



## COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month at 5:30 p.m. in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 5/28/2021 Meeting Date: 6/3/2021

Name: Joel Foreman Department: County Attorney

Division Manager's Signature:

A handwritten signature in blue ink, appearing to be "J. Foreman", is written over a light blue horizontal line.

### 1. Nature and purpose of agenda item:

County Attorney requesting salary adjustment and other modifications to contract with Board of County Commissioners

### 2. Recommended Motion/Action:

To approve proposed Amended and Restated Employment Agreement

### 3. Fiscal impact on current budget.

This item has no effect on the current budget.

**MEMORANDUM**

To: Board Agenda, June 3, 2021

From: Joel F. Foreman

**Re: Request for Contract Adjustments, \$11,880.00 increase and other changes**

Date: May 27, 2021

---

In 2014 I contracted with the County for provision of services as County Attorney. That contract was amended to reflect a new name for my law firm, but otherwise the substance of the agreement has remained the same.

As you know, my position is unique in the state in that I am chosen by the electorate, but the Board sets my salary based on negotiations between the County Attorney and County Manager. Under our system, one locally elected official is asking another group of locally elected officials to set pay for professional services rendered by the first official. This is problematic for a host of reasons.

The State of Florida has recognized that setting pay creates tension at the local level and has resolved the question of salary for elected officials for nearly fifty years through the state constitution and general law. Unless a charter county has expressly adopted an alternative method of calculating salary (Columbia County's has not and expressly adopts the requirements of general law), the salaries of every other elected county official in the state are set by the Florida Legislature, with the salaries of County Commissioners calculated pursuant to Florida Statutes section 145.031.

As explained in "Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2020-21", a report of the Florida Legislature's Department of Economic and Demographic Research (attached):

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. However, it was not until 1973 that the Legislature authorized the salary compensation formula that was the precursor to its present form.<sup>2</sup> 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**. See Florida Statutes section 145.011. 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.

With the foregoing in mind, I have completed a brief study of the salaries of state and local officials whose salaries are set according to these formulas under law. Attached is a spreadsheet breaking down each position using data from the Department of Economic and Demographic Research. The overall rates of increase from the 2014-15 fiscal year to the 2020-21 fiscal year were as follows.

Constitutional Officers:	10.69%
Sheriff:	10.63%
State Officials (State Attorney, Public Defender, Judges):	13.30%
County Commissioners:	11.84%
School Board:	10.66%

There have been no adjustments to the County Attorney's compensation since 2014-15. The County has paid incurred expenses and has been contributing 75% of the rent incurred by my practice to maintain an office in downtown Lake City. The County does not pay any part of my insurance coverages, my licensure dues, firm management software, or legal research service subscription. All overhead incurred by the office of the County Attorney is incurred through the Law Office of Joel F. Foreman, PLLC and passed on, if at all, through contract.

I am proposing that the County Attorney receive a one-time corrective adjustment for the years since 2014-15 of 10%, which is lower than any of the adjusted rates for every other elected official in the County. This will bring the County Attorney's salary from its 2014-15 level to \$130,680.00 for the remainder of the 2020-21 fiscal year. Any future adjustments to this amount will be made consistent with the annual increase given to County Commissioners. The rate of increase for Commissioners over the last six years varied from 0.311% to 4.66%. Agreeing that this rate will apply will de-politicize this issue for myself and for future County Attorneys.

I am also recommending the elimination of the "overage" calculations available under section 3(c) of the contract. Although my office has rarely submitted any request for overage compensation at the end of a fiscal year, there is a persistent, incorrect belief that I am somehow substantially paid over and above my salary for the work I perform for the County. This has had a chilling effect on the willingness of County staff and Commissioners to make use of my services and counsel on a regular basis for fear I will run an overage charge. I think it in the County's best interest to eliminate this specter entirely and consider my salary as flat compensation rather than a number calculated from any hourly rate.

Attached is a proposed contract that incorporates these proposed changes to my 2014 contract as amended in 2018. I am requesting approval of this Contract now so the County can properly budget for 2021-22.

**Recommended motion:** To approve proposed revised County Attorney's contract

# AMENDED AND RESTATED EMPLOYMENT AGREEMENT

## **BOARD OF COUNTY COMMISSIONERS, COLUMBIA COUNTY, FLORIDA**

*~and~*

## **JOEL F. FOREMAN, COUNTY ATTORNEY**

**THIS AMENDED AND RESTATED EMPLOYMENT AGREEMENT** (the “Agreement”) is executed this \_\_\_\_ day of June 2021, by and between the BOARD OF COUNTY COMMISSIONERS for COLUMBIA COUNTY, FLORIDA, a political subdivision of the State of Florida with its principal address at 135 NE Hernando Avenue, Lake City, Florida 32055 (“Employer” or the “County”) and JOEL F. FOREMAN, the duly elected County Attorney for Columbia County, Florida, whose mailing address is PO BOX 550, Lake City, Florida 32056 (“Foreman” or the “Attorney”).

### **WITNESSETH:**

**WHEREAS**, the County and Foreman entered into a contractual agreement specifying the terms and conditions of the employment arrangement between the County and the Attorney in November of 2014 and modified that agreement in January of 2018;

**WHEREAS**, the parties wish to restate and further amend that Agreement as provided herein;

**WHEREAS**, the parties to this Agreement believe such an amended contractual agreement will be in the best interests of the parties as well as the citizens and residents of Columbia County, Florida;

**WHEREAS**, the Home Rule Charter for Columbia County, Florida, provides that the County Attorney shall be elected by the qualified electors of Columbia County, Florida;

**WHEREAS**, the duties of the Columbia County Attorney are set forth in the County’s Administrative Code;

**WHEREAS**, the salary of the County Attorney shall be paid as set by the Board of County Commissioners;

**WHEREAS**, the State of Florida, Department of Management Services, Division of Retirement, has determined the Office of County Attorney is an elected position having county-wide jurisdiction pursuant to Section 121.052(2)(d), Florida Statutes, which became effective July 1, 1981, and the County Attorney is therefore enrolled in the elected officers class of the Florida Retirement System (“FRS”); and

**WHEREAS**, Foreman was duly elected to the Office of County Attorney for Columbia County, Florida, took office in January 2015, and has been reelected for a term that commenced in January of 2019.

**NOW, THEREFORE**, in consideration of the mutual covenants, promises, rights and responsibilities of the parties hereto, the County and Foreman covenant and agree as follows:

**1. RECITALS:**

Each of the recitals set forth above are incorporated into this Agreement by reference.

**2. TERM:**

The initial term of employment under this Agreement shall commence upon execution by the parties hereto (the “date of commencement”) and end upon the end of Foreman’s term in office or resignation, whichever first occurs.

**3. COMPENSATION:**

(a) Beginning on the effective date hereof and for each month thereafter for so long as this Agreement is in effect, the County shall pay Foreman and Foreman agrees to accept from County compensation of **\$10,890.00** per month (the “base salary”).

(b) Beginning October 1, 2021, the base salary shall be adjusted as of October 1 on a percentage basis by the same percentage of change as the annual compensation of County Commissioners as determined pursuant to Florida Statutes section 145.031.

(c) In addition to the compensation described herein, Employer will pay or provide to Foreman the following:

1. For all compensation paid to Foreman, Employer shall pay FICA, Medicare and other standard Federal and State employment taxes.
2. Employer shall make payments to the Florida Retirement System (“FRS”) on the base salary in the elected officers’ class.

