



# 2008 Director's Salary and Benefits Study

## Florida Municipal and County Recreation and Park Agencies

*A Cosponsored Project By:*

Florida State University  
College of Education  
Recreation and Leisure Services Administration Program

Florida Recreation and Park Association



**Report of the 2008 Salary Survey of Directors of  
Florida Local Government Parks and Recreation Departments  
Prepared by Dr. Cheryl S. Beeler, Florida State University**

The 2008 salary study of Parks and Recreation Directors of local government departments in Florida was accomplished through a successful partnership between Florida State University and the Florida Recreation and Park Association, Inc. The purpose of the study was to provide comparative salary and benefit data of local government parks and recreation directors in Florida. Dr. Cheryl S. Beeler, Associate Professor in the Recreation and Leisure Services Administration Program at Florida State University designed the survey questions, analyzed the data, and authored the report. Eleanor Warmack and Lori Womack of the Florida Recreation and Park Association coordinated the funding and were responsible for creating the online survey and providing all of the technical assistance for the project (communicated with departments and made all follow-up calls).

**Questionnaire Design.** An online survey using Survey Monkey was designed for collecting salary data associated with the position of the department director, the highest ranking official in local government parks and recreation departments in Florida. Questions about the director's position included: (a) current annual salary; (b) salary range for the director's position; (c) number of years the current director had been employed in the position; (d) number of years the director had been employed in the department; and (e) the number of years the director had been employed in the professional field of parks, recreation, and/or leisure services. Other demographic questionnaire items about the individual occupying the director's position included gender, race/ethnicity, highest level of education, and certification status. The sample was also queried about specific benefit programs awarded by local governments to senior level managers. Items were developed to examine salary increases that were awarded to directors in FY 2007-2008, vehicle use and reimbursement policies, and other quality work-life perquisites for parks and recreation directors.

**Sample Selection.** The sample for this study included all municipalities and counties in Florida that employ a full-time, permanent employee in the position of director of parks and recreation. During Spring 2008 email communications were sent to 257 departments (208 municipalities and 49 counties). This report is based on 161 usable questionnaires for an overall response rate of approximately 63%. The response rate of county departments is 76%; the response rate for municipalities is 61%.

**Survey Administration.** To conduct the study, all departments in the sample were contacted by email with a cover letter and referred to the online survey. Several follow-up procedures were used to encourage departments to participate in the study including: (a) sending follow-up emails; (b) making follow-up telephone calls and sending electronic mail and FAX communications.

**Statistical Application.** The data from the online survey were computerized and analyzed using SPSS, a comprehensive, integrated system for statistical data analysis. For salary comparisons, the median statistic was used rather than the mean. The median is a better measure of central location since it is not influenced by extreme values. The median is actually a point in a set such that half the figures fall above it and half below it. For example, if five departments report the current salary for the director's position, a median salary is obtained by arranging all of the salary figures for that particular position from the lowest to the highest. If

the salary figures are \$55,000, \$62,000, \$66,000, \$76,000, and \$83,000, the median salary (\$66,000) is the figure in which half of the salaries fall above and half of the salaries fall below. In this example, if only the mean salary is reported, the figure would be \$72,400, which is \$6,400 higher than the median. In this example, the mean salary is influenced by the \$83,000 salary figure which is high compared to the other reported salaries.

**Organization of the Tables.** The salary findings are displayed in Tables 1 and 2. Departments are classified according to the population of the community they serve as well as by the type of local government structure. Population estimates were obtained from the 2007 Florida Estimates of Population prepared by the Bureau of Economic and Business Research, University of Florida, Gainesville, Florida. The 7 population groupings for municipal departments include: (a) less than 7,000; (b) 7,000-10,999; (c) 11,000-14,999; (d) 15,000-29,999; (e) 30,000-49,999; (f) 50,000-99,999; and, (g) 100,000 or more. The 5 population groupings for county departments include: (a) less than 100,000; (b) 100,000-199,999; (c) 200,000-499,999; (d) 500,000 – 999,999; and (e) 1,000,000 or more. For the type of local government structure, departments are classified either as a division of a municipality or a county.

