

Table 3
Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2022-23
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	\$ 159,089	\$ 159,089	\$ 159,089	\$ 159,089	\$ 194,938	\$ 89,720	\$ 159,089	\$ 43,854
Baker	e	\$ 118,705	\$ 118,705	\$ 118,705	\$ 118,705	\$ 154,554	\$ 37,374	\$ 118,705	\$ 31,418
Bay	e	\$ 149,482	\$ 149,482	\$ 149,482	\$ 149,482	\$ 185,331	\$ 78,378	\$ 149,482	\$ 41,162
Bradford	e	\$ 118,412	\$ 118,412	\$ 118,412	\$ 118,412	\$ 154,261	\$ 37,095	\$ 118,412	\$ 31,341
Brevard	c	\$ 174,011	\$ 174,011	\$ 174,011	\$ 174,011	\$ 209,860	\$ 103,932	\$ 174,011	\$ 47,802
Broward	c	\$ 203,466	\$ 203,466	\$ 203,466	\$ 203,466	\$ 239,316	\$ 113,608	\$ 203,466	\$ 50,492
Calhoun	e	\$ 112,737	\$ 112,737	\$ 112,737	\$ 112,737	\$ 148,586	\$ 31,690	\$ 112,737	\$ 29,839
Charlotte	c	\$ 151,110	\$ 151,110	\$ 151,110	\$ 151,110	\$ 186,960	\$ 81,170	\$ 151,110	\$ 41,679
Citrus	e	\$ 146,477	\$ 146,477	\$ 146,477	\$ 146,477	\$ 182,327	\$ 73,227	\$ 146,477	\$ 40,208
Clay	c e	\$ 154,065	\$ 154,065	\$ 154,065	\$ 154,065	\$ 189,915	\$ 84,936	\$ 154,065	\$ 42,526
Collier		\$ 166,888	\$ 166,888	\$ 166,888	\$ 166,888	\$ 202,737	\$ 97,148	\$ 166,888	\$ 45,917
Columbia	c e	\$ 129,502	\$ 129,502	\$ 129,502	\$ 129,502	\$ 165,352	\$ 51,444	\$ 129,502	\$ 35,326
DeSoto	e	\$ 120,828	\$ 120,828	\$ 120,828	\$ 120,828	\$ 156,677	\$ 39,396	\$ 120,828	\$ 31,980
Dixie	e	\$ 113,978	\$ 113,978	\$ 113,978	\$ 113,978	\$ 149,827	\$ 32,872	\$ 113,978	\$ 30,168
Duval	c	\$ 184,510	\$ 184,510	\$ 184,510	\$ 184,510	\$ 220,359	\$ 113,608	\$ 184,510	\$ 50,492
Escambia		\$ 162,258	\$ 162,258	\$ 162,258	\$ 162,258	\$ 198,107	\$ 92,738	\$ 162,258	\$ 44,693
Flagler		\$ 141,712	\$ 141,712	\$ 141,712	\$ 141,712	\$ 177,562	\$ 65,058	\$ 141,712	\$ 38,696
Franklin	e	\$ 112,212	\$ 112,212	\$ 112,212	\$ 112,212	\$ 148,062	\$ 31,191	\$ 112,212	\$ 29,701
Gadsden	e	\$ 124,717	\$ 124,717	\$ 124,717	\$ 124,717	\$ 160,567	\$ 43,100	\$ 124,717	\$ 33,008
Gilchrist	e	\$ 114,503	\$ 114,503	\$ 114,503	\$ 114,503	\$ 150,353	\$ 33,373	\$ 114,503	\$ 30,307
Glades	e	\$ 112,119	\$ 112,119	\$ 112,119	\$ 112,119	\$ 147,969	\$ 31,102	\$ 112,119	\$ 29,676
Gulf	e	\$ 113,190	\$ 113,190	\$ 113,190	\$ 113,190	\$ 149,040	\$ 32,122	\$ 113,190	\$ 29,959
Hamilton	e	\$ 112,555	\$ 112,555	\$ 112,555	\$ 112,555	\$ 148,405	\$ 31,517	\$ 112,555	\$ 29,791
Hardee	e	\$ 117,344	\$ 117,344	\$ 117,344	\$ 117,344	\$ 153,193	\$ 36,078	\$ 117,344	\$ 31,058
Hendry	e	\$ 123,416	\$ 123,416	\$ 123,416	\$ 123,416	\$ 159,265	\$ 41,861	\$ 123,416	\$ 32,664
Hernando		\$ 151,902	\$ 151,902	\$ 151,902	\$ 151,902	\$ 187,751	\$ 82,526	\$ 151,902	\$ 41,930
Highlands	e	\$ 139,380	\$ 139,380	\$ 139,380	\$ 139,380	\$ 175,229	\$ 61,060	\$ 139,380	\$ 37,956
Hillsborough	c	\$ 194,074	\$ 194,074	\$ 194,074	\$ 194,074	\$ 229,924	\$ 113,608	\$ 194,074	\$ 50,492
Holmes	e	\$ 115,115	\$ 115,115	\$ 115,115	\$ 115,115	\$ 150,965	\$ 33,955	\$ 115,115	\$ 30,469
