

**SALARIES OF
COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS
1997-98 FISCAL YEAR**

AUGUST 1997

Legislative Committee on Intergovernmental Relations



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(As of August, 1997)**

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WHAT IS THE LCIR?

Created in 1977, the Legislative Committee on Intergovernmental Relations is a public entity that facilitates the development of intergovernmental policies and practices. Because the intergovernmental element is key in its purpose and functioning, the ultimate challenge facing the Florida LCIR is improving coordination and cooperation among state agencies, local governments, and the Federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared jointly with the Florida Department of Revenue and the Economic and Demographic Division of Joint Legislative Management), county constitutional officer salaries, and a report on state mandates affecting municipalities and counties. In addition, the LCIR has addressed the following issues:

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| o Municipal Annexation | o State Revenue Sharing Programs |
| o Impact Fees | o Special District Accountability |
| o Jail and Article V Costs | o Double Taxation |
| o Local Govt. Financial Emergencies | o Local Government Debt |
| o Regional Planning | o Local Infrastructure Costs |
| o Constitutional Initiatives & Referenda | o Urban Infill & Infrastructure Capacity |

If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the LCIR at (904) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

**Florida LCIR
c/o House Office Building
Tallahassee, FL 32399-1300
Homepage: <http://fcn.state.fl.us/acir>**

I. Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 of the *Florida Constitution* since the 1968 revision. Consistent with the 1968 *Florida Constitution*, the provisions in Chapter 145, *Florida Statutes*, set the salaries for all county constitutional officers. Section 145.011, *Florida Statutes*, expresses the intent of the Legislature to provide for the annual compensation and method of payment for those county officers named in the chapter itself, specifically: members of the board of county commissioners, clerk of circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, tax collector, district school board members, and elected superintendent of schools. The salary provisions are not applicable to an appointed superintendent of schools. If a county home rule charter specifically exempts one or more county officers from these provisions, the salaries of the exempted officers in that county are not subject to the salaries determined by general law. Instead, the salaries of the exempted officials are determined as specified in the county charter.

In Chapter 73-173, *Laws of Florida*, the Legislature established the current salary formula methodology and determined that the latest official population estimates for each county would serve as the main component of the salary computation. In addition to the population estimate, the salary formula contains five other components. Two components, the base salary and group rate, are specified in Chapter 145, *Florida Statutes*, for the county constitutional officers. For the school board members and elected superintendents of schools, the base salary and group rate are referenced in ss. 230.202 and 230.303, F.S., respectively. Another component, the initial factor, appears in s. 145.19, F.S., for the county constitutional officers and elected school district officials. Changes to these components would require a statutory amendment. The remaining two components, the annual factor and cumulative annual factor, change every year. The Department of Management Services certifies the annual and cumulative annual factors, typically during the month of August.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the annual salaries for county constitutional officers was deleted. Although not officially required by law, the Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected school district officials as a service. In addition to computing actual salaries, the LCIR also computes the estimated salaries earlier in the year, typically during the month of February. These estimates are made available to county governments and school districts upon request in order to assist in the budgetary process. Since certified factors are not available at the time the estimated salaries are computed, LCIR staff estimate the annual and cumulative annual factors. The annual factor is estimated by averaging the certified annual factors used in the calculations from the prior five years. The estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations. Subsequent to receipt of

official verification of the certified factors by the Department of Management Services, LCIR staff compute and distribute the adjusted salary figures.

II. Major General Law Amendments

The 1885 *Florida Constitution* required the Legislature to fix by law the compensation of all county officers pursuant to Article III, Section 27, 1885 *Florida Constitution* and Article VIII, Section 6, 1885 *Florida Constitution*.

Chapter 61-461, *Laws of Florida*,

provided that county officials' salaries must be figured based on county population.

Article 2, Section 5, Subsection (c), *Florida Constitution*,

was revised by the Constitutional Revision Commission to read:

"The powers, duties, compensation, and method of payment of state and county officers shall be fixed by law."

Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 *Florida Constitution*. The last part of Section 27 provided that the legislature should fix the duties and compensation of all state and county officers not otherwise provided for in the constitution by law. The new constitution added that the powers of such officers also shall be fixed by law.

The current structure of Subsection (c) added a new element to the constitution by providing that the method of payment of state and county officers shall be fixed by law. The most closely related provision in the 1885 *Florida Constitution* as amended (Article XVI, Section 3) simply stated that every officer's salary was payable on his requisition.

Chapter 69-211, *Laws of Florida*,

clarified the original legislative intent which formed the basis for uniform computation of constitutional officers' compensation by creating s. 145.16, F.S., as follows:

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

(2) Pursuant to Section 11 (a) (21), Art. III of the state constitution, the legislature hereby prohibits special laws or general laws of local application pertaining to the compensation of the following county officials:

- (a) Members of the board of county commissioners;
- (b) Clerk of the circuit court;
- (c) Sheriff;
- (d) Superintendent of schools;
- (e) Supervisor of elections;
- (f) Tax assessor; and
- (g) Tax collector."

Chapter 69-346, *Laws of Florida*, reworded s. 145.011, F.S., to its current reading and deleted the lengthy criteria used to classify constitutional officers instituted by Chapter 67-576, *Laws of Florida*. This chapter law determined that population should be used as the basis of the classification scheme used to calculate uniform salary schedules.

Chapter 73-173, *Laws of Florida*, changed the definition of population used to calculate constitutional officers' salaries from using the decennial census to using the latest annual determination of population. In addition, it provided that officers' salaries be adjusted annually by a factor based upon the U.S. Department of Labor's Consumer Price Index (1967=100) and required the Florida Department of Administration to certify this factor. Also, it limited the annual salary increase to be less than 20 percent excluding the special qualification salary. It established the base salary as a component of a formula to calculate salaries of all constitutional officers and specified seven population groupings used to calculate the salaries of all constitutional officers. Finally, it allowed qualified tax assessors (later renamed property appraisers) to be the first constitutional officers to receive up to \$2,000 as a special qualification salary.

Chapter 79-327, *Laws of Florida*, provided for the salaries of all county officers to be adjusted annually, effective June 30, 1979, based on the average percent increase in state career service employees' salaries, not to exceed 7 percent, as determined by the Department of Management Services. In addition, it raised the base salaries for supervisor of elections by \$4,300, effective October 1, 1978.

Chapter 80-377, *Laws of Florida*, allowed for the first time the clerk of circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector to qualify for the \$2,000 special qualification salary under specified conditions. In addition, it raised the base salaries and changed the group rates for seven county officers. The following salary range increases correspond to the different population groupings: school board members (\$2,000-\$4,000), superintendent of schools (\$800-\$1,675), clerk of circuit court (\$700-\$1,575), sheriff (\$750-\$1,575), property appraiser (\$2,750-\$3,565), tax collector (\$600-\$1,425), and supervisor of elections (\$3,328 all population categories). Also, it moved the statutes governing salary calculations for school board members and superintendent of schools from Chapter 145 to Chapter 230, *Florida Statutes*.

Chapter 85-322, *Laws of Florida*, raised the base salaries for: clerks of circuit court/comptrollers (\$1,300 increase in the base), supervisor of elections (\$1,300 increase in the base), property appraisers (\$1,300 increase in the base), tax collectors (\$4,450 increase in the base), sheriffs (\$3,400 increase in the base), and superintendent of schools (\$1,300 increase in the base). In addition, it consolidated the lowest two population groupings used in the formula calculation into one population grouping. In other words, Population Group I (0-9,999) and Population Group II (10,000-49,999) were consolidated into Population Group I (0-49,999).

Chapter 88-175, *Laws of Florida*, revised the definition of the annual factor.

Chapter 88-42, *Laws of Florida*, raised the base salaries for clerks of circuit court/comptrollers, tax collectors, property appraisers, and supervisors of elections by \$2,100.

Chapter 89-178, *Laws of Florida*, raised the base salary for sheriffs by \$2,100.