Table 1 summarizes and compares the median salaries of department directors, the highest-ranking official within local government parks and recreation departments. Of the 161 usable questionnaires that were submitted, 134 represented departments that provided both parks and recreation services and were the focus for the salary study. Departments which provided only recreation or only park services were not included in the study of director salaries. All salary figures are based on a 40 hour workweek (2,080 hours annually). The number of departments providing salary information for each position is listed for each population grouping. The salary range listed for each position provides a minimum or entry level salary for the position, as well as the maximum salary that can be earned by the individual occupying the position. Although there were 161 useable surveys, not all of the departments provided salary information for the director's position. Also, some departments provided incomplete information such as omitting the person's current salary. In cases where a position was vacant or an interim person was occupying the position, only information on the salary range of the position is provided. Table 2 utilizes the same format as described above for summarizing the data related to the gender, race, education, and certification status of directors of local government parks and recreation departments.

**Research Limitations.** The reader should be aware of the following limitations when interpreting the findings. First, although the overall response rate of 63% is good for online survey research, it is unknown how the data from non-participating directors would effect the findings. In addition, some of the departments that responded to the study provided incomplete information. The percentages provided in this report are based on the number of departments responding to each item; missing cases are omitted.

Second, in the data analysis, it is not possible to account for all of the factors that may contribute to the large variations in salary figures. Third, only local government parks and recreation departments in Florida were surveyed. The findings in this study should not be generalized to other local government parks and recreation departments in other states, or to private not-for-profit, or private, profit-making organizations providing parks, recreation, and leisure services.

**How to Use the Findings.** The findings from salary studies like this one are very important to directors of municipal and county parks and recreation departments. The information from salary and benefit studies that focus on senior level positions in local government parks and recreation is very important for directors who intend to stay competitive in their jobs. It is no surprise to find that today's directors are actively looking for jobs with competitive compensation. The salary and benefit findings from this study are used by individuals to negotiate employment agreements when seeking director positions in Florida, and for renewing existing employment contracts.

Hopefully, the findings contained in this technical report will enable administrators to make informed decisions that will enhance (and advance) the delivery of parks and recreation services in their local communities.

# **Findings of the Annual Salaries and Selected Benefits of Directors of Florida Municipal and County Parks and Recreation Departments**

## **Prepared by Dr. Cheryl S. Beeler, Florida State University**

The findings from the 2008 salary and benefit survey are divided into three main headings: 1) summary description of departments; 2) overall summary of the findings associated with directors' annual salaries; and 3) analysis of select senior management benefits awarded to directors.

### **Summary Description of Departments**

For the FY 2007-2008 study of salaries and benefits, 257 departments were surveyed including 208 municipalities and 49 counties. The overall response rate was 63%. The response rate of county departments was higher than that of the municipalities (76% and 61%, respectively). The primary function of a majority (84%) of the departments was the delivery of both parks and recreation services. Approximately 13% of the departments provide recreation services only; 3% offer parks services only. A list of participating departments is provided on Table 6.

### **Analysis of Annual Salaries, Experience, Gender, Race, and Education of Directors**

For salary comparison purposes, the directors of departments which offered a combination of parks and recreation services were analyzed separately from directors who managed departments providing only a single service—either recreation services or parks services. All of the data provided in this report is focused on 134 directors who serve departments with a combination of parks and recreation services. As shown in Table 1, overall the median salary of local government parks and recreation directors in Florida is \$87,867. The salary range for the position begins at a minimum of \$34,000 and maxes out at \$214,285. Table 1 reveals that the annual salaries of directors serving departments in larger populated communities are higher more than those of directors serving smaller communities. The directors serving departments in the largest populated counties earn more than their counterparts in the largest populated municipalities.

Table 2 reveals that a majority of directors of local government parks and recreation departments in Florida are Caucasian (86%) and male (77%). With regard to educational achievement, 92% have earned a 4-year college degree, 30% have an earned master's degree, and 49% have at least one college degree with a major in the academic area of parks, recreation, and leisure services. Although it is not shown by a table, approximately 57% of the directors have more than 20 years of career experience in the field of parks and recreation, and one-third of the directors are between the ages of 55 and 64 years old.

