking office and who completes continuing education courses each year prescribed by the Department of Law Enforcement.<sup>9</sup>
- Each supervisor of elections who has met the certification requirements established by the Division of Elections of the Department of State, within 6 years after first taking office and who completes continuing education courses each year prescribed by the Division.<sup>10</sup>
- Each property appraiser who has met the requirements established by the Department of Revenue and who has been designated a certified Florida property appraiser, within 4 years after first taking office. The property appraiser must also complete continuing education courses each year as prescribed by the Department of Revenue to remain certified.<sup>11</sup>
- Each tax collector who has met the requirements established by the Department of Revenue and who has been designated a certified Florida tax collector, within 4 years after first taking office. The tax collector must also complete continuing education courses each year as prescribed by the Department of Revenue to remain certified.<sup>12</sup>

<sup>7</sup> *Id.*

<sup>8</sup> Section 145.051(2), F.S.

<sup>9</sup> Section 145.071(2), F.S.

<sup>10</sup> Section 145.09(3), F.S.

<sup>11</sup> Section 145.10(2), F.S. (Note, this section allows the executive director of the Department of Revenue to waive these requirements for any property appraiser who is 60 years of age and who has been a property appraiser for 20 years. *See* s. 145.10(2)(c), F.S.)

<sup>12</sup> Section 145.11(2), F.S.

**Salary Schedules for County Officials** <sup>13</sup>

Elected County Constitutional Officers	Population Group Numbers	County Population Range		Base Salary	Group Rate
		Minimum	Maximum		
-Clerk of Circuit Court -County Comptroller -Property Appraiser -Tax Collector <i>ss. 145.051, 145.10, and 145.11, F.S.</i>	I	-0-	49,999	\$21,250	\$0.07875
	II	50,000	99,999	\$24,400	\$0.06300
	III	100,000	199,999	\$27,550	\$0.02625
	IV	200,000	399,999	\$30,175	\$0.01575
	V	400,000	999,999	\$33,325	\$0.00525
	VI	1,000,000		\$36,475	\$0.00400
-Supervisor of Elections <i>s. 145.09</i>	I	-0-	49,999	\$17,228	\$0.075
	II	50,000	99,999	\$20,228	\$0.060
	III	100,000	199,999	\$23,228	\$0.025
	IV	200,000	399,999	\$25,728	\$0.015
	V	400,000	999,999	\$28,728	\$0.005
	VI	1,000,000		\$31,728	\$0.004
-Sheriff <i>s.145.071, F.S</i>	I	-0-	49,999	\$23,350	\$0.07875
	II	50,000	99,999	\$26,500	\$0.06300
	III	100,000	199,999	\$29,650	\$0.02625
	IV	200,000	399,999	\$32,275	\$0.01575
	V	400,000	999,999	\$35,425	\$0.00525
	VI	1,000,000		\$38,575	\$0.00400
-Board of County Commissioners <i>s. 145.031</i>	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

**Attorney General Opinion**

In 2008, Florida Attorney General Bill McCollum issued an advisory opinion stating that a sheriff does not have the authority to voluntarily reduce his/her salary due to the salary uniformity requirements provided in both ch. 145, F.S., and article II, s. 5(c), of the Florida Constitution.<sup>14</sup> The Attorney General supported his position by referencing the legislative intent behind ch. 145, F.S., provided in s. 145.011, F.S., and further referencing the language in s. 145.16(1), F.S., which states that:

<sup>13</sup> Sections 145.031(1), 145.051(1), 145.071(1), 145.09(1), 145.10(1) and 145.11(1), F.S.

<sup>14</sup> Op. Atty Gen. Fla. 2008-28 (May 28, 2008) (on file with the Senate Committee on Community Affairs).

. . . the preservation of statewide uniformity of county officials' salaries is essential to the fulfillment of the legislative intent expressed in this chapter and intends by this section to prevent any laws which would allow officials in individual counties to be excepted from the uniform classification provided in this chapter.

The Attorney General Opinion also highlighted the provisions of article II, s. 5(c), of the Florida Constitution, which require the compensation of county officers to be fixed by law. The Attorney General articulated that the Supreme Court also recognizes that the authority to set salaries for county officers is vested in the Legislature, as provided in the 1925 Supreme Court case of *State ex rel. Buford v. Spencer*.<sup>15</sup>

In conclusion, the Attorney General held that:

[t]o permit a county officer to alter the statutorily prescribed compensation would be contrary to the expressly stated legislative intent for uniformity in enacting Chapter 145 and the provisions of Article II, section 5(c), Florida Constitution, which requires that the salary of county officers be 'fixed by law.'<sup>16</sup>

### **2009 Amendments Affecting Compensation of Certain School District Officials**

In 2009, the Legislature made amendments to current general law to allow certain school officials to reduce their salary rate on a voluntary basis.

Chapter 2009-3, Laws of Florida, (CS/CS/SB 6-A) 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 may reduce their salary rate on a voluntary basis."<sup>17</sup> This change became effective on February 1, 2009.

Chapter 2009-59, Laws of Florida, (CS/CS/SB 1676) amended s. 1001.47, F.S., to provide that "notwithstanding the provisions of s. 1001.47 or s. 145.19, F.S., elected school superintendents may reduce their salary rate on a voluntary basis . . . and that the salary of each elected school superintendent shall be reduced by 2 percent"<sup>18</sup> These changes became effective on July 1, 2009.

### **III. Effect of Proposed Changes:**

**Section 1** amends s. 145.031, F.S., to allow each member of the board of county commissioners to reduce his or her salary on a voluntary basis, notwithstanding the provisions of this section or s. 145.19, F.S.

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<sup>15</sup> See 87 So. 2d 634 (Fla. 1921).

<sup>16</sup> Op. Atty Gen. Fla. 2008-28 (May 28, 2008) (on file with the Senate Committee on Community Affairs).

<sup>17</sup> Florida Legislative Committee on Intergovernmental Relations, *supra* note 5, at 2. See also s. 1001.395(2), F.S.

<sup>18</sup> Florida Legislative Committee on Intergovernmental Relations, *supra* note 5, at 2. See also s. 1001.47(6)-(7), F.S.

**Section 2** amends s. 145.051, F.S., to allow each clerk of the circuit court and each county comptroller to reduce his or her salary on a voluntary basis, notwithstanding the provisions of this section or s. 145.19, F.S.

**Section 3** amends s. 145.071, F.S., to allow each sheriff to reduce his or her salary on a voluntary basis, notwithstanding the provisions of this section or s. 145.19, F.S.

**Section 4** amends s. 145.09, F.S., to allow each supervisor of elections to reduce his or her salary on a voluntary basis, notwithstanding the provisions of this section or s. 145.19, F.S.

**Section 5** amends s. 145.10, F.S., to allow each property appraiser to reduce his or her salary on a voluntary basis, notwithstanding the provisions of this section or s. 145.19, F.S.

**Section 6** amends s. 145.11, F.S., to allow tax collector to reduce his or her salary on a voluntary basis, notwithstanding the provisions of this section or s. 145.19, F.S.

**Section 7** provides that this act shall take effect on July 1, 2011.

**IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

As a result of this bill, certain county officials will be allowed to reduce their salary on a voluntary basis.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Additional Information:**

**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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