3. Employer shall provide one unit of group medical insurance benefits for Foreman. Foreman may pay the additional cost for family coverage if family coverage is elected by Foreman. Foreman's costs for family coverage may be deducted by the Employer from Foreman's payroll each month.
4. Employer shall provide an email address under the domain columbiacountyfla.com for Foreman's work-related use. Foreman shall adhere to all County policies related to use of the County's information technology resources.
5. Employer shall pay for Foreman to attend the Florida Association of County Attorneys annual convention each year, and shall pay all costs of travel, lodging, and per diem as provided in section 3.(b)f.

#### 4. COSTS:

**(a)** The parties acknowledge that Foreman is responsible for providing for his own overhead, including rent, staffing, equipment, utilities, and other assorted costs of doing business. To help defray those expenses while Foreman is performing his duties to the County, Foreman shall be reimbursed in whole or in part for expenses incurred.

**(b)** Foreman shall be reimbursed for expenses incurred related to provision of services hereunder including but without limitation the following:

1. Seventy-five percent of Foreman's monthly rent for so long as Foreman continues to rent office space outside of a County building.
2. Staff expenses at the rate of \$15.00 per hour, billed in one-tenth of one hour increments with a two-tenths minimum for work performed in furtherance of Foreman's duties under this Agreement.
3. Photocopies at the rate of \$0.10 per page
4. Records storage expenses for County records only or for a proportionate share of expenses if County records are stored alongside other records;
5. Membership dues in the Florida Association of Counties, Florida Association of County Attorneys, and for participation by Foreman in educational opportunities specifically related to County government;

6. Court costs including court reporters' fees, transcription and related fees, experts' fees, appraisal services, surveys, witness fees, costs incurred in the process of investigating claims or preparing for litigation, and all other court costs; and
7. Per diem, travel, and lodging expenses at rates provided by State Law or County Policy when the Attorney is required to travel outside the County or be out-of-town overnight on County business.

(c) The parties acknowledge and agree that for purposes of invoicing any costs hereunder, Foreman shall provide an invoice detailing expenses for which he seeks reimbursement. Further, any third-party expenses shall be supported by a receipt or invoice from the third-party provider. Foreman shall not cause or allow any premium or upcharge to be assessed for incurring third-party expenses.

**5. INVOICING OF FEES AND EXPENSES:**

Foreman is a "Local Government Attorney" as defined in Florida Statutes section 112.313(16) and is therefore subject to the restrictions and exemptions set forth therein. Foreman gives notice that he is the sole member of the Law Office of Joel F. Foreman, PLLC, a Florida Professional Limited Liability company with its principal office at 164 NW Madison Street, Suite 103, Lake City, Florida (the Law Firm"). It is anticipated that all invoices reflecting Foreman's costs reimbursable pursuant to Section 4 shall be issued by the Law Firm for presentment to the Employer for payment. Remittance hereunder to the Law Firm directly shall be for costs only.

**6. ATTORNEY'S DUTIES:**

Foreman shall serve as the County Attorney for Columbia County and his duties shall be set forth in the County's Administrative Code.

**7. NOT A FULL-TIME EMPLOYEE; CONFLICTS:**

(a) Foreman shall not be considered a full-time employee of the County. The parties acknowledge that Foreman is also employed by the Law Firm and may provide services to other clientele in that capacity. In no event, however, shall Foreman concurrently represent the County and any other client where a conflict exists between the County and such client.

(b) Should a conflict between the County and any of Foreman's current clients arise as to a particular matter (the "conflicted matter") then Foreman shall cease work on the conflicted matter, give written notice to the client, and give written notice to the



County manager. Conflict counsel for the County shall be appointed on the conflicted matter as soon as practicable. Foreman shall have no further involvement with the conflicted matter once it has been reported to the client and County manager. The existence of a conflicted matter shall be evaluated by Foreman in his discretion and through application of the Rules Regulating the Florida Bar.

**8. FRINGE BENEFITS:**

Foreman shall not be entitled to certain fringe benefits offered to County employees, such as vacation and sick leave, and shall not be subject to the provisions or procedures of the County Personnel Policy except as otherwise set forth herein.

**9. NOTICES:**

- (a) The County's administrator for this Agreement shall be the County Manager or the County Manager's designee as he may appoint from time to time.
- (b) The Attorney's administrator shall be Foreman.
- (c) All notices required by this Agreement shall be given by mail or hand delivery upon the administrator for the party to be notified.
- (d) Foreman shall provide immediate notice to the administrator by email or telephone regarding significant developments in any matter for which Foreman is engaged and which may result in media inquiries.
- (e) On request of the County, Foreman shall provide periodic updates to the administrator on all matters assigned to Foreman.
- (f) Foreman shall advise the County through its administrator of any issue, claim, complaint, development, or other legal matters requiring the County's attention.

**10. TERMINATION:**

This agreement may be terminated by either party at any regular or special Board meeting of the County, provided that all members of the Board of County Commissioners and the Attorney have received written notice of such intention at least five (5) business days prior to such meeting.

**11. MODIFICATION:**

This agreement may be modified as to its terms and conditions at any time by mutual agreement of the Employer and the Attorney.

**12. RENEWAL:**

This Agreement shall automatically renew for so long as Foreman is the duly elected and qualified Columbia County Attorney in accordance with the laws of the State of Florida.

**13. WAIVER:**

(a) No waiver or modification of this agreement or of any covenant, condition or limitation herein contained shall be valid unless in writing and duly executed by the party to be charged therewith.

(b) No party to this agreement waives nor should this agreement be construed by any other party to waive the defense of Sovereign Immunity as provided by Florida Law.

**14. MERGER:**

This document contains the entire agreement between the parties concerning the employment of Foreman by the County and supersedes any prior agreements. The agreement may be modified only in writing upon mutual consent and agreement of both parties.

**15. AGREEMENT BINDING:**

This agreement shall be binding upon and inure to the benefit of the parties hereto and any successors to the Board of County Commissioners of the County, but neither this agreement nor any rights hereunder shall be assignable by Foreman. The interpretation of this agreement shall be governed by the laws of the State of Florida.

**IN WITNESS WHEREOF**, the parties have executed this Agreement this \_\_\_\_ day of June 2021.

BOARD OF COUNTY COMMISSIONERS  
COLUMBIA COUNTY FLORIDA

JOEL F. FOREMAN, County Attorney

\_\_\_\_\_  
Rocky Ford, Chairman

\_\_\_\_\_  
Joel F. Foreman

ATTEST: \_\_\_\_\_  
James M. Swisher, Jr., Clerk

# CONTRACT FORM

Name: Joel Foreman

Description: Employment Contract  
County Attorney

Category (circle one):

Building -Office Space Agreements

Interlocal Government Agreements

Recreation Agreements

Construction Agreements

Maintenance Agreements

Service Agreements

Employment Agreements

Professional Service Agreements

Start Date: 11-5-14 End Date: —

Auto Review (circle one): Yes No

Review every \_\_\_\_\_ months.

