

**SALARIES OF
COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS
FY 1995-96**

SEPTEMBER 1995

Florida Advisory Council on Intergovernmental Relations



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(As of August, 1995)**

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WHAT IS THE ACIR?

Created in 1977, the Advisory Council on Intergovernmental Relations is an entity of the Florida Legislature that facilitates the development of intergovernmental policies and practices. Because the intergovernmental focus is key in its purpose and function, the ultimate challenge facing the Florida ACIR is improving coordination and cooperation between state agencies, local governments, and the Federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE ACIR?

The ACIR prepares several reports annually, including the Local Government Financial Information Handbook, A Profile of Local Government Revenues and Expenditures, County Constitutional Officers' Salaries, and Intergovernmental Impact Report (Mandates and Measures Affecting Local Government Fiscal Capacity). In addition, the ACIR 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 Community Corrections |
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| 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 ACIR at (904) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

**ACIR
c/o House Office Building
Tallahassee, FL 32399-1300**

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. If a county home rule charter specifically exempts one or more county officers from the provisions of Chapter 145, Florida Statutes, 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 by late August or early September.

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 Florida ACIR agreed to compute the salaries of county constitutional officers and elected school district officials as a service. In addition to computing actual salaries during the month of September, the Florida ACIR also computes the estimated salaries earlier in the year during the month of February or March. 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, ACIR 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 past 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, staff of the Florida ACIR compute and distribute the adjusted salary figures.

II. 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 population according to 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%. (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.)

III. 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 1994 county population estimates, as of April 1, 1994, used to compute the actual FY 1995-96 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 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 set of base salaries and group rates is applicable. **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 Superintendents of Schools respectively. The base salary and group rate to be used for the salary computation correspond with the population group number determined in the first step.

The **third step** involves computing the actual 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 get the population above the group minimum, then it is 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.

Salary Formula

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

Sample Computation of Actual Salary

Alachua County:	Tax Collector
1994 Population Estimate:	193,879
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Annual Factor:	1.0406
Cumulative Annual Factor:	2.0801

$$\text{Actual Salary} = [\$27,550 + [(193,879 - 100,000) \times .02625]] \times 1.292 \times 1.0406 \times 2.0801 = \$83,938$$

IV. Actual Salaries of County Constitutional Officers & Elected District School Officials

Tables 3 and 4 display the actual salaries for the seven county constitutional officers and the elected district school officials respectively as calculated from the formula. The salaries listed in these tables do **not** include \$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. For questions regarding the certification of these factors, please contact Carol Culbreth, Personnel Programs Consultant at (904) 488-7348.

V. 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 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 fiscal year shall be applied. The local government fiscal year, October 1 to September 30, applies to all county officers except Superintendents of Schools and School Board Members. Florida's school districts operate on a July 1 to June 30 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. Due to the complexity involved in calculating the annual factor, the Department of Management Services does not certify the annual factor 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 Superintendent of Schools and School Board Members receiving retroactive payments in September or October for these increases.

A final ambiguity that surfaced in recent years concerning salary levels for elected school district officials pertains to their eligibility for annual increases based upon increases awarded to state career service employees under the provisions of s. 145.19, F.S. Pursuant to its statutory responsibility under Chapter 80-377, Laws of Florida, the Department of Community Affairs (DCA) incorporated the provisions of s. 145.19, F.S., in computing salaries of elected Superintendents of Schools and School Board Members over the 1980-84 period. The Florida ACIR followed this method after DCA's statutory responsibility for determining county officer salaries was deleted by the Legislature in 1984. However, a review of relevant statutes undertaken by legislative staff over the 1991-92 interim raised some uncertainties as to the computation of elected school district officials' salaries. Although the 1992 Legislature responded to these uncertainties by freezing the salaries of elected Superintendents of Schools and School Board Members for FY 1992-93 at FY 1991-92 levels, the 1993 Legislature adopted legislation that expressed the intent to ratify previous salary increases awarded to school officials under the provisions of s. 145.19, F.S. Beyond this, the legislation amended relevant provisions of Chapters 145 and 230, Florida Statutes, in order to provide for future annual adjustments to elected school district officials' salaries in a manner similar to those awarded to county constitutional officers.¹

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.