Chapter 92-326, *Laws of Florida*, included language in the appropriations implementing bill that set the 1992-93 fiscal year compensation for school board members and elected school superintendents at the 1991-92 fiscal year levels to reflect recently discovered ambiguities over whether elected district school officials were eligible to receive the annual cost of living salary adjustments provided for in s. 145.19, F.S.

Chapter 93-146, *Laws of Florida*, ratified previous salary increases awarded to school officials under the provisions of this section in order to address uncertainties concerning the eligibility of elected district school officials for the annual salary adjustments provided for in s. 145.19, F.S. In addition, the legislation amended relevant provisions of Chapters 145 and 230, *Florida Statutes*, in order to continue to provide for annual adjustments in elected district school officials' salaries in a manner similar to those awarded to county constitutional officers.

III. 1997 General Law Amendments

Legislation passed during the 1997 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected school district officials' salaries.

IV. Definition of Relevant Terms

The definitions of a number of terms referenced in Chapter 145, *Florida Statutes*, aid the reader in understanding the compensation of county constitutional officers and elected school district officials. The statutory citation for each term is listed in parenthesis.

"Population" means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S. (s. 145.021(1), F.S.) For the years in between the decennial censuses, population estimates are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Joint Legislative Management Committee of the Florida Legislature.

"Salary" means the total annual compensation, payable under the schedules set forth in Chapter 145, *Florida Statutes*, to be paid to an official as personal income. (s. 145.021(2), F.S.)

"Initial Factor" means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, *Laws of Florida*, and intended by the Legislature to be preserved in adjustments to salaries made prior to enactment of Chapter 76-80, *Laws of Florida*, multiplied by the annual increase factor authorized by Chapter 79-327, *Laws of Florida*. (s. 145.19(1)(c), F.S.)

"Annual Factor" means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent. (s. 145.19(1)(a), F.S.)

"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. (s. 145.19(1)(b), F.S.)

V. Salary Computation Method

The first step is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1996 county population estimates used to compute the 1997-98 fiscal year salaries.

Two sets of population groupings are used to determine the actual salaries of the various county constitutional officers and elected school district officials. For Set 1, the first group number corresponds to those counties having a total population of less than 49,999. For Set 2, the first group number corresponds to those counties having a total population of less than 9,999. Both sets of population groupings are listed below.

SET 1: For clerk of circuit court, tax collector, property appraiser, supervisor of elections, sheriff, comptroller, and elected superintendent of schools:

<u>Group Number</u>	<u>Minimum Population</u>		<u>Maximum Population</u>
I	0	-	49,999
II	50,000	-	99,999
III	100,000	-	199,999
IV	200,000	-	399,999
V	400,000	-	999,999
VI	1,000,000	and	above

SET 2: For county commissioners and school board members:

<u>Group Number</u>	<u>Minimum Population</u>		<u>Maximum Population</u>
I	0	-	9,999
II	10,000	-	49,999
III	50,000	-	99,999
IV	100,000	-	199,999
V	200,000	-	399,999
VI	400,000	-	999,999
VII	1,000,000	and	above

The second step is to determine which base salary and group rate corresponds to the population group number determined in the first step. **Table 2** displays six sets of base salaries and group rates. The first set of base salaries and group rates are those applicable to four of the seven county

constitutional officers: clerk of circuit court, tax collector, property appraiser, and comptroller. The remaining constitutional officers: supervisor of elections, county commissioners, and sheriff, each have a separate set of base salaries and group rates. Sets V and VI apply to school board members and elected superintendents of schools respectively.

The third step involves computing the salary using the formula listed below. Based on the appropriate population group number, the minimum population is subtracted from the county's population estimate to determine the population above the group minimum, which is then multiplied by the group rate. This value is added to the base salary and then multiplied by the initial factor, certified annual factor, and certified cumulative annual factor.