## EMPLOYMENT AGREEMENT

### **BOARD OF COUNTY COMMISSIONERS, COLUMBIA COUNTY, FLORIDA**

*~and~*

### **JOEL F. FOREMAN, COUNTY ATTORNEY**

**THIS EMPLOYMENT AGREEMENT** (the "Agreement") is executed this 5<sup>th</sup> day of November 2014, by and between the BOARD OF COUNTY COMMISSIONERS for COLUMBIA COUNTY, FLORIDA, a political subdivision of the State of Florida with its principal address at 135 NE Hernando Avenue, Lake City, Florida 32055 ("Employer" or the "County") and JOEL F. FOREMAN, the duly elected County Attorney for Columbia County, Florida, whose term in office shall commence January 6, 2015 and whose principal address is 207 S. Marion Avenue, Lake City, Florida 32025 ("Foreman" or the "Attorney").

#### **WITNESSETH:**

**WHEREAS**, the County and Foreman wish to enter into a contractual agreement specifying the terms and conditions of the employment arrangement between the County and the Attorney as more particularly set forth herein;

**WHEREAS**, the parties to this Agreement believe such a contractual agreement will be in the best interests of the parties as well as the citizens and residents of Columbia County, Florida;

**WHEREAS**, Chapter 27476, Laws of Florida (Senate Bill No. 153), effective and filed in the Office of the Secretary of State of Florida, April 28, 1951 (the "Special Act"), provides that the County Attorney of Columbia County, Florida, shall be elected by the qualified electors of Columbia County, Florida, and shall hold office for a term of four (4) years;

**WHEREAS**, the duties of the Columbia County Attorney are set forth in said Laws of Florida;

**WHEREAS**, the salary of the County Attorney shall be paid as set by the Special Act and the Board of County Commissioners;

**WHEREAS**, the State of Florida, Department of Management Services, Division of Retirement, has determined the Office of County Attorney is an elected position having county-wide jurisdiction pursuant to Section 121.052(2)(d), Florida Statutes, which became effective July 1, 1981, and the County Attorney therefore should be enrolled in the elected officers class of the Florida Retirement System ("FRS"); and

**WHEREAS**, Foreman was duly elected to the Office of County Attorney for Columbia County, Florida, on August 26, 2014 and will take office on January 6, 2015.

**NOW, THEREFORE**, in consideration of the mutual covenants, promises, rights and responsibilities of the parties hereto, the County and Foreman covenant and agree as follows:

**1. RECITALS:**

Each of the recitals set forth above are incorporated into this Agreement by reference.

**2. TERM:**

The initial term of employment under this Agreement shall commence upon execution by the parties hereto (the "date of commencement") and end September 30, 2015, unless automatically extended as herein provided.

**3. COMPENSATION:**

(a) For any work performed by Foreman for the County from the date of commencement of this Agreement until the date Foreman takes office on January 6, 2015, Foreman shall be compensated for any work performed hereunder at the rate of **\$135.00 per hour**. Foreman shall bill time in one-tenth-of-one-hour increments with a minimum of two-tenths for any single entry.

(b) Beginning January, 2015, and continuing for each month thereafter for so long as this Agreement is in effect, the County shall pay Foreman and Foreman agrees to accept from County compensation of **\$9,900.00 per month** (the "base salary"). Foreman shall devote up to 220 hours per quarter in the performance of his duties as required by his office.

(c) For any hours exceeding 880 hours per year, Foreman shall be compensated at the rate of **\$135.00 per hour** for every additional hour or any part thereof (the "overtime compensation"). The parties acknowledge that the hourly rate Foreman shall charge the County under this agreement is substantially reduced from Foreman's regular hourly rate. For the period beginning January 1, 2015, and ending September 30, 2015, the provisions of this section shall be prorated and shall thereafter be applied on the County's fiscal year.

- (d) Foreman shall furnish detailed billing statements within 30 days of the last business day of each month showing all services rendered for that month, and shall bill time in one-tenth-of-one-hour increments with a minimum of two-tenths for any single entry.
- (e) Within 30 days of the last day of any fiscal quarter, Foreman shall provide a quarterly summary invoice for the entire quarter.
- (f) From time to time Foreman may request additional compensation from the County for special or extraordinary services not customarily within the scope of the County Attorney. Such additional compensation, if requested, shall at all times be subject to separate negotiation between Foreman and the County, to the same requirements for BCC approval as this Agreement, and to the execution of a written addendum to this agreement setting forth the scope of extraordinary services required and the rate to be charged for those services.
- (g) In addition to the compensation described herein, Employer will pay or provide to Foreman the following:
  - a. For all compensation paid to Foreman, Employer shall pay FICA, Medicare and other standard Federal and State employment taxes.
  - b. Employer shall make payments to the Florida Retirement System ("FRS") on the base salary in the elected officers' class beginning with the commencement date of Foreman's employment hereunder. No FRS payment shall be made for any overage compensation paid to Foreman.
  - c. Employer shall provide one unit of group medical insurance benefits for Foreman. Foreman may pay the additional cost for family coverage if family coverage is elected by Foreman. Foreman's costs for family coverage may be deducted by the Employer from Foreman's payroll each month.
  - d. Employer shall provide a mobile telephone for Foreman's work-related use.
  - e. Employer shall provide an email address under the domain columbiacountyfla.com for Foreman's work-related use. Foreman shall

adhere to all County policies related to use of the County's information technology resources.

- f. Employer shall pay for Foreman to attend the Florida Association of County Attorneys annual convention each year, and shall pay all costs of travel, lodging, and per diem as provided in section 3.(b)f.

#### 4. COSTS:

- (a) The parties acknowledge that Foreman is responsible for providing for his own overhead, including rent, staffing, equipment, utilities, and other assorted costs of doing business. To help defray those expenses while Foreman is performing his duties to the County, Foreman shall be reimbursed in whole or in part for expenses incurred.
- (b) Foreman shall be reimbursed for expenses incurred related to provision of services hereunder including but without limitation the following:
  - a. Staff expenses at the rate of \$15.00 per hour, billed in one-tenth of one hour increments with a two-tenths minimum for work performed in furtherance of Foreman's duties under this Agreement.
  - b. Photocopies at the rate of \$0.10 per page
  - c. Records storage expenses for County records only or for a proportionate share of expenses if County records are stored alongside other records;
  - d. Membership dues in the Florida Association of Counties, Florida Association of County Attorneys, and for participation by Foreman in educational opportunities specifically related to County government;
  - e. Court costs including court reporters' fees, transcription and related fees, experts' fees, appraisal services, surveys, witness fees, costs incurred in the process of investigating claims or preparing for litigation, and all other court costs; and
  - f. Per diem, travel, and lodging expenses at rates provided by State Law or County Policy when the Attorney is required to travel outside the County or be out-of-town overnight on County business.
- (c) The parties acknowledge and agree that for purposes of invoicing any costs hereunder, Foreman shall provide an invoice detailing expenses for which he

seeks reimbursement. Further, any third-party expenses shall be supported by a receipt or invoice from the third-party provider. Foreman shall not cause or allow any premium or upcharge to be assessed for incurring third-party expenses.

**5. INVOICING OF FEES AND EXPENSES:**

Foreman is a "Local Government Attorney" as defined in Florida Statutes section 112.313(16) and is therefore subject to the restrictions and exemptions set forth therein. Foreman gives notice that he is a shareholder in the law firm Foreman, McInnis & Associates, P.A., a Florida Professional Association with its principal office at 207 S. Marion Avenue, Lake City, Florida (the Law Firm"). It is anticipated that all invoices reflecting Foreman's time and for costs reimbursable pursuant to Section 4 shall be issued by the Law Firm for presentment to the Employer for payment. Time records shall be provided through the Law Firm for informational purposes to facilitate fulfillment of the requirements of paragraphs 3(c), (d), and (e). Remittance hereunder to the Law Firm directly shall be for costs only.