¹ Chapter 93-146, Laws of Florida.

Certification programs are offered to the Clerks of Circuit Court, Property Appraisers, Sheriffs, Tax Collectors, Supervisors of Elections, and 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 1994 POPULATION ESTIMATES FOR FLORIDA COUNTIES
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/94</u>	<u>Counties</u>	<u>4/1/94</u>
Alachua	193,879	Lee	367,410
Baker	19,700	Leon	212,107
Bay	136,289	Levy	29,111
Bradford	24,210	Liberty	6,538
Brevard	436,333	Madison	17,768
Broward	1,340,220	Manatee	228,283
Calhoun	11,565	Marion	217,862
Charlotte	124,883	Martin	110,227
Citrus	102,846	Monroe	82,252
Clay	117,779	Nassau	47,371
Collier	180,540	Okaloosa	158,318
Columbia	48,897	Okeechobee	32,325
Dade	1,990,445	Orange	740,167
Desoto	26,260	Osceola	131,111
Dixie	12,150	Palm Beach	937,190
Duval	710,592	Pasco	298,852
Escambia	277,067	Pinellas	870,722
Flagler	35,292	Polk	437,204
Franklin	9,995	Putnam	68,980
Gadsden	44,853	St. Johns	94,758
Gilchrist	11,526	St. Lucie	166,803
Glades	8,366	Santa Rosa	93,813
Gulf	13,265	Sarasota	296,002
Hamilton	11,918	Seminole	316,555
Hardee	22,454	Sumter	35,189
Hendry	28,686	Suwannee	29,299
Hernando	114,866	Taylor	17,461
Highlands	75,860	Union	12,534
Hillsborough	879,069	Volusia	396,631
Holmes	16,926	Wakulla	16,441
Indian River	97,415	Walton	31,860
Jackson	45,421	Washington	18,115
Jefferson	13,085		
Lafayette	5,826		
Lake	171,168	State Total	13,878,905

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	.07875
Comptroller	II	24,400	.06300
Tax Collector	III	27,550	.02625
Property Appraiser	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	.075
	II	20,228	.060
	III	23,228	.025
	IV	25,728	.015
	V	28,728	.005
	VI	31,728	.004
<u>Set III</u>			
County Commissioners	I	\$4,500	.150
	II	6,000	.075
	III	9,000	.060
	IV	12,000	.045
	V	16,500	.015
	VI	19,500	.005
	VII	22,500	.000
<u>Set IV</u>			
Sheriff	I	\$23,350	.07875
	II	26,500	.06300
	III	29,650	.02625
	IV	32,275	.01575
	V	35,425	.00525
	VI	38,575	.00400
<u>Set V</u>			
School Board Members	I	\$5,000	.083300
	II	5,833	.020830
	III	6,666	.016680
	IV	7,500	.008330
	V	8,333	.004165
	VI	9,166	.001390
	VII	10,000	.000000
<u>Set VI</u>			
Superintendent of Schools	I	\$21,250	.07875
	II	24,400	.06300
	III	27,550	.02625
	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400

TABLE 3

ACTUAL SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FOR FY 1995-96 (1)

