

**SALARIES OF
COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS
FY 1996-97**

AUGUST 1996

Florida Advisory Council on Intergovernmental Relations



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WHAT IS THE ACIR?

Created in 1977, the Advisory Council 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 ACIR is improving coordination and cooperation among state agencies, local governments, and the Federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE ACIR?

The ACIR 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 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 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 ACIR at (904) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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I. Brief Overview

The practice of state law determining the compensation of 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 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, namely: 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. 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. 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 final 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 1995 county population estimates, as of April 1, 1995, used to compute the FY 1996-97 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 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.

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

Sample Computation of Actual Salary

Alachua County:	Tax Collector
1995 Population Estimate:	198,261
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Certified Annual Factor:	1.0570
Certified Cumulative Annual Factor:	2.1646

$$\text{Actual Salary} = [\$27,550 + [(198,261 - 100,000) \times .02625]] \times 1.292 \times 1.0570 \times 2.1646 = \$89,065$$

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

Tables 3 and 4 display the estimated 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 Elizabeth P. DuMond, Operations Manager at (904) 922-5449.

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. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors

¹ Chapter 93-146, Laws of Florida.

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 departments 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 1995 POPULATION ESTIMATES FOR FLORIDA COUNTIES
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/95</u>	<u>Counties</u>	<u>4/1/95</u>
Alachua	198,261	Lee	376,702
Baker	20,275	Leon	217,533
Bay	139,173	Levy	29,843
Bradford	24,336	Liberty	6,873
Brevard	444,992	Madison	18,344
Broward	1,364,168	Manatee	233,160
Calhoun	11,988	Marion	224,612
Charlotte	127,646	Martin	112,036
Citrus	105,468	Monroe	83,401
Clay	120,896	Nassau	49,127
Collier	186,504	Okaloosa	162,707
Columbia	50,387	Okeechobee	32,855
Dade	2,013,821	Orange	758,962
Desoto	26,640	Osceola	136,627
Dixie	12,416	Palm Beach	962,802
Duval	718,355	Pasco	305,576
Escambia	282,742	Pinellas	876,200
Flagler	36,997	Polk	443,153
Franklin	10,236	Putnam	69,516
Gadsden	44,734	St. Johns	98,188
Gilchrist	11,888	St. Lucie	171,160
Glades	8,551	Santa Rosa	96,091
Gulf	13,271	Sarasota	301,528
Hamilton	12,487	Seminole	324,130
Hardee	22,885	Sumter	36,456
Hendry	29,497	Suwannee	30,534
Hernando	117,895	Taylor	18,322
Highlands	77,270	Union	12,647
Hillsborough	892,874	Volusia	402,970
Holmes	17,385	Wakulla	17,005
Indian River	100,261	Walton	33,415
Jackson	46,577	Washington	19,010
Jefferson	13,509		
Lafayette	6,516		
Lake	176,931	State Total	14,149,317

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>			
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 1996-97 (1)