**6. ATTORNEY'S DUTIES:**

Foreman shall serve as the County Attorney for Columbia County and his duties shall include without limitation the following:

- (a) Provide general legal services to Columbia County as to its regular or routine legal services requirements.
- (b) Attend the regular and special meetings of the Board of County Commissioners and represent them in all litigation concerning or in which Columbia County, Florida is interested.
- (c) Prosecute and defend all civil actions brought by or against the Board of County Commissioners or any member of said Board, touching or in anywise appertaining to the Board member's official duties to the County.
- (d) Prepare all deeds, contracts, agreements and such other written instruments as shall be necessary from time to time to transact the business of Columbia County, Florida.
- (e) Give written opinion upon request of the Board of County Commissioners touching the legality of such matters and such things as concern the Board.
- (f) Represent the interest of Columbia County, Florida, in matters touching the validating of bonds, the collection of interest or principal on bonds, and all



litigation regarding any bonds which have been heretofore or may hereafter be owned, issued or acquired by Columbia County, Florida. In this regard, Foreman may work with special bond counsel retained by Columbia County or provided by others.

- (g) Collect delinquent taxes when instructed to do so and represent Columbia County in all suits brought to set aside or declare illegal any levy or the collection of taxes.
- (h) Other legal matters as the Board of County Commissioners may from time to time assign to the Attorney which are within the Attorney's knowledge and field of expertise.
- (i) Nothing herein shall preclude the County from retaining legal services from another provider when Foreman has a conflict of interest, when any legal matter falls outside Foreman's areas of competency, when legal counsel is provided by the County's insurance carrier, or when the Employer determines it would serve the County's best interests to retain separate counsel specializing in a certain area of law.
- (j) Foreman shall remain in good standing with the Florida Bar, licensed to practice law in the State of Florida.
- (k) Foreman shall maintain legal malpractice insurance in a sum not less than \$250,000.00 aggregate claims, and shall upon request provide a copy of the policy or certificate thereof to Columbia County.

**7. NOT A FULL-TIME EMPLOYEE; CONFLICTS:**

- (a) Foreman shall not be considered a full-time employee of the County. The parties acknowledge that Foreman is also employed by the Law Firm and may provide services to other clientele in that capacity. In no event, however, shall Foreman concurrently represent the County and any other client where a conflict exists between the County and such client.
- (b) Should a conflict between the County and any of Foreman's current clients arise as to a particular matter (the "conflicted matter") then Foreman shall cease work on the conflicted matter, give written notice to the client, and give written notice to the County manager. Conflict counsel for the County shall be appointed on the conflicted matter as soon as practicable. Foreman shall have no further

involvement with the conflicted matter once it has been reported to the client and County manager. The existence of a conflicted matter shall be evaluated by Foreman in his discretion and through application of the Rules Regulating the Florida Bar.

**8. FRINGE BENEFITS:**

Foreman shall not be entitled to certain fringe benefits offered to County employees, such as vacation and sick leave, and shall not be subject to the provisions or procedures of the County Personnel Policy except as otherwise set forth herein.

**9. NOTICES:**

- (a) The County's administrator for this Agreement shall be the County Manager or the County Manager's designee as he may appoint from time to time.
- (b) The Attorney's administrator shall be Foreman.
- (c) All notices required by this Agreement shall be given by mail or hand delivery upon the administrator for the party to be notified.
- (d) Foreman shall provide immediate notice to the administrator by email or telephone regarding significant developments in any matter for which Foreman is engaged and which may result in media inquiries.
- (e) On request of the County, Foreman shall provide periodic updates to the administrator on all matters assigned to Foreman.
- (f) Foreman shall advise the County through its administrator of any issue, claim, complaint, development, or other legal matters requiring the County's attention.

**10. PUBLIC RECORDS:**

The parties acknowledge that any documents prepared by either party pursuant to this Agreement may be subject to Florida's Public Records Law. Refusal of the Attorney to allow public access to such records as required by law shall constitute grounds for cancelation of this Agreement. No part of this Agreement is intended to or shall be construed to waive any privilege, exemption, or exception to Florida's Public Records Laws.

**11. TERMINATION:**

This agreement may be terminated by either party for cause at any regular or special Board meeting of the County, provided that all members of the Board of County Commissioners and the Attorney have received written notice of such intention at least five (5) business days prior to such meeting. Such notice shall set forth the reasons why such termination is being sought, and both parties shall have the right to address the reasons for such action. Termination for cause shall not violate the provisions of Chapter 27476, Laws of Florida. Cause for termination shall be presumed in the event Foreman is no longer the duly qualified and elected County Attorney for Columbia County, Florida, as provided by said Laws of Florida. The Attorney shall receive no severance pay in the event of termination for cause as defined herein. The County shall be obligated to pay Foreman accrued earnings and benefits up to the date of termination for cause. For purposes of this paragraph, "cause" is defined as conviction of a felony; an adjudication of Foreman's mental incompetency; or repeated and demonstrable failure on the part of Foreman to perform his material duties as legal services provider to the County together with the failure of Foreman to substantially remedy such failures within thirty (30) days of receiving specific written notice of such failure or failures.

**12. MODIFICATION:**

This agreement may be modified as to its terms and conditions at any time by mutual agreement of the Employer and the Attorney in which event no notice or severance pay (if applicable) shall be due to the Attorney.

**13. RENEWAL:**

At the conclusion of the initial term of this Agreement, September 30, 2015, this Agreement shall automatically renew for successive one-year periods according to the County's fiscal calendar year unless Foreman is no longer the duly elected and qualified Columbia County Attorney in accordance with the laws of the State of Florida or unless either party gives the other no less than sixty (60) days' written notice prior to the end of the fiscal year.

**14. WAIVER:**

- (a) No waiver or modification of this agreement or of any covenant, condition or limitation herein contained shall be valid unless in writing and duly executed by the party to be charged therewith.
- (b) No party to this agreement waives nor should this agreement be construed by any other party to waive the defense of Sovereign Immunity as provided by Florida Law.

**15. MERGER:**

This document contains the entire agreement between the parties concerning the employment of Foreman by the County and supersedes any prior agreements. The agreement may be modified only in writing upon mutual consent and agreement of both parties.

**16. AGREEMENT BINDING:**

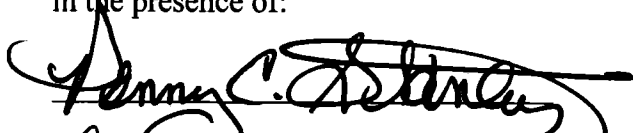
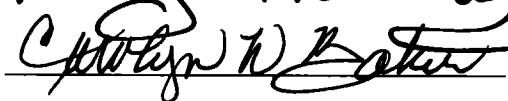
This agreement shall be binding upon and inure to the benefit of the parties hereto and any successors to the Board of County Commissioners of the County, but neither this agreement nor any rights hereunder shall be assignable by Foreman. The interpretation of this agreement shall be governed by the laws of the State of Florida.