Based on a certified annual factor of 1.0406 and a certified cumulative annual factor of 2.0801 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
*ALACHUA	\$83,938	\$83,938	\$83,938	\$83,938	\$71,523	\$89,811	\$45,374
BAKER	63,766	63,766	63,766	63,766	52,312	69,639	18,814
BAY	79,710	79,710	79,710	79,710	67,497	85,583	38,126
BRADFORD	64,760	64,760	64,760	64,760	53,258	70,632	19,760
BREVARD	93,730	93,730	93,730	93,730	80,849	99,603	55,042
*BROWARD	105,812	105,812	105,812	105,812	92,536	111,685	62,924
CALHOUN	61,975	61,975	61,975	61,975	50,606	67,848	17,108
*CHARLOTTE	78,873	78,873	78,873	78,873	66,699	84,746	36,691
CITRUS	77,255	77,255	77,255	77,255	65,158	83,128	33,917
*CLAY	78,352	78,352	78,352	78,352	66,202	84,224	35,797
COLLIER	82,959	82,959	82,959	82,959	70,590	88,832	43,695
COLUMBIA	70,196	70,196	70,196	70,196	58,436	76,069	24,938
*DADE	113,086	113,086	113,086	113,086	99,810	118,958	62,924
DE SOTO	65,211	65,211	65,211	65,211	53,688	71,084	20,190
DIXIE	62,104	62,104	62,104	62,104	50,728	67,976	17,231
*DUVAL	97,757	97,757	97,757	97,757	84,684	103,630	58,877
ESCAMBIA	87,782	87,782	87,782	87,782	75,184	93,655	49,377
FLAGLER	67,200	67,200	67,200	67,200	55,582	73,073	22,084
FRANKLIN	61,629	61,629	61,629	61,629	50,276	67,502	16,778
GADSDEN	69,306	69,306	69,306	69,306	57,588	75,179	24,090
GILCHRIST	61,966	61,966	61,966	61,966	50,597	67,839	17,100
GLADES	61,270	61,270	61,270	61,270	49,935	67,143	16,094
GULF	62,349	62,349	62,349	62,349	50,962	68,222	17,464
HAMILTON	62,053	62,053	62,053	62,053	50,680	67,925	17,182
HARDEE	64,373	64,373	64,373	64,373	52,889	70,246	19,392
HENDRY	65,745	65,745	65,745	65,745	54,197	71,618	20,699
HERNANDO	78,138	78,138	78,138	78,138	65,999	84,011	35,430
HIGHLANDS	72,793	72,793	72,793	72,793	60,909	78,666	29,509
*HILLSBOROUGH	100,231	100,231	100,231	100,231	87,040	106,103	61,233
HOLMES	63,155	63,155	63,155	63,155	51,730	69,028	18,232
INDIAN RIVER	76,591	76,591	76,591	76,591	64,526	82,464	33,125
JACKSON	69,431	69,431	69,431	69,431	57,707	75,304	24,209
JEFFERSON	62,310	62,310	62,310	62,310	50,924	68,182	17,427
LAFAYETTE	60,711	60,711	60,711	60,711	49,402	66,584	15,029
LAKE	82,271	82,271	82,271	82,271	69,935	88,144	42,515
LEE	91,761	91,761	91,761	91,761	78,974	97,634	53,167
LEON	84,921	84,921	84,921	84,921	72,459	90,794	46,652
LEVY	65,839	65,839	65,839	65,839	54,286	71,712	20,788
LIBERTY	60,868	60,868	60,868	60,868	49,551	66,741	15,327
MADISON	63,341	63,341	63,341	63,341	51,907	69,214	18,409
MANATEE	85,633	85,633	85,633	85,633	73,137	91,506	47,330
MARION	85,174	85,174	85,174	85,174	72,700	91,047	46,893
MARTIN	77,797	77,797	77,797	77,797	65,674	83,670	34,846
MONROE	73,919	73,919	73,919	73,919	61,981	79,792	30,581
NASSAU	69,860	69,860	69,860	69,860	58,116	75,733	24,618
OKALOOSA	81,328	81,328	81,328	81,328	69,037	87,200	40,898
OKEECHOBEE	66,547	66,547	66,547	66,547	54,960	72,420	21,462
*ORANGE	98,191	98,191	98,191	98,191	85,097	104,064	59,290
*OSCEOLA	79,330	79,330	79,330	79,330	67,135	85,203	37,474
*PALM BEACH	101,084	101,084	101,084	101,084	87,852	106,957	62,045
PASCO	88,742	88,742	88,742	88,742	76,098	94,614	50,291
*PINELLAS	100,108	100,108	100,108	100,108	86,923	105,981	61,116
POLK	93,743	93,743	93,743	93,743	80,861	99,616	55,054
PUTNAM	71,581	71,581	71,581	71,581	59,754	77,454	28,354
ST. JOHNS	76,123	76,123	76,123	76,123	64,080	81,996	32,680
ST. LUCIE	81,950	81,950	81,950	81,950	69,630	87,823	41,966
SANTA ROSA	75,956	75,956	75,956	75,956	63,921	81,829	32,521
*SARASOTA	88,616	88,616	88,616	88,616	75,978	94,489	50,171
*SEMINOLE	89,521	89,521	89,521	89,521	76,840	95,394	51,033
SUMTER	67,178	67,178	67,178	67,178	55,561	73,050	22,063
SUWANNEE	65,880	65,880	65,880	65,880	54,325	71,753	20,827
TAYLOR	63,273	63,273	63,273	63,273	51,842	69,146	18,345
UNION	62,188	62,188	62,188	62,188	50,809	68,061	17,311
*VOLUSIA	93,048	93,048	93,048	93,048	80,199	98,921	54,392
WAKULLA	63,049	63,049	63,049	63,049	51,628	68,921	18,131
WALTON	66,444	66,444	66,444	66,444	54,862	72,317	21,365
WASHINGTON	63,417	63,417	63,417	63,417	51,979	69,290	18,482