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

Sample Computation of Actual Salary

Alachua County:	Tax Collector
1996 Population Estimate:	202,140
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	.01575
Certified Annual Factor:	1.0496
Certified Cumulative Annual Factor:	2.2880

$$\text{Actual Salary} = [\$30,175 + [(202,140 - 200,000) \times .01575]] \times 1.292 \times 1.0496 \times 2.2880 = \$93,729$$

VI. Actual Salaries of County Constitutional Officers and Elected District School Officials

Tables 3 and 4 display the actual salaries for the seven county constitutional officers and elected district school officials respectively. These salaries, as determined by the statutory formula, do not include the \$2,000 supplement that eligible officers may receive after completing certification programs or the performance salary incentive available to elected school superintendents who have completed the leadership development program. In addition, the salaries listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, that the district school board may approve by majority vote. The annual and cumulative annual factors used in the salary formula are certified annually by the Department of Management Services.

VII. General Provisions Under Chapter 145 and Chapter 230, Florida Statutes

Elected School District Officials

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increases for elected superintendents of schools and school board members is unclear. Section 145.19(2), *Florida Statutes*, requires that county officers' salaries be adjusted each fiscal year, but fails to specify whether the state or local government fiscal year shall be applied. The local government fiscal year, October 1st to September 30th, applies to all county officers except elected superintendents of schools and school board members. Florida's school districts operate on a July 1st to June 30th fiscal year, which corresponds with the state fiscal year. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for elected school district officials.

Annual salary increases for elected school district officials are subject to further uncertainty due to the timing of the factor certification process by the Department of Management Services, pursuant to s. 145.19(2), F.S. In past years, the annual factor has not been certified by the Department of Management Services until August or September of each year. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials. In light of the uncertainty regarding the effective date of school district officials' salaries, local school districts have had to develop their own policies with regard to this issue. In the past, salary increases in most school districts have been considered to be effective July 1st, with the elected superintendent of schools and school board members receiving retroactive payments in September or October for these increases.

Additional Salary for Elected Superintendents of Schools

Pursuant to s. 230.303, F.S., each elected superintendent of schools shall receive as salary the amount indicated by the formula, based on the population of the county. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

\$2,000 Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary provided the official has completed a certification program. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors of elections, and elected superintendents of schools. The officers receive the special qualification salary after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the calculation of actual salaries. If the officer is certified, the \$2,000 supplement should be added to the actual salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special

qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying officers. Section 230.303 and Chapter 145, *Florida Statutes*, specify the department of state government responsible for certifying officers and offering courses of continuing education.

In addition to the \$2,000 salary supplement for elected superintendents of schools, the Florida Council on Educational Management (FCEM) shall provide a leadership development and performance compensation program pursuant to s. 230.303(6)(a), F.S. The program will consist of two phases: a content-knowledge-skills phase and a competency-acquisition phase. Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and follow-up training prescribed by the FCEM.

TABLE 1
OFFICIAL 1996 POPULATION ESTIMATES FOR FLORIDA COUNTIES
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/96</u>	<u>Counties</u>	<u>4/1/96</u>
Alachua	202,140	Lee	383,706
Baker	20,709	Leon	221,621
Bay	142,159	Levy	30,690
Bradford	24,983	Liberty	7,439
Brevard	450,164	Madison	18,745
Broward	1,392,252	Manatee	236,778
Calhoun	12,504	Marion	229,260
Charlotte	129,468	Martin	114,464
Citrus	107,889	Monroe	83,789
Clay	125,431	Nassau	51,097
Collier	193,036	Okaloosa	165,319
Columbia	52,565	Okeechobee	33,643
Dade	2,043,316	Orange	777,556
Desoto	26,716	Osceola	139,724
Dixie	12,602	Palm Beach	981,793
Duval	728,437	Pasco	309,936
Escambia	286,301	Pinellas	881,383
Flagler	39,052	Polk	452,707
Franklin	10,378	Putnam	70,287
Gadsden	46,322	St. Johns	101,729
Gilchrist	12,150	St. Lucie	175,458
Glades	9,413	Santa Rosa	98,491
Gulf	13,545	Sarasota	305,848
Hamilton	13,431	Seminole	329,031
Hardee	22,519	Sumter	40,593
Hendry	30,157	Suwannee	31,424
Hernando	119,931	Taylor	19,022
Highlands	77,996	Union	13,023
Hillsborough	910,855	Volusia	407,199
Holmes	17,412	Wakulla	18,022
Indian River	102,211	Walton	34,328
Jackson	48,629	Washington	19,751
Jefferson	13,713		
Lafayette	7,012		
Lake	182,309	State Total	14,411,563