## **Analysis of Annual Salaries, Experience, Gender, Race, and Education of Directors of Municipal Parks and Recreation Departments**

The findings associated with directors' salaries and benefits provided in this discussion are based on 96 municipal departments which offer a combination of parks and recreation services. Overall the median salary for directors of municipal departments offering both parks and recreation services is \$87,081. The salary range for the director's position starts at a minimum of \$34,000 and has a maximum of \$168,417. Although the data is not shown by a table, the highest paid municipal director in Florida earns \$157,138 and has more than 20 years of career experience in the parks and recreation field.

### **Municipal Departments Serving Communities with 100,000 population or more**

As shown in Table 1, the median salary for the 16 directors of municipal departments providing both parks and recreation services and serving communities with a population of 100,000 or more is \$112,702. The salary range for the director's position starts at \$66,743 and ends at \$168,417. Although the data are not shown in Table 1, the highest paid director earns \$155,209 and has more than 20 years of career experience in the field of parks and recreation. Table 2 reveals that 75% of the directors are male and 81% are Caucasian. With regard to educational achievements, 94% have earned a 4-year college degree, 63% have earned a master's degree, and 53% have at least one college degree with a major in the field of parks, recreation, and/or leisure services.

### **Municipal Departments Serving Communities with Population 50,000-99,999**

As shown in Table 1, the median salary for the 17 directors of municipal departments providing both parks and recreation services and serving communities with a population between 50,000 and 99,999 is \$97,500. The salary range for the director's position starts at \$62,000 and ends at \$158,295. Although the data are not shown in Table 1, the highest paid director earns \$157,138 and has more than 20 years of career experience in the field of parks and recreation. Table 2 reveals that 76% of the directors are male and 94% are Caucasian. With regard to educational achievements, 94% have earned a 4-year college degree, 38% have earned a master's degree, and 75% have at least one college degree with a major in the field of parks, recreation, and/or leisure services.

### **Municipal Departments Serving Communities with Population 30,000-49,999**

As shown in Table 1, the median salary for the 18 directors of municipal departments providing both parks and recreation services and serving communities with a population between 30,000 and 49,999 is \$90,518. The salary range for the director's position starts at \$50,000 and ends at \$165,369. Although the data are not shown in Table 1, the highest paid director earns \$130,000 and has more than 20 years of career experience in the field of parks and recreation. Table 2 reveals that 84% of the directors are male and 63% are Caucasian. With regard to educational achievements, 95% have earned a 4-year college degree, 26% have earned a master's degree, and 47% have at least one college degree with a major in the field of parks, recreation, and/or leisure services.

### **Municipal Departments Serving Communities with Population 15,000-29,999**

As shown in Table 1, the median salary for the 21 directors of municipal departments providing both parks and recreation services and serving communities with a population between 15,000 and 29,999 is \$74,500. The salary range for the director's position starts at \$39,500 and ends at \$125,963. Although the data are not shown in Table 1, the highest paid director earns \$107,776 and has more than 20 years of career experience in the field of parks and recreation. Table 2 reveals that 67% of the directors are male and 86% are Caucasian. With regard to educational achievements, 71% have earned a 4-year college degree, 10% have earned a master's degree, and 46% have at least one college degree with a major in the field of parks, recreation, and/or leisure services.

### **Municipal Departments Serving Communities with Population 11,000-14,999**

As shown in Table 1, the median salary for the 12 directors of municipal departments providing both parks and recreation services and serving communities with a population between 11,000 and 14,999 is \$67,080. The salary range for the director's position starts at \$40,000 and ends at \$112,000. Although the data are not shown in Table 1, the highest paid director earns \$108,000 and has more than 10 years of career experience in the field of parks and recreation. Table 2 reveals that 77% of the directors are male and 92% are Caucasian. With regard to educational achievements, 83% have earned a 4-year college degree, 25% have earned a master's degree, and 70% have at least one college degree with a major in the field of parks, recreation, and/or leisure services.