**17. LEGAL APPROVAL AND ACCEPTANCE:**

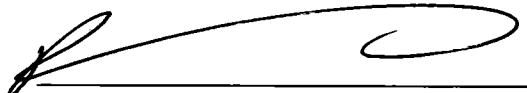
The County's current attorney must approve and sign this Agreement as to form and legality. The Board of County Commissioners for Columbia County, Florida, must vote to approve this Agreement and the Chairperson for the Board must sign this Agreement for it to become effective. The County shall retain custody of the Original of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement this 5th day of November, 2014.

Signed, sealed and delivered  
in the presence of:

BOARD OF COUNTY COMMISSIONERS  
COLUMBIA COUNTY FLORIDA

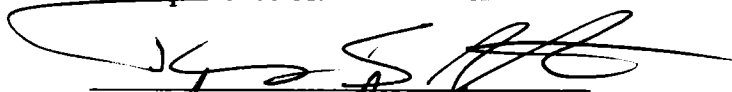
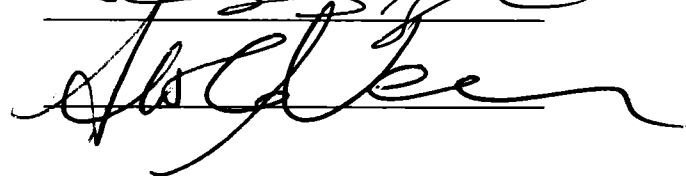
  
By: Ronald Williams, Chairman BCC


Approved by BCC: 11-5-14  
(Date)

Approved as to legal form:

  
Marlin Feagle, County Attorney

Signed, sealed and delivered  
in the presence of:

  
Joel F. Foreman

## MODIFICATION OF EMPLOYMENT AGREEMENT

**THIS MODIFICATION OF EMPLOYMENT AGREEMENT** is executed and effective this 18<sup>th</sup> day of January, 2018, by and between the BOARD OF COUNTY COMMISSIONERS for COLUMBIA COUNTY, FLORIDA, a political subdivision of the State of Florida with its principal address at 135 NE Hernando Avenue, Lake City, Florida 32055 ("Employer") and JOEL F. FOREMAN, the duly elected County Attorney for Columbia County, Florida, whose term in office commenced January 6, 2015 and whose principal address is 207 S. Marion Avenue, Lake City, Florida 32025 ("Foreman").

### WITNESSETH:

**WHEREAS**, the parties entered into an Employment Agreement on or about November 5<sup>th</sup>, 2014;

**WHEREAS**, the Employment Agreement provided that it may be modified by mutual agreement of the parties; and

**WHEREAS**, changes in circumstances require modification of certain provisions within the Employment Agreement.

**NOW, THEREFORE**, in consideration of the mutual covenants, promises, rights and responsibilities of the parties hereto, the County and Foreman modify the Employment Agreement as follows:

1. Section 5. shall be substituted in its entirety and as of the effective date hereof shall read as follows:

#### **5. INVOICING OF FEES AND EXPENSES:**

Foreman is a "Local Government Attorney" as defined in Florida Statutes section 112.313(16) and is therefore subject to the restrictions and exemptions set forth therein. Foreman gives notice that he is the sole member of The Law Office of Joel F. Foreman, PLLC, a Florida professional limited liability company, with its principal office at 207 S. Marion Avenue, Lake City, Florida (the Law Firm"). It is anticipated that as of January 1, 2018 all invoices reflecting Foreman's time and for costs reimbursable pursuant to Section 4 shall be issued by the Law Firm for presentment to the Employer for payment. Time records shall be provided through the Law Firm for informational

purposes to facilitate fulfilment of the requirements of paragraphs 3(c), (d), and (e). Remittance hereunder to the Law Firm directly shall be for costs only.


18th **IN WITNESS WHEREOF**, the parties have executed this Modification this day of January, 2018.

BOARD OF COUNTY COMMISSIONERS  
COLUMBIA COUNTY FLORIDA

  
By: Tim Murphy, Chair

As approved by BCC: 1/18/18  
(Date)

JOEL F. FOREMAN, County Attorney

  
Joel F. Foreman

Compensation Analysis

	SALARY FY									
	2014-2015	2015-2016	%Δ	\$ Δ	2016-17	%Δ	\$ Δ	2017-18	%Δ	\$ Δ
County Attorney	\$ 118,800.00	119,169.34	0.311%	369.34	119,588.67	0.352%	419.33	124,826.09	4.38%	5,237.42
Co. Commissioner	\$ 42,780.00	42,913.00	0.311%	133.00	43,064.00	0.352%	151.00	44,950.00	4.38%	1,886.00
State Attorney	\$ 154,140.00	154,140.00	0.000%	-	154,140.00	0.000%	-	169,554.00	10.00%	15,414.00
Public Defender	\$ 154,140.00	154,140.00	0.000%	-	154,140.00	0.000%	-	169,554.00	10.00%	15,414.00
Circuit Judge	\$ 146,080.00	146,080.00	0.000%	-	146,080.00	0.000%	-	160,688.00	10.00%	14,608.00
County Judge	\$ 138,020.00	138,020.00	0.000%	-	138,020.00	0.000%	-	151,822.00	10.00%	13,802.00
Clerk of Court	\$ 108,561.00	108,771.00	0.193%	210.00	109,024.00	0.233%	253.00	113,640.00	4.23%	4,616.00
Property Appraiser	\$ 108,561.00	108,771.00	0.193%	210.00	109,024.00	0.233%	253.00	113,640.00	4.23%	4,616.00
Tax Collector	\$ 108,561.00	108,771.00	0.193%	210.00	109,024.00	0.233%	253.00	113,640.00	4.23%	4,616.00
Supervisor of Elections	\$ 90,577.00	90,764.00	0.206%	187.00	109,024.00		18,260.00	113,640.00	4.23%	4,616.00
Sheriff	\$ 117,500.00	117,721.00	0.188%	221.00	117,987.00	0.226%	266.00	122,973.00	4.23%	4,986.00
School Superintendent	\$ 108,561.00	108,771.00	0.193%	210.00	109,024.00	0.233%	253.00	113,640.00	4.23%	4,616.00
School Board Member	\$ 29,619.00	29,676.00	0.192%	57.00	29,744.00	0.229%	68.00	31,002.00	4.23%	1,258.00