Indian River		\$ 147,284	\$ 147,284	\$ 147,284	\$ 147,284	\$ 183,134	\$ 74,610	\$ 147,284	\$ 40,464
Jackson	e	\$ 126,063	\$ 126,063	\$ 126,063	\$ 126,063	\$ 161,913	\$ 44,382	\$ 126,063	\$ 33,364
Jefferson	e	\$ 113,097	\$ 113,097	\$ 113,097	\$ 113,097	\$ 148,947	\$ 32,034	\$ 113,097	\$ 29,935
Lafayette	e	\$ 110,452	\$ 110,452	\$ 110,452	\$ 110,452	\$ 146,301	\$ 28,733	\$ 110,452	\$ 28,584
Lake		\$ 168,269	\$ 168,269	\$ 168,269	\$ 168,269	\$ 204,119	\$ 98,463	\$ 168,269	\$ 46,282
Lee	c	\$ 178,407	\$ 178,407	\$ 178,407	\$ 178,407	\$ 214,256	\$ 108,119	\$ 178,407	\$ 48,966
Leon	c e	\$ 159,988	\$ 159,988	\$ 159,988	\$ 159,988	\$ 195,838	\$ 90,577	\$ 159,988	\$ 44,092
Levy	e	\$ 124,623	\$ 124,623	\$ 124,623	\$ 124,623	\$ 160,473	\$ 43,011	\$ 124,623	\$ 32,984
Liberty	e	\$ 110,264	\$ 110,264	\$ 110,264	\$ 110,264	\$ 146,113	\$ 28,375	\$ 110,264	\$ 28,385
Madison	e	\$ 114,502	\$ 114,502	\$ 114,502	\$ 114,502	\$ 150,351	\$ 33,371	\$ 114,502	\$ 30,306
Manatee		\$ 168,563	\$ 168,563	\$ 168,563	\$ 168,563	\$ 204,412	\$ 98,743	\$ 168,563	\$ 46,360
Marion		\$ 166,768	\$ 166,768	\$ 166,768	\$ 166,768	\$ 202,618	\$ 97,034	\$ 166,768	\$ 45,885
Martin		\$ 146,933	\$ 146,933	\$ 146,933	\$ 146,933	\$ 182,783	\$ 74,008	\$ 146,933	\$ 40,353
Miami-Dade	c	\$ 219,150	\$ 219,150	\$ 219,150	\$ 219,150	\$ 255,000	\$ 113,608	\$ 219,150	\$ 50,492
Monroe		\$ 133,829	\$ 133,829	\$ 133,829	\$ 133,829	\$ 169,679	\$ 55,565	\$ 133,829	\$ 36,472
Nassau	e	\$ 136,883	\$ 136,883	\$ 136,883	\$ 136,883	\$ 172,733	\$ 58,474	\$ 136,883	\$ 37,281
Okaloosa	e	\$ 153,410	\$ 153,410	\$ 153,410	\$ 153,410	\$ 189,260	\$ 84,312	\$ 153,410	\$ 42,353
Okeechobee		\$ 122,862	\$ 122,862	\$ 122,862	\$ 122,862	\$ 158,712	\$ 41,333	\$ 122,862	\$ 32,518
Orange	c	\$ 193,419	\$ 193,419	\$ 193,419	\$ 193,419	\$ 229,269	\$ 113,608	\$ 193,419	\$ 50,492
Osceola	c	\$ 168,437	\$ 168,437	\$ 168,437	\$ 168,437	\$ 204,286	\$ 98,623	\$ 168,437	\$ 46,327
Palm Beach	c	\$ 194,319	\$ 194,319	\$ 194,319	\$ 194,319	\$ 230,169	\$ 113,608	\$ 194,319	\$ 50,492
Pasco	e	\$ 172,928	\$ 172,928	\$ 172,928	\$ 172,928	\$ 208,777	\$ 102,900	\$ 172,928	\$ 47,516
Pinellas	c	\$ 183,229	\$ 183,229	\$ 183,229	\$ 183,229	\$ 219,079	\$ 112,711	\$ 183,229	\$ 50,243
Polk	c	\$ 177,500	\$ 177,500	\$ 177,500	\$ 177,500	\$ 213,349	\$ 107,255	\$ 177,500	\$ 48,726
Putnam	e	\$ 130,731	\$ 130,731	\$ 130,731	\$ 130,731	\$ 166,581	\$ 52,615	\$ 130,731	\$ 35,652
St. Johns		\$ 159,162	\$ 159,162	\$ 159,162	\$ 159,162	\$ 195,012	\$ 89,790	\$ 159,162	\$ 43,874
St. Lucie		\$ 163,499	\$ 163,499	\$ 163,499	\$ 163,499	\$ 199,348	\$ 93,920	\$ 163,499	\$ 45,021
Santa Rosa	e	\$ 151,288	\$ 151,288	\$ 151,288	\$ 151,288	\$ 187,138	\$ 81,474	\$ 151,288	\$ 41,735
Sarasota	c	\$ 169,366	\$ 169,366	\$ 169,366	\$ 169,366	\$ 205,215	\$ 99,508	\$ 169,366	\$ 46,573
Seminole	c	\$ 170,319	\$ 170,319	\$ 170,319	\$ 170,319	\$ 206,168	\$ 100,415	\$ 170,319	\$ 46,825
Sumter	e	\$ 143,691	\$ 143,691	\$ 143,691	\$ 143,691	\$ 179,541	\$ 68,451	\$ 143,691	\$ 39,324

