

**GOVERNMENT SPENDING BY
CITIES IN BROWARD COUNTY:**

**OPPORTUNITIES FOR CUTTING
COSTS & SAVING TAX DOLLARS**

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Prepared By:

Fishkind & Associates, Inc.

12051 Corporate Blvd.

Orlando, Florida 32817

407-382-3256

<http://www.fishkind.com>

Executive Summary

- Fishkind & Associates was contracted with the Broward Workshop Group to examine the costs of local governments in Broward County.
- Costs were examined on a Full Time Equivalent Population basis and economies of scale were found to be present in larger communities.
 - This suggests many smaller communities could benefit from consolidation.
 - Many smaller communities in Broward County are experiencing much higher per capita costs than their larger counterparts.
- Salaries and total compensation were found to be at rates much higher than the general population of Broward County.
 - \$91,394 is the average local government employee's total compensation.
 - \$54,439 is the average public and private sector worker's compensation in Broward County.
- Unfunded pension liabilities are in excess of \$1.0 Billion and create a very unstable economic and fiscal situation for local governments.
 - Average funded ratio for pensions and other retirement benefits is at 72%.
 - Defined benefit plans cost local governments \$2.91 per hour worked vs. \$0.32 for defined contribution plans.
- Health insurance costs for local governments are twice that of the private sector.
 - Local governments experience health insurance costs of \$4.43 per hour worked vs. \$2.01 for the private sector.
- Police Department staffing levels are 60% higher than the national average.
- Contracting for services can save taxpayer dollars.
 - Cities contracting for police services experience per capita costs that are 33% lower than those communities that provide their own police protection.
- Nationally, local government employment fell only 1% in the last year compared to 4% in the private sector.
 - A thorough review of all local government jobs is needed to insure each position is required.

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1.0 Background

The Broward Workshop Group (“BWG”) retained Fishkind & Associates, Inc. (“Consultant”) to analyze the cost of services provided by local governments in Broward County, Florida. Specifically, the study examined departmental expenditures, staffing levels, employee benefits, and labor costs for all 31 cities in Broward County, the County government, and the Broward County Sheriff’s Department. The Consultant has analyzed the budgets of all municipalities, the County, and the Sheriff. These budgets have been analyzed on a Full Time Equivalent Population basis (“FTE population”). FTE population involves calculating the total population to which a local government provides service. Employees and seasonal population are added to the resident population to determine the true number of people receiving service from a local government.

In Section 2, population and employment are discussed in order to provide the basis for our analysis. Section 3 analyzes the budgets for the local governments. It is here where the FTE population is applied to the cost for each service provided in order to determine if economies of scale are present.

Departmental budgets were then disaggregated into detailed categories such as salaries, health insurance, pension, and overtime expenditures. Sections 4 thru 7 discuss each of these costs and provide the reader with national data for comparison purposes.

Section 8 analyzes the total compensation of local governments. Total compensation includes salaries, overtime, pension, health insurance, and other benefits. Local government compensation is then compared to that of the average employee compensation for a worker located in Broward County.

Section 9 discusses staffing levels. In particular, a thorough examination of police and fire is done in order to compare local staffing levels to state and national levels. Crime statistics are also examined since they influence a communities staffing levels.

Section 10 discusses the Broward County Sheriff’s Office and it’s importance. Section 11 wraps up the report with our recommendations.

2.0 Population

Broward County is a bustling metropolis containing 31 distinct municipalities. The total population of Broward County in 2009 was 1,744,590 according to the University of Florida's Bureau of Economic Business Research ("BEBR") Population Studies. Of the 1.7 million residents, only 12,955 residents lived in unincorporated Broward County. Therefore, over 99% of the population resides in one of the municipalities.

Since 2000, Broward County's population has grown 7%. Only two areas lost population and those were only a 1% change. The most profound change in population has occurred in the unincorporated area. Since 2000, the population of Broward County living in the unincorporated area has fallen 90% from 130,356 in 2000 to 12,955 in 2009. Southwest Ranches and West Park did not exist as incorporated communities in the year 2000. Table 1 displays the population figures for the cities in Broward County. Table 2 displays employment located in the County.

The map on the following page shows the location for each of the 31 cities. The white areas are unincorporated parts of the County. As the reader can see, the unincorporated areas are spread throughout the county are not fully contiguous to one another.

Government Spending by Cities in Broward County

Table 1. 2009 Population of Cities Located in Broward County

	2009	2000	Percentage Growth
Broward County	1,744,590	1,623,018	7%
Coconut Creek	47,804	43,566	10%
Cooper City	29,849	27,914	7%
Coral Springs	127,198	117,549	8%
Dania Beach	28,391	20,061	42%
Davie	91,056	75,720	20%
Deerfield Beach	73,216	64,585	13%
Ft. Lauderdale	180,706	152,397	19%
Hallandale	37,400	34,282	9%
Hillsboro Beach	2,236	2,163	3%
Hollywood	141,610	139,368	2%
Lauderdale-by-the-Sea	5,920	3,221	84%
Lauderdale Lakes	31,862	31,705	0%
Lauderhill	64,000	57,585	11%
Lazy Lake Village	39	38	3%
Lighthouse Point	10,955	10,767	2%
Margate	53,207	53,909	-1%
Miramar	112,552	72,739	55%
North Lauderdale	41,310	32,264	28%
Oakland Park	41,756	30,966	35%
Parkland	23,647	13,835	71%
Pembroke Park	6,112	5,384	14%
Pembroke Pines	151,193	137,427	10%
Plantation	84,725	82,934	2%
Pompano Beach	99,031	78,191	27%
Sea Ranch Lakes	730	734	-1%
Southwest Ranches	8570	0	N/A
Sunrise	89,242	85,787	4%
Tamarac	59,151	55,588	6%
Weston	61,697	49,286	25%
West Park	13,575	0	N/A
Wilton Manors	12,895	12,697	2%
Unincorporated	12,955	130,356	-90%

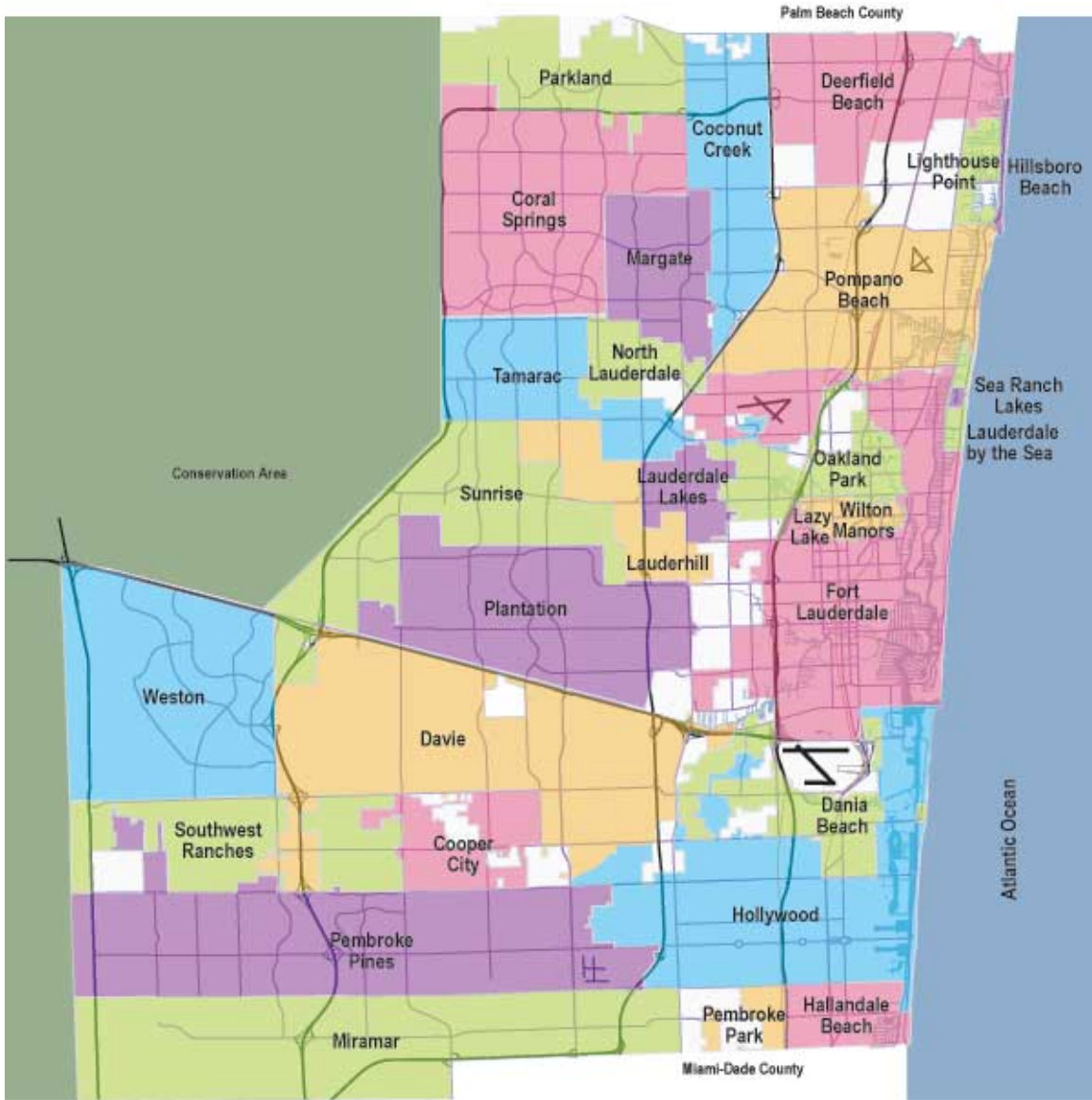
Source: BEBR Population Studies

Table 2. Employment in Broward County

Broward County	916,581
Coconut Creek	12,859
Cooper City	8,571
Coral Springs	50,575
Dania Beach	23,383
Davie	39,218
Deerfield Beach	49,323
Ft. Lauderdale	171,271
Hallandale	16,703
Hillsboro Beach	320
Hollywood	82,260
Lauderdale-by-the-Sea	1,895
Lauderdale Lakes	11,464
Lauderhill	15,561
Lazy Lake Village	8
Lighthouse Point	3,462
Margate	22,740
Miramar	30,809
North Lauderdale	7,032
Oakland Park	26,084
Parkland	3,851
Pembroke Park	3,093
Pembroke Pines	48,211
Plantation	50,745
Pompano Beach	72,593
Sea Ranch Lakes	699
Sunrise	44,068
Tamarac	25,217
Weston	26,370
Wilton Manors	5,647

Source: Isite Employment Data

Broward County Map



Source: <http://www.broward.org>

3.0 Departmental Budgets

3.1 Methodology

All departmental budgets are from fiscal year 2009. Population figures are also from 2009 in order to insure consistency in the per capita calculations. The budgets for each local government were analyzed on a departmental basis. While all local governments generally provide the same services to their constituents, they certainly organize their governmental structure differently from each other. For instance, some communities may include code enforcement in the growth management department while other communities place this division in the police department. In some cities, the finance department prepares the budget while in other cities the budget is run out of its own department that's usually called the Office of Management and Budget. In addition, local governments generate their annual budget documents differently from each other. There is no statewide standard for how a local government should display their budget or organize the structure of its employees and departments.

In light of this, not every departmental analysis presented in this report is represented by every local government in Broward County. The communities shown on the departmental budget analysis charts have been chosen due to the ability to isolate that department's budget and have a fair comparison of specific municipal functions between multiple communities. In addition, not every local government in Broward County lists the detailed budgetary data needed to generate some of the charts. For instance, the benefits budget for a community (such as health insurance, pension, etc.) may not have been broken out into its separate components.

Due to the fact there are 31 cities in Broward County, there were still many communities available that displayed the necessary data needed to perform each proceeding analysis. The information presented on each chart is for informational purposes to be used for strategic planning and visioning that can assist in operating the local governments in a more efficient manner. It is not the point of this report to glorify those communities with lower costs or penalize those communities with higher costs. There are many explanations for why costs vary from city to city. One very common reason is the level of service (LOS). Residents in one community may wish to have a higher LOS for parks and recreation and therefore would experience higher per capita costs than a community with a lower LOS. Also, geographical locations, age of buildings and infrastructure, development activity, and growth trends in each city have a profound effect on total and per capita departmental costs.

Please see the Appendix for a complete list of our data for each local government.

3.2 General Fund Budgets

Before examining the departmental budgets, it is important to look at the overall General Fund budgets for each city. Table 3 on the following page graphs the per capita budget versus population for each city. The average per capita expenditure is \$1,152. The lowest per capita expenditure is in Weston at \$554. The City of Weston contracts with the private sector for much of its governmental services. The low per capita cost shows the benefit of outsourcing.

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Table 3. Per Capita General Fund Expenditures

City	FTE Population	General Fund Budget	Budget per Capita
Weston	64,055	\$34,205,900	\$534
Lauderdale Lakes	31,645	\$18,873,646	\$596
Oakland Park	51,141	\$32,380,050	\$633
Plantation	102,022	\$72,042,000	\$706
Coral Springs	127,142	\$90,875,609	\$715
North Lauderdale	31,898	\$24,049,474	\$754
Tamarac	61,434	\$47,494,500	\$773
Pompano Beach	137,300	\$113,192,092	\$824
Deerfield Beach	96,028	\$81,598,597	\$850
Lauderhill	54,977	\$49,893,470	\$908
Cooper City	26,513	\$25,260,719	\$953
Margate	55,383	\$53,288,200	\$962
Davie	94,649	\$91,694,384	\$969
Sunrise	98,126	\$96,409,071	\$983
Hollywood	170,931	\$170,822,589	\$999
Dania Beach	41,261	\$41,853,328	\$1,014
Wilton Manors	13,500	\$13,727,007	\$1,017
Miramar	98,424	\$102,208,224	\$1,038
Parkland	18,063	\$19,030,300	\$1,054
Lighthouse Point	10,371	\$11,822,702	\$1,140
Ft. Lauderdale	284,843	\$348,184,296	\$1,222
Hallandale	43,159	\$55,710,698	\$1,291
Pembroke Park	7,220	\$9,854,693	\$1,365
Coconut Creek	42,226	\$59,823,850	\$1,417
Hillsboro Beach	2,241	\$4,281,270	\$1,911
Pembroke Pines	139,801	\$297,575,205	\$2,129
Lauderdale-by-the-Sea	5,906	\$12,867,640	\$2,179

3.2 Economies of Scale

Economies of scale are an extremely important tenant of capitalism that is found throughout the private sector. Economies of scale allow larger companies to produce goods or services at a lower per unit cost than smaller businesses. It was expected that economies of scale would be found in local governments.

The next series of charts shows the reader how larger cities can achieve economies of scale with their costs. This is extremely important in that it suggests consolidation and additional contracting could reduce expenditures. In this instance, FTE stands for full time equivalent

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population. This is the resident population, employment and seasonal population combined in order to measure the true population served by a local government during any 24-hour period.

Chart 4 shows the overall General Fund expenditures plotted against FTE population. The red line is FTE population and the blue line is the per capita expenditure. The red line crosses over the blue line, thus showing economies of scale are present. Each of the following charts show a similar relationship occurs with most of the individual departments.

Chart 4. General Fund Per Capita Expenditures vs. FTE Population

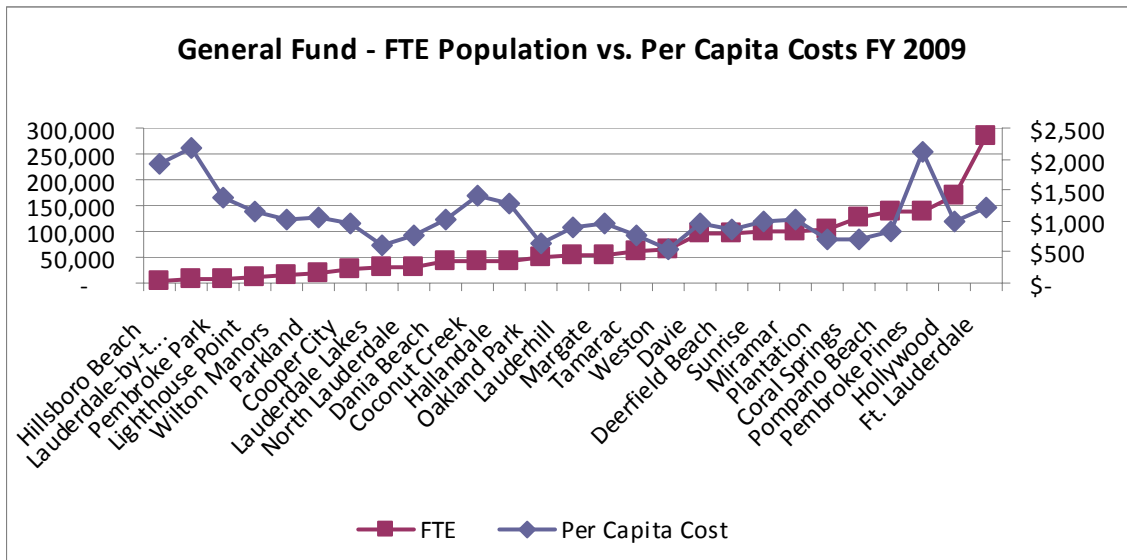


Chart 5. Building Department Per Capita Expenditures vs. FTE Population

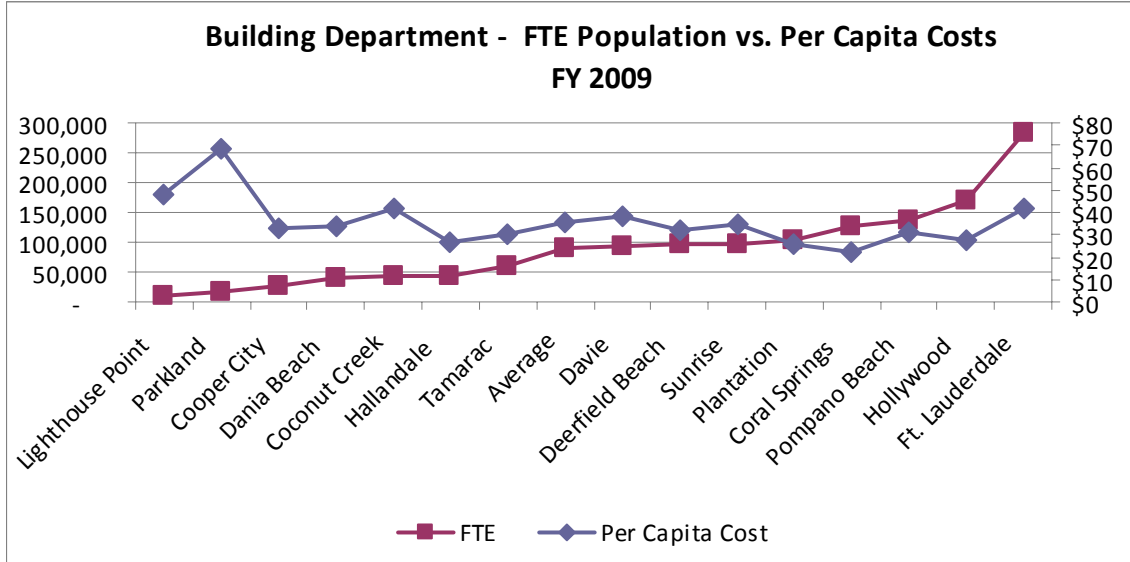


Chart 6. City Manager's Office Per Capita Expenditures vs. FTE Population

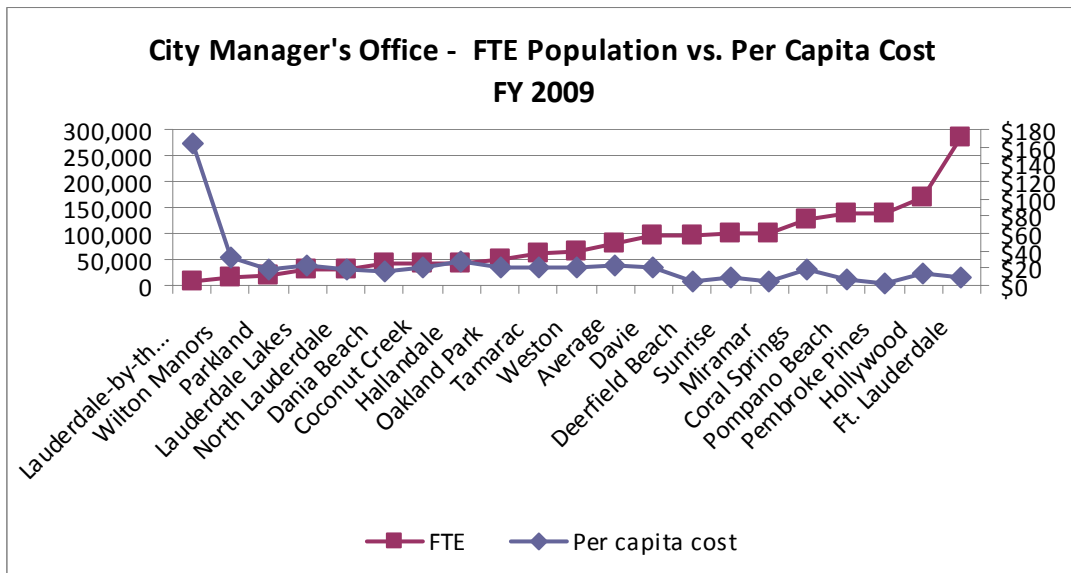


Chart 7. City Attorney's Office - Contracted - Per Capita Expenditures vs. FTE Population

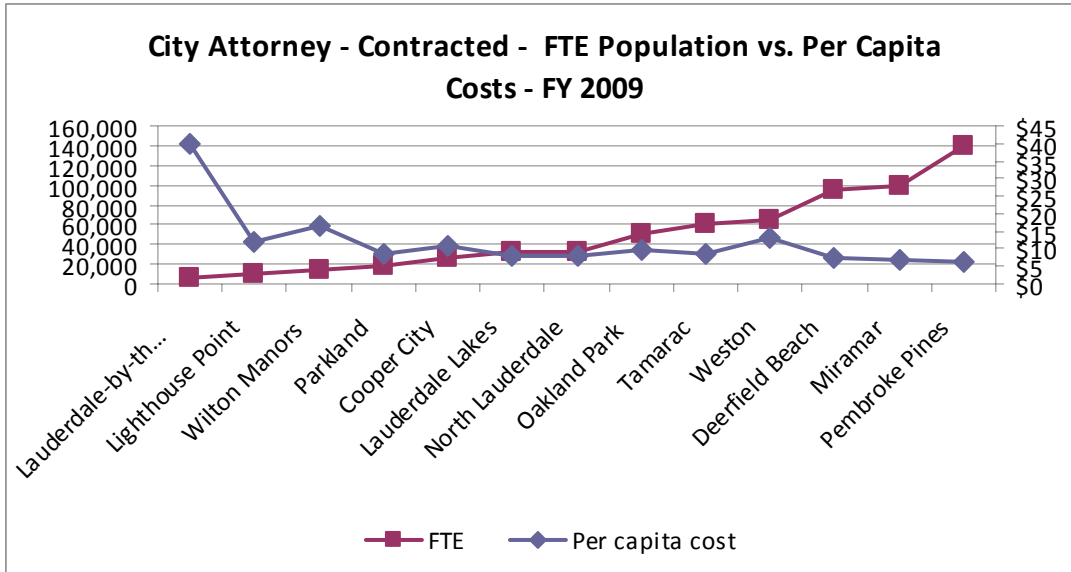


Chart 8. City Attorney's Office - City Staffed- Per Capita Expenditures vs. FTE Population