Table 2
Salary Computation Statistics

<u>County Officer(s)</u>	<u>Population Group Numbers</u>	<u>Base Salary</u>	<u>Group Rate</u>
<u>Set I</u>			
Clerk of the Court	I	\$21,250	0.07875
Comptroller	II	\$24,400	0.06300
Tax Collector	III	\$27,550	0.02625
Property Appraiser	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	0.075
	II	\$20,228	0.060
	III	\$23,228	0.025
	IV	\$25,728	0.015
	V	\$28,728	0.005
	VI	\$31,728	0.004
<u>Set III</u>			
County Commissioners	I	\$4,500	0.150
	II	\$6,000	0.075
	III	\$9,000	0.060
	IV	\$12,000	0.045
	V	\$16,500	0.015
	VI	\$19,500	0.005
	VII	\$22,500	0.000
<u>Set IV</u>			
Sheriff	I	\$23,350	0.07875
	II	\$26,500	0.06300
	III	\$29,650	0.02625
	IV	\$32,275	0.01575
	V	\$35,425	0.00525
	VI	\$38,575	0.00400
<u>Set V</u>			
School Board Members	I	\$5,000	0.083300
	II	\$5,833	0.020830
	III	\$6,666	0.016680
	IV	\$7,500	0.008330
	V	\$8,333	0.004165
	VI	\$9,166	0.001390
	VII	\$10,000	0.000000
<u>Set VI</u>			
Elected Superintendent of Schools	I	\$21,250	0.07875
	II	\$24,400	0.06300
	III	\$27,550	0.02625
	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400

TABLE 3

ACTUAL SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FOR FY 1997-98 (1)