All salary data from The Florida Legislature’s Office of Economic and L

Annual Salary figures in RED reflect hypothetical adjustments consistent wit



									Aggregate 6-year Adjustments		
2018-19	%Δ	\$ Δ	2019-20	%Δ	\$ Δ	2020-21	%Δ	\$ Δ	Total	%Δ	\$ Δ
125,964.66	0.912%	1,138.57	126,947.71	0.780%	983.06	132,868.27	4.664%	5,920.56	132,868.27	11.84%	14,068.27
45,360.00	0.912%	410.00	45,714.00	0.780%	354.00	47,846.00	4.664%	2,132.00	47,846.00	11.84%	5,066.00
169,554.00	0.000%	-	169,554.00	0.000%	-	174,641.00	3.000%	5,087.00	174,641.00	13.30%	20,501.00
169,554.00	0.000%	-	169,554.00	0.000%	-	174,641.00	3.000%	5,087.00	174,641.00	13.30%	20,501.00
160,688.00	0.000%	-	160,688.00	0.000%	-	165,509.00	3.000%	4,821.00	165,509.00	13.30%	19,429.00
151,822.00	0.000%	-	151,822.00	0.000%	-	156,377.00	3.000%	4,555.00	156,377.00	13.30%	18,357.00
114,528.00	0.781%	888.00	115,113.00	0.511%	585.00	120,164.00	4.388%	5,051.00	120,164.00	10.69%	11,603.00
114,528.00	0.781%	888.00	115,113.00	0.511%	585.00	120,164.00	4.388%	5,051.00	120,164.00	10.69%	11,603.00
114,528.00	0.781%	888.00	115,113.00	0.511%	585.00	120,164.00	4.388%	5,051.00	120,164.00	10.69%	11,603.00
114,528.00	0.781%	888.00	115,113.00	0.511%	585.00	120,164.00	4.388%	5,051.00	120,164.00	32.67%	29,587.00
123,925.00	0.774%	952.00	124,540.00	0.496%	615.00	129,986.00	4.373%	5,446.00	129,986.00	10.63%	12,486.00
114,528.00	0.781%	888.00	115,113.00	0.511%	585.00	120,164.00	4.388%	5,051.00	120,164.00	10.69%	11,603.00
31,244.00	0.781%	242.00	31,401.00	0.502%	157.00	32,777.00	4.382%	1,376.00	32,777.00	10.66%	3,158.00

Demographic Research
h Co. Commissioner increases

**Salaries of  
Elected County Constitutional Officers  
and School District Officials  
for Fiscal Year 2020-21**

**September 2020**

**The Florida Legislature's  
Office of Economic and Demographic Research**





## Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2020-21

### 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.<sup>1</sup> However, it was not until 1973 that the Legislature authorized the salary compensation formula that was the precursor to its present form.<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> However, in 2009, the Legislature authorized district school board members and elected school superintendents to reduce their salaries on a voluntary basis.<sup>5</sup> 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.<sup>6</sup>

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).<sup>7</sup> 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.<sup>8</sup> 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 *base salary* and *group rate* components for the separate officers are specified in various sections of Chapter 145, F.S., for elected county officers and Chapter 1001, F.S., for elected school district officials.<sup>9</sup> The *initial*

---

1. Section 5, Art. II, State Constitution.

2. Chapter 73-173, L.O.F.

3. Section 145.011, F.S.

4. Florida Attorney General Opinion 2008-28 available at <http://myfloridalegal.com/ago.nsf/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 <http://www.fl-counties.com/charter-county-information>.

9. Sections 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.395, 1001.47, F.S.

*factor* component is currently set in law as a constant numerical value.<sup>10</sup> The Florida Department of Management Services (DMS) annually certifies the remaining two components, the *annual factor* and *cumulative annual factor*, used in the salary formula calculations.<sup>11</sup> Traditionally, this annual certification has occurred in late summer, typically during the month of August or September.<sup>12</sup>

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.<sup>13</sup> From 1985 through 2009, the former Legislative Committee on Intergovernmental Relations continued the annual salary calculations for county constitutional officers and elected school officials as a service to governmental units. Since 2010, the Legislature's Office of Economic and Demographic Research (EDR) has made the annual calculations. 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 2020 Regular 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.<sup>14</sup> 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.<sup>15</sup> *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.<sup>16</sup> *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.<sup>17</sup> *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.<sup>18</sup>

**Salary Computation Methodology:**

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 2019 county population estimates used to compute the 2020-21 salaries.

---

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 Human Resource Management, which certified the annual factor and cumulative annual factor for the 2020-21 fiscal year, was dated August 28, 2020. (Letter 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.

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 following formula.

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

#### **Sample Computation of Salary:**

Alachua County's Clerk of Circuit Court, Property Appraiser, Supervisor of Elections, and Tax Collector

2019 Population Estimate:	267,306
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:	1.0419
Certified Cumulative Annual Factor:	3.4746

$$\text{Salary} = [ \$30,175 + [(267,306 - 200,000) \times 0.01575] ] \times 1.292 \times 1.0419 \times 3.4746 = \$146,095$$

#### **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.<sup>19</sup> 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.<sup>20</sup> 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.

19. Sections 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.

### **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.<sup>21</sup>

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.<sup>22</sup> Florida's county governments operate on the October 1<sup>st</sup> to September 30<sup>th</sup> local fiscal year, while Florida's school districts operate on the July 1<sup>st</sup> to June 30<sup>th</sup> state fiscal year. In an attempt to clarify this uncertainty, Florida's Attorney General opined that salary increases are effective October 1<sup>st</sup> for the elected county officers and July 1<sup>st</sup> for the elected school district officials.<sup>23</sup>

### **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.<sup>24</sup> 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 course of continuing education to remain certified.<sup>25</sup> 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

---

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.

25. Sections 145.051(2), 145.071(2), 145.09(3), 145.10(2), 145.11(2), 1001.47(4), F.S.

of two phases: a content, knowledge, and skills phase; and a competency acquisition phase.<sup>26</sup> 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.<sup>27</sup>

**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.<sup>28</sup> 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.<sup>29</sup>

**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. 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.

<u>Opinion #</u>	<u>Subject</u>
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

---

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.



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.<sup>30</sup> 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.<sup>31</sup> Listed below are the salaries of those elected officials and commission members, effective October 1, 2020, which do not reflect any voluntary reductions.

Elected State Officials and Full-Time Commission Members	Salary
Governor	\$ 134,181
Lieutenant Governor	\$ 128,597
Chief Financial Officer	\$ 132,841
Attorney General	\$ 132,841
Commissioner of Agriculture	\$ 132,841
Supreme Court Justice	\$ 227,218
Judges - District Courts of Appeal	\$ 174,641
Judges - Circuit Courts	\$ 165,509
Judges - County Courts	\$ 156,377
State Attorneys	\$ 174,641
Public Defenders	\$ 174,641
Commissioner - Public Service Commission	\$ 135,997
Public Employees Relations Commission Chair	\$ 100,723
Public Employees Relations Commission Commissioners	\$ 47,753
Commissioner - Parole	\$ 95,506
Criminal Conflict and Civil Regional Counsels	\$ 118,450

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 1<sup>st</sup> based on the average percentage increase in the salaries of state career service employees for the fiscal year just concluded.<sup>32</sup> However, notwithstanding the provisions of s. 11.13(1), F.S., the authorized salaries of state legislators for the 2020-21 fiscal year are set at the same level in effect on July 1, 2010.<sup>33</sup> Consequently, the salaries for

30. <http://myfloridalegal.com/ago.nsf/Opinions>

31. Section 8 of Chapter 2020-111, L.O.F.

32. Section 11.13(1), F.S.

33. Section 100 of Chapter 2020-114, L.O.F.

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.<sup>34</sup>

---

34. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/s-z.cfm>

Table 1 Florida's 2019 County Population Estimates			
County	Population	County	Population
Alachua	267,306	Lee	735,148
Baker	28,249	Leon	296,499
Bay	167,283	Levy	41,330
Bradford	28,682	Liberty	8,772
Brevard	594,469	Madison	19,570
Broward	1,919,644	Manatee	387,414
Calhoun	14,067	Marion	360,421
Charlotte	181,770	Martin	158,598
Citrus	147,744	Miami-Dade	2,812,130
Clay	215,246	Monroe	76,212
Collier	376,706	Nassau	85,070
Columbia	70,492	Okaloosa	201,514
DeSoto	36,065	Okeechobee	41,808
Dixie	16,610	Orange	1,386,080
Duval	970,672	Osceola	370,552
Escambia	321,134	Palm Beach	1,447,857
Flagler	110,635	Pasco	527,122
Franklin	12,273	Pinellas	978,045
Gadsden	46,277	Polk	690,606
Gilchrist	17,766	Putnam	73,268
Glades	13,121	St. Johns	254,412
Gulf	13,082	St. Lucie	309,359
Hamilton	14,600	Santa Rosa	179,054
Hardee	27,385	Sarasota	426,275
Hendry	40,120	Seminole	471,735
Hernando	188,358	Sumter	128,633
Highlands	103,434	Suwannee	45,423
Hillsborough	1,444,870	Taylor	22,458
Holmes	20,049	Union	15,505
Indian River	154,939	Volusia	538,763
Jackson	46,969	Wakulla	32,976
Jefferson	14,776	Walton	70,071
Lafayette	8,482	Washington	25,387
Lake	357,247	<b>Florida Total</b>	<b>21,208,589</b>
Data Source: "Florida Estimates of Population 2019" Bureau of Economic and Business Research, University of Florida.			