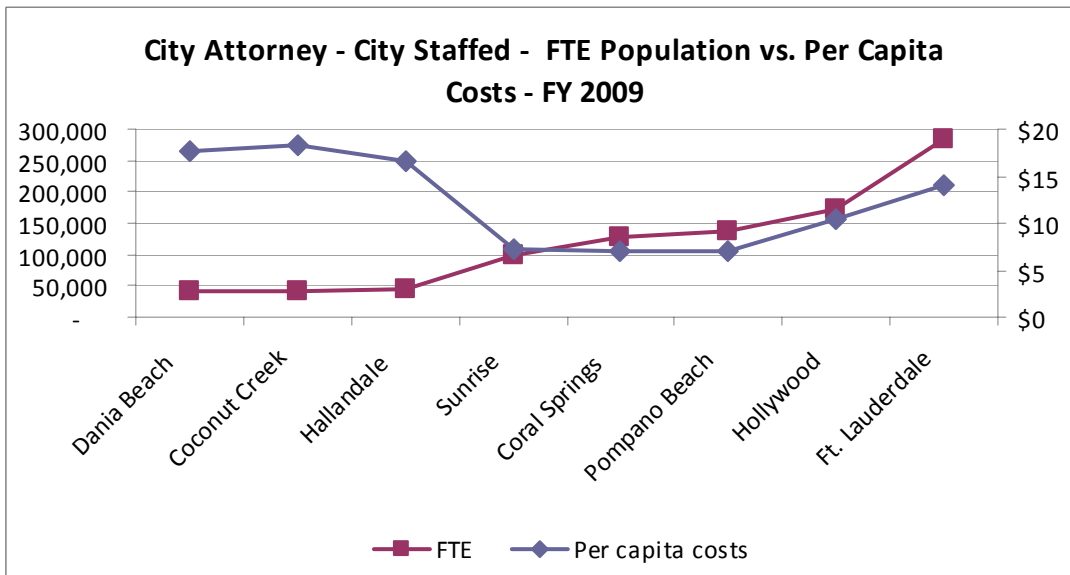


Chart 9. City Clerks's Office Per Capita Expenditures vs. FTE Population

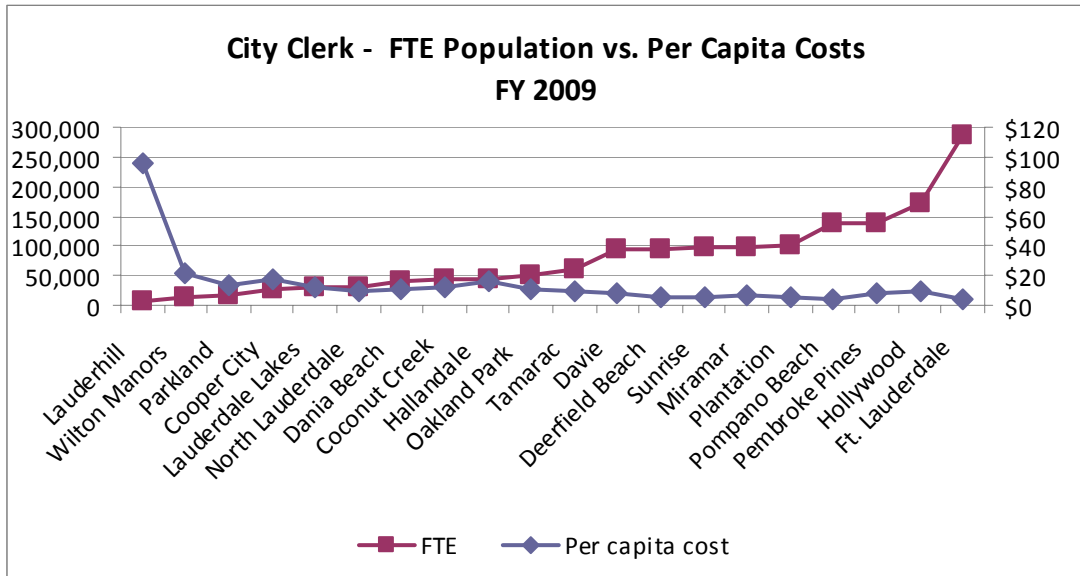


Chart 10. City Council's Office Per Capita Expenditures vs. FTE Population

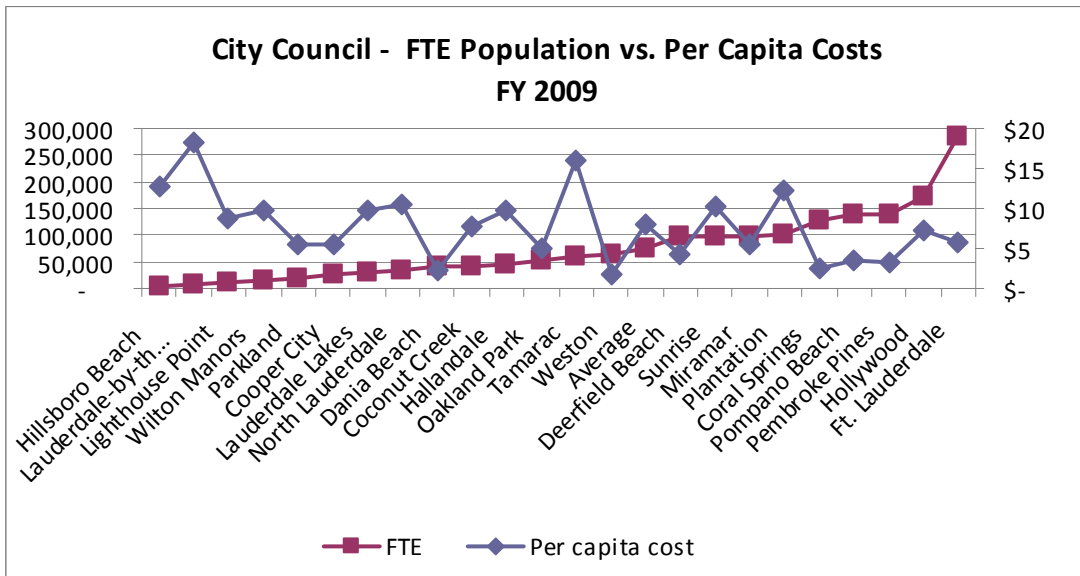


Chart 11. Planning and Zoning Per Capita Expenditures vs. FTE Population

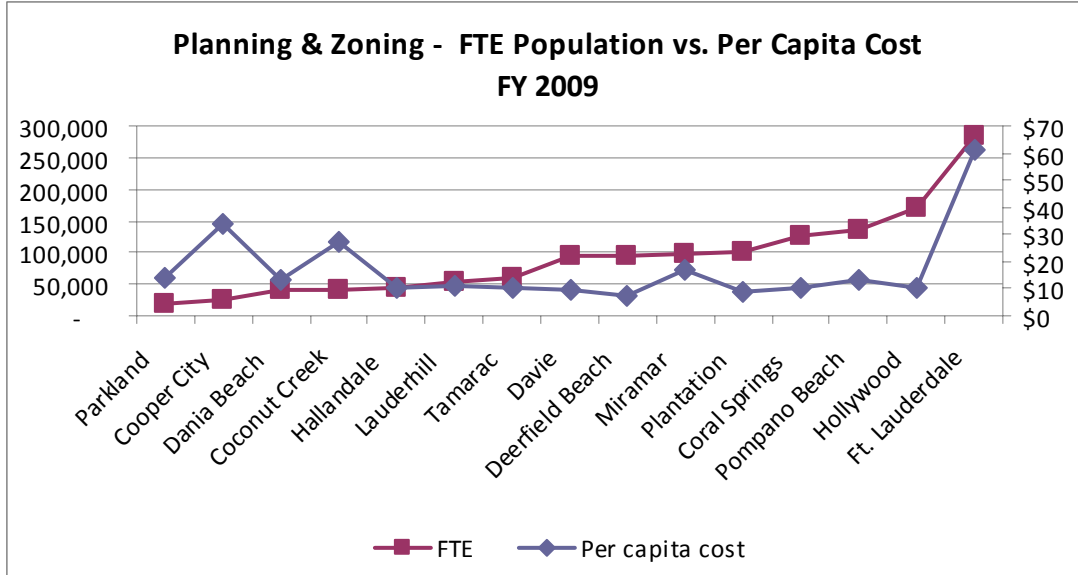


Chart 12. Contracted Police Services Per Capita Expenditures vs. FTE Population

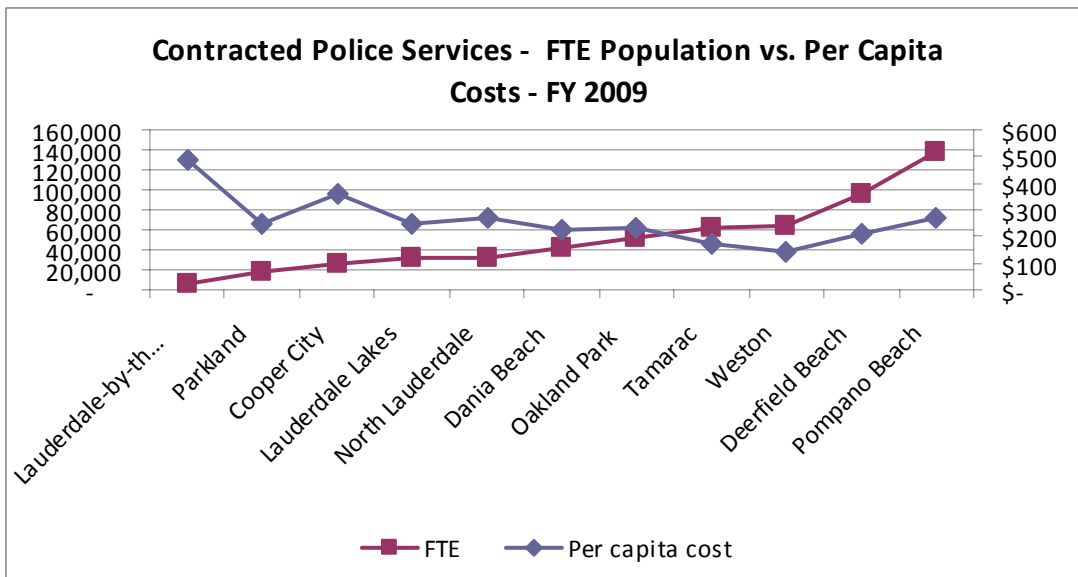


Chart 13. City Owned Police Services Per Capita Expenditures vs. FTE Population

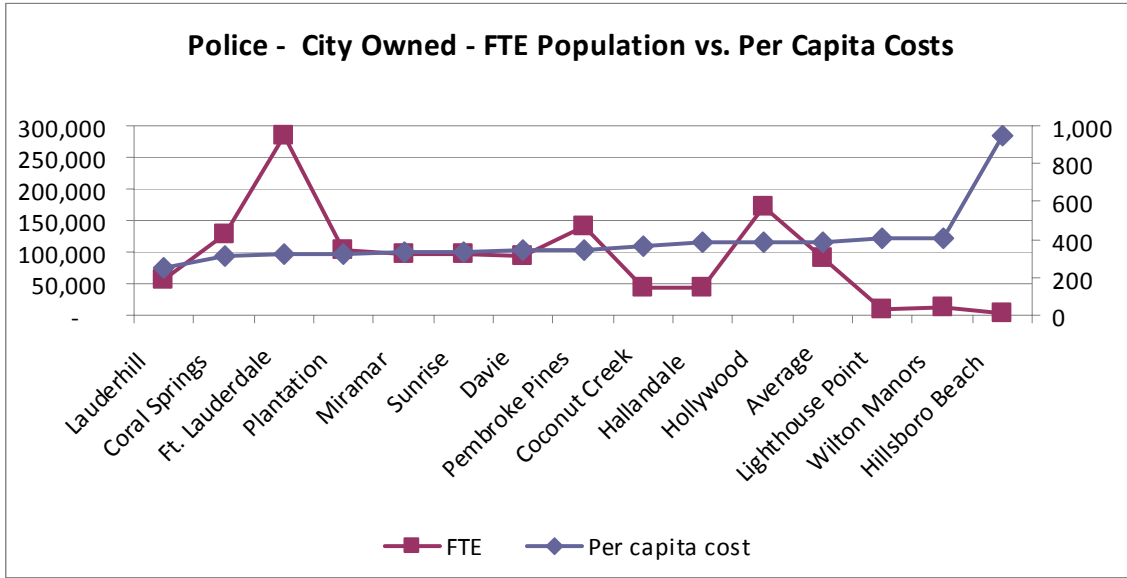


Chart 14. Fire Rescue Per Capita Expenditures vs. FTE Population

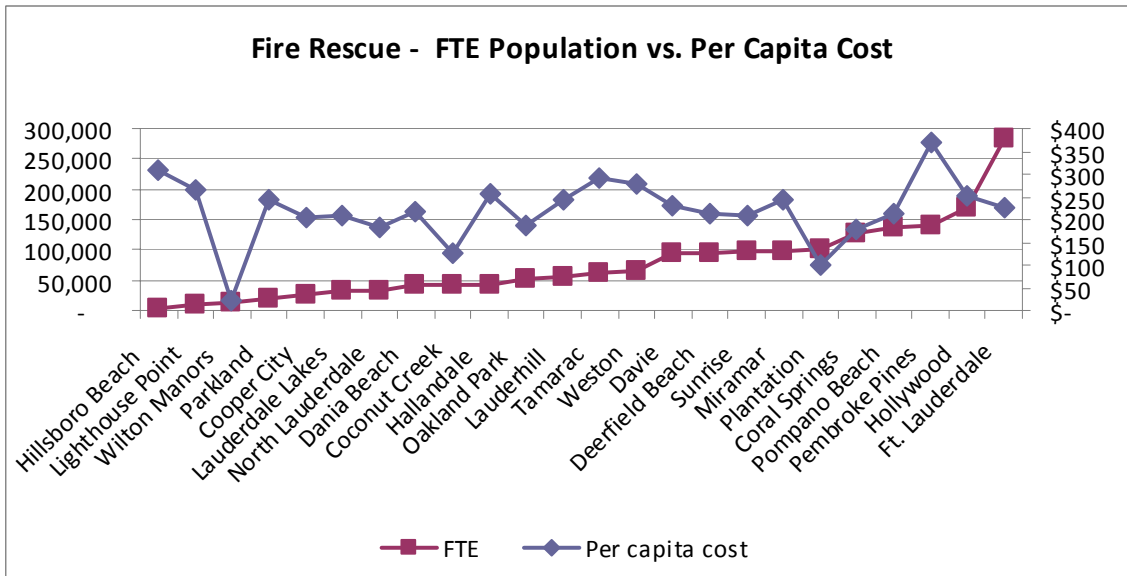


Table 15 shows the correlation between FTE population and per capita expenditures for each of the categories. A negative number indicates an inverse relationship between per capita costs and population. Thus, when population grows, per capita costs fall or at least grow at a slower rate. All departments except planning and zoning and fire rescue show economies of scale present.

Table 15. Correlation Between FTE Population and Per Capita Costs

General Fund	-0.1
Building Dept.	0.28
City Manager's Office	-0.4
City Attorney - Contracted	-0.49
City Attorney - City Staffed	-0.36
City Clerk	-0.4
City Council	-0.37
Planning & Zoning	0.51
Police - Contracted	-0.45
Police - City Owned	-0.41
Fire Rescue	0.13

3.3 Total Departmental Budgets

The following charts display the per capita budgets for selected departments and cities in Broward County. The goal of this section is to analyze the budgets for selected governmental services on a per capita population basis. In addition to displaying the per capita costs on a bar graph, the charts also show the population for each city using a line graph.

Chart 16 shows the per capita budget costs for the Building Departments of the selected cities. For instance, Ft. Lauderdale is the largest metropolis in Broward County and contains a lot of commercial development. Therefore, it is understandable that the costs for their Building Department would be higher on a per capita basis than a more residential area of similar size with less commercial development.

Chart 17 displays the per capita costs for the Fire Rescue departments. Again, it is understandable why a large city like Ft. Lauderdale, with a large employment base and high rise buildings, would have a larger per capita cost for fire rescue services than a smaller community.

Chart 16. Building Department – Per Capita Cost vs. Population

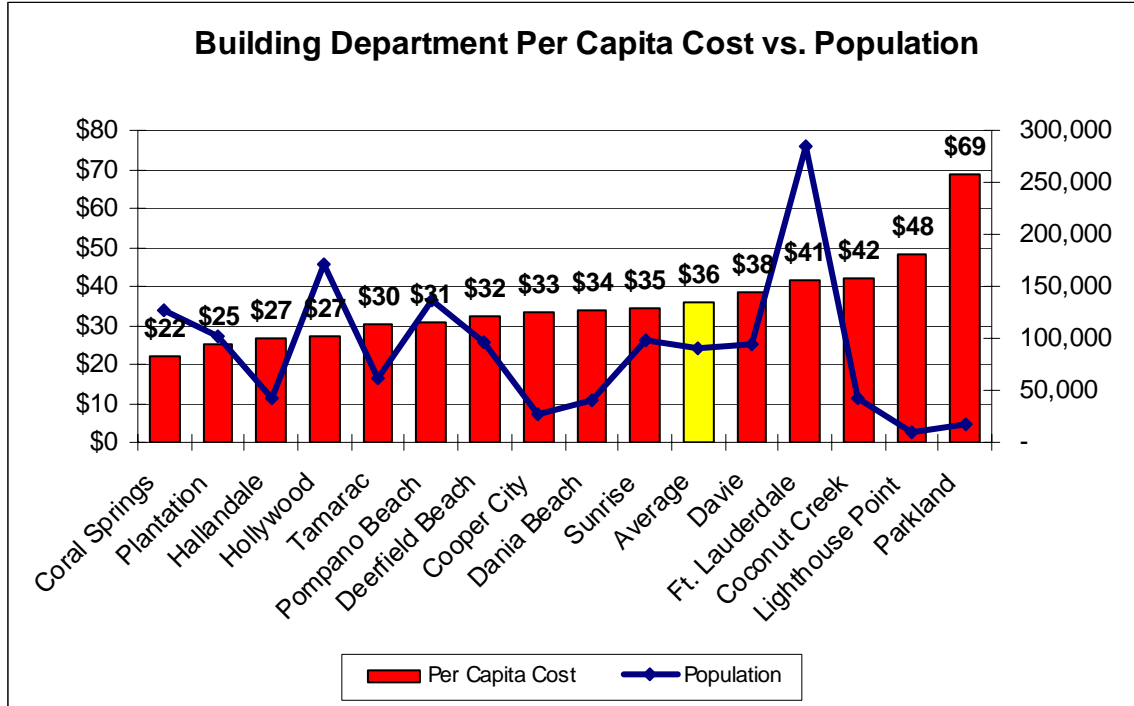


Chart 17. Fire Rescue Department – Per Capita Cost vs. Population

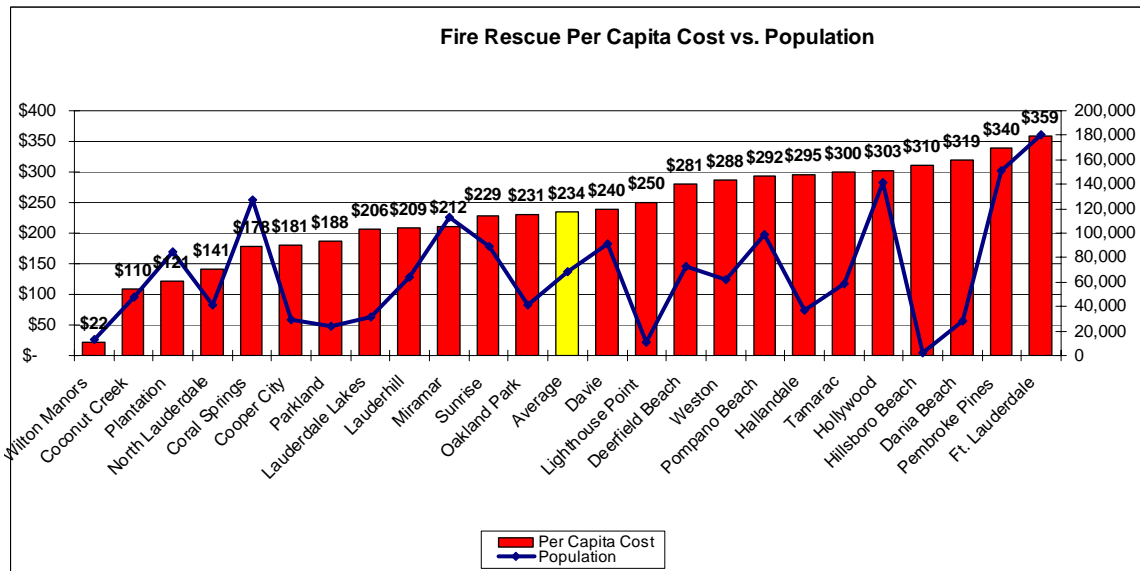
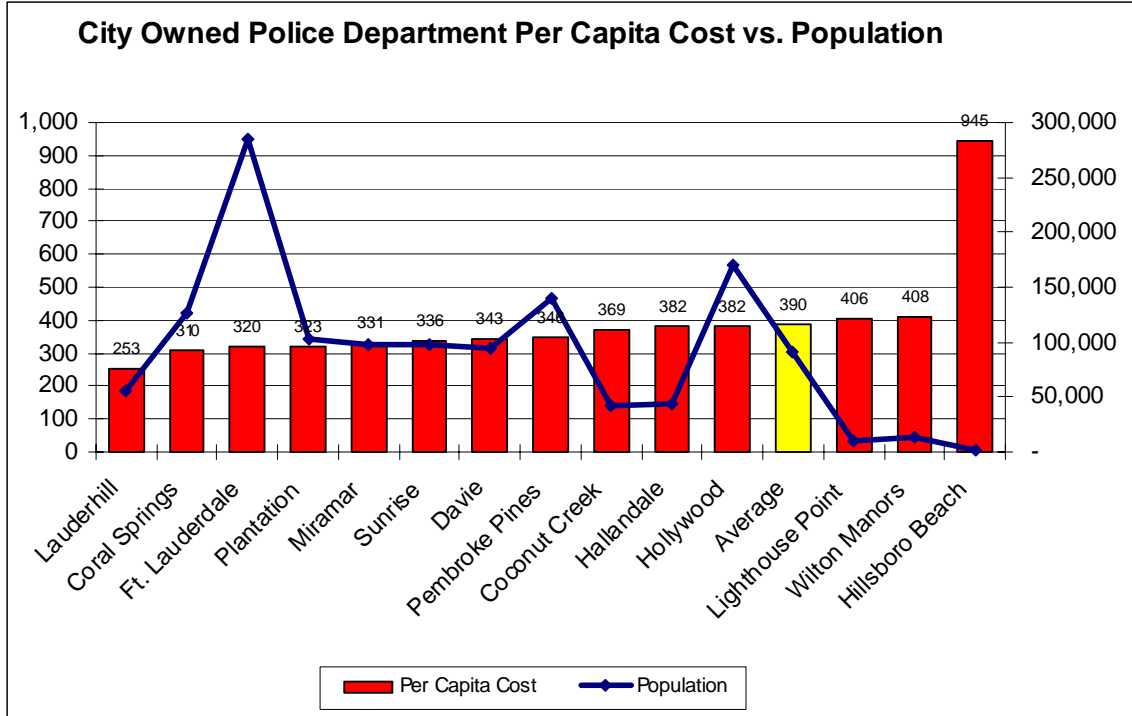


Chart 18. City Owned Police Department – Per Capita Cost vs. Population



Charts 18 and 19 show the overall police per capita budget costs for cities that have their own police departments and those that contract for their police services. The Broward County Sheriff provides police protection for thirteen cities in Broward County. The average population for cities that provide for their own police department is 82,398. The average population for those cities that contract for their police services is 42,033.

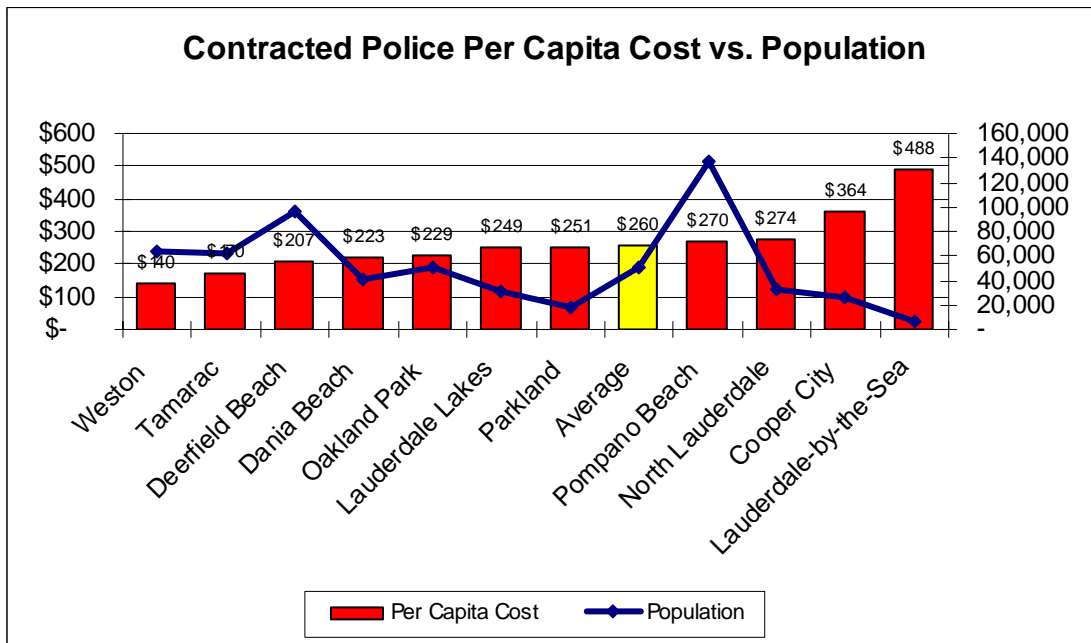
Although the average size of those cities that provide their own police forces is twice that of those cities that contract, it does not mean that only large cities have their own police departments. The City of Hillsboro Beach has a population of 2,236, yet has its own police force. In addition, Hallandale, Wilton Manors, and Lighthouse point all have populations under 40,000 people, yet operate their own police departments.

Conversely, it is not only small cities that contract for their police services. Weston, Tamarac, Pompano Beach, and Deerfield Beach all have populations of 60,000 and up, yet elect to contract with the Broward Sheriff’s Office for police protection.

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As Charts 18 and 19 show, the average per capita cost of contracting for police protection is lower than having your own police department. The average per capita budget amount for a city owned police department is \$390. The average per capita cost for contracted police services is \$260 among cities in Broward County. Cost savings are certainly one reason why many communities choose to contract with the Broward Sheriff's Office for their police services.

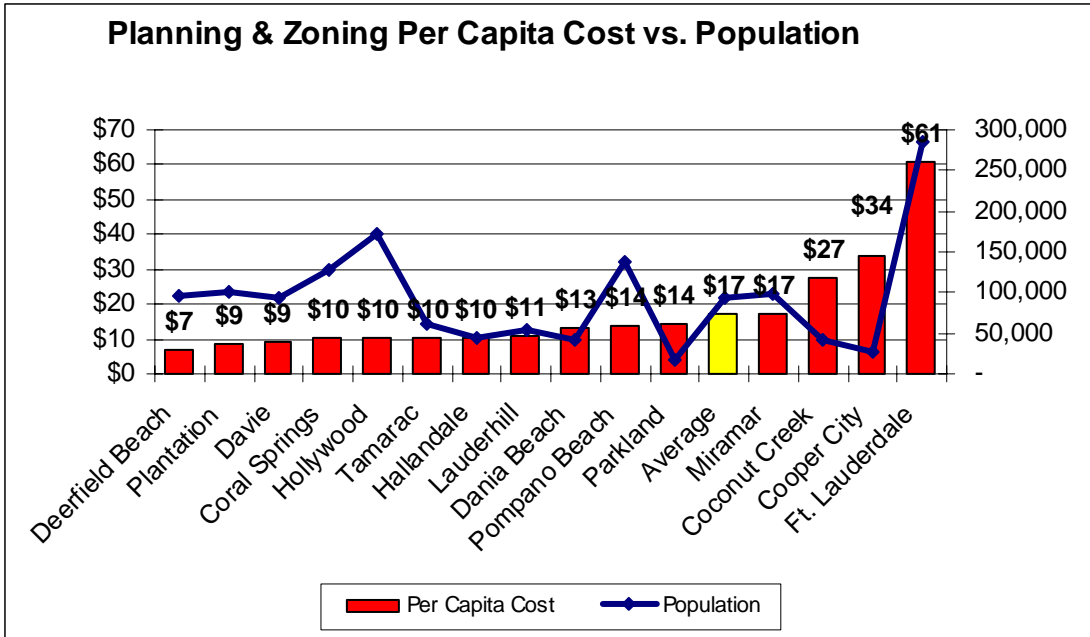
Chart 19. Contracted Police – Per Capita Cost vs. Population



So, why do the per capita costs for police services appear to be lower for those cities that contract with the Brevard County Sheriff's Office? By paying a flat rate for the level of police protection desired, the City does not have to worry about managing health care costs, pension costs, capital facilities, etc. While the cost of the contract with BSO certainly accounts for all these items, it still works out cheaper for the cities since administratively they do not have to worry with all the costs of having city workers employed as police officers. This is especially true when it comes to pension costs since these are long term expenditures that must be managed for many decades to come.

Chart 20 shows the per capita costs for the planning and zoning department. As with the building department, it is not unexpected that the City of Ft. Lauderdale has a higher per capita cost due to extensive development activities in that community which require a greater expense than that of a more residential area.

Chart 20. Planning & Zoning – Per Capita Cost vs. Population



Charts 21 and 22 show the overall department per capita budgets for the City Council and City Clerk. As with all other municipal departments, individual city decisions regarding the role of each department play a huge part in determining the budget for each city function. For instance, some communities view their City Councils as a full time job while other cities have part-time council members.

Chart 21. City Council – Per Capita Cost vs. Population

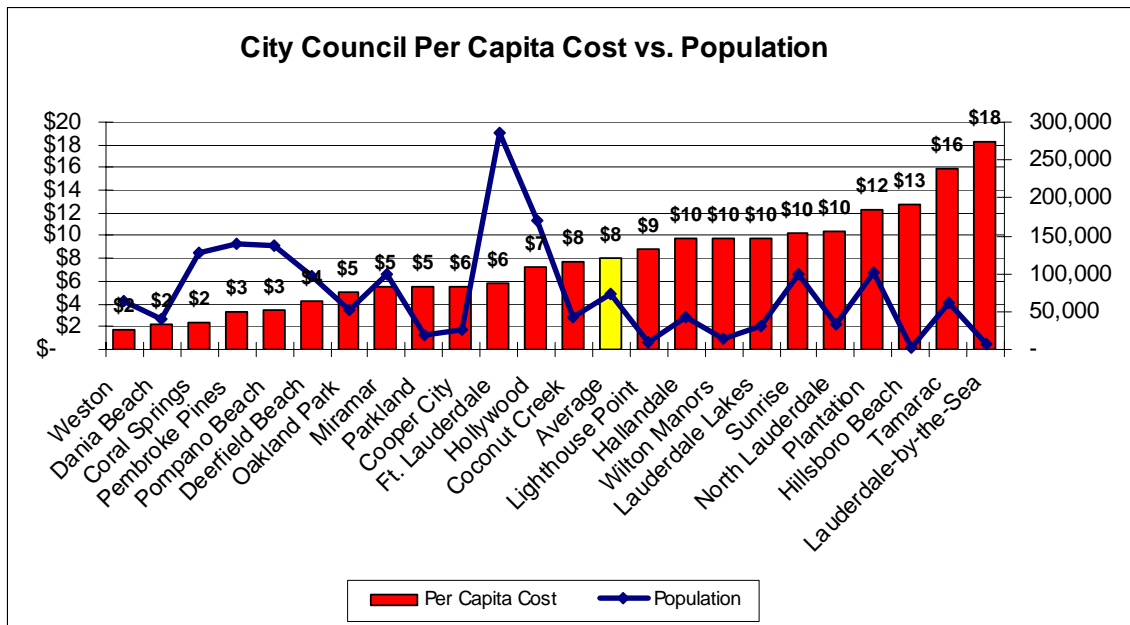
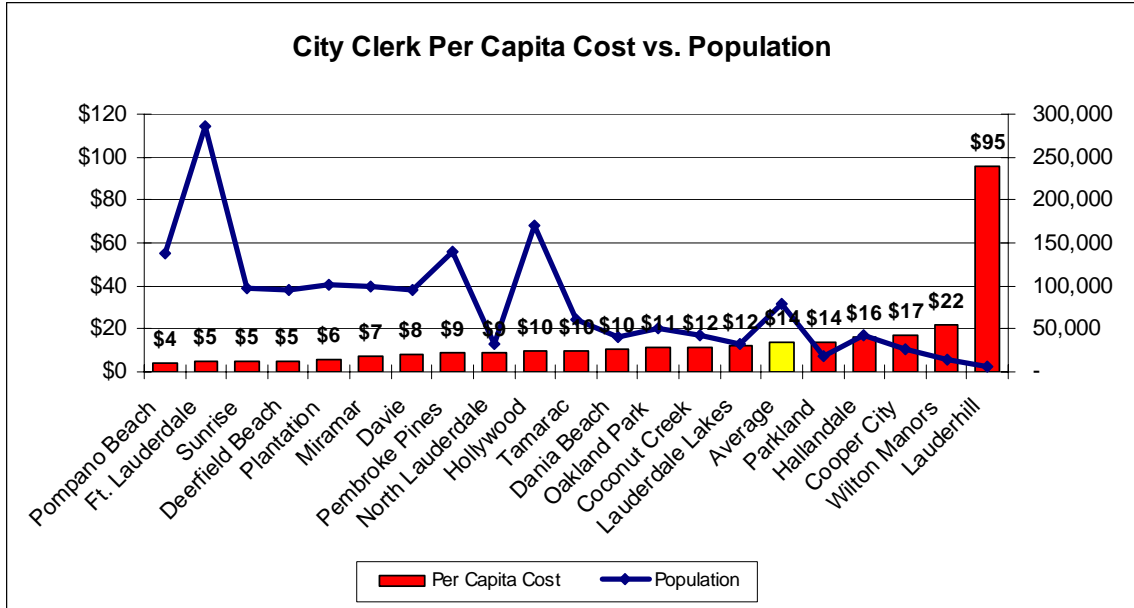
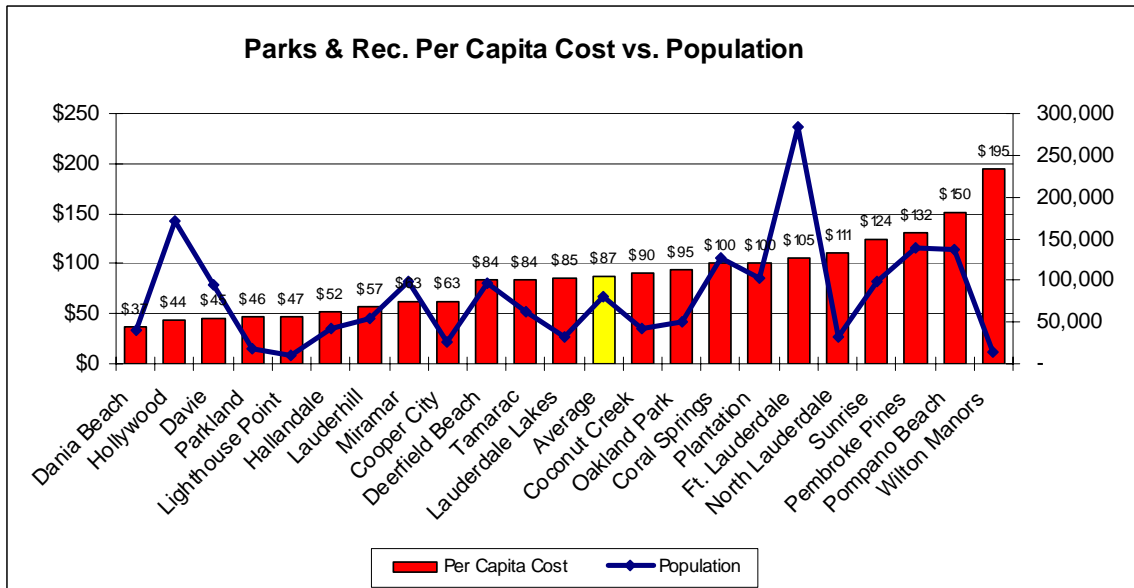


Chart 22. City Clerk – Per Capita Cost vs. Population



Parks and Recreation per capita budget amounts can vary greatly between communities. The amount of importance a community places on open spaces, parks, and recreational activities such as swimming, tennis, golf, basketball, baseball, etc. plays a gigantic role in determining their budgets.