### **Municipal Departments Serving Communities with Population 7,000-10,999**

As shown in Table 1, the median salary for the 5 directors of municipal departments providing both parks and recreation services and serving communities with a population between 7,000 and 10,999 is \$61,558. The salary range for the director's position starts at \$46,000 and ends at \$90,336. Although the data are not shown in Table 1, the highest paid director earns \$80,000 and has less than 5 years of career experience in the field of parks and recreation. Table 2 reveals that 83% of the directors are male and 83% are Caucasian. With regard to educational achievements, 67% have earned a 4-year college degree, 33% have earned a master's degree, and 25% have at least one college degree with a major in the field of parks, recreation, and/or leisure services.

### **Municipal Departments Serving Communities with Population Less than 7,000**

As shown in Table 1, the median salary for the 7 directors of municipal departments providing both parks and recreation services and serving communities with a population less than 7,000, is \$46,000. The salary range for the director's position starts at \$34,000 and ends at \$104,000. Although the data are not shown in Table 1, the highest paid director earns \$60,840 and has less than 20 years of career experience in the field of parks and recreation. Table 2 reveals that 67% of the directors are male and all are Caucasian. With regard to educational achievements, 50% have earned a 4-year college degree. None of the directors in this population grouping has earned a master's degree or has a degree in the major of parks, recreation, and/or leisure services.

## **Analysis of Annual Salaries, Experience, Gender, Race, and Education of Directors of County Parks and Recreation Departments**

The findings associated with directors' salaries and benefits provided in this discussion are based on 36 county departments which offer a combination of parks and recreation services. Overall the median salary for directors of county departments offering both parks and recreation services is \$91,750. The salary range for the director's position starts at \$36,000 and ends at \$214,285. Although the data is not shown by a table, the highest paid municipal director in Florida earns \$161,481 and has more than 20 years of career experience in the parks and recreation field.

### **County Departments Serving Communities with 1,000,000 population or more**

As shown in Table 1, the median salary for the 5 directors of county departments providing both parks and recreation services and serving communities with a population of 1,000,000 or more is \$150,000. The salary range for the director's position starts at \$71,219 and ends at \$214,285. Although the data are not shown in Table 1, the highest paid director earns \$161,481 and has more than 20 years of career experience in the field of parks and recreation. Table 2 reveals that all of the directors serving this population category are male and Caucasian and all have earned a 4-year college degree. Also, 40% have earned a master's degree, and 75% have at least one college degree with a major in the field of parks, recreation, and/or leisure services.

### **County Departments Serving Communities with Population 500,000-999,999**

As shown in Table 1, the median salary for the 6 directors of county departments providing both parks and recreation services and serving communities in this population category is \$122,308. The salary range for the director's position starts at \$60,320 and ends at \$166,126. Although the data are not shown in Table 1, the highest paid director earns \$134,500 and has less than 5 years of career experience in the field of parks and recreation. Table 2 reveals that 83% of the directors are Caucasian and male. With regard to educational achievements, 83% have earned a 4-year college degree, 33% have a master's degree, and 20% has at least one degree in the major of parks, recreation, and/or leisure services.

### **County Departments Serving Communities with Population 200,000-499,999**

As shown in Table 1, the median salary for the 10 directors of county departments providing both parks and recreation services and serving communities in this population category is \$91,970. The salary range for the director's position starts at \$53,813 and ends at \$136,864. Although the data are not shown in Table 1, the highest paid director earns \$100,505 and has more than 20 years of career experience in the field of parks and recreation. Table 2 reveals that 80% of the directors are male and 90% are Caucasian. With regard to educational achievements, all have earned a 4-year college degree, 30% have a master's degree, and 33% has at least one degree in the major of parks, recreation, and/or leisure services.

### **County Departments Serving Communities with Population 100,000-199,999**

As shown in Table 1, the median salary for the 7 directors of county departments providing both parks and recreation services and serving communities in this population category is \$68,000. The salary range for the director's position starts at \$38,339 and ends at \$140,000. Although the data are not shown in Table 1, the highest paid director earns \$99,902. Table 2 reveals that 71% of the directors are male and all are Caucasian. With regard to educational achievements, all have earned a 4-year college degree, 43% have a master's degree, and 17% has at least one degree in the major of parks, recreation, and/or leisure services.

