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Additionally, these salary figures do not include any special qualification salary (discussed in the section entitled *Additional Compensation*), which may be awarded to eligible officers.

Salaries of Elected School Superintendents and School Board Members:

Table 3 also displays the salaries for the school superintendents and school board members calculated pursuant to the statutory formula. The formula-based salary computation is made for each school district's superintendent and included in the table even though the statutory provisions apply only to elected superintendents. Additionally, the salary figures do not include any special qualification salary, performance salary incentive, or district school board-approved salary (each discussed in the section entitled *Additional Compensation*), which may be awarded to eligible elected school superintendents. Each elected school board member and school superintendent may also reduce his or her salary rate on a voluntary basis; however, the salary figures in the table do not reflect any such voluntary reductions.²¹

Effective Date of Salary Changes:

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

Additional Compensation:

Select county constitutional officers are eligible to receive a special qualification salary of up to \$2,000 added to their formula-based salary; however, the officer must first successfully complete the required certification program. 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. Any special qualification salary is added after the calculation of the formula-based salary.

Certification programs are offered to the clerks of circuit court, sheriffs, supervisors of elections, property appraisers, tax collectors, and elected school superintendents, and the officer is required to complete a course of continuing education to remain certified. The following state agencies prescribe the courses of continuing education: the Supreme Court for clerks of circuit court; the Department of Law Enforcement for sheriffs; the Department of State's Division of Elections for supervisors of elections; the Department of Revenue for property appraisers and tax collectors; and the Department of Education for elected school superintendents.

In addition to the special qualification salary for elected school superintendents, the Department of Education also provides a leadership development and performance compensation program, which consists of two phases: a content, knowledge, and skills phase; and a competency acquisition phase. ²⁶ Upon successful completion of both phases and demonstrated successful performance, the school superintendent shall be issued a Chief Executive Officer Leadership Development Certificate and given an annual performance salary incentive of not less than \$3,000 nor more than \$7,500 based upon his or her performance evaluation. For elected school superintendents, current law also provides that a district school board may approve, by

^{21.} Sections 1001.395(2), 1001.47(6), F.S.

^{22.} Section 145.19(2), F.S.

^{23.} Florida Attorney General Opinion 79-87.

^{24.} Section 145.19(2), F.S.

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

^{26.} Section 1001.47(5), F.S.