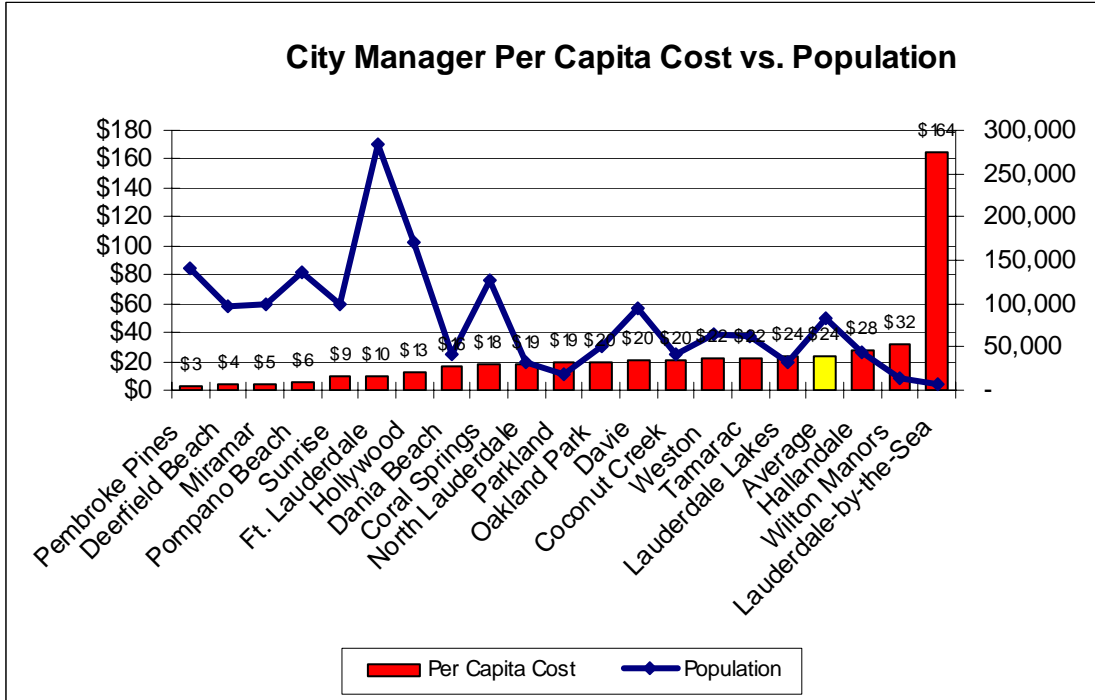
Chart 23. Parks & Recreation – Per Capita Cost vs. Population



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Chart 24 shows the per capita budgets for the City Manager’s Office. This indirect correlation is reasonable since communities with smaller populations still need a City Manager to be the Chief Executive Officer and run the city on a daily basis. Local governments, regardless of population, have similar responsibilities that are independent of their size.

Chart 24. City Manager – Per Capita Cost vs. Population



Charts 25 and 26 display the per capita budgets for both city staffed attorney offices and for those communities that contract with the private sector for attorney services. Like police services, contracting for city attorney services is a very common practice in Broward County. In addition, as with police services, the average population of communities that provide for their own city attorney is larger than those cities that contract for their legal services. The average population of a city that has its own legal department is 93,923. The average population of a city that contracts for its legal services is 47,470.

Chart 25. City Contracted Attorney Per Capita Costs vs. Population

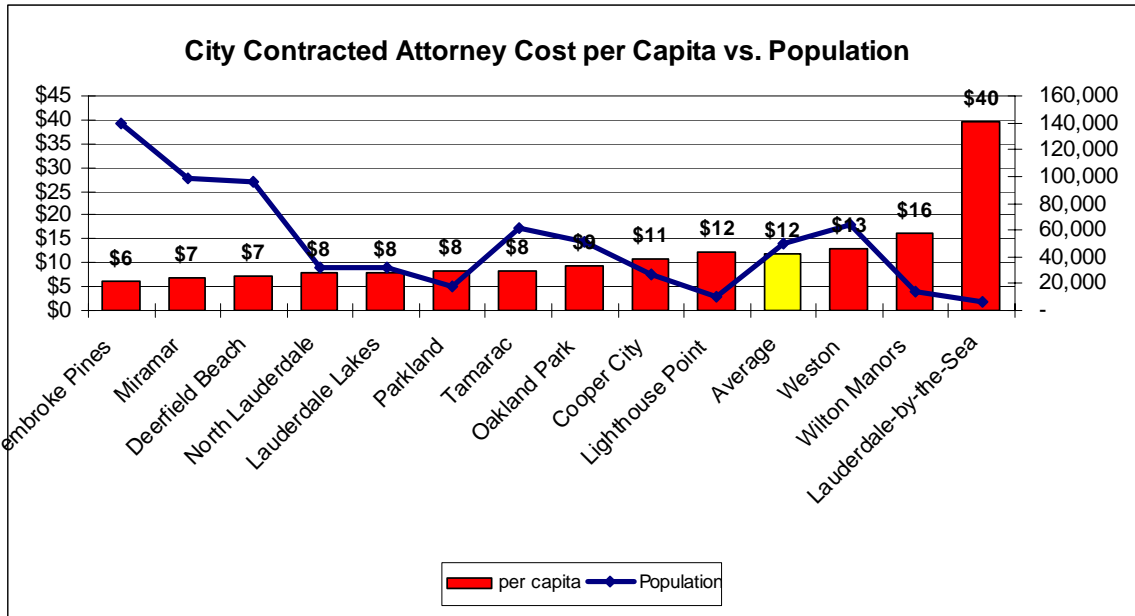
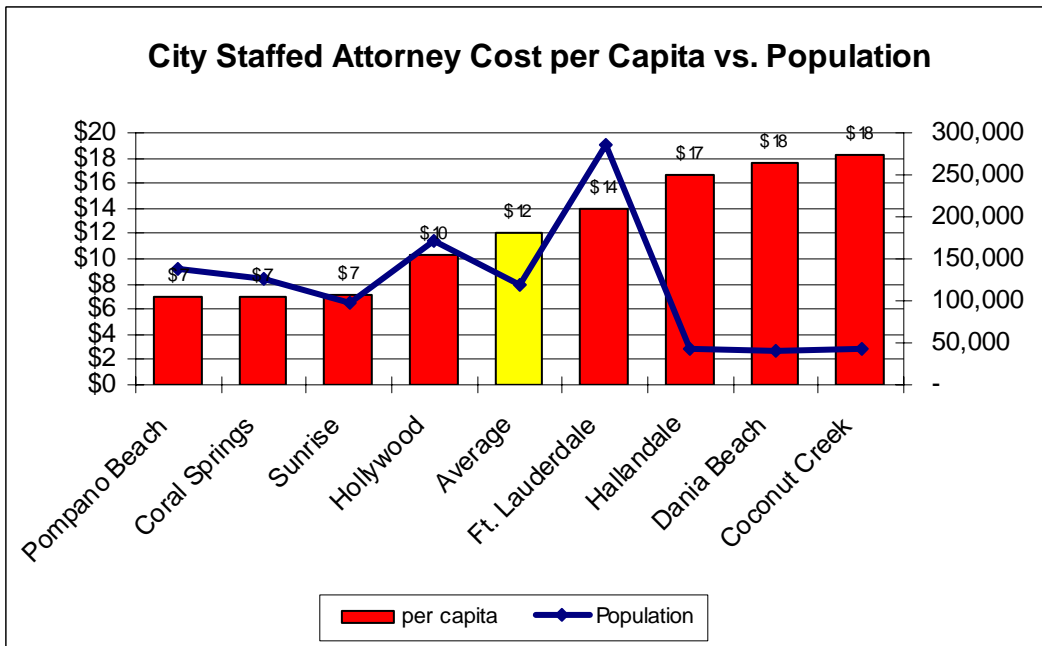


Chart 26. City Staffed Attorney Per Capita Costs vs. Population



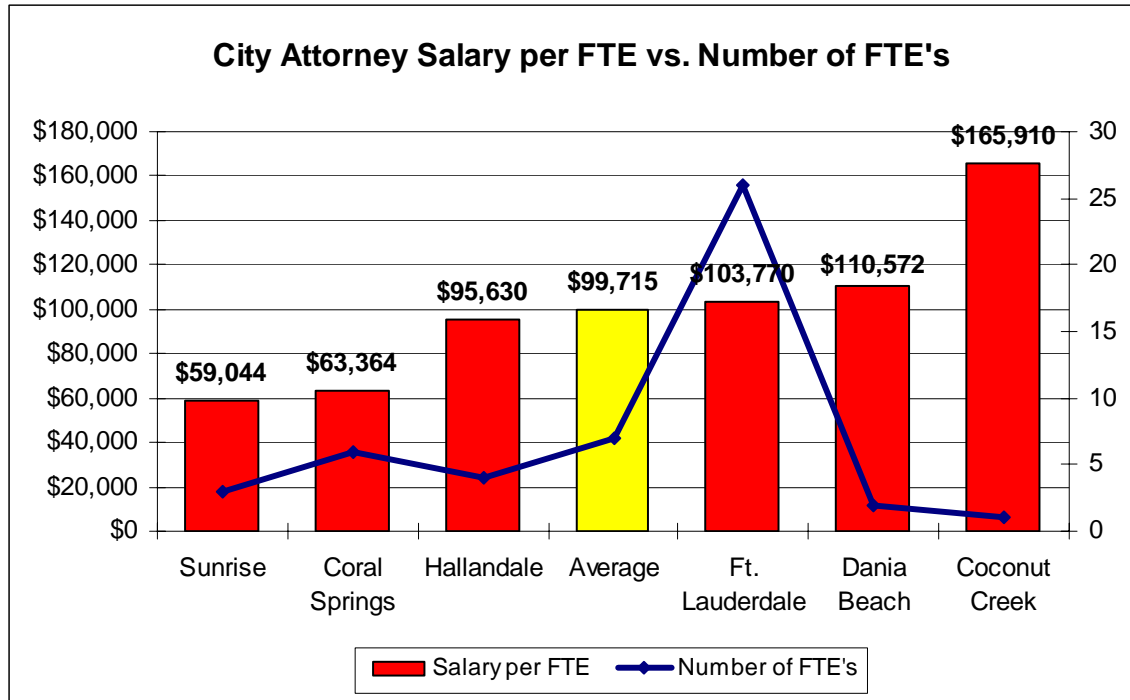
4.0 Salaries

The long held adage that private sector workers have higher wages than the public sector does not appear to be universally true in recent years. According to the September 2009 Bureau of Labor Statistics Employer Costs for Employee Compensation report, average state and local government workers earned \$26.24 per hour in salary. Private sector average earnings were \$19.45 per hour.

It is difficult to compare salaries of employees between different local governments. Even when a job such as Planner II may be listed for two cities, the experience and education of the worker still drives what the worker earns. The charts in this section compare the salary expenditures for each department on a per FTE basis. This allows for an holistic approach to measuring salary costs for each government. Since the City Attorney's Office provides basically the same service for every local government, the totality of their salary expenditures on an FTE basis can be measured and compared across different locales. As with the other sections in this report, not all governments are represented on each chart. Only those governments for which there was complete information for the analysis are compared. Still, this allows the reader to gain valuable insight into the salary costs experienced by the communities.

Chart 27 displays the salary costs per FTE for the City Attorney's office. In addition to the per capita data, the number of FTE's is displayed using a line graph. In addition to the salary per FTE analysis, some communities actually display individual worker salaries in their budgets. This allows for an excellent insight into their workers' earnings since if you ask a City what workers make you typically only get a pay scale and a range of salaries that does not allow you to determine an individual's salary.

Chart 27. City Staffed Attorney Office Salaries per FTE vs. Number of FTE's



Due to the point of this report being to enlighten the reader without pointing fingers at any one particular community or individuals, any salary data will be listed without its corresponding city or employee name. For the City Attorney's office, salaries per FTE vary greatly. There are clearly some very well paid individuals in the department if the average of all workers, including clerks and secretaries, is over \$100,000. In one city not listed on this chart, the City Attorney earns \$224,237 per year in salary in a community of fewer than 30,000 residents. According to the National Compensation Survey performed by the U.S. Department of Labor in August 2009, the average salary for an attorney in the United States is \$117,008. The average salary for a local government attorney is \$79,980.

Chart 28 displays the salary per FTE for the City Manager's Office. Again, this is not the City Manager's salary, but the total salaries paid to workers in that department divided by the FTE for the department. A large city like Ft. Lauderdale that has 18 FTE's gives the reader a good impression of the average salaries for this department. Even at smaller cities, a City Manager and Assistant City Managers can earn well over \$100,000 in salary. At one smaller city in Broward County, the City Manager and Assistant City Manager earn \$168,540 and \$134,659, respectively.

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According to the National Compensation Survey, August 2009, the average salary for a local government City Manager is \$117,681.

Chart 28. City Manager's Office Salaries per FTE vs. Number of FTE's

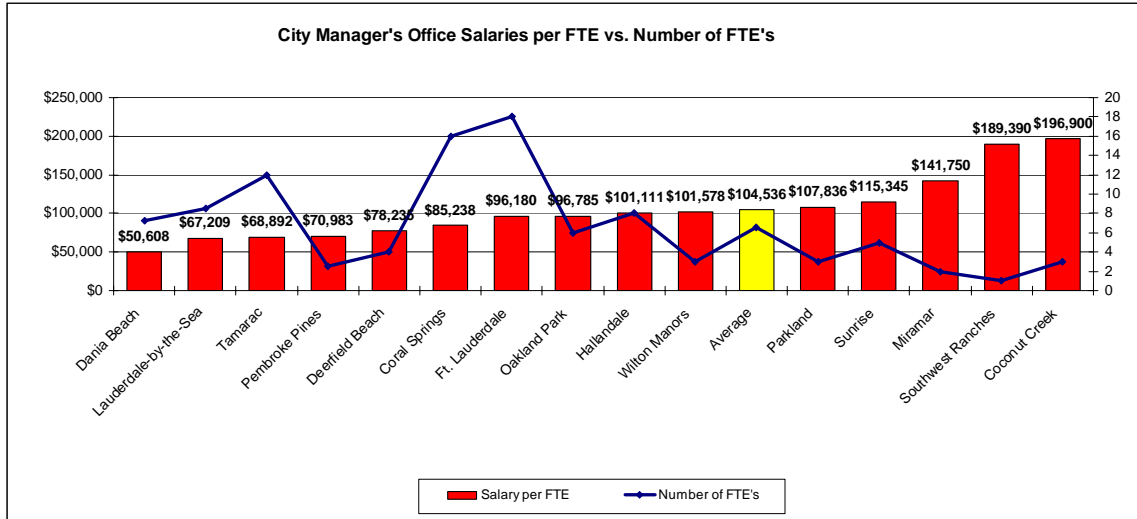


Chart 29. Building Department Salaries per FTE vs. Number of FTE's

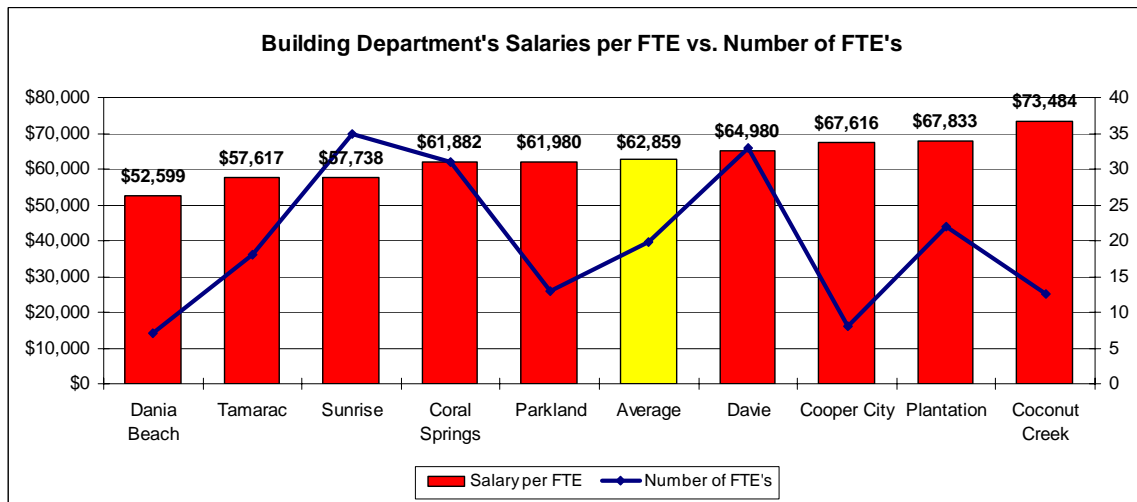


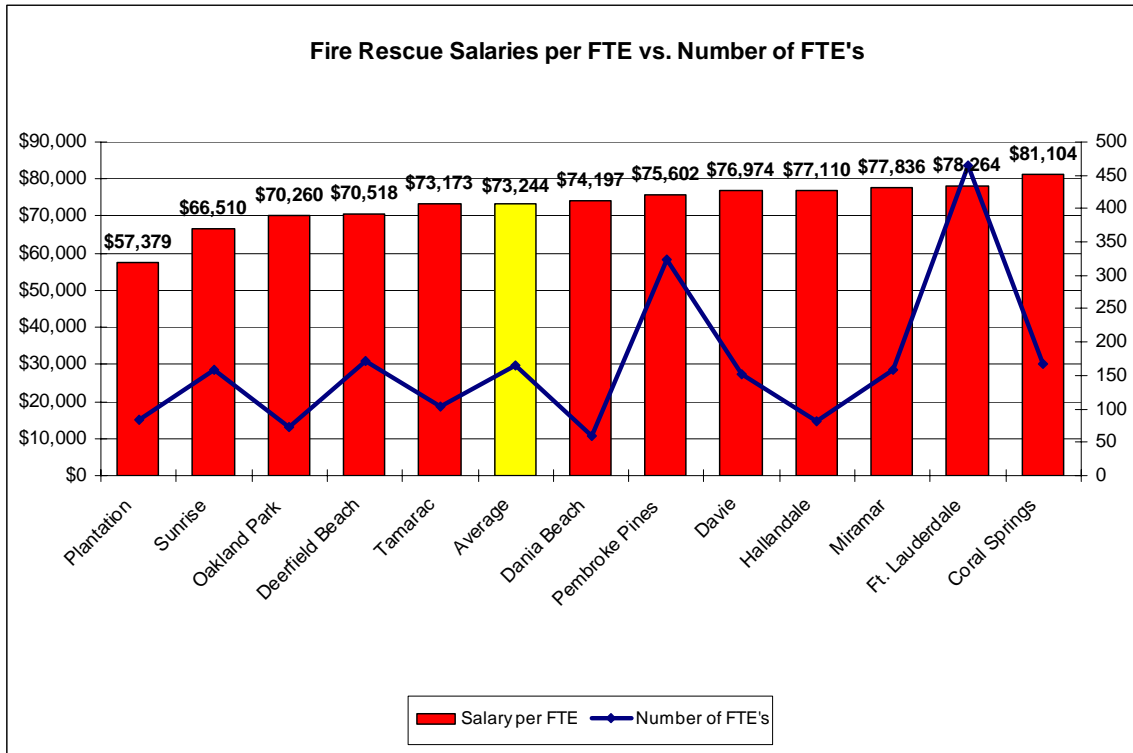
Chart 29 displays the average salary per FTE for the Building Department. Salaries for this department are all fairly similar across the different communities. The median salary per FTE is approximately \$60,000 per year. Examples of specific salaries include \$110,740 for the Building Director, \$83,993 for a Chief Inspector, \$69,822 for an Office Manager,

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\$58,473 for a plans examiner, and salaries in the mid-\$30,000's for Office Specialists.

Chart 30 displays the salaries per FTE for the Fire Rescue Department. The mean salary per FTE on the chart is approximately \$73,000 per year. Fire, like Police, is easier to compare across communities due to job duties being very homogenous regardless of jurisdiction. In addition, Fire Rescue and Police employees are more likely to be members of a union than other employees of local governments. Many Fire Department unions are very well connected politically and can have tremendous sway in contract negotiations involving worker pay.

Chart 30. Fire Rescue Salaries per FTE vs. Number of FTE's



Individual salaries for Fire Chiefs are typically in excess of \$100,000. Two examples for a small and midsize city are \$120,085 and \$136,109. Division Chief salaries are about \$100,000 per year with Lieutenants making around \$85,000 per year. Salaries for fire rescue workers can vary by location and experience, but salaries into the \$80,000 range are not uncommon with the mean salary for one small city being around \$68,000 per year.

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Firefighters and Supervisors in Broward County make more money than both the National and Florida averages for these positions. According to the National Compensation Survey, August 2009, the average firefighter salary in the U.S. is \$53,639 per year with supervisors averaging \$68,912 per year. According to the May 2008 Florida Occupational and Wage Estimates, firefighters in Florida average \$45,520 per year with supervisors making \$77,490 per year. Broward County certainly has a higher cost of living than other parts of the state, so this would account for at least some of the disparity.

Chart 31 lists the salaries per FTE for the Parks and Recreation departments. Unlike other departments of local governments, the Park & Recreation department typically has a relatively high number of part-time and seasonal workers to staff complexes such as swimming pools, parks, tennis centers, etc. Typically, salaries in the Parks & Recreation department for non managerial employees are lower than for other departments. General laborers for grounds maintenance may earn around \$30,000. Management positions do pay very well with a Director of Parks & Recreation at a midsize city making \$114,852 per year. The Assistant Director earns \$98,405.

Chart 31. Parks & Recreation Salaries per FTE vs. Number of FTE's

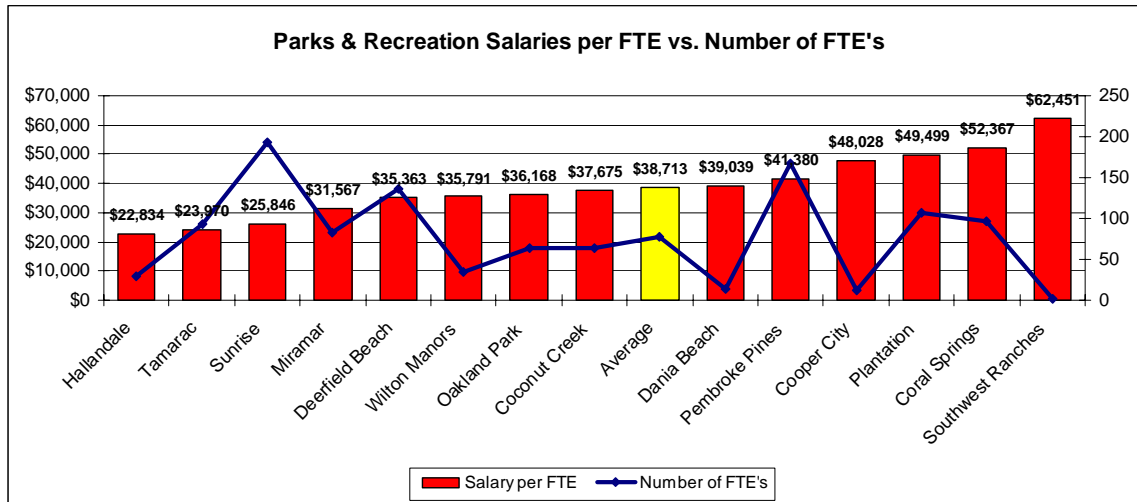


Chart 32 displays the salaries per FTE for the City Clerk Offices. Two examples of an individual City Clerk salary at a small and mid-sized City are \$75,536 and \$76,936, respectively.

Chart 32. City Clerk's Office Salaries per FTE vs. Number of FTE's

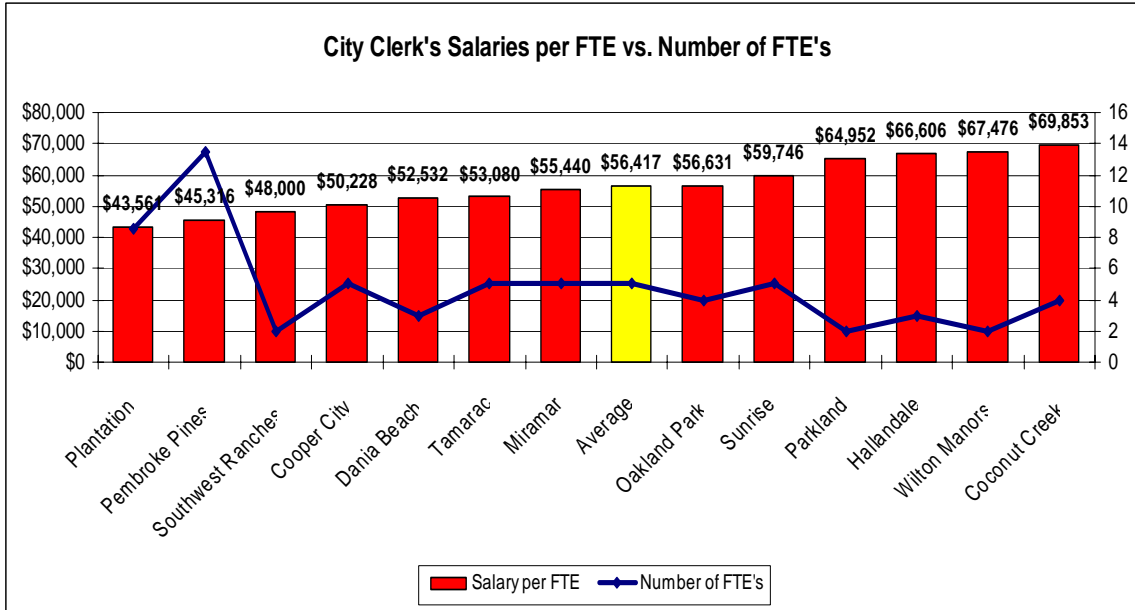


Chart 33 contains the salary per FTE for the Planning & Zoning Department. The average salary per FTE in our sample is \$62,450. There are a variety of employee positions in the Planning and Zoning Departments. As with other departments, the director typically makes over \$100,000 a year. An example of a director's salary at a medium sized city is \$110,501. Examples of a Planner and Senior Planner salary are \$57,509 and \$84,938 per year.