Based on a certified annual factor of 1.0496 and a certified cumulative annual factor of 2.2880 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
* ALACHUA	\$93,729	\$93,729	\$93,729	\$93,729	\$79,926	\$100,245	\$51,294
BAKER	70,993	70,993	70,993	70,993	58,273	77,508	21,108
BAY	88,914	88,914	88,914	88,914	75,340	95,429	43,119
BRADFORD	72,037	72,037	72,037	72,037	59,267	78,553	22,103
* BREVARD	104,215	104,215	104,215	104,215	89,913	110,731	61,281
* BROWARD	118,040	118,040	118,040	118,040	103,311	124,556	69,811
CALHOUN	68,988	68,988	68,988	68,988	56,363	75,504	19,199
* CHARLOTTE	87,880	87,880	87,880	87,880	74,356	94,396	41,347
CITRUS	86,122	86,122	86,122	86,122	72,682	92,638	38,334
* CLAY	87,551	87,551	87,551	87,551	74,043	94,067	40,783
COLLIER	93,057	93,057	93,057	93,057	79,287	99,573	50,223
COLUMBIA	76,208	76,208	76,208	76,208	63,239	82,723	28,402
* DADE	126,120	126,120	126,120	126,120	111,392	132,636	69,811
DE SOTO	72,461	72,461	72,461	72,461	59,671	78,976	22,506
DIXIE	69,012	69,012	69,012	69,012	56,386	75,528	19,222
* DUVAL	108,748	108,748	108,748	108,748	94,230	115,264	65,598
ESCAMBIA	97,842	97,842	97,842	97,842	83,843	104,358	55,211
FLAGLER	75,475	75,475	75,475	75,475	62,541	81,990	25,377
FRANKLIN	68,469	68,469	68,469	68,469	55,869	74,984	18,704
GADSDEN	77,251	77,251	77,251	77,251	64,233	83,767	27,069
GILCHRIST	68,901	68,901	68,901	68,901	56,281	75,417	19,117
GLADES	68,233	68,233	68,233	68,233	55,644	74,748	18,343
GULF	69,242	69,242	69,242	69,242	56,606	75,758	19,441
HAMILTON	69,214	69,214	69,214	69,214	56,579	75,730	19,415
HARDEE	71,435	71,435	71,435	71,435	58,694	77,951	21,530
HENDRY	73,301	73,301	73,301	73,301	60,471	79,817	23,307
HERNANDO	87,103	87,103	87,103	87,103	73,616	93,619	40,015
HIGHLANDS	81,179	81,179	81,179	81,179	67,974	87,694	33,136
* HILLSBOROUGH	111,720	111,720	111,720	111,720	97,060	118,235	68,428
HOLMES	70,187	70,187	70,187	70,187	57,505	76,703	20,341
INDIAN RIVER	85,660	85,660	85,660	85,660	72,241	92,176	37,541
JACKSON	77,815	77,815	77,815	77,815	64,770	84,330	27,605
JEFFERSON	69,283	69,283	69,283	69,283	56,645	75,799	19,480
LAFAYETTE	67,646	67,646	67,646	67,646	55,085	74,162	17,226
LAKE	92,184	92,184	92,184	92,184	78,454	98,699	48,725
LEE	102,602	102,602	102,602	102,602	88,377	109,118	59,745
LEON	94,681	94,681	94,681	94,681	80,833	101,197	52,201
LEVY	73,432	73,432	73,432	73,432	60,595	79,947	23,431
LIBERTY	67,750	67,750	67,750	67,750	55,185	74,266	17,424
MADISON	70,513	70,513	70,513	70,513	57,816	77,029	20,651
MANATEE	95,422	95,422	95,422	95,422	81,538	101,937	52,907
MARION	95,054	95,054	95,054	95,054	81,189	101,570	52,557
MARTIN	86,658	86,658	86,658	86,658	73,192	93,174	39,252
MONROE	82,311	82,311	82,311	82,311	69,052	88,827	34,215
NASSAU	75,921	75,921	75,921	75,921	62,966	82,436	28,129
OKALOOSA	90,800	90,800	90,800	90,800	77,137	97,316	46,353
OKEECHOBEE	74,153	74,153	74,153	74,153	61,282	80,669	24,118
* ORANGE	109,548	109,548	109,548	109,548	94,992	116,064	66,360
* OSCEOLA	88,715	88,715	88,715	88,715	75,151	95,231	42,779
* PALM BEACH	112,875	112,875	112,875	112,875	98,161	119,391	69,529
PASCO	98,997	98,997	98,997	98,997	84,943	105,513	56,311
* PINELLAS	111,239	111,239	111,239	111,239	96,603	117,755	67,971
POLK	104,257	104,257	104,257	104,257	89,953	110,772	61,321
PUTNAM	79,672	79,672	79,672	79,672	66,538	86,188	31,701
ST. JOHNS	85,621	85,621	85,621	85,621	72,204	92,136	37,474
ST. LUCIE	91,626	91,626	91,626	91,626	77,923	98,141	47,768
SANTA ROSA	85,185	85,185	85,185	85,185	71,789	91,701	36,952
* SARASOTA	98,797	98,797	98,797	98,797	84,753	105,313	56,121
* SEMINOLE	99,930	99,930	99,930	99,930	85,832	106,446	57,200
SUMTER	75,851	75,851	75,851	75,851	62,900	82,367	25,735
SUWANNEE	73,611	73,611	73,611	73,611	60,766	80,127	23,602
TAYLOR	70,581	70,581	70,581	70,581	57,880	77,096	20,716
UNION	69,115	69,115	69,115	69,115	56,484	75,631	19,320
* VOLUSIA	103,515	103,515	103,515	103,515	89,247	110,031	60,615
WAKULLA	70,336	70,336	70,336	70,336	57,647	76,852	20,483
WALTON	74,320	74,320	74,320	74,320	61,442	80,836	24,278
WASHINGTON	70,759	70,759	70,759	70,759	58,050	77,274	20,885

* Denotes a charter county.