### **County Departments Serving Communities with Population less than 100,000**

As shown in Table 1, the median salary for the 8 directors of county departments providing both parks and recreation services and serving communities in this population category is \$52,978. The salary range for the director's position starts at \$35,000 and ends at \$88,000. Although the data are not shown in Table 1, the highest paid director earns \$74,263. Table 2 reveals that 75% of the directors are male and all are Caucasian. With regard to educational achievements, 63% have earned a 4-year college degree, 13% have a master's degree, and 40% has at least one degree in the major of parks, recreation, and/or leisure services.

# **Analysis of Salary Increases and Other Selected Senior Management Benefits**

In most local governments in Florida directors of parks and recreation departments receive exclusive senior management benefits not available to other employees. For the 2008 survey, questions were asked to obtain information on these benefits including: 1) the type and amount of salary increases that directors received for FY 2007-2008; 2) the type of vehicle used by directors for business purposes; and 3) other select types of senior management benefits. In this section, responses from all directors of Florida's municipal and county departments (recreation only, parks only; and combined parks and recreation) were included.

## **Type and Amount of Salary Increases for Directors**

In FY 2007-2008 local governments in Florida awarded both performance-based and non-performance based salary increases to directors of parks and recreation departments. The amount of salary increase for performance-related merit is typically based on measures such as the quality and quantity of work; for non-performance based increases, the increase is calculated based on factors other than individual achievement such as the amount of money available for local government to increase salaries within general pay classifications, the external competitive market rate for directors' salaries, the consumer price index, the length of tenure the director has in the position, and the length of tenure in the municipality or county government.

As shown in Table 3, 72.3% of the directors received a performance-based salary increase in FY 2007-2008 due to meritorious achievement. The median increase for merit was 3% and the rate of increase varied from a minimum of zero to a maximum of 6%. Directors also benefited from non-performance based increases with directors receiving across-the-board and annual increases (71.4% and 62.4%, respectively).

## **Vehicles Used by Directors for Business Purposes**

Most local governments in Florida provide their senior managers a vehicle to use for work-related business, or they have a compensation policy for those who choose to drive their personal vehicle for business purposes. As shown in Table 4, approximately 42% of the directors drive their personal vehicle for work-related business and 40% drive a government assigned vehicle. For those directors driving a personal vehicle, approximately 72% are paid a vehicle allowance. The vehicle allowance ranged from a minimum of \$95 to a maximum of \$650 per month with a median of \$350.

## **Other Selected Senior Management Benefits**

Directors were asked about benefits they receive from their local government employer. Table 5 reveals that local governments provide a wide variety of insurance and retirement benefits for senior manager as well as other perquisites. Most local governments pay expenses associated with professional involvement including association memberships (97.4%), conference registration fees (90.1%), lodging and meals at conferences (89.5%), and travel to professional meetings and conferences (88.2%). Most local governments (88.2%) allow paid annual leave to attend professional meetings.

Approximately 77% of the local government employers cover 100% of the directors' health care insurance costs. And, 83.7% provide their directors with a cell phone and service. More than one-half of the directors with senior management designation are awarded additional annual leave compared to other local government employees and directors are permitted to accumulate extra annual leave hours from one year to the next.

**Table 1**  
**Annual Salaries and Experience of Florida's Directors of**  
**Municipal and County Departments of Parks and Recreation**  
**Fiscal Year 2007-2008**