Chart 33. Planning & Zoning Salaries per FTE vs. Number of FTE's

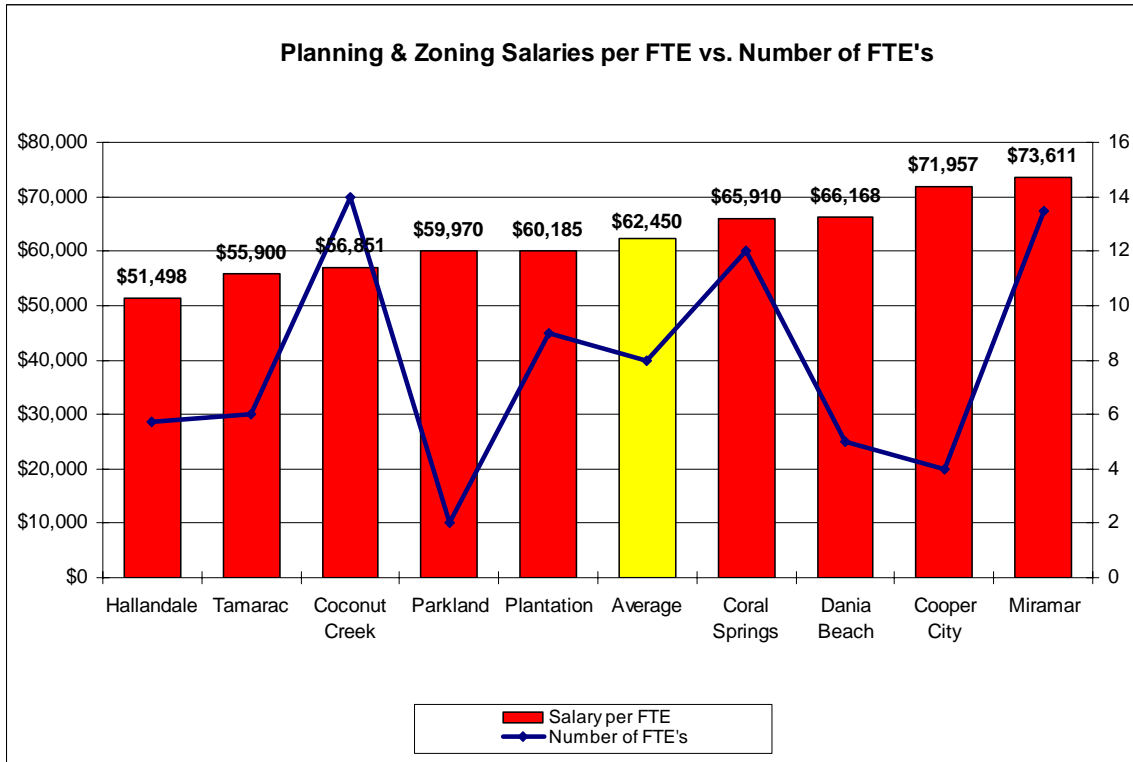


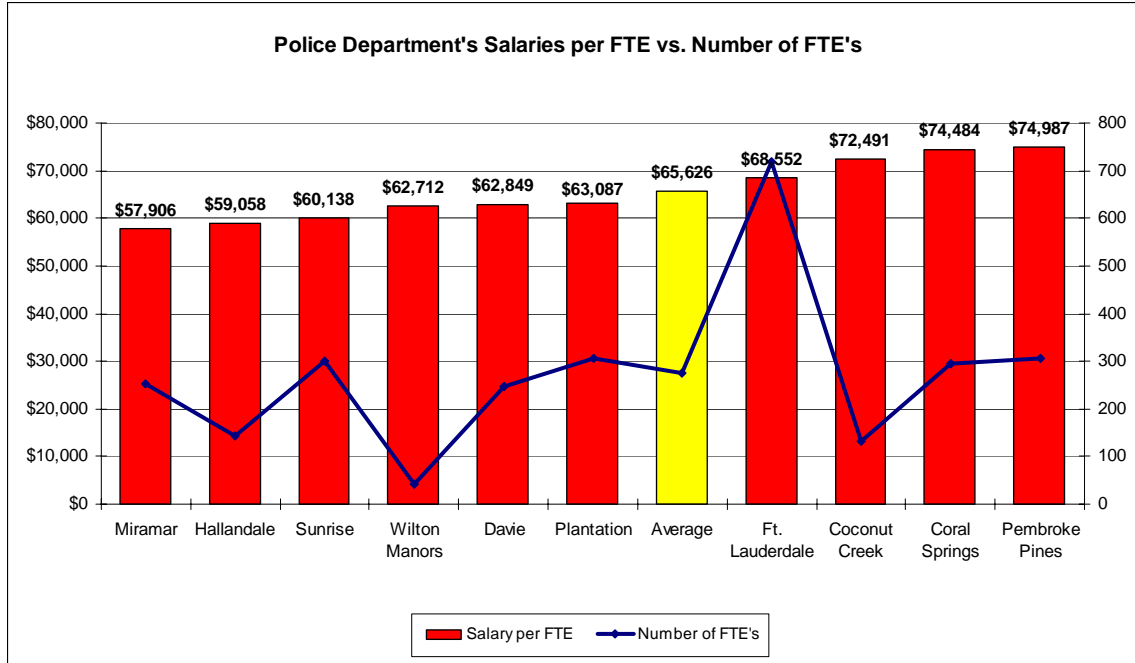
Chart 34 shows the salaries per FTE for the Police Departments. Like with the Fire Department, salaries for police officers are easily compared across jurisdictions due to the homogenous nature of the job. The average salary per FTE in our sample is \$65,626 per year. Overtime pay is very common in police departments. Police officers are more likely to be a member of a union than general government employees. The unions are oftentimes very politically connected and can use that to their advantage during union contract negotiations.

At one small City, the average salary for their police officers is around \$65,000 per year. The range was from around \$50,000 to \$70,000 per year depending on experience. Salaries for Sergeants are around \$80,000 per year. Lieutenants make around \$90,000 a year, Captains around \$100,000 per year, and the Police Chief makes \$133,900 per year.

According to the National Compensation Survey, the average salary for a police officer in local government is \$54,558. The average salary for a supervisor is \$71,226. Like with the other positions that have been

discussed, the higher cost of living in Broward County explains some of the discrepancy.

Chart 34. Police Department Salaries per FTE vs. Number of FTE's



5.0 Health Insurance

Rising health insurance costs are a huge concern for both individuals and local governments. The local governments in Broward County use several options to provide health insurance for their employees. Cities can purchase insurance in the private sector, become self insured, or participate in the Florida Municipal Insurance Trust (“FMIT”). The FMIT assist cities in obtaining group health insurance for their employees at lower rates than they could find on their own. Currently, only four cities in Broward County participate in this program: Cooper City, North Lauderdale, Wilton Manors, and Lauderdale-by-the-Sea.

Health insurance costs for employers vary widely between the public and private sector. The following chart displays the cost for health care between state & local governments and the private sector.

Chart 35. Public vs. Private Sector Health Insurance Costs



Source: BLS – Employer Costs for Employee Compensation – Sept. 2009

As the chart shows, health insurance costs for the public sector are over twice the cost of the private sector. For state and local governments, health insurance costs per employee were \$4.43 per hour worked. For the private sector, health insurance costs were \$2.01 per hour worked. In addition to health care costs, the chart also shows total pension retirement costs and paid leave costs. Paid leave costs the public sector \$3.05 per hour worked versus \$1.86 for the private sector. Pension costs will be addressed in the next section.

The following charts display the health insurance costs per FTE for selected city departments. There is no correlation found between population and health insurance costs per FTE. In other words, larger cities do not appear to obtain economies of scale with their health insurance costs.

While the charts below certainly show a wide discrepancy in health insurance costs per FTE between the different cities, it does not necessarily mean that those with higher per FTE costs are doing anything wrong. As with all city services, each local government chooses the level of service they wish to provide. Some cities, with the possible thinking that it helps retain talented workers, choose to provide health insurance with greater coverage or lower deductibles than other locales. Obviously, the better the health insurance plan, the higher the costs.

Chart 36. Police Department Health Insurance Cost per FTE

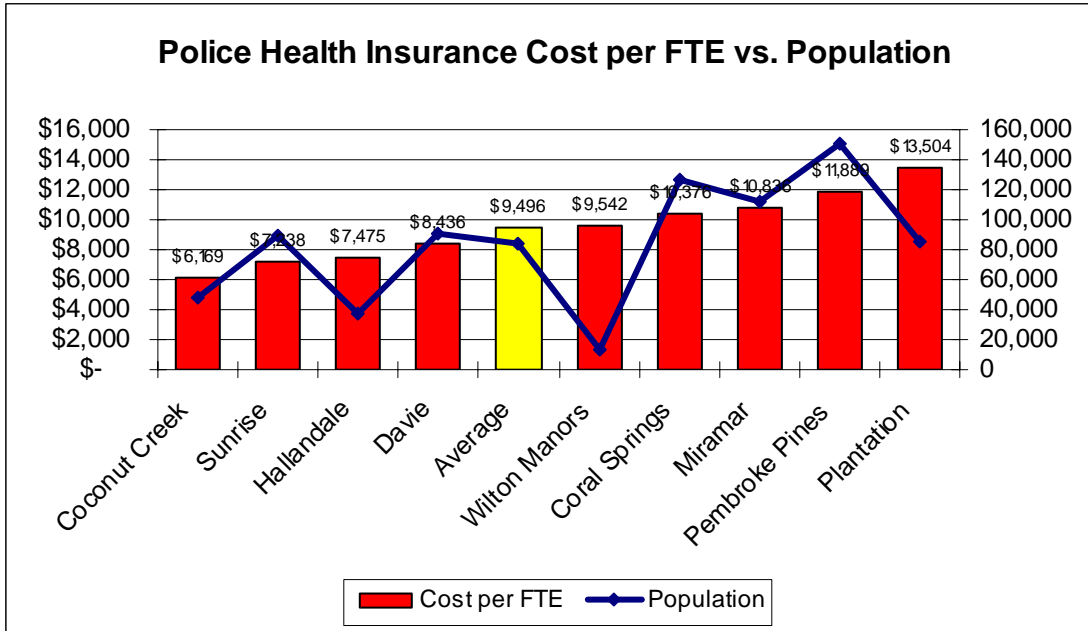


Chart 37. Fire Department Health Insurance Cost per FTE

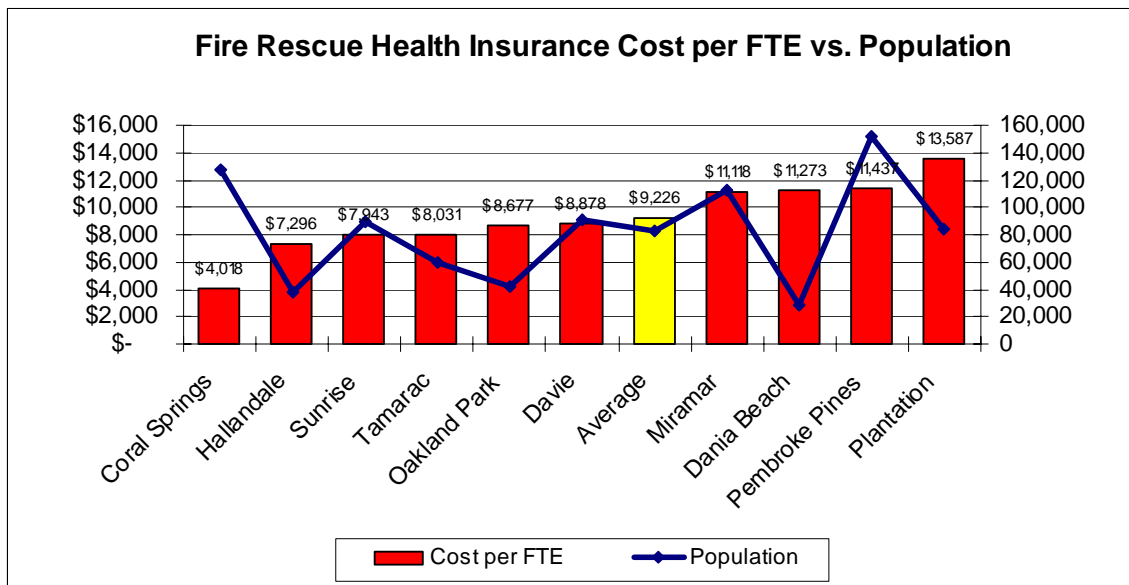


Chart 38. Planning & Zoning Department Health Insurance Cost per FTE

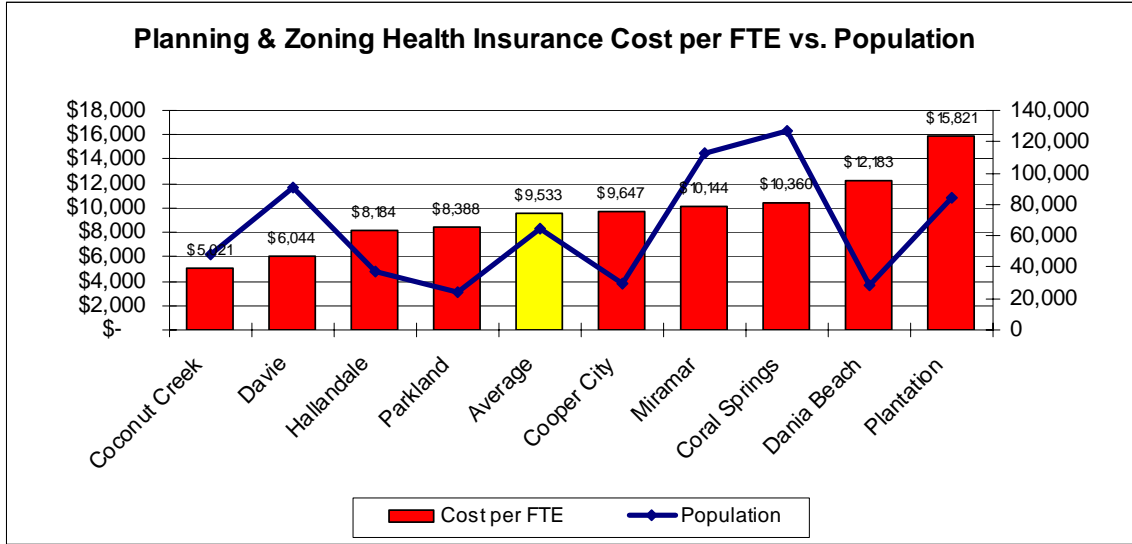


Chart 39. City Clerk Health Insurance Cost per FTE

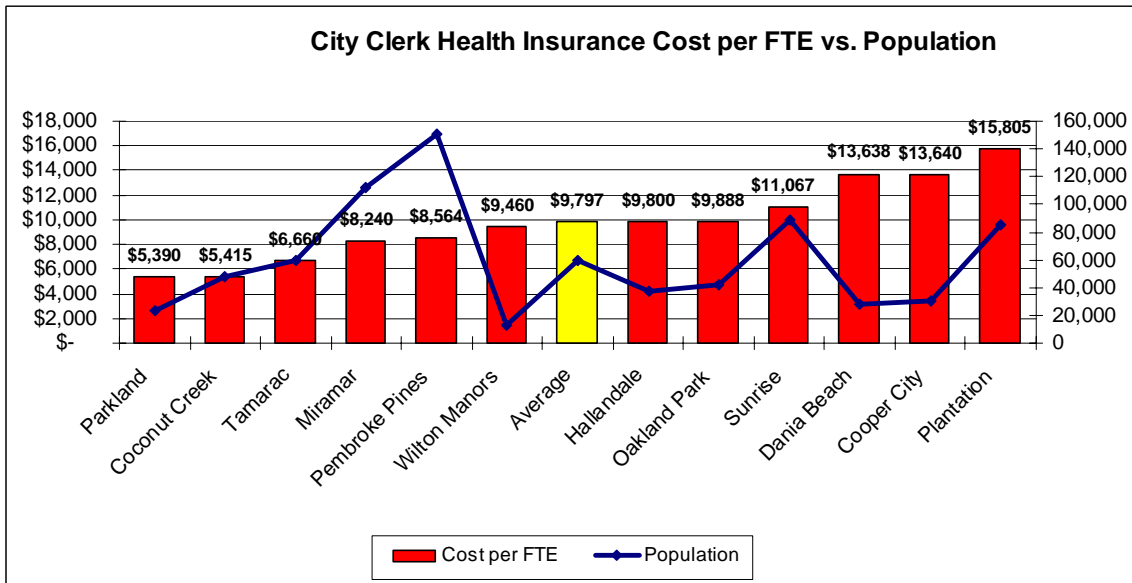


Chart 40. Parks & Recreation Health Insurance Cost per FTE

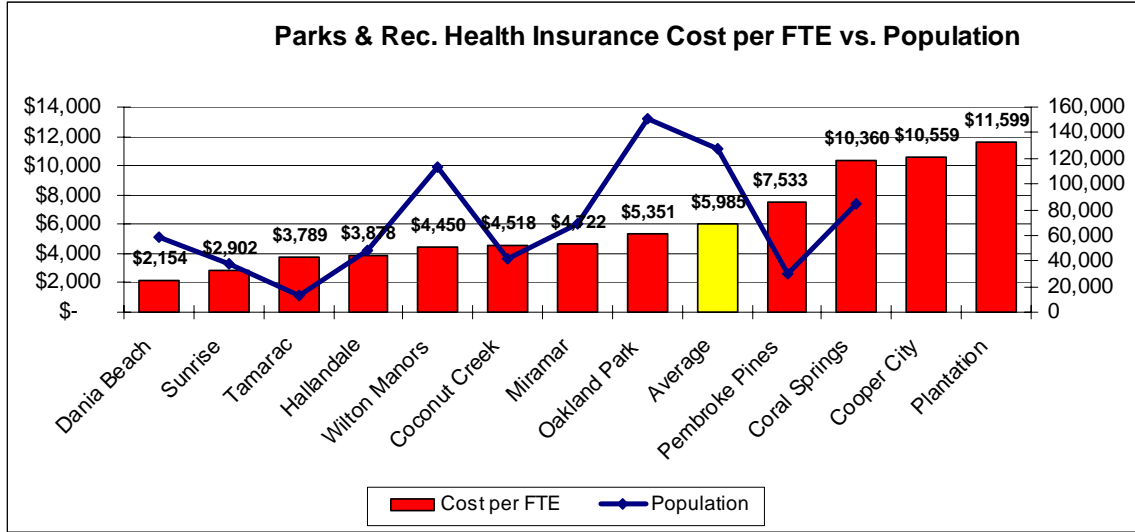


Chart 41. City Attorney Health Insurance Cost per FTE

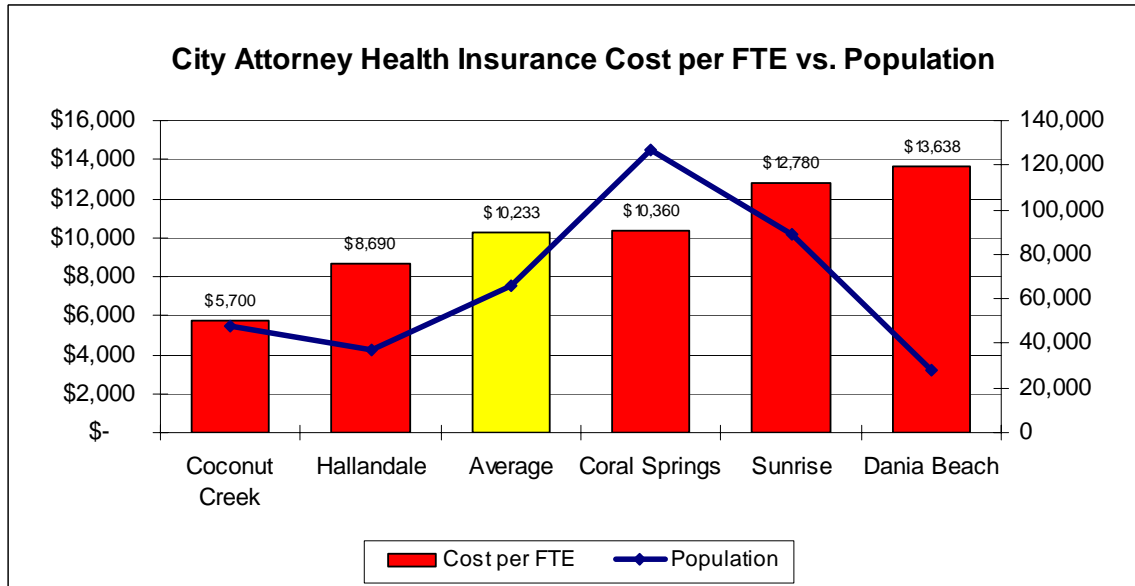


Chart 42. City Manager Health Insurance Cost per FTE

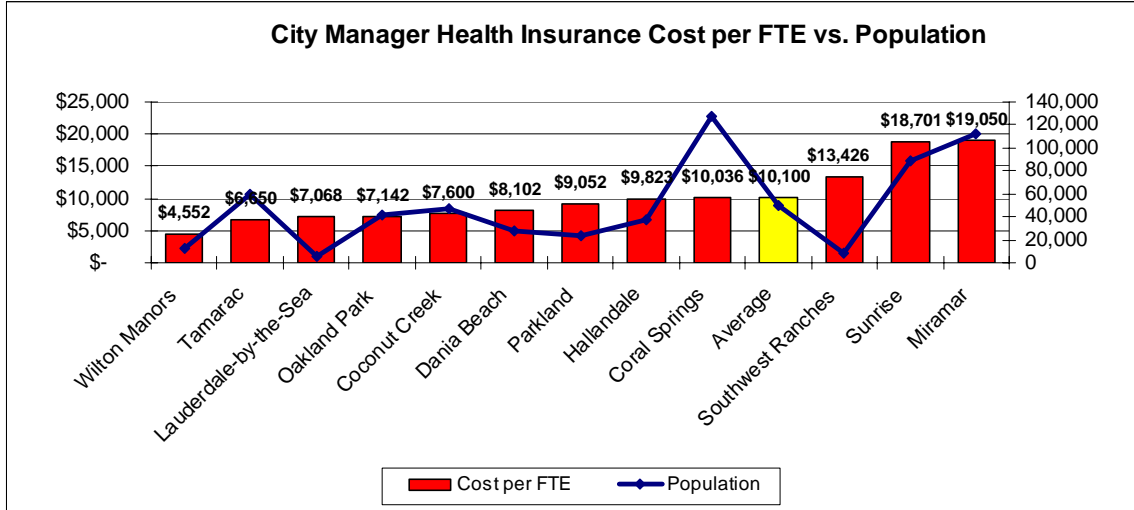
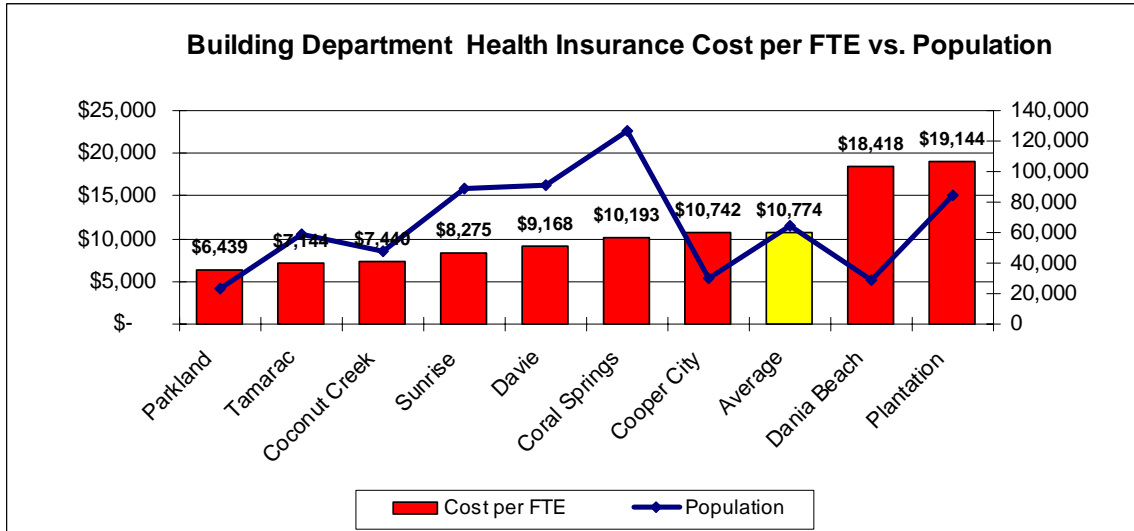


Chart 43. Building Department Health Insurance Cost per FTE



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6.0 Pensions

An excellent benefit of working for a local government is the ability to participate in a defined benefit pension plan. Unlike most private sector jobs that offer only defined contribution plans, the public sector offers a defined benefit plan. The benefit received by the worker upon retirement is a function of the salary they earned while working. Cities and counties must fund these retirement benefits in advance in order to have a solvent pension fund that is able to pay its retired workers the benefits they were promised.

According to the September 2009 Bureau of Labor Statistics Employer Costs for Employee Compensation report, defined benefit plans for state and local government costs the public sector \$2.91 per hour worked by the employee. For defined contribution plans, the cost was only 32 cents per hour worked. Clearly, defined benefit plans cost an employer much more than defined contribution plans like a 401(k).

In Florida, local government pension plans are reviewed every three years. Pension plans are reviewed for 'reasonableness' in regards to conforming to the standards of normal actuarial science. Florida law does not require local governments to have a retirement program, but most local governments do indeed provide a pension programs for their workers. The pension funds come in three varieties: general, police and firefighter. Police and firefighter pensions are typically funded at a higher rate than the general pension.

An indicator of local government pension fund health is the 'funded ratio'. A 100% funded ratio is the goal, but many communities choose to fund their pension plans at rates less than 100%. This is due to limited revenues, especially in light of the recent economic turmoil in Florida. It is not that important as to what the funded ratio is in one particular year, but rather what the trend of the funded ratio is over time. For instance, one year the pension plan may not be funded as much as usual due to limited revenues. However, when revenues are more plentiful, the local government may fund the pension plan more than normal.

Table 44 displays the funded ratio for pensions and other post employment benefits for select cities in Broward County. Table 45 displays the total Unfunded Actuarial Accrued Liability ("UAAL") for each community. These figures were obtained from the Consolidated Annual Financial Reports ("CAFR") for each city and the county for which the

Government Spending by Cities in Broward County

information was available. Local governments have various kinds of pension programs such as general employee, police, fire, and management. As the reader can see, the funded ratios vary widely across the communities and for each category. For the general pension fund and other post employment benefits, the funded ratio averages 72% for the cities and Broward County. Examples at either end of the extreme are Broward County with a 0% funded ratio and Davie with a 100% funded ratio. On a total dollar basis, Broward County and Hollywood have the highest amount of unfunded liabilities at \$305.3 million and \$311.2 million, respectively. When analyzing the pensions, generally most governments are now funding their pensions at or near 100%. The pension liabilities are from past years which have cumulated over time to create an issue for many local governments.

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Government Spending by Cities in Broward County

Table 44. Pension & Post Employment Benefits Funded Ratio

	Funded Ratio						
	General	Police	Fire	Management	Other	Police & Fire	Elected
Broward County BOCC					0%		
Cooper City	70%	80%	65%	36%			
Coral Springs	70%	83%	73%		46%		
Dania Beach	85%					73%	
Davie	100%	73%	68%				
Deerfield Beach	98%	81%	93%				
Ft. Lauderdale	76%					82%	
Hallandale	72%			82%		75%	
Hollywood	65%	61%	54%				
Lauderhill	77%	75%	72%		69%		
Lighthouse Point						100%	
Miramar	59%	63%	57%	51%			
Oakland Park	59%					80%	
Parkland		42%					
Pompano Beach	82%				0%	76%	
Sunrise	74%	68%	79%		0%		
Tamarac	83%	78%	69%		0%		48%
Wilton Manors	76%						

Government Spending by Cities in Broward County

Table 45. Unfunded Actuarial Accrued Liability for Pensions and Other Post Employment Benefits

	Unfunded Actuarial Accrued Liability (UAAL)						Total	
	General	Police	Fire	Management	Other	Police & Fire		Elected
Broward					\$305,295,000			\$305,295,000
Cooper City	\$6,351,670	\$4,303,310	\$5,732,368	\$3,047,875				\$19,435,223
Coral Springs	\$2,894,000	\$18,257,000	\$5,627,000		\$1,535,000			\$28,313,000
Dania Beach	\$2,816,612					\$10,420,612		\$13,237,224
Davie	\$0	\$19,167,000	\$10,565,000					\$29,732,000
Deerfield Beach	\$1,012,623	\$9,884,722	\$6,079,763					\$16,977,108
Ft. Lauderdale	\$102,300,000					\$105,600,000		\$207,900,000
Hallandale	\$12,135,591			\$2,039,439		\$25,020,000		\$39,195,030
Hollywood	\$112,912,259	\$107,070,453	\$91,250,971					\$311,233,683
Lauderhill	\$2,676,549	\$5,399,000	\$13,463,387	\$4,830,000				\$26,368,936
Lighthouse Point								\$0
Miramar	\$21,673,000	\$29,956,000	\$29,851,000	\$6,756,000				\$88,236,000
Oakland Park	\$15,197,000					\$11,694,000		\$26,891,000
Parkland		\$1,199,000						\$1,199,000
Pompano Beach	\$27,556,000				\$6,290,000	\$50,057,000		\$83,903,000
Sunrise	\$35,232,000	\$24,444,000	\$17,248,000		\$57,751,000			\$134,675,000
Tamarac	\$4,798,918	\$2,426,890	\$15,411,843		\$1,250,166		\$8,984,088	\$32,871,905
Wilton Manors	\$7,228,000							\$7,228,000

Table 46 shows the unfunded pension or post employment liabilities on a per capita basis. Keep in mind, a community that has a low per capita does not necessarily mean it is better off than those with a high per capita. The funded ratio is key to seeing which cities are in the best shape when it comes to having their pensions and other post employment liabilities funded.

Table 46. Unfunded Pension and Post Employment Liabilities per Capita

Broward	\$175
Cooper City	\$651
Coral Springs	\$223
Dania Beach	\$466
Davie	\$327
Deerfield Beach	\$232
Ft. Lauderdale	\$1,150
Hallandale	\$1,048
Hollywood	\$2,198
Lauderhill	\$412
Lighthouse Point	\$0
Miramar	\$784
Oakland Park	\$644
Parkland	\$51
Pompano Beach	\$847
Sunrise	\$1,509
Tamarac	\$556
Wilton Manors	\$561

Local pension plans may differ from one another in the amount of promised benefits. Therefore, funding needs between cities may be different. For that reason, the reader should be cautious when comparing cities in regards to the per FTE pension funding. Instead, the reader should realize that pension costs make up a significant portion of worker costs and are an issue that cities must deal with in order to be sure their plans are solvent in the long run.

