

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.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 958

INTRODUCER: Senator Martin

SUBJECT: Local Government Employees

DATE: January 19, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Hackett	Ryon	CA	Pre-meeting
2.	_____	_____	AHS	_____
3.	_____	_____	FP	_____

I. Summary:

SB 958 raises by \$5,000 the statutory base salary rates for tax collectors and district school superintendents. The bill also:

- Provides that tax collector employees who adopt children from the child welfare system are eligible for a one-time, lump-sum monetary benefit;
- Provides that a county tax collector may budget for and pay a hiring or retention bonus if such expenditure is approved; and
- Provides that a district school board may contract with the county tax collector for a tax collector employee to administer road tests for driver licensure on school grounds at one or more schools within the district.

The bill takes effect July 1, 2024.

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.”¹ Chapter 145, F.S., articulates legislative intent to provide uniform compensation of county officials that have substantially equal duties and responsibilities.² Chapter 145, F.S., outlines the salary schedules for specified county officials “based on a classification of counties according to each county’s population.”³

¹ FLA. CONST. art. II, s. 5(c).

² Section 145.011(3), F.S.

³ Section 145.011(4), F.S.

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 officer receives a salary of the amount indicated in the schedule, based on the population of the officer’s 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.”⁴

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

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.⁶

After determining these figures, the following computation formula is then used to calculate the county official’s salary:⁷

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

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.

⁴ Sections 145.031, 145.051, 145.071, 145.09, 145.10 and 145.11, F.S.

⁵ Section 145.011, F.S.

⁶ Office of Economic and Demographic Research, *Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2022-23*, at 4. (Sept. 2022) available at <http://edr.state.fl.us/Content/local-government/reports/finsal22.pdf> (last visited Jan. 14, 2024).

⁷ *Id.*

- *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.

In 2022, the Office of Economic and Demographic Research provided the following sample computation:

Sample Computation of Salary ⁸
<u>Officer:</u> Alachua County Clerk of Court, Property Appraiser, Supervisor of Elections, and Tax Collector
<u>2021 Population Estimate:</u> 284,607
<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> 1.0700
<u>Certified Cumulative Annual Factor:</u> 3.6524

Salary = [\$30,175 + [(284,607-200,000) x 0.01575]] x 1.292 x 1.0700 x 3.6524 = \$159,089

Salary Schedules for County Officials ⁹

Elected County Constitutional Officers	Population Group Numbers	County Population Range		Base Salary	Group Rate
		Minimum	Maximum		
-Clerk of Circuit Court	I	-0-	49,999	\$21,250	\$0.07875
-Supervisor of Elections	II	50,000	99,999	\$24,400	\$0.06300
-County Comptroller	III	100,000	199,999	\$27,550	\$0.02625
-Property Appraiser	IV	200,000	399,999	\$30,175	\$0.01575
-Tax Collector	V	400,000	999,999	\$33,325	\$0.00525
<i>ss. 145.051, 145.09, 145.10, and 145.11, F.S.</i>	VI	1,000,000		\$36,475	\$0.00400
-Sheriff ¹⁰	I	-0-	49,999	\$28,350	\$0.07875
<i>s.145.071, F.S</i>	II	50,000	99,999	\$31,500	\$0.06300
	III	100,000	199,999	\$34,650	\$0.02625
	IV	200,000	399,999	\$37,275	\$0.01575
	V	400,000	999,999	\$40,425	\$0.00525
	VI	1,000,000		\$43,575	\$0.00400

Compensation of Elected District School Superintendents

District school superintendents may be either an elected position or one employed by the district school board.¹¹ Elected district school superintendents are compensated as provided by s.

⁸ *Id.*

⁹ Sections 145.031(1), 145.051(1), 145.071(1), 145.09(1), 145.10(1) and 145.11(1), F.S.

¹⁰ Sheriff salary base rates were raised by \$5,000 by the Legislature in 2022. *See* ch. 2022-23, Laws of Fla.

¹¹ FLA. CONST., art. IX, s. 5.

1004.47, F.S., which mirrors precisely the compensation schemes and base salary rates for County Constitutional Officers other than the Sheriff, discussed above.

Bonuses and Severance Pay Prohibited

Section 215.425, F.S., prohibits state employers from paying extra compensation after a service has been rendered or a contract made unless such compensation is allowed by a law enacted by two-thirds of the members elected to each house of the Legislature.

Florida Law Enforcement Recruitment Bonus Payment Program

In 2022, the Legislature established the Law Enforcement Recruitment Bonus Payment Program, which administers one-time bonus payments of up to \$5,000 to newly employed officers in Florida, subject to legislative appropriation.¹² This program expires on July 1, 2025.