Type of Government and Population of Community	No. of Depts.	Median Salary FY 2007- 2008	Salary Range for Position FY 2007-2008	
			Minimum	Maximum
<b>Municipal Parks &amp; Recreation Departments</b>				
100,000 or more	16	112,702	66,743	168,417
50,000 - 99,999	17	97,500	62,000	158,295
30,000 - 49,999	18	90,518	50,000	165,369
15,000 - 29,999	21	74,500	39,500	125,963
11,000 - 14,999	12	67,080	40,000	112,000
7,000 - 10,999	5	61,588	46,000	90,336
Less than 7,000	7	46,000	34,000	104,000
<b>County Parks &amp; Recreation Departments</b>				
1 million or more	5	150,000	71,219	214,285
500,000 - 999,999	6	122,308	60,320	166,126
200,000 - 499,999	10	91,970	53,813	136,864
100,000 - 199,999	7	68,000	38,339	140,000
Less than 100,000	8	52,978	35,000	88,000
<b>Grand Totals</b>	<b>132</b>	<b>\$87,867</b>	<b>\$34,000</b>	<b>\$214,285</b>

**Table 2**  
**Gender, Race, Education, and Certification Status of Florida's Directors of**  
**Municipal and County Departments of Parks and Recreation**  
**Fiscal Year 2007-2008**

Type of Government and Population of Community Departments	No. of Depts.	Gender		Race Caucasian	Education		College Major % in RPL <sup>1</sup>	CPRP <sup>2</sup> Certified
		Male			Bachelor's	Master's		
<b>Municipal Recreation &amp; Parks Departments</b>								
100,000 or more	16	75%		81%	94%	63%	53%	60%
50,000 - 99,999	17	76%		94%	94%	38%	75%	53%
30,000 - 49,999	19	84%		63%	95%	26%	47%	33%
15,000 - 29,999	21	67%		86%	71%	10%	46%	38%
11,000 - 14,999	13	77%		92%	83%	25%	70%	55%
7,000 - 10,999	6	83%		83%	67%	33%	25%	0%
Less than 7,000	6	67%		100%	50%	0%	0%	20%
<b>County Recreation &amp; Parks Departments</b>								
1 million or more	5	100%		100%	100%	40%	75%	40%
500,000 - 999,999	6	83%		83%	83%	33%	20%	33%
200,000 - 499,999	10	80%		90%	100%	30%	33%	40%
100,000 - 199,999	7	71%		100%	100%	43%	17%	17%
Less than 100,000	8	75%		100%	63%	13%	40%	38%
<b>Grand Totals</b>	<b>134</b>	<b>77%</b>		<b>86%</b>	<b>92%</b>	<b>30%</b>	<b>49%</b>	<b>40%</b>

<sup>1</sup>RPL = Academic major in Recreation, Parks, and/or Leisure Services

<sup>2</sup>CPRP = Certified Park and Recreation Professional

**Table 3**  
**Types and Amount of Salary Increases in FY 2007-2008**  
**For Directors of Local Government Park and Recreation Departments**

<b>Type of Salary Increases</b>	<b>%</b>	<b>Percent Increase</b>		
		<b>Median</b>	<b>Minimum</b>	<b>Maximum</b>
<b>Performance Based</b>				
Merit based performance (n=81)	72.3%	3%	0%	6%
<b>Non-Performance Based</b>				
Across the board (n=60)	71.4%	3%	0%	5%
Annual increase (n=53)	62.4%	3%	0%	5%
Pay grade or step increase (n=16)	25.8%	0%	0%	5%
Salary readjustment (n=15)	23.8%	5%	0%	5%

**Table 4**  
**Type of Vehicle Used for Business Purposes by**  
**Directors of Parks and Recreation Departments**

<b>Type of Vehicle Used</b>	<b>Number</b>	<b>Percent</b>
Personal vehicle used by director	64	42%
Government vehicle assigned to director	61	40%
Fleet vehicle available to director	24	16%
Other	<u>5</u>	<u>3%</u>
<b>Total</b>	<b>154</b>	<b>100%</b>

**Reimbursement Policy for Personal Use of Vehicle for Business**

	<b>Number</b>	<b>Percent</b>
Director is reimbursed for mileage	15	23%
Director is paid vehicle allowance	47	72%
Director is not compensated	<u>3</u>	<u>5%</u>
<b>Total</b>	<b>65</b>	<b>100%</b>