Chart 47. Fire Rescue Pension Costs per FTE vs. the Number of FTE's

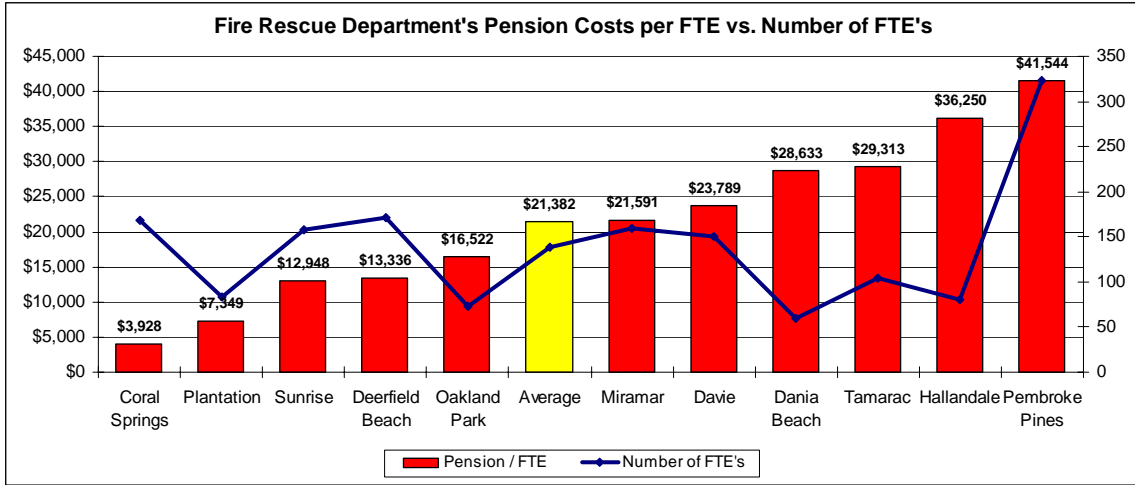


Chart 48. Building Department Pension Costs per FTE vs. the Number of FTE's

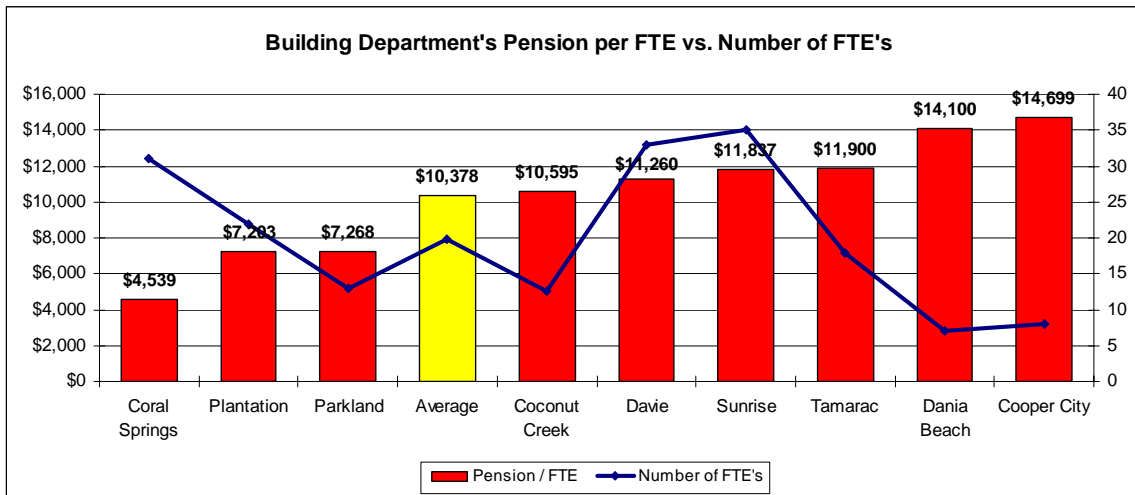


Chart 49. City Manager’s Office Pension Costs per FTE vs. the Number of FTE’s

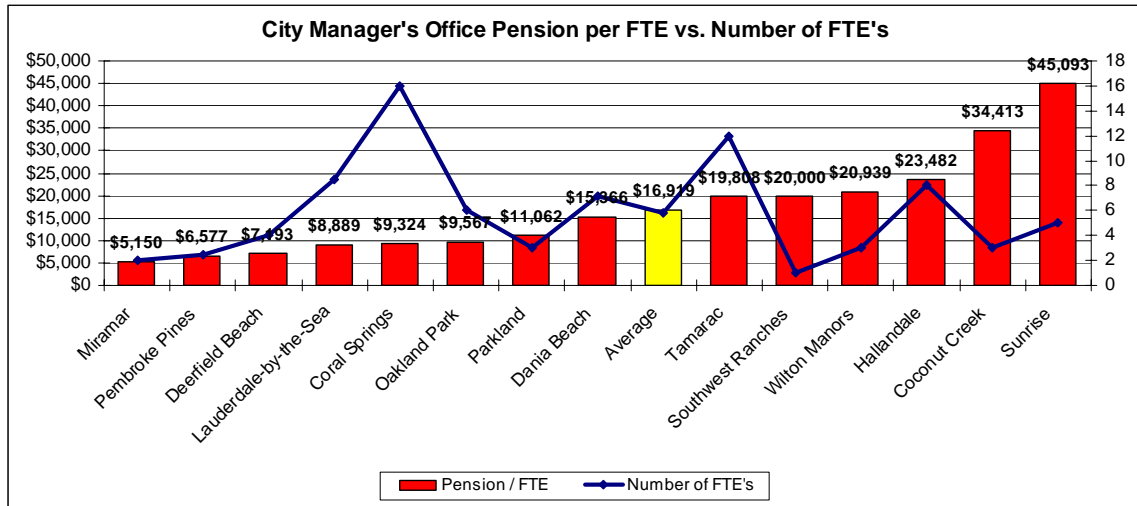


Chart 50. City Attorney’s Office Pension Costs per FTE vs. the Number of FTE’s

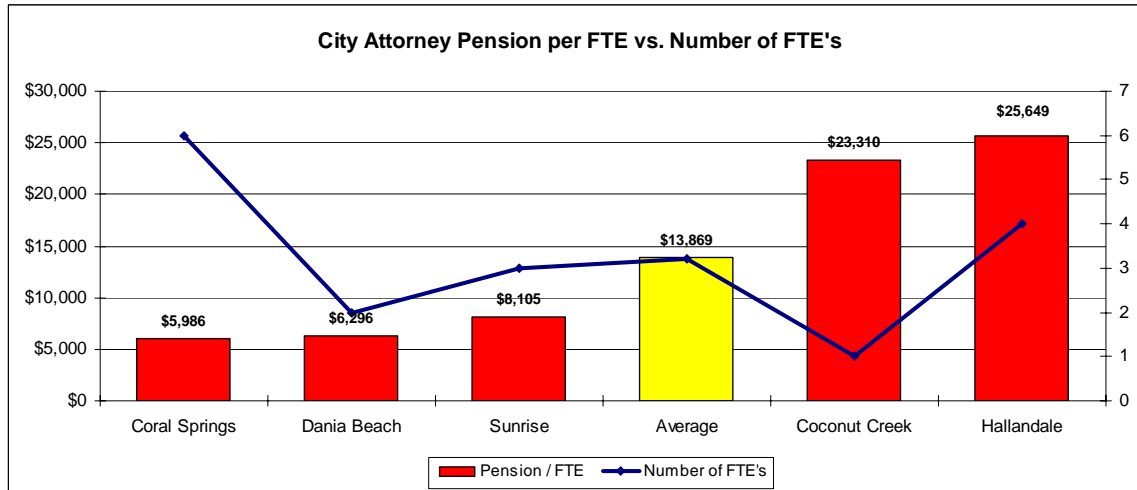


Chart 51. Parks & Recreation Pension Costs per FTE vs. the Number of FTE's

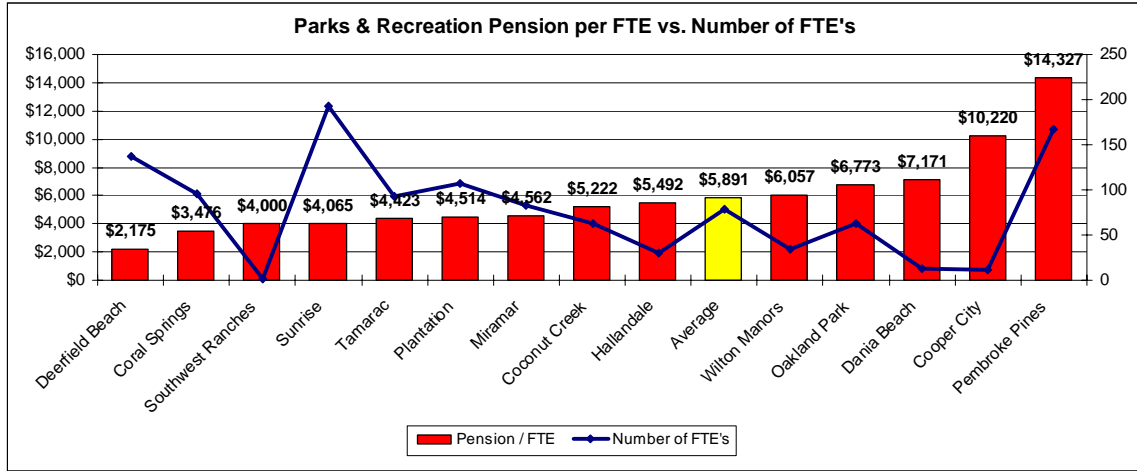
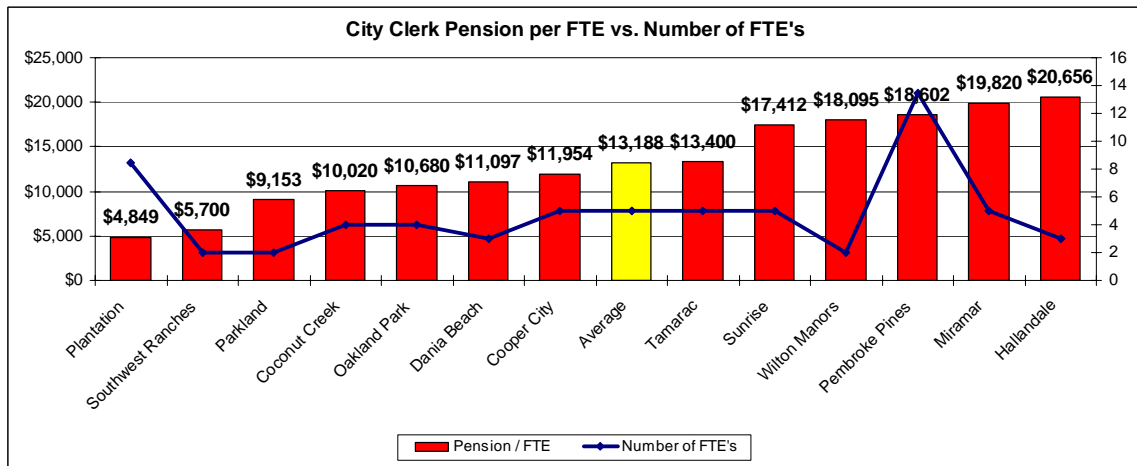


Chart 52. City Clerk Pension Costs per FTE vs. the Number of FTE's



7.0 Overtime

Generally speaking, overtime expenditures are relatively small or nonexistent for most local government departments. The exceptions to this statement are the police and fire departments. While a few other departments such as public works and parks & recreation may incur some overtime expenditures, the police and fire departments contain the overwhelming majority of all local government overtime costs.

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Chart 53 displays overtime expenditures on an FTE basis for the police departments of selected cities for which data was obtained. For the police departments, the average overtime cost per FTE is \$4,440.

Chart 53. Police Overtime Costs per FTE vs. the Number of FTE's

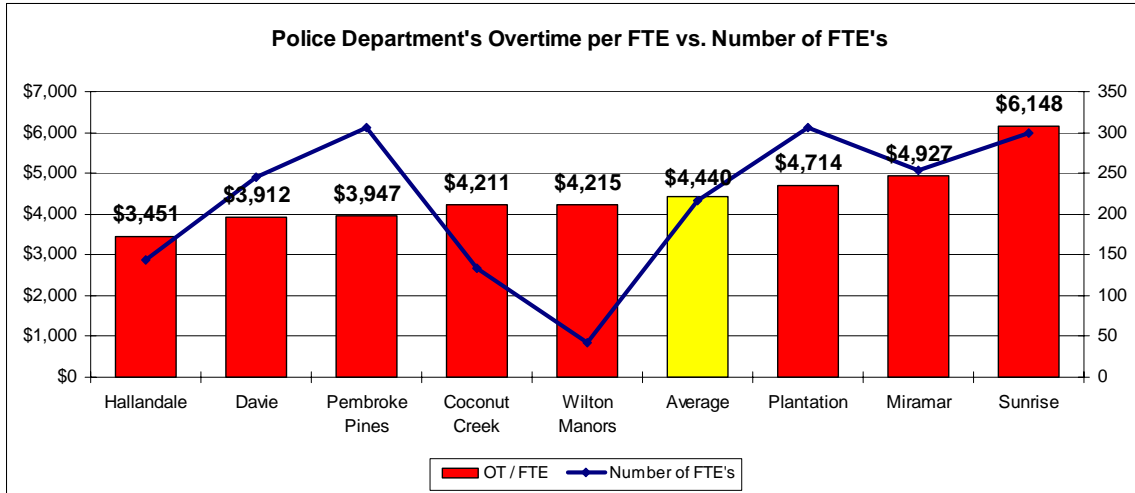
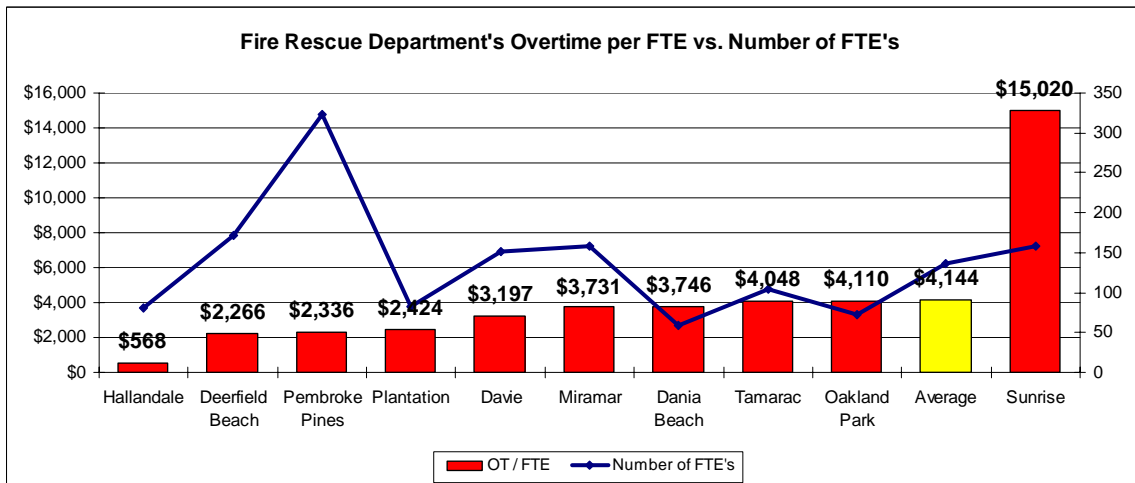


Chart 54 displays the overtime expenditures for the fire rescue departments. With the exception of the City of Sunrise, the overtime expenditures per FTE average \$2,936 for the applicable cities. The City of Sunrise's overtime expenditures are \$15,020 per FTE. This equates to 19% of their salaries per FTE for the Fire Rescue department.

Chart 54. Fire Rescue Overtime Costs per FTE vs. the Number of FTE's



8.0 Total Compensation

Table 55 displays the total compensation per FTE for local governments in our sample for Broward County. Total compensation includes salaries, wages, overtime, pension costs, healthcare costs, etc. For local governments in Broward County, the average is \$91,394. According to the State of Florida’s Agency for Workforce Innovation, the average wage in 2009 for all public and private sector employment in Broward County was \$41,876. Using an average cost of benefits of 30% of salary, total compensation for the average employee in Broward County was \$54,438 in 2009.

Table 55. Total Compensation Per FTE - 2009

City	Salary & Benefits / FTE
Coconut Creek	\$83,491
Cooper City	\$93,069
Coral Springs	\$103,713
Dania Beach	\$96,848
Davie	\$97,299
Deerfield Beach	\$76,226
Ft. Lauderdale	\$90,348
Hallandale	\$114,432
Hollywood	\$140,103
Lauderdale-by-the-Sea	\$54,402
Lauderdale Lakes	\$62,069
Lighthouse Point	\$73,743
Margate	\$86,292
Miramar	\$123,892
North Lauderdale	\$73,445
Oakland Park	\$81,267
Parkland	\$62,487
Pembroke Pines	\$109,065
Plantation	\$123,212
Pompano Beach	\$84,317
Southwest Ranches	\$99,926
Sunrise	\$79,174
Tamarac	\$81,012
Weston	\$113,304
Wilton Manors	\$81,718
Average Local Government	\$91,394

9.0 Staffing Levels

9.1 General Government

The employment situation in the U.S. has been quite dire during the current recession. Both the public and private sector have lost jobs during this period. However, the private sector has lost many more jobs than the public sector on both a total and percentage basis. Table 56 shows the percentage change in employment for the total private sector and for local government excluding schools. From January 2009 to January 2010, the private sector's payroll employment shrank 4%. For local governments, the payroll employment shrank only 1%.

Table 56. Change in Employment – Private Sector vs. Local Government

	Jan-09	Jan-10	Percent Change
Local Government Excluding Schools	6,501,000	6,428,000	-1%
Private Sector	110,961,000	107,055,000	-4%

Source: BLS – The Employment Situation, January 2010

The following charts display the FTE's by department per 10,000 residents using a bar graph. In addition, the population of each community is displayed using a line graph. Many factors such as development growth, employment basis, population and level of service standards affect the staffing levels of local governments.

The first set of charts below present the FTE per population for some general government services. As with other parts of this analysis, not all cities are represented in each chart due to data limitations. However, the sample cities give the reader an excellent idea of how local governments are staffed in Broward County. Afterwards, the discussion turns to the police and fire department where national standards can be applied to the local data to gauge how communities in Broward County are staffed relative to the rest of the U.S.

Chart 57. Planning & Zoning FTE's per 10,000 Residents vs. Population

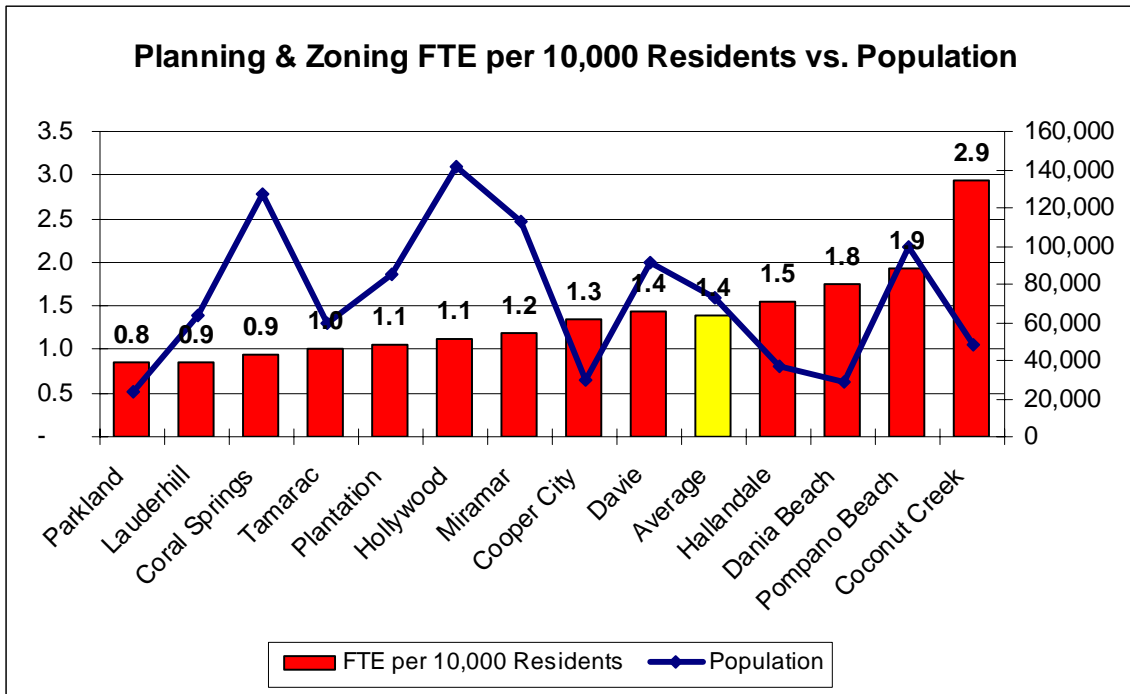


Chart 58. City Clerk FTE's per 10,000 Residents vs. Population

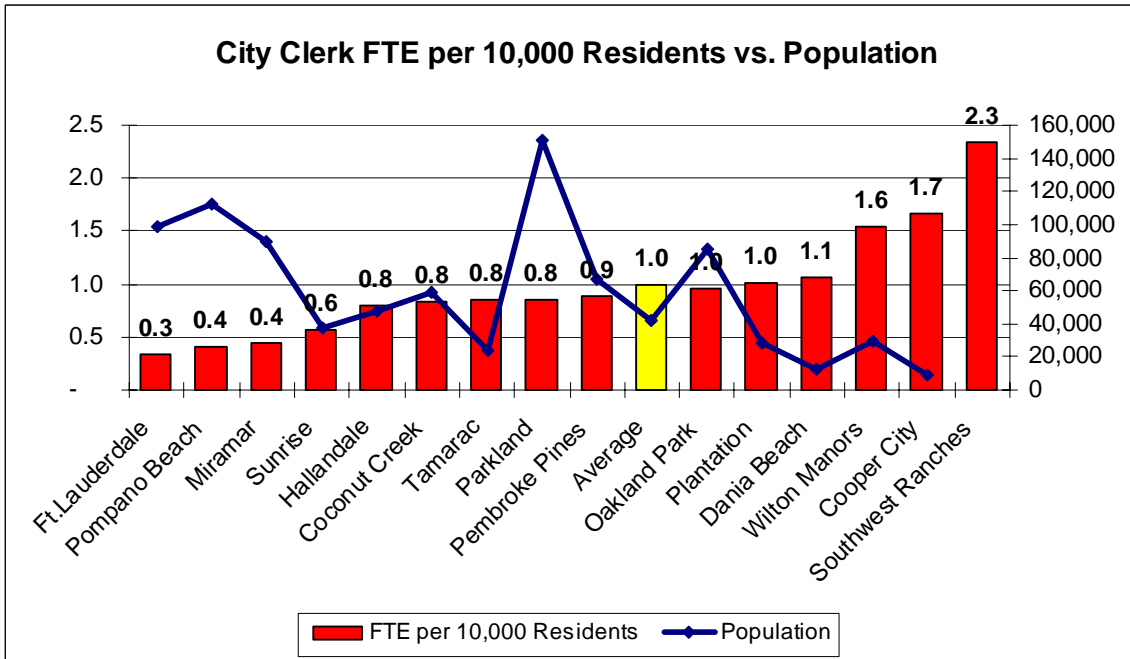


Chart 59. Parks & Recreation FTE's per 10,000 Residents vs. Population

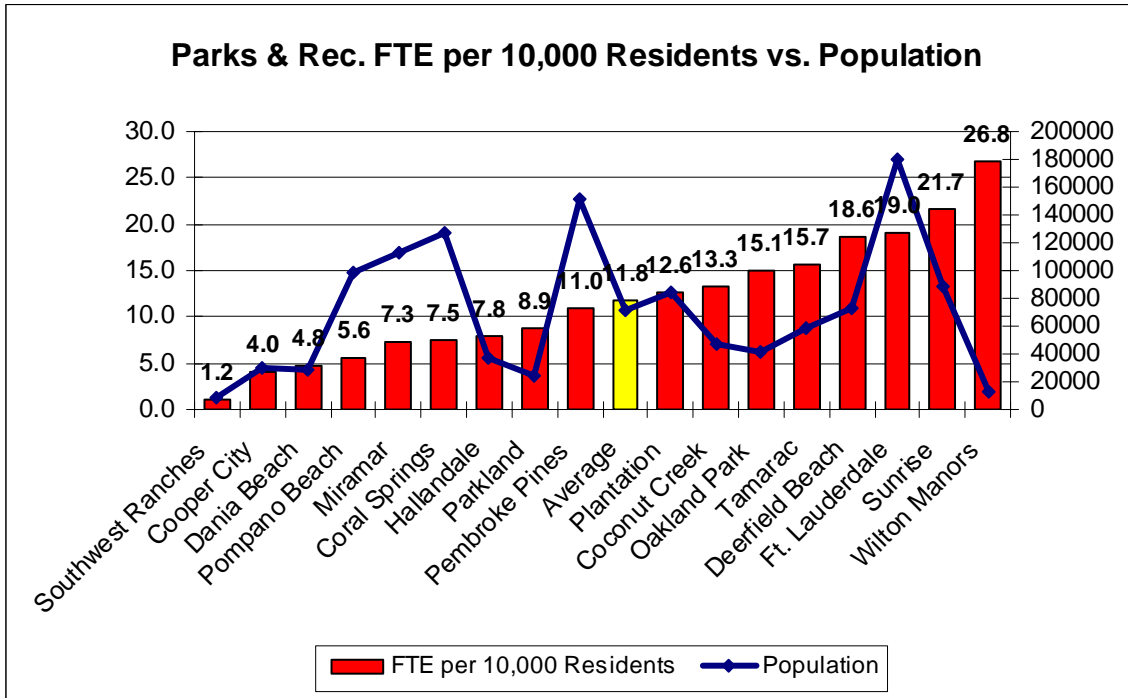


Chart 60. City Staff Attorney's Office FTE's per 10,000 Residents vs. Population

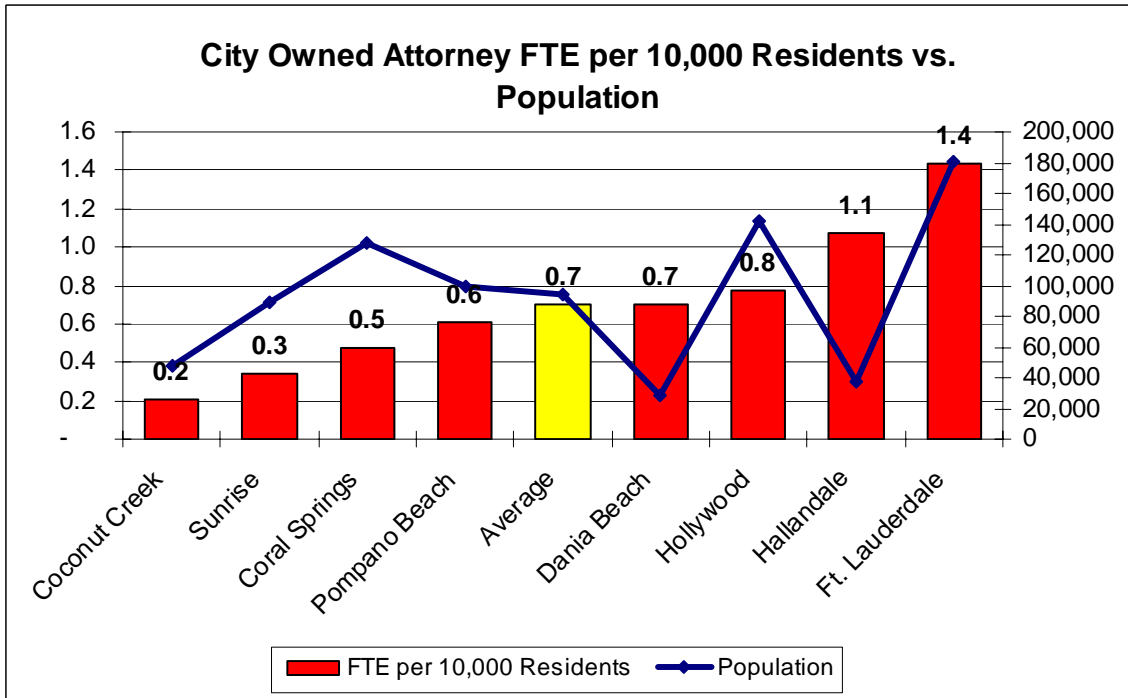


Chart 61. City Manager’s Office FTE’s per 10,000 Residents vs. Population

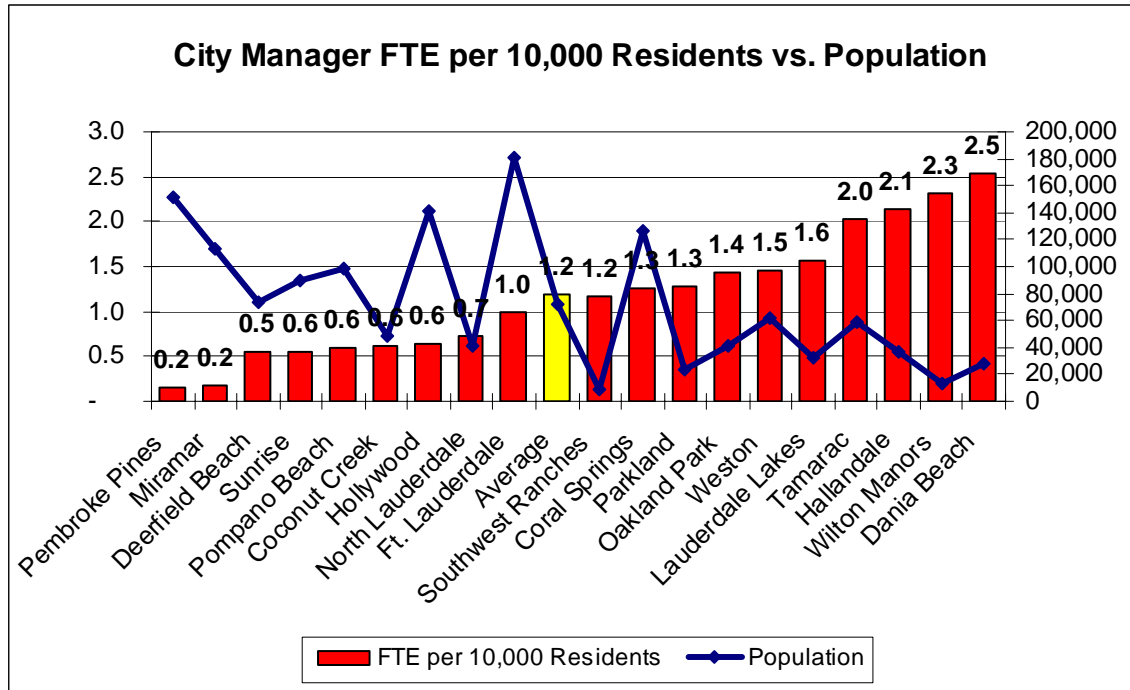
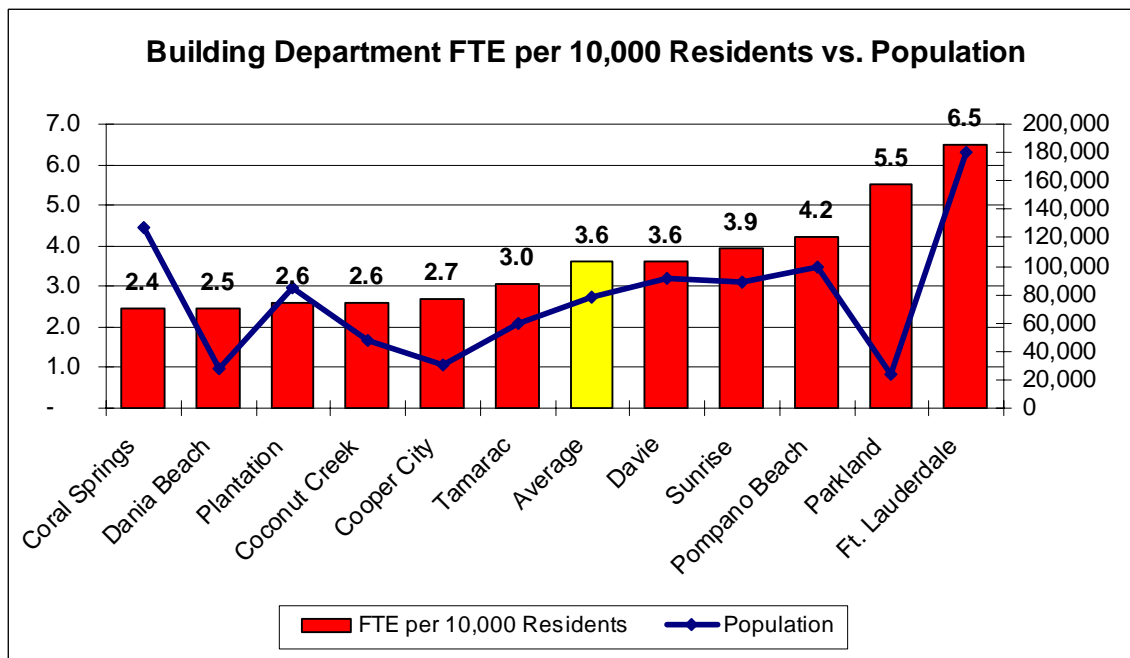