Based on the certified annual factor of 1.0570 and certified cumulative annual factor of 2.1646 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
*ALACHUA	\$89,065	\$89,065	\$89,065	\$89,065	\$75,925	\$95,272	\$48,544
BAKER	67,536	67,536	67,536	67,536	55,422	73,744	20,014
BAY	84,480	84,480	84,480	84,480	71,559	90,687	40,684
BRADFORD	68,482	68,482	68,482	68,482	56,323	74,690	20,915
*BREVARD	99,209	99,209	99,209	99,209	85,587	105,417	58,308
*BROWARD	112,129	112,129	112,129	112,129	98,096	118,337	66,512
CALHOUN	65,607	65,607	65,607	65,607	53,585	71,815	18,177
*CHARLOTTE	83,585	83,585	83,585	83,585	70,707	89,793	39,150
CITRUS	81,864	81,864	81,864	81,864	69,068	88,072	36,200
*CLAY	83,061	83,061	83,061	83,061	70,208	89,269	38,253
COLLIER	88,152	88,152	88,152	88,152	75,056	94,360	46,980
COLUMBIA	72,200	72,200	72,200	72,200	59,864	78,408	26,673
*DADE	119,810	119,810	119,810	119,810	105,778	126,018	66,512
DE SOTO	69,018	69,018	69,018	69,018	56,833	75,226	21,426
DIXIE	65,707	65,707	65,707	65,707	53,680	71,915	18,272
*DUVAL	103,452	103,452	103,452	103,452	89,627	109,660	62,349
ESCAMBIA	93,052	93,052	93,052	93,052	79,723	99,260	52,444
FLAGLER	71,429	71,429	71,429	71,429	59,130	77,637	23,722
FRANKLIN	65,199	65,199	65,199	65,199	53,197	71,407	17,789
GADSDEN	73,230	73,230	73,230	73,230	60,845	79,438	25,437
GILCHRIST	65,584	65,584	65,584	65,584	53,563	71,792	18,155
GLADES	64,807	64,807	64,807	64,807	52,823	71,015	17,094
GULF	65,906	65,906	65,906	65,906	53,869	72,114	18,462
HAMILTON	65,723	65,723	65,723	65,723	53,696	71,931	18,288
HARDEE	68,144	68,144	68,144	68,144	56,001	74,352	20,593
HENDRY	69,683	69,683	69,683	69,683	57,467	75,891	22,059
HERNANDO	82,828	82,828	82,828	82,828	69,986	89,036	37,853
HIGHLANDS	77,207	77,207	77,207	77,207	64,632	83,414	31,441
*HILLSBOROUGH	106,160	106,160	106,160	106,160	92,207	112,368	64,928
HOLMES	66,864	66,864	66,864	66,864	54,782	73,071	19,374
INDIAN RIVER	81,460	81,460	81,460	81,460	68,683	87,668	35,508
JACKSON	73,659	73,659	73,659	73,659	61,254	79,867	25,846
JEFFERSON	65,961	65,961	65,961	65,961	53,922	72,169	18,514
LAFAYETTE	64,333	64,333	64,333	64,333	52,372	70,541	16,192
LAKE	87,409	87,409	87,409	87,409	74,349	93,617	45,706
LEE	97,426	97,426	97,426	97,426	83,889	103,634	56,610
LEON	90,016	90,016	90,016	90,016	76,831	96,224	49,553
LEVY	69,764	69,764	69,764	69,764	57,544	75,971	22,136
LIBERTY	64,417	64,417	64,417	64,417	52,451	70,624	16,350
MADISON	67,087	67,087	67,087	67,087	54,994	73,295	19,586
MANATEE	90,743	90,743	90,743	90,743	77,524	96,951	50,246
MARION	90,345	90,345	90,345	90,345	77,145	96,553	49,867
MARTIN	82,374	82,374	82,374	82,374	69,553	88,582	37,074
MONROE	78,349	78,349	78,349	78,349	65,720	84,556	32,529
NASSAU	74,253	74,253	74,253	74,253	61,819	80,461	26,411
OKALOOSA	86,306	86,306	86,306	86,306	73,298	92,513	43,814
OKEECHOBEE	70,465	70,465	70,465	70,465	58,211	76,673	22,804
*ORANGE	104,082	104,082	104,082	104,082	90,228	110,290	62,949
*OSCEOLA	84,282	84,282	84,282	84,282	71,370	90,490	40,345
*PALM BEACH	107,245	107,245	107,245	107,245	93,240	113,453	65,962
PASCO	94,115	94,115	94,115	94,115	80,735	100,323	53,457
*PINELLAS	105,901	105,901	105,901	105,901	91,960	112,109	64,682
POLK	99,181	99,181	99,181	99,181	85,560	105,389	58,281
PUTNAM	75,763	75,763	75,763	75,763	63,257	81,970	30,066
ST. JOHNS	81,102	81,102	81,102	81,102	68,342	87,310	35,151
ST. LUCIE	86,962	86,962	86,962	86,962	73,923	93,169	44,939
SANTA ROSA	80,712	80,712	80,712	80,712	67,970	86,920	34,780
*SARASOTA	93,926	93,926	93,926	93,926	80,556	100,134	53,277
*SEMINOLE	94,979	94,979	94,979	94,979	81,558	101,187	54,279
SUMTER	71,303	71,303	71,303	71,303	59,010	77,511	23,602
SUWANNEE	69,925	69,925	69,925	69,925	57,697	76,132	22,289
TAYLOR	67,082	67,082	67,082	67,082	54,989	73,289	19,581
UNION	65,761	65,761	65,761	65,761	53,731	71,968	18,323
*VOLUSIA	98,557	98,557	98,557	98,557	84,966	104,765	57,687
WAKULLA	66,775	66,775	66,775	66,775	54,697	72,983	19,289
WALTON	70,595	70,595	70,595	70,595	58,336	76,803	22,928
WASHINGTON	67,242	67,242	67,242	67,242	55,142	73,450	19,734