* 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 is required by law to certify the Annual Factor and Cumulative Annual Factor as outlined in s. 145.19, F.S.

TABLE 4

ACTUAL SALARIES OF ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1995-96 (1)

Based on a certified annual factor of 1.0406 and a certified cumulative annual factor of 2.0801 (2)

County	Superintendent of Schools	School Board Members
*ALACHUA	\$83,938	\$23,161
BAKER	63,766	16,878
BAY	79,710	21,820
BRADFORD	64,760	17,140
BREVARD	93,730	25,775
*BROWARD	105,812	27,966
CALHOUN	61,975	16,404
*CHARLOTTE	78,873	21,554
CITRUS	77,255	21,041
*CLAY	78,352	21,389
COLLIER	82,959	22,851
COLUMBIA	70,196	18,578
*DADE	113,086	27,966
DE SOTO	65,211	17,260
DIXIE	62,104	16,438
*DUVAL	97,757	26,841
ESCAMBIA	87,782	24,202
FLAGLER	67,200	17,786
FRANKLIN	61,629	16,311
GADSDEN	69,306	18,343
GILCHRIST	61,966	16,401
GLADES	61,270	15,932
GULF	62,349	16,503
HAMILTON	62,053	16,424
HARDEE	64,373	17,038
HENDRY	65,745	17,401
HERNANDO	78,138	21,321
HIGHLANDS	72,793	19,848
*HILLSBOROUGH	100,231	27,496
HOLMES	63,155	16,716
INDIAN RIVER	76,591	20,854
JACKSON	69,431	18,376
JEFFERSON	62,310	16,492
LAFAYETTE	60,711	15,340
LAKE	82,271	22,632
LEE	91,761	25,254
LEON	84,921	23,445
LEVY	65,839	17,426
LIBERTY	60,868	15,506
MADISON	63,341	16,765
MANATEE	85,633	23,634
MARION	85,174	23,512
MARTIN	77,797	21,213
MONROE	73,919	20,147
NASSAU	69,860	18,490
OKALOOSA	81,328	22,333
OKEECHOBEE	66,547	17,613
*ORANGE	98,191	26,956
*OSCEOLA	79,330	21,699
*PALM BEACH	101,084	27,722
PASCO	88,742	24,455
*PINELLAS	100,108	27,463
POLK	93,743	25,778
PUTNAM	71,581	19,528
ST. JOHNS	76,123	20,730
ST. LUCIE	81,950	22,531
SANTA ROSA	75,956	20,686
*SARASOTA	88,616	24,422
*SEMINOLE	89,521	24,662
SUMTER	67,178	17,780
SUWANNEE	65,880	17,437
TAYLOR	63,273	16,747
UNION	62,188	16,460
*VOLUSIA	93,048	25,594
WAKULLA	63,049	16,688
WALTON	66,444	17,586
WASHINGTON	63,417	16,785

* 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 is required by law to certify the Annual Factor and Cumulative Annual Factor as outlined in s. 145.19, F.S.