Chart 62. Building Department’s FTE’s per 10,000 Residents vs. Population



Government Spending by Cities in Broward County

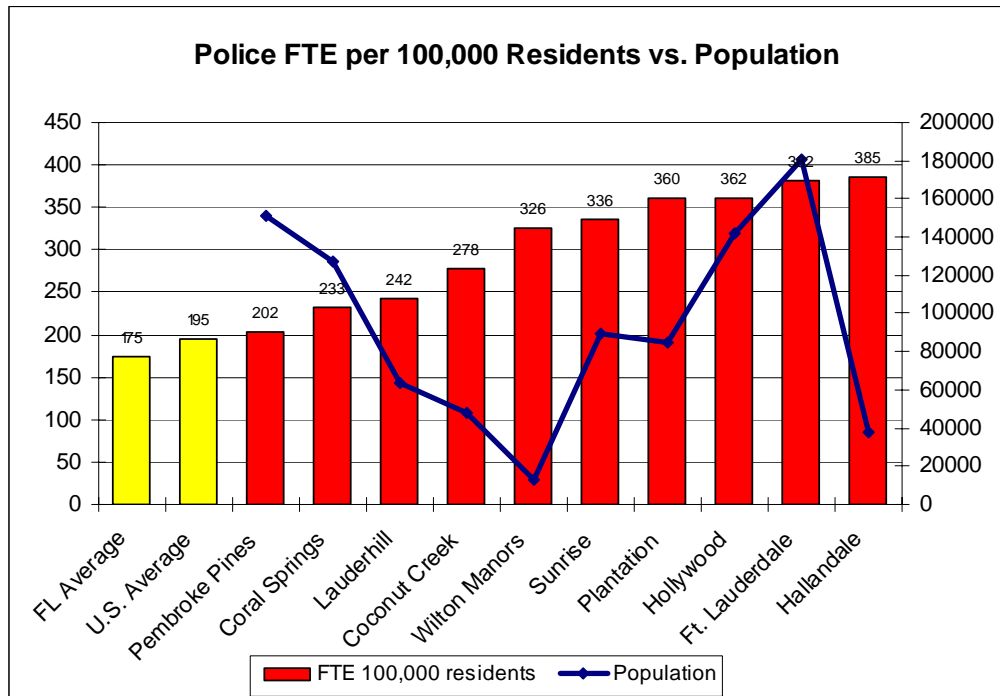
9.2 Police Staffing

Table 63 displays a sample of the police departments in Broward County that staff their own police forces. Total police employees (sworn and non-sworn employees) are listed along with the FTE per 100,000 residents. Measuring police staffing levels per 100,000 residents is a common measurement used to compare police forces in the U.S.

Table 63. Total Police Department Employees

	Pop	Police Employees	FTE 100,000 residents
FL Average			175
U.S. Average			195
Pembroke Pines	151,193	306	202
Coral Springs	127,198	296	233
Lauderhill	64,000	155	242
Coconut Creek	47,804	133	278
Wilton Manors	12,895	42	326
Sunrise	89,242	300	336
Plantation	84,725	305	360
Hollywood	141,610	512	362
Ft. Lauderdale	180,706	690	382
Hallandale	37,400	144	385

Chart 64. Total Police Department Employees vs. Population



Government Spending by Cities in Broward County

According to a U.S. Bureau of Justice Report, “Census of State and Local Law Enforcement Agencies”, the average number of local police force employees (sworn and non-sworn) per 100,000 residents is 195. In Florida, the Bureau of Justice report states the average number of employees per 100,000 residents is 175. Our sample of city police forces in Broward County states an average of 311 employees per 100,000 residents. This is much higher than the national average.

Table 65 displays the number of sworn officers per 100,000 residents. Chart 66 displays this data in graphical format. The average number of sworn officers per 100,000 residents in our sample is 218. Nationally, according to the Bureau of Justice report, the average number of sworn officers per 100,000 residents is 152. In Florida, the average number of sworn officers per 100,000 residents is 125. To put these numbers into perspective, Table 67 displays the number of sworn officers per 100,000 FTE for selected national cities.

Table 65. Sworn Officers per 100,000 Residents

	Pop	Sworn Officers	FTE per 100,000 residents
FL Average			125
U.S. Average			152
Pembroke Pines	151,193	240	159
Coral Springs	127,198	203	160
Coconut Creek	47,804	91	190
Lauderhill	64,000	128	200
Sunrise	89,242	184	206
Plantation	84,725	178	210
Hollywood	141,610	337	238
Wilton Manors	12,895	32	248
Ft. Lauderdale	180,706	498	276
Hallandale	37,400	110	294

Chart 66. Sworn Officers per 100,000 Residents

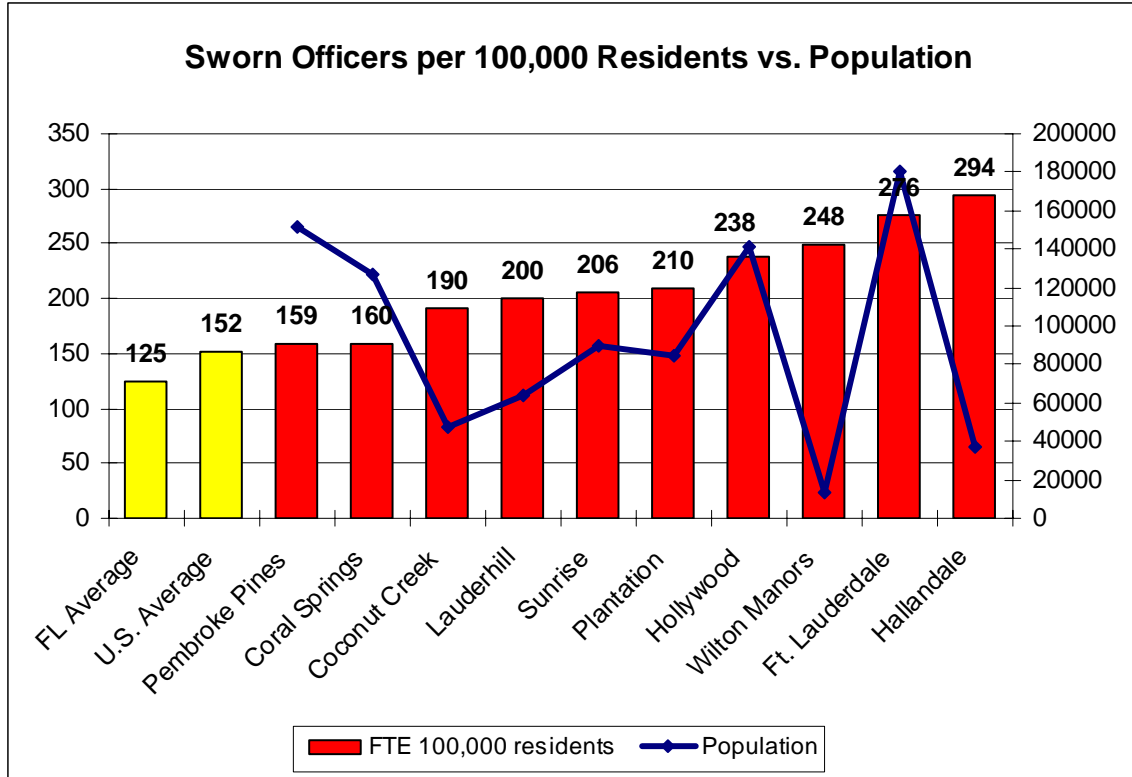


Table 67. Sworn Officers per 100,000 residents in Selected Major Cities

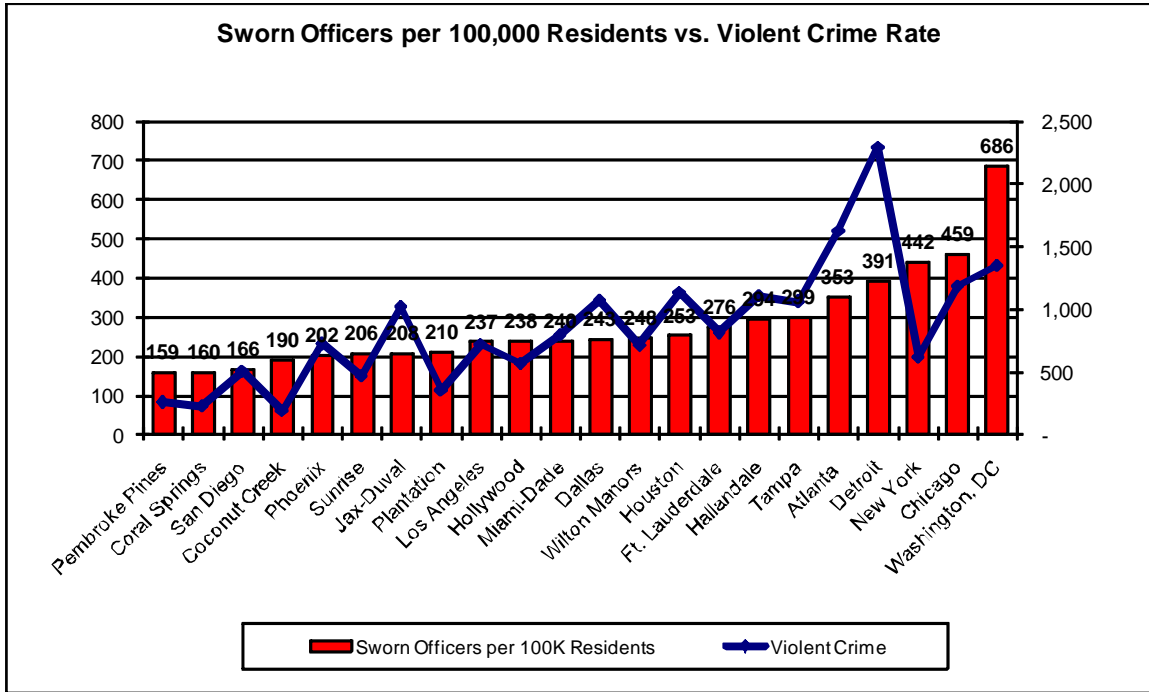
City	Sworn Officers per 100K Residents
Washington, DC	686
Chicago	459
New York	442
Detroit	391
Atlanta	353
Tampa	299
Hallandale	294
Ft. Lauderdale	276
Houston	253
Wilton Manors	248
Dallas	243
Miami-Dade	240
Hollywood	238
Los Angeles	237
Plantation	210
Jax-Duval	208
Sunrise	206
Phoenix	202
Lauderhill	200
Coconut Creek	190
San Diego	166
Coral Springs	160
Pembroke Pines	159

So, why do the cities in Broward County have such a higher sworn officer per 100,000 resident count than the U.S. average? Well, there are several possible factors which include levels of service selected by local city councils, crime rates, public perceptions of crime, or just simply overstaffing. The most plausible reason for why a community would have more officers than the national average would be for the crime rate to be higher than average. Using the FBI's Universal Crime Reports, Table 68 displays the violent crime and property crime rates for selected cities.

Table 68. Crime Rates from Universal Crime Reports

City	Sworn Officers per 100K Residents	Violent Crime per 100,000 Residents	Property Crime per 100,000 Residents
Detroit	391	2,289	1,440
Atlanta	353	1,624	7,286
Washington, DC	686	1,347	4,712
Chicago	459	1,179	4,472
Houston	253	1,132	5,684
Hallandale	294	1,106	4,147
Dallas	243	1,069	6,776
Tampa	299	1,060	4,975
Jax-Duval	208	1,022	5,696
Ft. Lauderdale	276	810	5,166
Miami-Dade	240	796	4,849
Phoenix	202	724	5,826
Los Angeles	237	718	2,621
Wilton Manors	248	711	5,063
New York	442	614	1,819
Hollywood	238	564	4,577
San Diego	166	502	3,502
Sunrise	206	468	4,180
National Average	152	466.9	3,263.5
Plantation	210	354	4,794
Pembroke Pines	159	257	3,519
Coral Springs	160	229	2,324
Coconut Creek	190	186	2,116

Chart 69. Sworn Officers per 100,000 Residents vs. Violent Crime Rate



The table and chart show a relationship between violent crime rates and sworn officers per 100,000 residents. The national violent crime rate is 466.9. The U.S. property crime rate is 3,263.5. Hallandale, Ft. Lauderdale, Wilton Manors, Hollywood, and Sunrise have violent crime rates above the national average. It is therefore by no coincidence that these communities are at the top of the sworn officers per 100,000 residents list for our sample. Clearly, crime rates play a part in determining the need for sworn officers in a community.

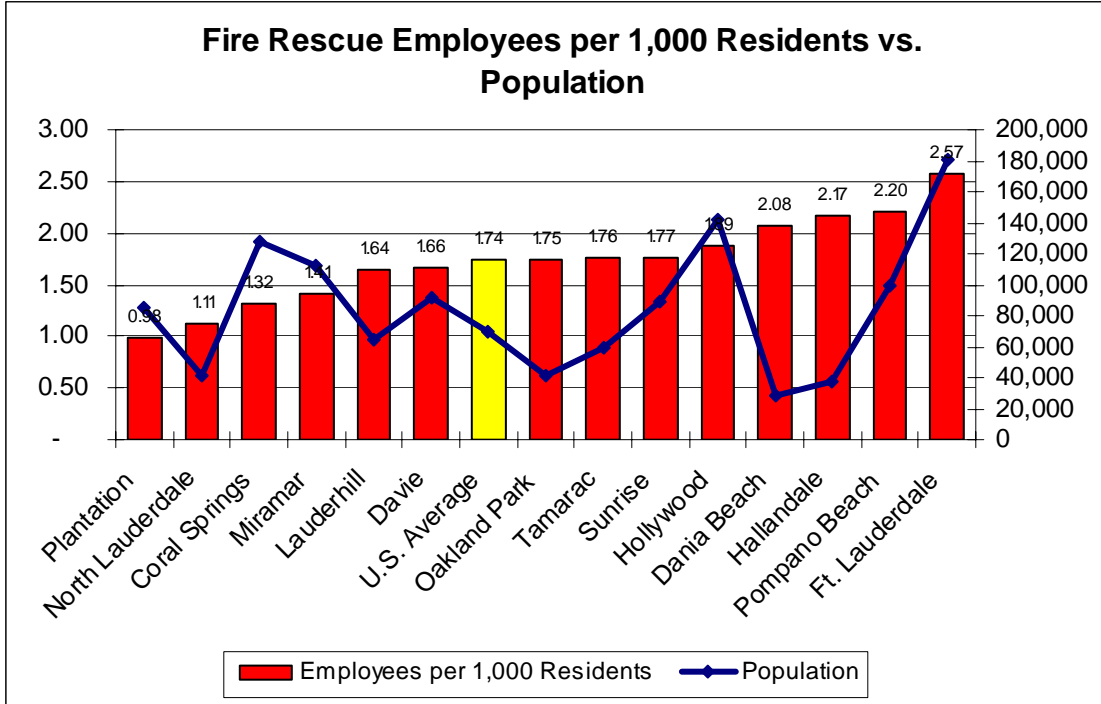
9.3 Fire Department Staffing

Fire department staffing on a per capita basis can be compared across jurisdictions. The National Fire Protection Association (“NFPA”) conducts research reports on staffing levels and other aspects of fire departments across the U.S. In the NFPA November 2008 study, “U.S. Fire Department Profile Through 2008”, the number of firefighters per 1,000 residents is calculated. For full time fire departments (non volunteer) the number of firemen per 1,000 residents is 1.74. As the report states, this is not a recommended number or standard to go by, but rather just a representation of the data reported by fire departments throughout the

Government Spending by Cities in Broward County

U.S. Chart 70 displays the fire rescue employees per 1,000 residents for selected cities in Broward County.

Table 70. Fire Rescue Employees per 1,000 Residents vs. Population



As the chart shows, cities in Broward County are representative of the national averages of employees per 1,000 residents. It is clearly understandable why a larger city like Ft. Lauderdale, with its high concentration of employment centers, high rise buildings, and traffic congestion, is at the top of the list.

10.0 Broward County

Broward County is a very unique county in Florida since over 99% of its population lives in one of the 31 municipalities. On the surface, one would expect Broward County to have a relatively small budget since only 12,955 people live in the unincorporated areas of the county. However, Broward County does provide a large amount of regional services such as an international airport, law enforcement, fire and ems, road transportation networks, mass transit, parks, marine services, convention center activities, tourism promotion, and correctional facilities just to name a few. These services help to enhance the quality of life for all residents of the County.

One of the largest and most important functions of Broward County is the Broward County Sheriff’s Office (“BSO”) & Broward County Fire Rescue. In Broward County, the fire rescue department is located within the BSO. Since 2003, all administrative and operations functions of the fire rescue department have been the function of the Sheriff’s office instead of the County Commission.

Table 80 breaks down the main functions of the BSO budget. All total, there are over 5,700 employees and a budget of over \$700.0 million.

Table 80. Broward County Sheriff’s Budget

	Budget	Employees
Sheriff Regional Services	\$ 451,067,550	3,813
Sheriff Contract Services	\$ 181,340,590	1,515
BSO - Fire Rescue Fund	\$ 64,741,640	426
BSOP - E911, Wireless 911	\$ 18,606,170	4
Total	\$ 715,755,950	5,758

Sheriff contract services play an integral part in securing the law enforcement needs for those communities that choose to contract with Broward County. In addition to numerous cities, BSO also provides law enforcement services to the Airport, Port Everglades, Convention Center, and special detail functions. Table 58 displays the cities and other agencies that have contracts with the Broward Sheriff’s Office.

Table 81. Broward County Sheriff – Contractual Services for Law Enforcement

Airport	\$15,860,000
Cooper City	\$9,317,000
Convention Center	\$500,000
Dania Beach	\$9,133,870
Deerfield Beach	\$18,528,220
Lauderdale-by-the-Sea	\$2,883,430
Lauderdale Lakes	\$8,792,870
North Lauderdale	\$8,253,930
Oakland Park	\$11,589,610
Parkland	\$4,447,240
Pompano Beach	\$35,806,270
Port Everglades	\$18,274,140
Tamarac	\$10,250,980
Southwest Ranches	\$1,965,310
Special Details	\$8,246,100
West Park / Pembroke Park	\$5,902,510
Weston	\$11,265,070
Sum	\$181,016,560

In addition to contracted work, the BSO provides numerous regional law enforcement services with a budget of over \$450.0 million. These services include corrections, bomb squads, marine units, air transport for EMS, gang units, and numerous investigative units. The corrections and rehabilitation division alone counts for over \$236.0 million of BSO's budget.

BSO's fire rescue services also provide an integral role in cooperation with local cities. Currently, Cooper City, Weston, Pembroke Park, West Park, Southwest Ranches, and Lauderdale Lakes contract with the BSO to provide fire rescue services. In addition to the cities, Port Everglades and the Airport are contracted with the BSO for fire rescue services.

11.0 Recommendations

First and foremost, the goal of this study is to examine the personnel costs incurred by local governments in Broward County. After a review of salaries, health insurance, pension costs, overtime, staffing levels, and total departmental budgets, it can be said with certainty that spending levels between cities vary widely. The two main factors in determining a local government's spending levels are 1) the amount of revenue the city receives and 2) levels of service for each department. Residents and elected officials for each community are free to choose the levels of service they wish to receive from their government. Swimming pools, equestrian centers, tennis complexes, etc. are just a few of the amenities that add to the cost of the parks and recreation department. Crime rates and the public's need for safety drive the level of staffing for local police departments. All city departments must walk the fine line of providing high quality service for an acceptable cost.

So, what are some things that can be done to improve local government efficiencies while still providing residents with a high level of service? The following list mentions some ideas that local governments can pursue to perhaps lower their personnel costs.

11.1 Economies of Scale

With the exception of a few services, by and large this study found that larger governments experience economies of scale and are able to provide services at a lower per unit cost than smaller governments. This strongly suggests that consolidation or additional contracting could provide savings for local governments. Coordination of contracts between smaller governments could provide the opportunity for lower per unit costs since more goods or services would be purchased from the provider. This leads us to our next recommendation.

11.2 Contracting for Services

The most startling example of how contracting for services can lower the per capita costs for a government service is with the contracting for law enforcement. In our analysis, the communities that contracted for their law enforcement services experienced a per capita cost of \$260. For those communities that provided their own law enforcement services the per capita cost was \$390. This is a substantial difference in cost. Now, obviously everyone can't contract for their services since someone must provide the law enforcement services. In Broward County, the most likely someone would appear to be the Broward Sheriff's Office. With its

extensive network of regional law enforcement capabilities, and the fact that it already contracts with 13 cities, the airport, and the Port, the BSO is a very important law enforcement agency. Since our analysis shows that those cities contracting with BSO experience lower per capita costs, it is our recommendation that more study and exploration is undertaken on this topic.

11.3 Salary Review

As with all organizations both public and private, it is good management practice to conduct an organizational review of salaries on a regular basis. This is instructive for determining if current wages are too high or too low. In the course of this analysis, salary data for various departments was analyzed. It was clearly found that public sector workers for local governments in Broward County can be well paid. As it was pointed out earlier in this report, the old adage of public employees making less than the private sector does not appear to be universally true anymore. The U.S. government's Bureau of Labor Services documented this in their September 2009 Compensation Report. In addition, total compensation for local government employees in Broward County is \$91,394 versus \$54,439 for all public and private sector employees in the County. While this Consultant certainly does not begrudge highly trained and sophisticated workers from making a good living, it is our belief that local governments have a fiduciary responsibility to the tax-paying public to provide high quality service at the lowest possible cost.

11.4 Organizational Structure Review

As pointed out in the economies of scale section, perhaps one reason that economies of scale were not present is because of a bulky organizational structure. As communities grow, sometimes their staffing levels do not change with the times and meet the needs of the community in an efficient manner. This is analogous to an individual or business being located in the same spot for 20-years. After 20-years, many items have collected around the house or office that probably are not needed anymore, yet still take up space that could be used much more efficiently. In addition, as noted earlier in this report, private sector employment fell 4% over the last year while local government employment fell only 1%. Taking stock of a city's organizational structure and staffing levels on a regular basis is extremely important in running an efficient local government.

11.5 Pension Reviews

Local governments spend \$2.91 per hour worked on an employee's defined benefit plan. This contrasts sharply with the 32-cents per hour

worked spent on a defined contribution plan. Pension plans are an excellent recruiting and employee retention tool used by local governments to attract top talents. However, they also expose local governments to market fluctuations. In the past, many local governments used the excellent benefits such as pensions and health plans to attract and retain key workers whose salaries were below that of what they could make in the private sector. Since public sector pay has caught up with the private sector in many aspects, the need for pensions to attract and keep new employees may not be as great as it was in the past. It is recommended that all cities review their defined benefit plans and study defined contribution plans as a way to save on employee costs.

11.6 Overtime Analysis

Across the board, overtime was not found to be that much of an issue for local governments. However, certain departments such as Police and Fire can experience relatively high levels of overtime, especially in some communities. Overtime costs increase the amount of personnel expenditures for local governments. While the nature of police and fire lends itself naturally to an occupation where overtime will certainly always be required to some extent, it would be prudent to look at staffing levels and shift schedules to determine if a reduction in overtime pay could be achieved.

11.7 Health Care Costs

Employer health care costs for local governments are \$4.43 per hour worked while in the private sector health care costs are only \$2.01. A good health care plan has long been a staple for local government employees. However, as with the pension plan, perhaps these health care plans can be modified due to the fact public sector salaries are not lagging behind the private sector as they once did. Lowering the local government health care costs per hour worked down to the private sector level would save local governments 50% off their current health care expenditures.