Adoption Benefits

Section 409.1664, F.S., provides a one-time, lump-sum monetary benefit to a qualifying adoptive employee,¹³ veteran, or servicemember who adopts a child within Florida's child welfare system¹⁴ of \$10,000 for adopting a child who has special needs¹⁵ or \$5,000 for adopting a child who does not have special needs. A Florida law enforcement officer may receive a similar benefit, of \$25,000 for adopting a child who has special needs and \$10,000 for adopting a child who does not have special needs.

Adoption benefits are awarded on a first-come, first-served basis and subject to appropriation.¹⁶ To obtain the adoption benefit, a qualifying adoptive employee must apply to his or her agency head or to his or her school director. A veteran or servicemember must apply directly to the Department of Children and Families to receive the benefit, while a law enforcement officer must apply to the Florida Department of Law Enforcement.¹⁷

III. Effect of Proposed Changes:

Section 1 amends s. 145.11, F.S., to raise the salary base rates for tax collectors by \$5,000.

Section 4 amends s. 1001.47, F.S., to raise the salary base rates for district school superintendents by \$5,000.

¹² Section 445.08, F.S.

¹³ "Qualifying adoptive employee" means a full-time or part-time employee of a state agency, a charter school, or the Florida Virtual School, who is not an independent contractor and who adopts a child within the child welfare system pursuant to ch 63, F.S. Section 409.1664(1)(b), F.S.

¹⁴ "Child within the child welfare system" means a special needs child and any other child who was removed from the child's caregiver due to abuse or neglect and whose permanent custody has been awarded to the department or to a licensed child-placing agency. Section 409.166(2)(c), F.S.

¹⁵ For purposes of the adoption benefit program, a child who has special needs is a child whose permanent custody has been awarded to the Department of Children and Families or to a licensed child-placing agency and who has established significant emotional ties with his or her foster parents or is not likely to be adopted. Section 409.166(2), F.S.

¹⁶ Section 409.1664(2)(c) and (3), F.S.

¹⁷ Section 409.1664(3), F.S.

The table below reflects salary adjustments made by the bill:

Elected County Officials	Population Group #	County Population Range		Current Law Base Salary	Base Salary Under Bill
		Minimum	Maximum		
Tax Collectors and District School Superintendents	I	-0-	49,999	\$21,250	\$26,250
	II	50,000	99,999	\$24,400	\$29,400
	III	100,000	199,999	\$27,550	\$32,550
	IV	200,000	399,999	\$30,175	\$35,175
	V	400,000	999,999	\$33,325	\$38,325
	VI	1,000,000		\$36,475	\$41,475

Section 2 amends s. 409.1664, F.S., to add tax collector employees who are domiciled in Florida and who adopt children on or after July 1, 2024, as eligible for the one-time, lump-sum monetary benefit.

The benefit is \$25,000 for adopting a child who has special needs and \$10,000 for adopting a child who does not have special needs. The bill requires a tax collector employee to apply to the Florida Department of Children and Families to obtain the adoption benefit.

Section 3 creates s. 445.09, F.S., to provide that, notwithstanding any other law, a county tax collector may budget for and pay a hiring or retention bonus if such expenditure is approved by the department of Revenue in the respective budgets of the property appraiser and the tax collector.

Section 5 amends s. 1003.48, F.S., to provide that a district school board may contract with the county tax collector for a tax collector employee to administer road tests for driver licensure on school grounds at one or more schools within the district.

Section 6 provides the bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18 (a) of the Florida Constitution provides in part that a county or municipality may not be bound by a general law requiring a county or municipality to spend funds or take an action that requires the expenditure of funds unless certain specified exemptions or exceptions are met. Under the bill salaries for constitutional officers will rise. The mandate requirement does not apply to laws having an insignificant impact,¹⁸ which for Fiscal Year 2024-2025 is forecast at approximately \$2.3 million.¹⁹

Fiscal impact on local governments from this bill are indeterminate at this time. If costs imposed by through raising the base rate of compensation for certain elected county officials exceed \$2.3 million, the mandates provisions may apply. If the bill does qualify

¹⁸ FLA. CONST. art. VII, s. 18(d).

¹⁹ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 14, 2024).

as a mandate, in order to be binding upon counties, the bill must contain a finding of important state interest and be approved by a two-thirds vote of the membership of each house.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Tax collectors and district school superintendents will have higher salaries under the bill. While the base rate increases by \$5,000, actual salaries will increase by a larger amount due to calculations involved in setting those salaries. As the effect of base statutory salaries vary per county based on population and chartered status, the cumulative fiscal impact of the bill is indeterminate at this time.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 145.11, 409.1664, 1001.47, and 1003.48 of the Florida Statutes.

This bill creates section 445.09, Florida Statutes.

IX. Additional Information:

A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. **Amendments:**

None.

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