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		Clerk of Circuit Court	Property Appraiser	Supervisor of Elections	Tax Collector	Sheriff	County Commissioners	School Superintendent	School Board Members
Suwannee	e	\$ 124,663	\$ 124,663	\$ 124,663	\$ 124,663	\$ 160,512	\$ 43,048	\$ 124,663	\$ 32,994
Taylor	e	\$ 115,629	\$ 115,629	\$ 115,629	\$ 115,629	\$ 151,479	\$ 34,445	\$ 115,629	\$ 30,605
Union	e	\$ 113,578	\$ 113,578	\$ 113,578	\$ 113,578	\$ 149,428	\$ 32,491	\$ 113,578	\$ 30,062
Volusia	c	\$ 172,596	\$ 172,596	\$ 172,596	\$ 172,596	\$ 208,445	\$ 102,584	\$ 172,596	\$ 47,428
Wakulla	c e	\$ 120,939	\$ 120,939	\$ 120,939	\$ 120,939	\$ 156,788	\$ 39,502	\$ 120,939	\$ 32,009
Walton	e	\$ 132,089	\$ 132,089	\$ 132,089	\$ 132,089	\$ 167,939	\$ 53,908	\$ 132,089	\$ 36,011
Washington	e	\$ 117,235	\$ 117,235	\$ 117,235	\$ 117,235	\$ 153,084	\$ 35,974	\$ 117,235	\$ 31,029

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

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

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

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

Notes:

- 1) Salary figures have been calculated by the Florida Legislature's Office of Economic and Demographic Research (EDR) pursuant to the statutory formula in Chapter 145, F.S. Although not required by law, the EDR calculates salaries of elected county constitutional officers and school district officials as a service to county governments and school districts. County and school district officials are encouraged to independently compute and verify these salary figures.
- 2) The calculated salary figures for all officers reflect the use of April 1, 2021 countywide population estimates listed in "Florida Estimates of Population 2021" 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 of September 21, 2022, Florida has 38 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) This table reflects the statutory change enacted by Chapter 2022-23, L.O.F., which increased the base salaries of county sheriffs by \$5,000 across all population groups, effective July 1, 2022.
- 10) Pursuant to s. 145.19(2), F.S., the Florida Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and cumulative annual factor. For the 2022-23 fiscal year, the certified annual factor is 1.0700 and the certified cumulative annual factor is 3.6524.