Appendix Tables
Local Government Selected Departmental Budgets

	Personal Services	Salaries	Coconut Creek				Retirement	Group Insurance	Total Budget	Total FTE
			Overtime	Longevity	FICA					
City Commission	\$247,690	\$166,320	\$500	\$0	\$15,520	\$26,710	\$36,000	\$371,820	3.5	
City Attorney	\$211,610	\$165,910	\$550	\$0	\$13,190	\$23,310	\$6,000	\$769,170	1	
Finance and Administrative	\$848,280	\$618,390	\$2,000	\$2,750	\$53,320	\$87,910	\$69,000	\$1,192,840	10	
City Clerk	\$378,710	\$279,410	\$0	\$2,100	\$23,740	\$40,080	\$24,000	\$493,310	4	
City Manager	\$798,250	\$590,700	\$0	\$6,010	\$48,720	\$103,240	\$24,000	\$852,070	3	
Community Relations	\$371,100	\$274,900	\$1,500	\$1,300	\$23,260	\$39,210	\$24,000	\$485,550	4	
Information Technology	\$1,010,430	\$737,630	\$14,500	\$4,400	\$63,370	\$106,590	\$67,000	\$1,571,050	10	
Human Resources	\$598,900	\$424,810	\$2,000	\$1,350	\$36,330	\$60,610	\$42,000	\$838,670	6	
Risk Management								\$2,072,100		
Development Services										
Planning and Zoning	\$1,065,870	\$795,920	\$4,000	\$3,550	\$64,160	\$107,060	\$74,000	\$1,154,590	13	
Building	\$1,266,060	\$918,550	\$10,000	\$4,250	\$79,480	\$132,440	\$93,000	\$1,779,110	12.5	
Code Compliance	\$363,690	\$259,670	\$6,000	\$2,350	\$22,880	\$37,520	\$31,000	\$391,270	5	
									0	
Fire Department	\$460,550	\$337,520	\$2,000	\$1,650	\$28,840	\$49,140	\$26,000	\$5,234,640	4	
Police	\$14,855,220	\$9,641,240	\$560,000	\$75,030	\$892,250	\$2,026,960	\$863,600	\$15,591,400	133	
Public Works									0	
Facility Maintenance	\$2,312,660	\$1,661,630	\$20,000	\$24,480	\$145,300	\$240,700	\$180,000	\$3,430,080	27	
Fleet Services	\$95,520	\$70,400	\$420	\$550	\$6,000	\$9,990	\$7,000	\$1,683,550	1	
Parks and Nat'l Res	\$819,380	\$570,100	\$8,000	\$6,050	\$55,740	\$91,070	\$78,000	\$1,358,660	12	
Athletic Field Maint.	\$329,780	\$211,730	\$4,000	\$2,750	\$25,510	\$41,080	\$40,000	\$486,590	5	
Community Transportation	\$506,240	\$357,650	\$12,000	\$3,600	\$31,840	\$52,260	\$43,000	\$520,990	12	
Parks and Recreation	\$3,336,640	\$2,392,350	\$33,000	\$21,140	\$210,810	\$331,570	\$302,000	\$3,816,950	63.5	
Engineering	\$639,050	\$492,960	\$0	\$1,900	\$36,280	\$60,790	\$40,000	\$712,710	7	
Utilities	\$1,731,290	\$1,219,730	\$40,000	\$7,250	\$108,870	\$179,230	\$143,000	\$9,957,080	22	
Stormwater Operations	\$438,250	\$296,860	\$10,000	\$1,600	\$27,730	\$43,180	\$54,000	\$1,310,000	8	
Street Maintenance								\$582,000	0	
Utility Billing	\$627,400	\$452,810	\$15,000	\$3,750	\$39,360	\$66,020	\$43,000	\$952,900	7	

	Personal Services	Salaries	Overtime	Cooper City			Retirement	Group Insurance	Total Budget	FTE
				Longevity	FICA					
City Commission	\$134,314	\$31,200		\$0	\$2,387	\$2,688	\$90,381	\$166,314	0	
Administration	\$323,270	\$204,232			\$12,648	\$51,515	\$49,345	\$346,120	2	
City Clerk	\$406,760	\$251,141		\$1,500	\$19,327	\$59,768	\$71,791	\$458,960	5	
Finance	\$675,114	\$463,600		\$4,500	\$34,067	\$100,315	\$63,795	\$808,214	6	
City Attorney	Contracted							\$317,500		
Building	\$824,362	\$540,926	\$1,000	\$1,500	\$41,496	\$117,592	\$85,939	\$881,437	8	
Growth Management	\$427,247	\$287,826	\$5,000	\$1,500	\$21,559	\$64,722	\$40,620	\$892,084	4	
Public Works Admin	\$375,772	\$250,618	\$500	\$1,500	\$19,287	\$48,595	\$38,587	\$414,622	4	
Public Works Property Maint	\$367,050	\$201,202	\$3,100	\$3,000	\$18,991	\$39,020	\$33,080	\$531,510	4	
Public Works Park Maint	\$792,211	\$499,708	\$4,300	\$4,500	\$38,572	\$96,894	\$91,617	\$1,240,641	13	
Public Works Fleet Maint	\$194,573	\$125,412	\$950	\$3,000	\$9,823	\$24,318	\$23,562	\$441,523	2	
Police	Contracted with Broward					\$82,000		\$9,638,914		
Code Enforcement	Contracted with Broward							\$254,520		
Fire	Contracted with Broward					\$64,000		\$5,388,736		
Recreation Admin	\$729,994	\$337,748	\$7,100	\$1,500	\$39,078	\$74,491	\$56,988	\$972,494	6	
Recreation Pool and Tennis	\$409,442	\$172,922	\$2,500	\$3,000	\$21,950	\$33,530	\$49,565	\$533,942	4	
Recreation Health and Social	\$136,809	\$65,670	\$1,200	\$1,500	\$6,945	\$14,624	\$26,822	\$159,848	2	
	\$1,276,245	\$576,340	\$10,800	\$6,000	\$67,973	\$122,645	\$133,375	\$1,666,284		
Water and Sewer Fund:										
Water Distribution	\$599,970	\$374,933	\$15,000	\$3,000	\$28,912	\$72,700		\$826,970	8	
Water Plant	\$568,157	\$353,667	\$22,000	\$3,000	\$27,285	\$68,576	\$71,587	\$2,041,157	7	
Transmission	\$678,809	\$431,202	\$12,000	\$7,500	\$33,561	\$83,610	\$86,756	\$1,276,809	9	
Wastewater Plant	\$439,391	\$307,544	\$22,000	\$3,000	\$23,757	\$59,633	\$60,165	\$1,309,524	6	
Customer Service	\$243,914	\$176,677	\$0	\$1,500	\$16,361	\$24,380	\$26,523	\$269,414	3	
Water & Sewer Services	\$660,561	\$352,861	\$0	\$4,500	\$25,595	\$78,842	\$58,888	\$6,336,342	5	
Stormwater Utility Fund	\$141,797	\$58,259	\$1,000	\$1,500	\$4,572	\$11,296	\$13,524	\$760,497	1	
Totals	\$10,405,762	\$6,063,688	\$108,450	\$57,000	\$514,146	\$1,395,754	\$1,172,910	\$37,934,376	99	

	Coral Springs									
	Personal Services	Salaries	Other Salary Line Items	Overtime	Longevity	FICA	Retirement	Health Insurance	Total Budget	FTE
City Commission	\$169,025	\$83,735				\$7,172	\$17,698	\$51,799	\$305,587	-
Financial Services	\$2,726,837	\$1,713,198	\$199,999			\$145,707	\$281,253	\$331,510	\$3,138,663	31
City Manager	\$1,803,288	\$1,196,234	\$167,578			\$102,922	\$149,187	\$160,575	\$2,252,252	16
	\$1,803,288	\$1,363,812	\$0	\$0	\$102,922	\$149,187	\$160,575	\$2,252,252		
Information Services	\$1,920,653	\$1,350,184	\$85,792			\$109,122	\$130,497	\$207,194	\$2,610,459	20
Human Resources	\$1,197,278	\$737,175	\$171,896			\$67,129	\$76,071	\$124,317	\$1,397,758	12
City Attorney	\$517,719	\$353,234	\$26,951			\$29,119	\$35,913	\$62,158	\$887,028	6
	\$517,719	\$380,185	\$0	\$0	\$29,119	\$35,913	\$62,158	\$887,028	\$6	
Development Services										
Development Services	\$227,706	\$171,036	\$4,683			\$13,493	\$17,775	\$20,719	\$260,528	2
Development Services Engineering	\$21,760	\$0	\$20,000			\$1,760	\$0	\$0	\$254,815	-
Community Development	\$1,045,801	\$790,920				\$59,533	\$71,032	\$124,316	\$1,279,651	12
Building Department	\$2,518,910	\$1,706,689	\$211,652			\$143,875	\$140,723	\$315,971	\$2,776,972	31
	\$2,518,910	\$1,918,341	\$0	\$0	\$143,875	\$140,723	\$315,971	\$2,776,972	\$31	
Code Enforcement	\$1,206,522	\$809,786	\$72,875			\$66,525	\$65,682	\$191,654	\$1,460,941	19
EMS	\$7,066,544	\$4,745,619	\$473,970			\$399,688	\$659,888	\$675,039	\$8,007,565	65
Police	\$33,786,548	\$18,791,951	\$3,255,358			\$1,669,164	\$6,485,823	\$3,071,383	\$39,386,343	296
Public Works	\$2,223,297	\$1,364,079	\$234,296			\$121,632	\$127,485	\$321,150	\$4,547,851	32
Parks and Recreation	\$4,725,314	\$2,712,346	\$679,291			\$256,882	\$230,925	\$725,181	\$8,779,296	70
Aquatics	\$1,335,196	\$673,044	\$324,519			\$75,719	\$57,002	\$176,115	\$2,253,726	17
Sportsplex/Tennis	\$841,067	\$452,501	\$185,484			\$48,542	\$45,783	\$93,238	\$1,687,413	9
	\$6,901,577	\$3,837,891	\$1,189,294	\$0	\$0	\$381,143	\$333,710	\$994,534	\$12,720,435	
	\$9,077,840	\$5,027,185	\$0	\$0	\$381,143	\$333,710	\$994,534	\$12,720,435	\$0	
Water Sewer Fund	\$2,667,963	\$1,944,208							\$16,696,200	36
Fire Fund	\$11,577,533	\$8,405,812							\$14,669,428	103

	Dania Beach							Total Budget	FTE
Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health & Life Insurance			
Mayor and Commission	\$162,462	\$111,708		\$9,211	\$19,632	\$19,157	\$204,510	5.0	
City Manager	\$636,993	\$364,375		\$25,394	\$110,635	\$59,524	\$679,855	7.2	
Code Compliance	\$720,823	\$488,694	\$1,320	\$31,633	\$88,506	\$92,424	\$764,368	11.0	
Beach - Lifeguards & Maintenance	\$455,606	\$222,009	\$3,000	\$20,223	\$37,825	\$60,916	\$557,558	7.3	
City Clerk	\$246,971	\$157,597	\$350	\$10,660	\$33,291	\$41,748	\$425,858	3.0	
City Attorney	\$329,371	\$221,143		\$10,424	\$12,591	\$27,832	\$728,771	2.0	
Finance (Budget)	\$717,912	\$469,040		\$30,125	\$116,766	\$80,083	\$812,298	7.0	
Human Resources & Risk Mgt	\$304,452	\$208,813		\$12,881	\$53,871	\$24,419	\$432,442	3.0	
Information Technology	\$189,854	\$61,227	\$1,800	\$4,519	\$27,006	\$13,916	\$267,446	1.0	
Planning and Zoning	\$512,629	\$330,839	\$1,400	\$22,613	\$86,806	\$60,916	\$548,291	5.0	
Building	\$642,128	\$368,191	\$2,000	\$24,483	\$98,697	\$128,927	\$1,392,532	7.0	
Police (Contracted)							\$9,193,383		
Fire Rescue	\$8,085,817	\$4,377,630	\$221,000	\$258,962	\$359,224	\$1,689,335	\$665,086	\$9,054,587	59.0
Engineering									
Public Services Admin	\$198,018	\$126,280	\$200	\$9,392	\$34,121	\$21,150	\$221,917	4.0	
Public Services Construction & Maint.	\$297,390	\$165,189	\$300	\$12,369	\$59,370	\$41,748	\$309,441	3.0	
Public Services Fleet Mgt	\$105,132	\$70,620	\$250	\$4,596	\$8,384	\$13,916	\$115,334	1.0	
Public Services Park Maintenance	\$211,516	\$122,037	\$400	\$9,045	\$43,861	\$24,419	\$327,987	3.0	
Public Services Streets	\$608,517	\$352,501	\$1,700	\$24,075	\$86,962	\$107,916	\$931,924	9.0	
Parks and Rec	\$722,105	\$527,031		\$33,397	\$96,810	\$29,670	\$1,517,168	13.5	
Solid Waste (contracted)							\$1,717,220		
Water Utility	\$1,311,145	\$745,159	\$20,300	\$52,114	\$173,609	\$258,785	\$6,397,056	14.5	
Sewer Utility	\$664,910	357343	\$7,600	\$25,932	\$117,610	\$133,538	\$6,123,525	7.5	
Stormwater	\$471,512	\$245,195	\$3,000	\$17,903	\$75,467	\$100,720	\$4,408,400	5.0	

	Personal Services	Salaries	Davie				Health Insurance	Total Budget	Employees Not FTE
			Overtime	Longevity	FICA	Retirement			
City Commission (Included in Administrato	\$105,962	\$59,919			\$4,033		\$40,840	\$363,457	5
Budget and Finance	\$1,190,099	\$838,683	\$4,429	\$21,987	\$63,627	\$148,853	\$105,140	\$1,332,323	18
Town Administrator	\$956,738	\$648,419	\$988	\$8,668	\$49,167	\$112,883	\$71,694	\$1,904,407	17
Town Clerk	\$504,354	\$351,655	\$5,055	\$7,441	\$27,246	\$66,822	\$42,735	\$795,839	6
Human Resources	\$612,565	\$434,909	\$0	\$0	\$31,431	\$79,811	\$62,526	\$919,255	7
P&Z - Engineering	\$932,746	\$672,951	\$1,079	\$2,750	\$49,961	\$113,799	\$79,599	\$1,149,545	8
Planning and Zoning	\$892,999	\$633,559	\$2,598	\$5,525	\$49,156	\$117,749	\$78,568	\$892,999	13
Building Department	\$3,141,462	\$2,144,324	\$50,494	\$22,534	\$163,248	\$371,593	\$302,556	\$3,628,393	33
Fire Rescue (building dept in Fire Dept.)	\$18,872,131	\$11,623,065	\$482,758	\$109,569	\$848,679	\$3,592,084	\$1,340,634	\$21,863,571	151
Police (includes code enforcement)	\$26,798,448	\$15,460,974	\$962,241	\$74,160	\$1,164,888	\$5,211,031	\$2,075,357	\$32,462,667	246
Public Works	\$4,009,812	\$2,663,151	\$57,622	\$20,750	\$203,736	\$432,384	\$509,812	\$7,503,771	60
Parks and Recreation	\$2,823,731	\$2,049,696	\$35,894	\$29,814	\$158,179	\$236,928	\$235,120	\$4,276,542	80
Enterprise Fund									
Utilities (Water & Wastewater)	\$3,434,194	\$2,262,622	\$47,727	\$63,579	\$186,738	\$422,397	\$383,473	\$14,087,000	40
Totals	\$64,275,241	\$39,843,927	\$1,650,885	\$366,777	\$3,000,089	\$10,906,334	\$5,328,054	\$91,179,769	684

	Deerfield Beach							Total Budget	FTE
	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health Insurance N/A by Dept.		
City Commission	\$265,543	\$212,943	\$0	\$7,045	\$16,810	\$28,745		\$307,543	3.5
City Manager	\$373,205	\$312,940	\$0	\$0	\$24,495	\$28,770		\$389,755	4.0
City Clerk	\$264,400	\$221,920	\$0	\$2,000	\$17,490	\$18,490		\$461,855	4.0
City Attorney (Contracted)								\$532,500	
Management and Budget									
Finance and Information Systems	\$1,596,450	\$1,312,810	\$0	\$46,720	\$105,750	\$109,170		\$2,505,850	22.5
Purchasing	\$317,835	\$260,770	\$0	\$12,840	\$21,010	\$22,215		\$330,240	
Equipment Maintenance Division	\$0	\$0	\$0	\$0	\$0	\$0		\$175,000	-
Human Resources	\$465,130	\$387,005	\$0	\$13,865	\$30,750	\$32,510		\$543,759	4.0
Planning and Growth Management									35.5
Planning	\$669,725	\$551,310	\$0	\$18,565	\$44,475	\$44,375		\$686,745	
Community Development	\$252,230	\$212,860		\$1,115	\$16,690	\$17,565		\$279,230	
Building	\$2,023,935	\$1,649,505	\$40,000	\$41,850	\$133,945	\$125,015		\$3,091,410	
Fire Rescue (City also does Hillsboro Beach)	\$18,281,195	\$12,058,540	\$387,500	\$468,350	\$1,134,625	\$2,280,400		\$20,581,046	171.0
Police (contracted with Broward County, in Broward County)	\$1,339,900					\$1,339,900		\$19,921,618	
Public Works & Environmental Science									
Admin	\$434,500	\$354,760	\$0	\$15,955	\$28,875	\$28,960		\$512,595	5.0
Facilities Maint.	\$507,265	\$384,900	\$35,000	\$12,065	\$33,390	\$33,910		\$3,961,815	6.0
Fleet Maintenance	\$1,080,750	\$890,600	\$15,000	\$21,280	\$71,745	\$72,125		\$1,696,450	16.0
Grounds Maintenance	\$2,320,255	\$1,917,205	\$18,000	\$60,865	\$152,910	\$145,775		\$8,952,615	42.0
Parks and Recreation									
Admin	\$486,310	\$356,255	\$45,000	\$6,090	\$32,410	\$32,555		\$1,146,410	4.5
Recreation	\$3,243,186	\$2,768,155	\$15,000	\$51,085	\$226,875	\$155,840		\$4,092,356	82.0
Parks	\$1,763,515	\$1,479,380	\$15,000	\$28,905	\$118,165	\$102,065		\$2,412,965	43.0
Pier	\$251,790	\$223,325	\$5,000		\$17,085	\$6,380		\$386,090	7.0
Road & Bridge Fund									
Street Maintenance	\$944,855	\$769,435	\$5,000	\$29,510	\$63,900	\$67,010		\$2,578,699	15.0
Utility Fund									
Admin and Engineering	\$1,248,935	\$1,029,925	\$5,000	\$35,630	\$82,945	\$82,435		\$1,373,935	13.0
Customer Service	\$197,020	\$162,620		\$6,510	\$13,025	\$13,765		\$247,420	3.0
Water Plant	\$2,739,530	\$2,122,020	\$75,000	\$134,090	\$182,015	\$182,825		\$5,452,673	35.0
Maintenance	\$2,477,545	\$1,941,355	\$90,000	\$87,140	\$164,395	\$168,655		\$5,583,655	37.0
Solid Waste Fund									
Solid Waste	\$3,210,415	\$2,597,290	\$30,000	\$120,510	\$212,920	\$216,695		\$12,506,653	50.5
Recycling	\$1,172,635	\$964,195	\$15,000	\$28,185	\$80,690	\$69,565		\$14,976,688	20.0
Insurance Services Trust	\$326,255	\$268,795		\$11,755	\$21,505	\$23,200		\$8,268,360	3.0

	Hallandale							Total Budget	FTE
	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health Insurance		
City Commission	\$294,661	\$108,529			\$12,751	\$60,386	\$52,550	\$365,705	5.0
City Manager	\$1,164,329	\$808,887			\$47,679	\$187,854	\$78,585	\$1,188,006	8.0
General Services Admin	\$253,212	\$164,868	\$500		\$12,142	\$47,072	\$27,709	\$258,886	4.0
City Clerk	\$311,248	\$199,819	\$600		\$13,508	\$61,968	\$29,400	\$693,560	3.0
City Attorney	\$551,576	\$382,520			\$23,266	\$102,597	\$34,758	\$716,662	4.0
Financial Administration (Finance)	\$830,992	\$532,670			\$40,126	\$147,082	\$84,106	\$849,132	9.8
Informatin Technology	\$512,607	\$353,283			\$25,662	\$79,697	\$45,474	\$614,212	5.0
Personnel Admin	\$540,884	\$354,991		\$500	\$24,299	\$108,912	\$44,908	\$599,888	5.0
Management and Budget									
Finance and Information Systems									
Purchasing									
Equipment Maintenance Division									
Human Services (what is this and Personn	\$768,572	\$476,861	\$6,000		\$38,452	\$123,389	\$68,802	\$827,907	11.1
Development Services									
1/3 of admin	\$97,617	\$67,155	\$0	\$0	\$4,380	\$13,385	\$11,009	\$111,259	1.0
Admin	\$292,851	\$201,466			\$13,141	\$40,154	\$33,027	\$333,776	3.0
Planning & Zoning	\$319,647	\$228,961			\$17,433	\$22,702	\$36,049	\$337,972	4.8
Building	\$839,467	\$611,705	\$9,000		\$45,125	\$82,514	\$86,080	\$1,153,365	
Code Compliance	\$422,322	\$301,864	\$200		\$22,538	\$54,146	\$41,289	\$2,281,767	
Fire Rescue									
Fire Admin	\$1,255,227	\$855,122	\$1,500		\$55,331	\$234,783	\$81,846	\$1,449,430	81.0
Fire Suppression	\$3,901,382	\$2,355,738			\$179,796	\$1,081,261	\$218,389	\$4,005,536	
EMS	\$4,754,474	\$2,705,040	\$40,000		\$203,918	\$1,473,232	\$252,944	\$4,994,034	
Fire Prevention	\$554,433	\$330,013	\$4,500		\$23,077	\$147,012	\$37,815	\$573,888	
	\$10,465,516	\$6,245,913	\$46,000	\$0	\$462,122	\$2,936,288	\$590,994	\$11,022,888	81
Police									
Police Admin	\$1,238,257	\$821,174	\$40,000		\$63,825	\$141,922	\$129,180	\$1,354,098	144.0
Police Chief	\$1,158,684	\$772,931	\$9,800		\$52,654	\$208,832	\$92,754	\$1,207,547	
Police Patrol	\$9,602,041	\$5,062,133	\$313,449		\$397,595	\$3,009,690	\$626,622	\$10,322,166	
Investigative Services	\$3,414,860	\$1,848,046	\$133,750		\$144,669	\$989,843	\$227,826	\$3,605,010	
	\$15,413,842	\$8,504,284	\$496,999	\$0	\$658,743	\$4,350,287	\$1,076,382	\$16,488,821	
Public Works									
Admin	\$454,912	\$297,634	\$324		\$21,963	\$65,805	\$44,876	\$494,508	44.3
Construction Division	\$543,581	\$357,493	\$7,000		\$26,422	\$81,602	\$63,501	\$582,817	
Fleet Services	\$730,836	\$478,201	\$8,000		\$37,328	\$90,818	\$81,650	\$784,210	
Grounds Maintenance	\$1,029,748	\$653,498	\$11,000		\$50,598	\$139,542	\$125,340	\$1,146,018	
Custodial Services	\$122,235	\$42,821	\$3,400		\$6,461	\$11,048	\$10,574	\$240,786	
Parks and Recreation									
Admin	\$296,071	\$191,939			\$14,083	\$45,096	\$37,920	\$315,200	29.3
Operations	\$651,838	\$256,323	\$8,000		\$36,665	\$66,886	\$46,809	\$1,000,710	
Aquatics								\$376,670	
Maintenance	\$355,503	\$220,766	\$6,000		\$18,519	\$48,941	\$28,908	\$521,908	
Tennis								\$29,823	
Concessions								\$7,284	
	\$1,303,412	\$669,028	\$14,000	\$0	\$69,267	\$160,923	\$113,637	\$2,251,595	
Transportation Fund	\$261,665	\$97,227	\$2,500		\$13,364	\$30,883	\$12,225	\$2,031,035	5.8
Water Fund									39.5
Admin	\$416,052	\$284,933			\$20,603	\$74,832	\$34,161	\$434,857	
Production	\$1,011,935	\$709,301	\$20,000		\$53,805	\$140,533	\$79,925	\$2,632,577	
Distribution	\$818,166	\$537,957	\$20,000		\$40,507	\$114,902	\$97,058	\$904,169	
Commercial	\$546,921	\$346,748			\$28,226	\$89,561	\$47,893	\$631,157	
Plant Maintenance	\$237,868	\$153,156	\$1,500		\$11,067	\$39,514	\$30,916	\$252,330	
Other								\$5,103,781	
Total								\$9,958,871	
Sanitation Fund									18.0
Trash and Recycling	\$282,886	\$183,805	\$15,000		\$15,064	\$27,696	\$36,051	\$694,944	
Solid Waste	\$1,458,099	\$546,460	\$70,000		\$53,815	\$325,114	\$104,763	\$3,895,543	
Other								\$1,415,532	
Total								\$6,006,019	
Stormwater Fund									5.0
Management	\$294,654	\$151,188	\$3,000		\$13,838	\$37,156	\$28,752	\$589,797	
Total Fund								\$1,440,409	
Sewer Fund									16
Collection	\$1,304,118	\$861,927	\$10,000		\$62,830	\$201,337	\$148,423	\$1,542,714	
Total								\$14,798,846	

	Personal Services	Salaries	Overtime	Hillsboro Beach Longevity	FICA	Retirement	Health Insurance	Total Budget
City Commission	\$11,950	\$11,100			\$850			\$28,450
City Manager & Admin	\$294,510	\$210,334			\$16,320	\$20,720	\$31,180	\$549,940
Beach Expenses								\$297,200
Transportation Department	\$57,650	\$39,340			\$3,470	\$2,230	\$9,090	\$83,650
Trash Collection								\$300,000
Building and Engineering								\$56,000
Fire Services (Contract thru Deerfield Beach)								\$693,105
Police	\$1,835,035	\$1,142,450		\$20,000	\$90,150	\$232,860	\$240,930	\$2,117,235
Maintenance	\$58,840	\$32,980			\$2,525	\$3,250	\$17,970	\$80,690
Water Fund	\$327,670	\$226,450		\$9,000	\$17,860	\$19,955	\$40,605	\$1,315,900

Hollywood

	Personal Services	Total Budget	FTE
City Commission	\$867,937	\$1,016,884	13.0
City Attorney	\$1,499,130	\$1,776,643	11.0
City Manager	\$1,489,520	\$2,173,048	9.0
Business and Economic Development	\$274,964	\$407,140	3.0
City Clerk	\$1,079,603	\$1,653,605	9.0
Budget	\$682,344	\$776,915	6.0
Purchasing	\$771,567	\$860,215	8.0
Code Enforcement	\$2,031,655	\$2,434,743	23.0
Planning	\$1,056,744	\$1,341,426	12.0
Human Resources	\$1,035,102	\$1,383,311	11.0
Risk Mgt	\$739,858	\$32,748,478	8.0
Public Affairs and Marketing	\$567,611	\$708,997	5.0
Parking Services	\$2,679,841	\$5,877,404	32.0
Financial Services	\$2,945,779	\$7,619,940	41.0
IT	\$3,384,682	\$8,807,633	28.0
Engineering	\$713,513	\$869,974	2.0
Building	\$3,769,924	\$4,649,109	42.0
Zoning	\$366,466	\$384,741	4.0
Police	\$56,746,310	\$65,355,515	512.0
Fire Rescue	\$38,037,131	\$42,866,624	267.0
Parks and Recreation	\$4,902,665	\$7,590,919	50.0
Cultural	\$459,934	\$1,158,184	3.0
Utilities Admin	\$2,519,452	\$11,539,451	24.0
Engineering Support	\$2,271,758	\$2,806,065	20.0
Water Treatment	\$2,672,724	\$8,029,756	29.0
Underground Utilities - Water, Sewer	\$4,257,847	\$6,401,973	48.0
Wastewater Treatment	\$4,717,418	\$14,357,393	53.0
Stormwater	\$878,032	\$2,930,322	11.0
Public Works Admin	\$999,293	\$1,367,313	9.0
Streets and Highways	\$2,221,574	\$5,529,405	31.0
Ballfields, Beaches	\$1,396,172	\$2,085,154	18.0
Building and Grounds	\$1,654,742	\$2,942,162	19.0
Environmental Services	\$805,574	\$4,745,841	9.0
Solid Waste	\$2,111,316	\$9,092,872	22.0
Brush Collection & Recycling	\$2,301,184	\$5,258,354	28.0
Fleet Maintenance	\$1,683,244	\$6,841,090	20.0
Design and Construction Mgt	\$2,374,886	\$2,781,796	20.0

	Personal Services	Salaries	Lauderdale-by-the-Sea		FICA	Retirement	Group Insurance	Total Budget	FTE
			Overtime	Longevity					
Town Council	\$89,471	\$61,499			\$4,397	\$10,166	\$13,101	\$107,771	5.0
Town Manager	\$757,002	\$571,273			\$43,932	\$75,556	\$63,241	\$969,240	8.5
Town Attorney (Contracted)			\$3,000					\$235,400	1.0
General Government (property insurance n	\$89,562	\$51,843			\$3,968	\$12,598	\$6,155	\$1,840,355	1.0
Fire Services (Volunteer)	\$149,726	\$100,000			\$7,650	\$20,920	\$8,951	\$1,005,748	86.0
Fire Rescue (contract with American Medical Response)								\$670,000	4.0
Police (Contracts with Broward)								\$2,883,427	27.0
Parking Enforcement	\$134,200	\$101,828		\$553	\$7,833	\$10,085	\$13,901	\$186,042	2.0
Development Services	\$389,814	\$295,181	\$1,580		\$22,703	\$29,231	\$41,119	\$480,400	4.8
Sanitation/Recycling (Contract)								\$34,621	
Public Works	\$520,175	\$387,083	\$5,000		\$29,995	\$38,261	\$59,476	\$888,793	8.0
Public Works - Buildings								\$279,167	
Public Works -Community Standards	\$365,992	\$274,545	\$5,000		\$21,386	\$30,163	\$34,989	\$548,496	7.0
Recreation - (done by Public Works employees)								\$284,318	
Beach -(Public Works)								\$184,088	
Sewer Fund	\$66,787	\$48,631			\$3,721	\$4,791	\$9,644	\$1,236,895	1.3
Parking Revenue Improvement Fund	\$106,799	\$76,856			\$5,880	\$7,571	\$16,492	\$552,543	2.0

Lauderdale Lakes

	Personal Services	Total Budget	FTE
Mayor and Commission	\$211,225	\$313,275	3.5
City Manager	\$549,467	\$749,092	5.0
Code Compliance			
Beach - Lifeguards & Maintenance			
City Clerk	\$315,559	\$390,574	5.0
City Attorney (Contracted)		\$255,000	
Finance & IT & Purchasing	\$868,791	\$1,055,211	11.0
Human Resources	\$199,812	\$251,352	3.0
Community Development (P&Z, Building, e	\$305,942	\$627,887	10.0
Planning and Zoning (community Development)			
Public Works & Engineering (Streets, solid	\$723,749	\$1,594,638	22.0
Parks and Rec & Maintenance	\$1,812,998	\$2,698,194	37.5
Fire Rescue (contract with BSO)		\$6,569,845	
Police (Contract with BSO)		\$7,880,870	
Social Services	\$525,337	\$966,876	12.0

Lighthouse Point

	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health Insurance	Total Budget
City Commission	\$38,603	\$15,500			\$882		\$21,940	\$96,689
Mayor	\$26,079	\$19,300			\$1,100		\$5,108	\$52,861
Administration and Finance	\$556,736	\$424,065			\$31,428	\$55,821	\$30,745	\$621,753
Town Attorney (Contracted)								\$132,141
Support Services	\$84,000						\$84,000	\$704,096
Fire Department	\$2,585,440	\$1,780,252	\$82,400		\$147,290	\$269,475	\$167,457	\$2,740,286
Police	\$3,865,006	\$2,630,567	\$99,750		\$228,219	\$384,961	\$236,970	\$4,210,964
Building Department	\$188,939	\$138,874			\$10,661	\$17,359	\$17,255	\$497,459
Code Enforcement	\$186,619	\$146,003			\$11,169	\$11,416	\$12,701	\$208,369
Sanitation/Recycling (Contract)								
Public Works	\$1,042,897	\$722,499	\$2,000		\$55,458	\$91,942	\$101,298	\$1,650,678
Library	\$267,143	\$204,277			\$15,702	\$23,583	\$8,148	\$363,468
Recreation	\$228,972	\$170,688			\$13,441	\$18,341	\$13,577	\$492,216