**Table 2**  
**Salary Computation Statistics**

<b>Elected County Constitutional Officers</b>	<b>Population Group Numbers</b>	<b>County Population Range</b>		<b>Base Salary</b>	<b>Group Rate</b>
		<b>Minimum</b>	<b>Maximum</b>		
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
Tax Collector	V	400,000	999,999	\$33,325	0.00525
ss. 145.051, 145.09, 145.10, and 145.11, F.S.	VI	1,000,000		\$36,475	0.00400
Sheriff	I	0	49,999	\$23,350	0.07875
s. 145.071, F.S.	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
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
<b>Elected School District Officials</b>	<b>Population Group Numbers</b>	<b>County Population Range</b>		<b>Base Salary</b>	<b>Group Rate</b>
		<b>Minimum</b>	<b>Maximum</b>		
School Superintendent	I	0	49,999	\$21,250	0.07875
s. 1001.47, F.S.	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
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 2016-157, Laws of Florida, 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.

**Table 3**  
**Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2020-21**  
**Pursuant to the Salary Formula in Chapter 145, Florida Statutes**  
**See Table Notes for Additional Clarification**

County		Elected County Constitutional Officers						Elected School District Officials	
		Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Alachua	c	\$ 146,095	\$ 146,095	\$ 146,095	\$ 146,095	\$ 155,917	\$ 81,897	\$ 146,095	\$ 40,287
Baker	e	\$ 109,797	\$ 109,797	\$ 109,797	\$ 109,797	\$ 119,620	\$ 34,465	\$ 109,797	\$ 29,061
Bay	e	\$ 137,120	\$ 137,120	\$ 137,120	\$ 137,120	\$ 146,942	\$ 70,289	\$ 137,120	\$ 37,701
Bradford	e	\$ 109,957	\$ 109,957	\$ 109,957	\$ 109,957	\$ 119,779	\$ 34,617	\$ 109,957	\$ 29,103
Brevard	c	\$ 160,646	\$ 160,646	\$ 160,646	\$ 160,646	\$ 170,468	\$ 95,755	\$ 160,646	\$ 44,136
Broward	c	\$ 187,810	\$ 187,810	\$ 187,810	\$ 187,810	\$ 197,632	\$ 105,239	\$ 187,810	\$ 46,773
Calhoun	e	\$ 104,574	\$ 104,574	\$ 104,574	\$ 104,574	\$ 114,396	\$ 29,490	\$ 104,574	\$ 27,679
Charlotte	c	\$ 138,899	\$ 138,899	\$ 138,899	\$ 138,899	\$ 148,721	\$ 73,338	\$ 138,899	\$ 38,266
Citrus	e	\$ 134,721	\$ 134,721	\$ 134,721	\$ 134,721	\$ 144,543	\$ 66,176	\$ 134,721	\$ 36,940
Clay	c e	\$ 142,260	\$ 142,260	\$ 142,260	\$ 142,260	\$ 152,082	\$ 78,245	\$ 142,260	\$ 39,273
Collier		\$ 154,154	\$ 154,154	\$ 154,154	\$ 154,154	\$ 163,977	\$ 89,573	\$ 154,154	\$ 42,418
Columbia	c e	\$ 120,164	\$ 120,164	\$ 120,164	\$ 120,164	\$ 129,986	\$ 47,846	\$ 120,164	\$ 32,777
DeSoto	e	\$ 112,676	\$ 112,676	\$ 112,676	\$ 112,676	\$ 122,499	\$ 37,207	\$ 112,676	\$ 29,822
Dixie	e	\$ 105,510	\$ 105,510	\$ 105,510	\$ 105,510	\$ 115,333	\$ 30,382	\$ 105,510	\$ 27,927
Duval	c	\$ 169,884	\$ 169,884	\$ 169,884	\$ 169,884	\$ 179,706	\$ 104,553	\$ 169,884	\$ 46,582
Escambia	e	\$ 150,061	\$ 150,061	\$ 150,061	\$ 150,061	\$ 159,883	\$ 85,674	\$ 150,061	\$ 41,336
Flagler		\$ 130,165	\$ 130,165	\$ 130,165	\$ 130,165	\$ 139,987	\$ 58,366	\$ 130,165	\$ 35,494
Franklin	e	\$ 103,913	\$ 103,913	\$ 103,913	\$ 103,913	\$ 113,735	\$ 28,861	\$ 103,913	\$ 27,504
Gadsden	e	\$ 116,438	\$ 116,438	\$ 116,438	\$ 116,438	\$ 126,260	\$ 40,790	\$ 116,438	\$ 30,817
Gilchrist	e	\$ 105,936	\$ 105,936	\$ 105,936	\$ 105,936	\$ 115,758	\$ 30,788	\$ 105,936	\$ 28,039
Glades	e	\$ 104,225	\$ 104,225	\$ 104,225	\$ 104,225	\$ 114,047	\$ 29,159	\$ 104,225	\$ 27,587
Gulf	e	\$ 104,211	\$ 104,211	\$ 104,211	\$ 104,211	\$ 114,033	\$ 29,145	\$ 104,211	\$ 27,583
Hamilton	e	\$ 104,770	\$ 104,770	\$ 104,770	\$ 104,770	\$ 114,592	\$ 29,677	\$ 104,770	\$ 27,731
Hardee	e	\$ 109,479	\$ 109,479	\$ 109,479	\$ 109,479	\$ 119,301	\$ 34,162	\$ 109,479	\$ 28,976
Hendry	e	\$ 114,170	\$ 114,170	\$ 114,170	\$ 114,170	\$ 123,992	\$ 38,630	\$ 114,170	\$ 30,217
Hernando		\$ 139,708	\$ 139,708	\$ 139,708	\$ 139,708	\$ 149,530	\$ 74,725	\$ 139,708	\$ 38,522
Highlands	e	\$ 129,281	\$ 129,281	\$ 129,281	\$ 129,281	\$ 139,103	\$ 56,850	\$ 129,281	\$ 35,213
Hillsborough	c	\$ 178,927	\$ 178,927	\$ 178,927	\$ 178,927	\$ 188,749	\$ 105,239	\$ 178,927	\$ 46,773
Holmes	e	\$ 106,777	\$ 106,777	\$ 106,777	\$ 106,777	\$ 116,599	\$ 31,589	\$ 106,777	\$ 28,262
Indian River		\$ 135,604	\$ 135,604	\$ 135,604	\$ 135,604	\$ 145,427	\$ 67,691	\$ 135,604	\$ 37,220
Jackson	e	\$ 116,693	\$ 116,693	\$ 116,693	\$ 116,693	\$ 126,515	\$ 41,032	\$ 116,693	\$ 30,884
Jefferson	e	\$ 104,835	\$ 104,835	\$ 104,835	\$ 104,835	\$ 114,657	\$ 29,739	\$ 104,835	\$ 27,748
Lafayette	e	\$ 102,516	\$ 102,516	\$ 102,516	\$ 102,516	\$ 112,339	\$ 26,999	\$ 102,516	\$ 26,691