(1) The salary figures for clerks of circuit court, property appraisers, sheriffs, tax collectors, and supervisors of elections do not include the \$2,000 salary supplement for those officers who have completed a certification program.

(2) The Department of Management Services certifies the annual factor and cumulative annual factor pursuant to s. 145.19, F.S.

Calculated by the Legislative Committee on Intergovernmental Relations, July 1997.

TABLE 4

ACTUAL SALARIES OF ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1997-98 (1)

Based on a certified annual factor of 1.0496 and a certified cumulative annual factor of 2.2880 (2)

	County	Superintendent of Schools	School Board Members
a	*ALACHUA	\$93,729	\$25,883
	BAKER	70,993	18,790
	BAY	88,914	24,360
	BRADFORD	72,037	19,067
a	*BREVARD	104,215	28,656
a	*BROWARD	118,040	31,027
	CALHOUN	68,988	18,260
a	*CHARLOTTE	87,880	24,032
	CITRUS	86,122	23,474
	*CLAY	87,551	23,928
a	COLLIER	93,057	25,675
	COLUMBIA	76,208	20,815
a	*DADE	126,120	31,027
	DE SOTO	72,461	19,179
	DIXIE	69,012	18,266
a	*DUVAL	108,748	29,856
	ESCAMBIA	97,842	26,970
a	FLAGLER	75,475	19,976
	FRANKLIN	68,469	18,123
	GADSDEN	77,251	20,446
	GILCHRIST	68,901	18,237
	GLADES	68,233	17,946
	GULF	69,242	18,327
	HAMILTON	69,214	18,320
	HARDEE	71,435	18,907
	HENDRY	73,301	19,401
a	HERNANDO	87,103	23,786
	HIGHLANDS	81,179	22,132
a	*HILLSBOROUGH	111,720	30,643
	HOLMES	70,187	18,577
a	INDIAN RIVER	85,660	23,328
	JACKSON	77,815	20,595
	JEFFERSON	69,283	18,338
	LAFAYETTE	67,646	17,326
	LAKE	92,184	25,398
a	LEE	102,602	28,229
	LEON	94,681	26,134
	LEVY	73,432	19,435
	LIBERTY	67,750	17,436
	MADISON	70,513	18,663
a	MANATEE	95,422	26,330
	MARION	95,054	26,233
	MARTIN	86,658	23,644
	MONROE	82,311	22,431
	NASSAU	75,921	20,739
	OKALOOSA	90,800	24,959
a	OKEECHOBEE	74,153	19,626
a	*ORANGE	109,548	30,068
a	*OSCEOLA	88,715	24,297
a	*PALM BEACH	112,875	30,949
	PASCO	98,997	27,276
a	*PINELLAS	111,239	30,516
	POLK	104,257	28,667
	PUTNAM	79,672	21,733
a	ST. JOHNS	85,621	23,315
a	ST. LUCIE	91,626	25,221
	SANTA ROSA	85,185	23,192
a	*SARASOTA	98,797	27,223
a	*SEMINOLE	99,930	27,522
	SUMTER	75,851	20,075
	SUWANNEE	73,611	19,483
	TAYLOR	70,581	18,681
	UNION	69,115	18,294
a	*VOLUSIA	103,515	28,471
	WAKULLA	70,336	18,617
	WALTON	74,320	19,670
	WASHINGTON	70,759	18,728

a Denotes a school district having an appointed superintendent of schools as of May 28, 1997.

* Denotes a charter county.

- (1) The salary figures for elected superintendents of schools do not include either of the salary supplements available to those superintendents who have completed the certification programs. In addition, the salary figures do not include any additional salary, in excess of the amount determined by formula, that a district school board may approve.
- (2) The Department of Management Services certifies the annual factor and cumulative annual factor pursuant to s. 145.19, F.S.

Calculated by the Legislative Committee on Intergovernmental Relations, July 1997.