North Lauderdale		Total Budget	FTE
	Personal Services		
City Council	\$136,353	\$430,565	5.0
City Manager	\$480,586	\$593,798	3.0
Human Resources	\$284,110	\$647,890	3.0
City Attorney (Contracted)		\$320,289	1.0
City Clerk	\$176,162	\$291,128	3.0
Finance & Admin	\$655,800	\$797,540	7.0
Police - (Contract with Broward)		\$8,731,000	70.0
Development Services & Code Compliance	\$622,759	\$2,202,166	16.0
Public Works (Operating Budget)	\$968,809	\$2,629,601	
Park and Recreation	\$1,679,644	\$3,534,029	25.0
Fire Rescue Fund			
Admin	\$22,076	\$613,727	46.0
Operations	\$3,742,331	\$4,432,154	
Non departmental		\$771,640	
Park and Recreation Fund	\$187,800	\$424,500	
Enterprise Fund			
Water Plant	\$89,628	\$1,690,528	
Water Distribution	\$346,722	\$1,146,025	
Sewer Operations	\$136,034	\$3,601,167	
Admin		\$2,086,000	
Stormwater Fund	\$366,393	\$618,212	
Vehicle Maintenance Fund	Contracted	\$542,059	
MIS Technology Fund	\$221,525	\$786,858	

	Oakland Park							Total Budget	FTE
	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health & Life Insurance		
City Council	\$85,561	\$56,584			\$4,345		\$10,115	\$213,361	2.5
City Manager (\$167,581 City Mgr salary)	\$847,182	\$580,711	\$300	\$0	\$37,867	\$57,401	\$42,853	\$1,008,150	6.0
Human Resources	\$411,178	\$289,607	\$300		\$18,355	\$50,674	\$27,250	\$671,978	4.5
Information Technology	\$571,099	\$399,940	\$8,000		\$26,066	\$81,086	\$40,130	\$1,200,984	5.5
City Attorney (Contracted)								\$395,010	
City Clerk	\$333,294	\$226,524			\$14,604	\$42,720	\$39,551	\$565,865	4.0
Financial Services	\$1,136,688	\$811,519	\$3,967		\$52,524	\$162,579	\$82,338	\$1,277,767	13.0
Police (Contracted)								\$11,707,827	97.0
Public Works - Admin	\$248,579	\$164,800			\$10,545	\$49,309	\$16,179	\$258,779	2.0
Public Works - Building Maintenance	\$321,260	\$206,795	\$7,000		\$13,374	\$52,939	\$38,024	\$1,167,623	5.0
Public Works - Fleet Maintenance	\$451,909	\$280,726	\$20,000		\$19,450	\$71,866	\$55,319	\$1,298,947	6.0
Parks and Leisure	\$3,811,485	\$2,278,571	\$30,000		\$145,592	\$426,723	\$337,133	\$4,840,882	63.0
Library - (under parks dept.)	\$541,895	\$255,859			\$24,598	\$61,269	\$50,027	\$642,320	8.0
Engineering and Community Development									
Engineering & Construction Mgt	\$943,577	\$616,057	\$4,000		\$40,454	\$172,593	\$73,591	\$1,052,080	6.0
Community Development & Code Enforcer	\$1,652,260	\$1,158,348	\$6,000		\$72,433	\$231,047	\$144,512	\$2,453,993	25.5
Fire Rescue Fund	\$7,794,121	\$5,128,975	\$300,000	\$20,000	\$338,373	\$1,206,124	\$633,414	\$9,657,300	73.0
Street Maintenance Fund	\$378,472	\$242,759	\$10,000		\$15,884	\$58,972	\$43,556	\$1,634,930	5.9
Enterprise Fund									
Public Works - Water	\$720,936	464960	\$23,000		\$32,995	97244	86139	\$6,751,056	11.2
Public Works - Sewer	\$732,409	477101	\$40,000		\$30,647	100342	70771	\$6,457,258	10.2
Public Works - Solid Waste	\$1,541,855	980287	\$45,000		\$64,881	214558	198283	\$8,635,124	23.1
Public Works - Stormwater	\$881,094	566857	\$8,000		36266	144999	112008	\$3,125,000	13.7

	Personal Services	Salaries	Overtime	Parkland Longevity	FICA	Retirement	Health & Life Insurance	Total Budget	FTE
City Council	\$95,105	\$12,000			\$3,891		\$40,000	\$129,950	5.0
City Manager	\$234,098	\$323,508			\$18,436	\$33,186	\$27,710	\$348,761	3.0
Human Resources	\$79,266	\$40,200			\$4,550	\$4,020	\$5,500	\$97,956	1.5
Information Technology	\$11,546	\$75,359			\$6,086	\$10,550	\$14,497	\$209,320	1.0
City Attorney (Contracted)								\$197,000	
City Clerk	\$171,852	\$129,903			\$10,029	\$18,306	\$11,000	\$254,781	2.0
Financial & Administration	\$461,693	\$342,988			\$26,789	\$46,918	\$33,160	\$529,431	5.0
Police (Contracted)								\$4,528,941	
Code Enforcement (Contracted)								\$150,055	
Fire Rescue (Contract)								\$4,436,698	
Development Services - Building	\$1,137,571	\$805,741			\$64,424	\$94,478	\$83,707	\$1,241,017	13.0
Development Services - P & Z	\$168,373	\$119,940			\$9,497	\$16,055	\$17,118	\$258,342	2.0
Development Services - Environmental	\$115,289	\$83,458			\$6,752	\$12,164	\$5,500	\$309,231	1.0
Public Works - Admin	\$295,735	\$215,911			\$17,267	\$29,916	\$20,770	\$324,403	3.0
Public Works - Facilities Maintenance	\$257,345	\$176,797			\$13,716	\$18,255	\$43,491	\$355,217	5.0
Public Works - Streets	\$454,405	\$298,873		\$2,000	\$23,399	\$32,421	\$54,275	\$954,168	9.0
Public Works - Parks & Grounds Maintenanar	\$739,877	\$477,880			\$36,749	\$48,363	\$113,378	\$1,438,480	14.0
Public Works - Capital Projects	\$108,598	\$80,200			\$6,518	\$10,338	\$5,500	\$194,584	1.5
Parks & Rec - Admin	\$216,251	\$151,287			\$11,895	\$20,395	\$26,092	\$613,469	3.0
Parks & Rec - Rec Programs	\$314,792	\$240,281			\$18,611	\$10,647	\$26,593	\$602,653	2.0
Park & Rec - Support	\$578,318	\$445,001		\$8,000	\$34,655	\$16,180	\$38,384	\$741,277	16.0
Library	\$1,109,361	\$836,569			\$23,205	\$26,668	\$35,189	\$584,860	7.0
	\$409,696	\$301,540							

	Pembroke Pines							Total Budget	FTE
	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health Insurance		
City Council	\$468,608	\$276,838			\$21,180	\$55,936	\$10,698	\$507,164	4.0
City Manager	\$209,008	\$177,458		\$503	\$13,794	\$16,443		\$475,737	2.5
Planning and Zoning & Code Compliance	\$1,732,571	\$1,007,338	\$7,300	\$13,334	\$84,046	\$442,054	\$189,142	\$1,982,165	17.5
Human Resources	\$1,134,964	\$683,440			\$51,422	\$212,945	\$114,696	\$1,190,214	11.0
Information Technology	\$2,514,147	\$1,611,181	\$25,551	\$14,084	\$118,926	\$598,194	\$174,204	\$2,954,631	18.0
City Attorney (Contracted)								\$910,280	
City Clerk	\$1,031,305	\$611,771	\$200	\$3,318	\$46,580	\$251,131	\$115,612	\$1,192,166	13.5
Financial & Admin	\$2,511,112	\$1,596,852		\$9,544	\$117,756	\$554,801	\$229,888	\$2,722,267	22.5
Early Development Centers	\$3,222,170	\$2,395,168	\$650		\$186,882	\$23,907	\$501,494	\$4,347,057	108.0
Community Services - for elderly	\$1,107,043	\$710,363	\$8,500	\$11,349	\$53,839	\$224,856	\$95,850	\$1,572,299	14.8
Senior Housing Rental	\$488,198	\$301,920	\$10,000	\$3,729	\$17,347	\$114,446	\$50,965	\$7,052,484	4.0
Police	\$42,868,664	\$22,945,915	\$1,207,800	\$686,193	\$1,717,358	\$13,601,212	\$3,637,957	\$48,391,560	306.0
Code Enforcement (Contracted)									
Fire Control, Ambulance, Building	\$44,904,131	\$24,457,175	\$755,538	\$675,244	\$1,845,264	\$13,439,624	\$3,699,911	\$51,369,390	323.5
Public Services Dept.									
Environmental Services	\$641,539	\$386,917	\$17,800	\$10,658	\$29,736	\$145,192	\$47,757	\$687,039	7.0
General Govt. Buildings	\$1,132,013	\$710,545	\$43,000	\$15,022	\$54,358	\$157,264	\$153,738	\$4,003,207	18.0
Grounds Maintenance	\$1,198,347	\$798,415	\$45,000	\$15,573	\$53,741	\$168,470	\$145,850	\$3,879,441	14.5
Purchasing	\$507,563	\$337,924		\$6,039	\$23,635	\$66,441	\$59,666	\$555,093	
Human Services	\$55,517	\$42,544						\$1,954,449	1.0
Parks & Rec	\$11,702,750	\$6,889,837	55000	91593	\$481,538	\$2,385,398	\$1,254,176	\$18,412,834	166.5
Road and Bridge Fund	\$857,009	\$523,649	56500	15750	\$39,993	\$152,596	\$103,688	\$6,998,235	8.0
Water and Sewer	\$8,744,068	\$4,891,443	331200	95018	343720	2474526	814781	\$45,549,332	79.5

	Personal Services	Salaries	Overtime	Plantation Longevity	FICA	Retirement	Health & Life	Insurance	Total Budget	FTE
Mayor's Officd	\$905,000	\$622,427			\$44,952	\$40,225		\$194,123	\$1,041,550	11.5
City Manager										
City Clerk	\$577,550	\$370,265			\$27,108	\$41,217		\$137,082	\$610,100	8.5
City Attorney (Contracted)										
Financial Services (includes Budget)	\$1,407,600	\$954,450	\$3,000		\$70,119	\$121,687		\$256,435	\$1,549,550	18.0
Human Resources	\$801,850	\$554,412	\$500		\$40,720	\$60,517		\$142,880	\$1,321,500	12.5
Information Technology	\$1,659,300	\$1,114,700	\$1,000		\$84,123	\$146,582		\$306,093	\$3,544,400	19.0
Budget										
Purchasing	\$185,038	\$133,968		\$100	\$10,014	\$13,959		\$26,440	\$195,400	3.5
Risk Management										
Facilities Mgt.										
Planning & Zoning	\$803,200	\$541,666		\$0	\$40,117	\$73,310		\$145,298	\$901,850	9.0
Econ Development	\$157,600	\$121,472			\$9,293	\$16,796		\$9,395	\$697,350	2.0
Public Relations	\$58,850	\$40,537			\$3,100	\$5,604		\$9,395	\$223,650	1.0
Design and Construction Mgt	\$309,300	\$196,663			\$14,595	\$26,380		\$69,391	\$324,550	3.0
Risk Management	\$206,950	\$134,276		\$100	\$10,280	\$18,580		\$38,942	\$1,787,100	2.0
Central Services - Crafts	\$825,950	\$500,883			\$36,824	\$66,557		\$199,396	\$852,200	12.0
Central Services - Facilities maintenance	\$356,550	\$222,818	\$5,100		\$16,582	\$21,193		\$78,245	\$750,050	8.0
Building	\$2,230,100	\$1,492,318	\$22,000		\$110,032	\$158,476		\$421,177	\$2,587,150	22.0
Police	\$30,906,750	\$19,272,991	\$1,440,000		\$1,388,608	\$3,980,616		\$4,209,597	\$32,938,000	305.5
Fire	\$1,875,700	\$1,226,177	\$1,200		\$86,597	\$151,216		\$373,857	\$3,370,750	23.0
Fire Rescue	\$5,417,900	\$3,536,296	\$200,000		\$257,452	\$458,761		\$753,841	\$6,874,600	60.0
Engineering	\$722,900	\$492,563			\$36,767	\$67,120		\$123,678	\$752,300	7.0
Public Works	\$4,157,950	\$2,444,694	\$500		\$207,615	\$342,883		\$1,071,647	\$4,422,700	71.0
Recycling	\$8,400	\$7,766			\$593				\$518,500	0.5
Landscaping	\$1,426,900	\$859,199	\$1,000		\$63,752	\$106,660		\$389,902	\$1,663,050	21.5
Library	\$697,600	\$466,689	\$650		\$34,651	\$51,280		\$141,929	\$812,400	12.0
Parks and Rec	\$6,527,800	\$4,445,956	\$82,000		\$327,726	\$428,610		\$1,137,339	\$8,775,400	106.5
Tennis Complex	\$278,600	\$188,251	\$500		\$13,797	\$13,667		\$57,535	\$355,950	7.5
Aquatics	\$691,400	\$560,797	\$6,500		\$42,512	\$27,831		\$46,055	\$905,750	21.0
Equestrian	\$113,750	\$76,602	\$150		\$5,860	\$10,592		\$19,535	\$209,300	2.0
Road and Traffic	\$817,000	\$639,584	\$0		\$14,919	\$26,964		\$126,991	\$4,043,850	7.0
Water Utility	\$3,885,870	\$2,519,841	\$153,600		\$185,301	\$277,763		\$724,422	\$15,123,900	23.5
Sewer Utility	\$3,236,800	2102353	\$131,700		\$154,150	\$218,155		\$611,372	\$20,233,400	76.0

Pompano Beach			
	Personal Services	Total Budget	FTE
City Council	\$238,664	\$337,714	6.0
Advisory Boards	\$197,898	\$334,041	2.0
City Manager	\$767,201	\$837,947	6.0
Public Information Office	\$337,417	\$521,961	4.0
City Attorney	\$728,024	\$949,978	6.0
City Clerk	\$303,479	\$572,175	4.0
Internal Audit	\$276,237	\$358,111	3.0
Human Resources	\$402,207	\$624,292	5.0
Accounting and Admin	\$765,730	\$1,039,019	11.0
Treasury	\$389,525	\$503,576	7.0
Budget	\$198,287	\$235,738	3.0
Building	\$3,196,626	\$4,251,921	42.0
Planning and Zoning	\$1,476,381	\$1,862,490	19.0
Police (contracted with BSO)		\$37,006,275	
Fire	\$12,249,554	\$16,228,525	131.0
EMS	\$9,483,327	\$12,735,331	87.0
	\$21,732,881	\$28,963,856	218
Public Works Admin	\$154,367	\$186,211	2.0
Engineering	\$1,169,570	\$1,394,162	12.0
Sanitation		\$226,839	
Streets	\$2,273,600	\$3,564,097	35.0
Grounds Parks Matintenance	\$3,703,108	\$6,078,071	66.0
Animal Control	\$162,379	\$233,532	2.0
Building Maintenance	\$1,035,567	\$1,616,133	15.0
Cemetary	\$197,784	\$290,603	3.0
Riding Stables	\$38,124	\$296,991	1.0
Parks and Rec			
Aquatics	\$1,609,671	\$2,413,046	8.0
Recreation	\$3,249,878	\$5,287,417	41.0
Amphitheater		\$36,620	
Preschool	\$332,909	\$456,746	5.0
Tennis Center	\$125,891	\$163,374	1.0
Admin	\$0	\$12,298,812	
Community Improvements		\$3,795,825	
Utilities			
Water & Sewer Debt Service		\$4,518,302	
Water	\$5,215,749	\$17,165,106	80.5
Sewer	\$2,695,676	\$15,643,333	37.5
Stormwater	496349	\$3,744,102	8
Internal Service Funds			
Solid Waste	\$102,465	\$6,081,616	2
Information Technology Fund	\$1,050,212	\$2,167,964	11
Vehicle Services Fund	\$705,941	\$2,819,905	10
Purchasing Fund	\$393,426	\$673,173	5

	Southwest Ranches							Total Budget	FTE
	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Insurance		
City Council	\$68,000	\$63,000			\$5,000			\$114,000	
City Manager	\$239,090	\$189,390			\$14,500	\$20,000	\$13,700	\$252,190	1.0
City Attorney (Contracted)								\$325,000	
City Clerk	\$123,245	\$96,000			\$7,345	\$11,400	\$7,000	\$163,745	2.0
Financial & Admin	\$296,905	\$235,045			\$17,625	\$23,035	\$17,700	\$599,005	3.0
Planning and Zoning & Engineering	\$170,860	\$135,000			\$11,860	\$15,500	\$7,000	\$1,575,860	2.0
Police (contracted with BSO)								\$1,965,310	
Code Enforcement	\$18,250	\$17,000			\$1,250			\$274,500	0.5
Fire Rescue (BSO Contract and Volunteer)								\$3,705,500	
Public Works	\$57,620	\$44,290			\$3,400	\$4,430	\$4,000	\$1,242,328	1.0
Parks and Rec	\$75,251	\$62,451			\$4,800	\$4,000	\$3,000	\$413,251	1.0

	Sunrise							Total Budget	FTE
	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health Insurance		
City Council	\$577,016	\$312,515	\$1,100		\$26,616	\$91,904	\$105,154	\$920,073	5.0
City Manager	\$888,897	\$576,727	\$300		\$49,955	\$225,466	\$93,503	\$920,073	5.0
City Clerk	\$434,938	\$298,732	\$650		\$22,743	\$87,059	\$55,335	\$463,602	5.0
City Attorney	\$255,519	\$177,133	\$500		\$13,581	\$24,316	\$38,339	\$707,233	3.0
Finance Department	\$2,337,959	\$1,580,207	\$9,200		\$121,773	\$355,162	\$262,759	\$2,532,504	25.0
Human Resources	\$881,831	\$569,686	\$1,420		\$43,873	\$157,214	\$104,841	\$1,035,442	8.0
MIS	\$1,869,868	\$1,227,944	\$3,800		\$90,819	\$300,674	\$239,291	\$2,856,106	16.0
Budget	\$818,290	\$587,328	\$600		\$43,982	\$89,246	\$90,082	\$851,570	8.0
Purchasing	\$855,709	\$578,225	\$1,500		\$44,494	\$139,973	\$86,507	\$932,957	9.0
Risk Management	\$508,236	\$340,461	\$500		\$27,461	\$84,823	\$53,584	\$571,531	5.0
Facilities Mgt.	\$723,454	\$448,330	\$3,500		\$36,856	\$121,740	\$88,390	\$1,898,331	11.0
Planning & Zoning, Engineering	\$2,246,891	\$1,487,243	\$5,500		\$115,306	\$398,937	\$207,791	\$2,519,369	32.0
Building	\$2,965,488	\$2,020,843	\$2,500		\$157,228	\$414,297	\$289,634	\$3,395,840	35.0
Police	\$29,615,081	\$18,041,394	\$1,844,360		\$1,548,321	\$4,994,665	\$2,171,469	\$32,979,835	300.0
Fire Rescue	\$17,650,086	\$10,508,584	\$2,373,161		\$929,061	\$2,045,814	\$1,255,057	\$20,460,236	158.0
Public Works - Streets and Drainage	\$1,875,339	\$1,231,341	\$6,000		\$94,900	\$252,739	\$224,710	\$2,491,995	34.0
Parks and Rec	\$7,016,093	\$5,001,284	\$96,445		\$347,045	\$786,534	\$561,548	\$12,155,154	193.5
Water and Sewer Utility	\$9,640,555	\$6,389,950	\$175,000		\$502,406	\$1,188,943	\$933,313	\$56,749,914	172.0
Gas Utility	\$2,002,459	1310769	23600		\$103,638	\$289,956	\$237,390	\$11,089,450	26.0
Utility Billing	\$2,834,984	1905004	18000		\$147,110	\$367,113	\$367,340	\$3,982,494	41
Stormwater	\$1,211,342	\$773,250	\$3,000		\$59,680	\$178,616	\$146,263	\$3,869,218	10.0

	Tamarac							Total Budget	FTE
	Personal Services	Salaries	Overtime	Longevity	FICA	Retirement	Health Insurance		
City Council	\$516,000	\$245,000	\$0		\$18,900	\$101,400	\$68,300	\$942,184	4.5
City Manager	\$1,283,700	\$826,700	\$7,300		\$63,200	\$237,700	\$79,800	\$1,340,200	12.0
City Attorney (Contracted)								\$498,300	
City Clerk	\$406,000	\$265,400	\$500	\$1,300	\$20,300	\$67,000	\$33,300	\$594,400	5.0
Financial Services (Budget, admin, purcha:	\$1,664,200	\$1,094,500	\$4,500	\$3,900	\$83,700	\$266,400	\$164,800	\$1,852,400	18.0
Building	\$1,547,400	\$1,037,100	\$5,000	\$8,900	\$79,400	\$214,200	\$128,600	\$1,847,900	18.0
Planning and Zoning	\$501,800	\$335,400						\$639,300	6.0
Police (contracted with BSO)								\$10,415,500	
Fire Rescue	\$13,642,900	\$7,610,000	\$421,000	\$138,200	\$634,200	\$3,048,600	\$835,200	\$17,768,100	104.0
Public Works	\$3,531,300	\$2,241,800	\$27,500	\$25,500	\$171,400	\$504,800	\$375,900	\$6,868,700	46.0
Public Works - Stormwater Fund	\$1,033,500	\$641,600	\$12,000	\$5,500	\$49,100	\$133,500	\$131,800	\$4,600,000	18.0
Parks and Rec	\$2,343,900	\$2,229,200	\$26,000	\$16,500	\$169,400	\$411,300	\$352,400	\$5,156,400	93.0
Human Resources	1105700	711200	4300		3880015500	205400	98300	3606700	11
Information Technology	793200	522600	2500	1600	40000	135500	63100	1495600	8
Customer Service Center General Fund (u	106000	\$77,400	\$1,000	\$800	\$5,200	6700	10900	\$138,900	9.0
Customer Service Center Utility Fund (utilit	385000	\$259,000	\$3,500	\$3,700	\$18,700	\$49,000	\$36,900	\$767,600	
Utilities Department	5285900	\$3,352,800	\$93,100	\$43,400	\$256,600	714000	611900	\$21,470,900	69

Weston

	Personal Services	Total Budget
City Council	\$61,400	\$105,900
City Manager	\$652,900	\$1,382,600
City Attorney (Contracted)		\$810,000
Administrative (Staff and Contracted)	\$268,100	\$2,882,500
Planning and Zoning & Engineering (Contracted)		\$1,679,500
Building Fund - for code, etc. (Contracted)		\$2,602,100
Police (contracted with BSO)		\$8,988,900
Fire Services Fund (Contracted with Broward)		\$10,499,100
EMS (Contracted with Broward)		\$7,257,200
Recreation (Staff and Contracted)	\$231,700	\$6,902,700
Solid Waste (Contracted)		3798800
Street Maintenance Fund		\$1,028,100

	Personal Services	Salaries	Overtime	Wilton Manors				Total Budget	FTE
				Longevity	FICA	Retirement	Health & Life Insurance		
City Council	\$87,429	\$45,745			\$3,500	\$8,191	\$29,993	\$126,418	2.5
City Manager	\$404,797	\$304,735			\$23,312	\$62,816	\$13,934	\$433,273	3.0
City Clerk	\$202,841	\$134,952		\$1,500	\$10,471	\$36,190	\$19,306	\$291,609	2.0
City Attorney (Contracted)								\$210,212	
Finance Department (fin, admin, utility billir	\$424,417	\$304,990		\$1,500	\$23,538	\$58,656	\$34,533	\$528,015	4.0
Human Resources	\$317,199	\$237,424		\$590	\$18,300	\$36,246	\$23,437	\$419,176	3.0
Planning & Zoning, Building, Code Enforce	\$4,404,292	\$440,522		\$600	\$34,214	\$86,992	\$58,932	\$1,139,783	8.3
Police		\$2,633,884		\$177,019	\$0	\$221,527	\$883,426	\$400,747	42.0
Fire Prevention and Admin & Code Compli:	\$186,248	\$137,910			\$11,131	\$16,597	\$13,015	\$1,151,425	2.0
Fire Suppression and EMS (contracted with Ft. Lauderdale)								\$282,578	
Streets	\$207,637	\$147,765		\$600	\$11,396	\$28,085	\$19,391	\$515,118	2.0
Parks and Rec	\$1,715,249	\$1,234,783		\$17,100	\$61,382	\$208,961	\$156,654	\$2,634,433	34.5
Library	\$443,479	\$332,182		\$900	\$15,868	\$50,558	\$33,697	\$553,702	6.5
Recycling Fund	\$153,369	\$96,859		\$200	\$7,410	\$30,033	\$19,067	\$620,076	2.0
Water Utility	\$191,231	\$120,578		\$3,600	\$9,843	\$29,026	\$23,694	\$2,989,236	7.0
Sewer Utility	346944	212796		12000	17736	55413	41949	1729477	
Drainage	126161	81211		3000	6442	10556	24952	385779	2

Broward County BOCC

Personal Services Total Budget FTE

County Commission	\$3,392,660	\$3,580,170	37.0
County Auditor	\$1,977,980	\$2,044,730	18.0
County Attorney	\$6,980,870	\$7,264,220	65.0
County Administrator	\$1,662,570	\$1,776,540	11.0
Econ Development	\$960,260	\$2,546,770	9.0
Office of Equal Opportunity	\$3,094,210	\$3,319,580	38.0
Office of Mgt and Budget	\$1,419,230	\$1,453,030	15.0
Public and Govt. Relations	\$737,310	\$1,297,210	7.0
Public Relations	\$2,578,430	\$2,688,550	38.0
Public Communications and Print Shop	\$347,670	\$1,602,490	6.0
Aviation	\$30,308,090	\$165,091,580	483.0
Community Services			
Admin	\$332,170	\$363,330	3.0
Animal Care & Regulation	\$3,013,610	\$4,381,340	54.0
Animal Care Trust - Spay-Nueter	\$41,460	\$859,000	1.0
Cultural	\$307,430	\$307,430	4.0
Public Art and Design Trust Fund	\$167,860	\$182,790	3.0
Broward Cultural Council	\$370,010	\$5,585,250	4.0
Libraries	\$41,357,410	\$65,069,490	792.0
Parks and Recreation	\$28,190,940	\$38,896,330	499.0
Parks and Recreation Municipal Service Di	\$2,006,250	\$2,682,780	42.0
Parks Target (Shooting) Range	\$669,320	\$1,036,980	16.0
Parks - Enhanced Marine Law Enforcement	\$75,720	\$721,780	1.0
Environmental Protection & Growth Mgt.			
Admin	\$1,147,660	\$1,612,000	9.0
Manatee Protection	\$55,460	\$859,650	1.0
Development & Environmental Regulation	\$3,803,130	\$4,007,190	50.0
Emergency Mgt	\$796,230	\$1,041,160	9.0
Env. Monitoring and Enforcement	\$1,731,880	\$1,951,480	21.0
Pollution Recovery Trust Fund		\$2,413,620	
Housing Finance & Community Developme	\$3,118,881	\$8,910,649	43.0
Metropolitan Planning Organization	\$381,390	\$392,060	4.0
Natural Resources Planning and Mgt	\$1,575,980	\$2,036,440	16.0
Planning & Redevelopment	\$1,392,890	\$1,483,000	16.0
Permitting, Licensing and Consumer Protec	\$670,670	\$690,030	9.0
Licensing and Elevator	\$3,685,560	\$6,809,310	56.0
Permitting, Licensing and Consumer Protection MSD Fund		\$464,870	5.0
Permitting, Licensing and Consumer Protec	\$9,172,300	\$15,472,670	96.0
Pollution Trust	\$1,011,510	\$2,042,880	13.0
Pollution Prevention, Remediation, Air Qual	\$4,002,830	\$4,553,460	60.0
Finance and Administrative Services			
Admin	\$605,010	\$655,040	5.0
Accounting	\$3,146,000	\$3,290,670	46.0
County Records	\$4,702,250	\$4,983,550	84.0
Value Adjustment Board	\$459,700	\$1,093,230	9.0
Human Resources - General Fund	\$2,657,390	\$3,372,240	35.0
Human Resrouces - Employee Benefits Fu	\$1,111,590	\$63,852,100	15.0
Enterprise Technology Services	\$14,540,260	\$24,355,880	163.0
Purchasing	\$4,409,160	\$4,694,500	56.0
Revenue Collection	\$8,088,850	\$10,325,640	147.0
Risk Management	\$3,136,350	\$104,651,540	43.0
Human Services		\$146,728,170	640.0
Public Works			
Admin	\$2,378,690	\$2,513,410	23.0
Real Property		\$1,072,280	12.0
Project management		\$283,470	3.0
Facilities Maintenance	\$12,682,000	\$21,314,310	202.0
Public Works Assigned Costs		\$12,129,880	
Highway Construction and Engineering	\$4,616,970	\$4,865,140	59.0
Parks Planning and Construction	\$892,750	\$909,870	11.0
Highway and Bridge Maintenance	\$7,260,800	\$9,705,930	125.0
Mosquito Control	\$882,490	\$1,200,490	15.0
Traffic Engineering	\$7,619,870	\$9,670,410	117.0
County Transportation Trust		\$27,568,120	
Waste & Recycling - Garbage Collection	\$405,810	\$7,423,280	2.0
Waste & Recycling - Solid Waste	\$794,260	\$9,903,440	10.0
Waste & Recycling - Resource Recovery	\$4,344,690	\$237,791,460	67.0
Water and Wastewater Fund	\$25,700,670	\$202,024,580	402.0
Water Mgt	\$1,263,080	\$1,915,420	17.0
Transportation			
Transit	\$68,239,100	\$133,196,250	1,005.0
Fleet Services	\$4,161,000	\$12,543,350	63.0