Lake		\$ 152,721	\$ 152,721	\$ 152,721	\$ 152,721	\$ 162,543	\$ 88,207	\$ 152,721	\$ 42,039
Lee	c	\$ 164,100	\$ 164,100	\$ 164,100	\$ 164,100	\$ 173,922	\$ 99,045	\$ 164,100	\$ 45,051
Leon	c e	\$ 148,246	\$ 148,246	\$ 148,246	\$ 148,246	\$ 158,068	\$ 83,945	\$ 148,246	\$ 40,856
Levy	e	\$ 114,616	\$ 114,616	\$ 114,616	\$ 114,616	\$ 124,438	\$ 39,054	\$ 114,616	\$ 30,335
Liberty	e	\$ 102,623	\$ 102,623	\$ 102,623	\$ 102,623	\$ 112,446	\$ 27,202	\$ 102,623	\$ 26,804
Madison	e	\$ 106,601	\$ 106,601	\$ 106,601	\$ 106,601	\$ 116,423	\$ 31,421	\$ 106,601	\$ 28,215
Manatee		\$ 154,943	\$ 154,943	\$ 154,943	\$ 154,943	\$ 164,765	\$ 90,324	\$ 154,943	\$ 42,627
Marion	e	\$ 152,955	\$ 152,955	\$ 152,955	\$ 152,955	\$ 162,777	\$ 88,430	\$ 152,955	\$ 42,101
Martin	e	\$ 136,054	\$ 136,054	\$ 136,054	\$ 136,054	\$ 145,876	\$ 68,461	\$ 136,054	\$ 37,363
Miami-Dade	c	\$ 204,507	\$ 204,507	\$ 204,507	\$ 204,507	\$ 214,329	\$ 105,239	\$ 204,507	\$ 46,773
Monroe		\$ 121,849	\$ 121,849	\$ 121,849	\$ 121,849	\$ 131,672	\$ 49,452	\$ 121,849	\$ 33,224
Nassau	e	\$ 124,460	\$ 124,460	\$ 124,460	\$ 124,460	\$ 134,282	\$ 51,937	\$ 124,460	\$ 33,915
Okaloosa	e	\$ 141,248	\$ 141,248	\$ 141,248	\$ 141,248	\$ 151,071	\$ 77,281	\$ 141,248	\$ 39,005
Okeechobee		\$ 114,792	\$ 114,792	\$ 114,792	\$ 114,792	\$ 124,614	\$ 39,222	\$ 114,792	\$ 30,382
Orange	c	\$ 177,827	\$ 177,827	\$ 177,827	\$ 177,827	\$ 187,649	\$ 105,239	\$ 177,827	\$ 46,773
Osceola	c	\$ 153,701	\$ 153,701	\$ 153,701	\$ 153,701	\$ 163,523	\$ 89,141	\$ 153,701	\$ 42,298
Palm Beach	c	\$ 178,983	\$ 178,983	\$ 178,983	\$ 178,983	\$ 188,805	\$ 105,239	\$ 178,983	\$ 46,773
Pasco	e	\$ 158,992	\$ 158,992	\$ 158,992	\$ 158,992	\$ 168,814	\$ 94,180	\$ 158,992	\$ 43,698
Pinellas	c	\$ 170,065	\$ 170,065	\$ 170,065	\$ 170,065	\$ 179,887	\$ 104,725	\$ 170,065	\$ 46,630
Polk	c	\$ 163,006	\$ 163,006	\$ 163,006	\$ 163,006	\$ 172,829	\$ 98,003	\$ 163,006	\$ 44,761
Putnam	e	\$ 120,982	\$ 120,982	\$ 120,982	\$ 120,982	\$ 130,804	\$ 48,625	\$ 120,982	\$ 32,994
St. Johns		\$ 145,145	\$ 145,145	\$ 145,145	\$ 145,145	\$ 154,968	\$ 80,993	\$ 145,145	\$ 40,036
St. Lucie		\$ 149,193	\$ 149,193	\$ 149,193	\$ 149,193	\$ 159,015	\$ 84,848	\$ 149,193	\$ 41,106
Santa Rosa	e	\$ 138,565	\$ 138,565	\$ 138,565	\$ 138,565	\$ 148,387	\$ 72,766	\$ 138,565	\$ 38,160
Sarasota	c	\$ 156,516	\$ 156,516	\$ 156,516	\$ 156,516	\$ 166,338	\$ 91,821	\$ 156,516	\$ 43,043
Seminole	c	\$ 157,632	\$ 157,632	\$ 157,632	\$ 157,632	\$ 167,454	\$ 92,885	\$ 157,632	\$ 43,338
Sumter	e	\$ 132,375	\$ 132,375	\$ 132,375	\$ 132,375	\$ 142,197	\$ 62,154	\$ 132,375	\$ 36,195

**Table 3**  
**Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2020-21**  
**Pursuant to the Salary Formula in Chapter 145, Florida Statutes**  
**See Table Notes for Additional Clarification**

County		Elected County Constitutional Officers						Elected School District Officials	
		Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Suwannee	e	\$ 116,123	\$ 116,123	\$ 116,123	\$ 116,123	\$ 125,945	\$ 40,490	\$ 116,123	\$ 30,734
Taylor	e	\$ 107,664	\$ 107,664	\$ 107,664	\$ 107,664	\$ 117,487	\$ 32,434	\$ 107,664	\$ 28,496
Union	e	\$ 105,103	\$ 105,103	\$ 105,103	\$ 105,103	\$ 114,926	\$ 29,995	\$ 105,103	\$ 27,819
Volusia	c	\$ 159,278	\$ 159,278	\$ 159,278	\$ 159,278	\$ 169,100	\$ 94,452	\$ 159,278	\$ 43,774
Wakulla	c e	\$ 111,538	\$ 111,538	\$ 111,538	\$ 111,538	\$ 121,361	\$ 36,124	\$ 111,538	\$ 29,521
Walton	e	\$ 120,040	\$ 120,040	\$ 120,040	\$ 120,040	\$ 129,862	\$ 47,728	\$ 120,040	\$ 32,745
Washington	e	\$ 108,743	\$ 108,743	\$ 108,743	\$ 108,743	\$ 118,565	\$ 33,461	\$ 108,743	\$ 28,782

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

[ <http://www.fl-counties.com/charter-county-information> ]

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

[ <http://www.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 2019 countywide population estimates listed in "Florida Estimates of Population 2019" 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. As indicated in this table, Florida currently has 41 elected school superintendents.

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 recent statutory authorizations (i.e., 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) Pursuant to law, 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 2020-21 fiscal year, the certified annual factor is 1.0419 and the certified cumulative annual factor is 3.4746.

## **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.<sup>1</sup>

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.