* 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.

TABLE 4

ACTUAL SALARIES OF ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1996-97 (1)

Based on the certified annual factor of 1.0570 and certified cumulative annual factor of 2.1646 (2)

County	Superintendent of Schools	School Board Members
a *ALACHUA	\$89,065	\$24,590
BAKER	67,536	17,875
BAY	84,480	23,135
BRADFORD	68,482	18,126
a *BREVARD	99,209	27,280
a *BROWARD	112,129	29,561
CALHOUN	65,607	17,365
a *CHARLOTTE	83,585	22,851
CITRUS	81,864	22,305
*CLAY	83,061	22,685
a COLLIER	88,152	24,301
COLUMBIA	72,200	19,724
a *DADE	119,810	29,561
DE SOTO	69,018	18,267
DIXIE	65,707	17,392
a *DUVAL	103,452	28,403
ESCAMBIA	93,052	25,652
a FLAGLER	71,429	18,905
FRANKLIN	65,199	17,257
GADSDEN	73,230	19,382
GILCHRIST	65,584	17,359
GLADES	64,807	16,886
GULF	65,906	17,444
HAMILTON	65,723	17,396
HARDEE	68,144	18,036
HENDRY	69,683	18,443
a HERNANDO	82,828	22,611
HIGHLANDS	77,207	21,050
a *HILLSBOROUGH	106,160	29,121
HOLMES	66,864	17,698
a INDIAN RIVER	81,460	22,177
JACKSON	73,659	19,495
JEFFERSON	65,961	17,459
LAFAYETTE	64,333	16,385
LAKE	87,409	24,065
a LEE	97,426	26,809
LEON	90,016	24,849
LEVY	69,764	18,465
LIBERTY	64,417	16,473
MADISON	67,087	17,757
a MANATEE	90,743	25,041
MARION	90,345	24,936
MARTIN	82,374	22,467
MONROE	78,349	21,352
NASSAU	74,253	19,652
OKALOOSA	86,306	23,715
a OKEECHOBEE	70,465	18,650
a *ORANGE	104,082	28,570
a *OSCEOLA	84,282	23,072
a *PALM BEACH	107,245	29,408
PASCO	94,115	25,933
a *PINELLAS	105,901	29,052
POLK	99,181	27,273
PUTNAM	75,763	20,667
a ST. JOHNS	81,102	22,081
a ST. LUCIE	86,962	23,923
SANTA ROSA	80,712	21,978
a *SARASOTA	93,926	25,883
a *SEMINOLE	94,979	26,161
SUMTER	71,303	18,872
SUWANNEE	69,925	18,507
TAYLOR	67,082	17,755
UNION	65,761	17,406
a *VOLUSIA	98,557	27,108
WAKULLA	66,775	17,674
WALTON	70,595	18,685
WASHINGTON	67,242	17,798

a Denotes a school district having an appointed superintendent of schools as of August 14, 1996. Effective November 1996, Osceola's superintendent becomes an appointed position.

* 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.

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