**Amount of Reimbursement for Use of Personal Vehicle**

	<b>Median</b>	<b>Minimum</b>	<b>Maximum</b>
Rate per mile (n=16)	\$ 0.45	\$ 0.13	\$ 0.50
Monthly vehicle allowance (n=41)	\$ 350.00	\$ 95.00	\$ 650.00
Annual allowance (n=7)	\$ 4,200.00	\$3,000.00	\$ 6,000.00

**Table 5**  
**Senior Management Benefits of**  
**Directors of Florida Local Government Parks and Recreation Departments**

<b>Type of Management Benefit</b>	<b>Number</b>	<b>Percent</b>
Paid expenses for professional involvement		
Paid memberships to professional associations	148	97.4%
Paid registration for professional conferences	137	90.1%
Paid expenses for lodging and meals at professional conferences	136	89.5%
Paid leave to attend professional meetings/conference	134	88.2%
Paid travel expenses for travel to professional conferences	134	88.2%
Cell phone	128	83.7%
100% paid health insurance	104	77.0%
Additional paid leave (annual, administrative, executive)	62	53.9%
Purchasing or credit card	82	53.6%
Additional annual leave hours carried over from one year to next	58	50.4%
Remote access to city/county's computer network	75	49.0%
Laptop computer	67	43.8%
Additional paid life insurance	59	43.7%
100% paid retirement	59	43.4%
Deferred compensation program	65	42.5%
Wireless/smart device which includes email, phone, browser	57	37.3%
401K retirement plan	48	35.3%
Conversion of sick leave to annual leave	36	31.3%
Conversion of annual leave hours to cash at the end of year	36	31.3%
Additional % contributed toward retirement benefit	40	29.4%
100% paid dental insurance	39	28.9%
100% paid vision insurance	28	20.7%
Paid leave for accrued compensatory time	22	19.1%
Paid expenses for annual physical examination	24	17.8%
Option to buy into city/county retirement program	24	17.6%
Special senior management Florida Retirement System Designation	24	17.6%
100% paid long-term disability insurance	22	16.3%
Post employment health insurance plan	18	13.3%
Severance pay package	20	13.1%
Additional % contributed toward health care insurance	15	11.1%
Supplemental insurance	11	8.1%
Membership to health/fitness facility	11	8.1%
100%paid family health insurance	10	7.4%
Credit card for business meals	10	6.5%
Petty cash allowance	10	6.5%
Early retirement program	5	3.7%
Beeper	5	3.3%
Internet service at home	5	3.3%

**Table 6**  
**List of Participating Departments (n=161)**

<b>Municipalities</b>	<b>Municipalities</b>	<b>Municipalities</b>	<b>Counties</b>
Arcadia	Key West	Parkland	Alachua
Auburndale	Kissimmee	Pembroke Pines	Baker
Aventura	Lake Park	Pensacola	Bay
Bal Harbour Village	Lake Wales	Pinellas Park	Brevard
Belleair	Lakeland	Plant City	Broward
Boca Raton	Lantana	Plantation	Charlotte
Boynton Beach	Largo	Pompano Bch	Citrus
Brooksville	Lauderdale Lakes	Port Orange	Clay
Cape Coral	Leesburg	Port St Lucie	Collier
Casselberry	Lighthouse Point	Riviera Bch	Escambia
Clearwater	Longwood	Royal Palm Bch	Flagler
Cocoa Beach	Lynn Haven	Safety Harbor	Gadsden
Cocoa	Madeira Bch	Sanford	Hernando
Coconut Creek	Maitland	Satellite Beach	Highlands
Cooper City	Marianna	Seminole	Hillsborough
Coral Gables	Melbourne	South Daytona	Indian River
Coral Springs	Miami Bch	South Miami	Jackson
Davie	Miami Gardens	Sportsplex At Coral Springs	Lake
DeBary	Miami Lakes	St Petersburg Leis Svc	Lee
Deland	Miami	Stuart	Leon
Destin	Miami Shores	Sunrise	Manatee
Doral	Miami Springs	Suwannee	Marion
Dunedin	Milton	Tampa	Martin
Edgewater	Minneola	Temple Terrace	Miami Dade
Eustis	Mount Dora	Town of Longboat Key	Nassau
Fernandina Beach	Naples	Treasure Island	Orange
Frostproof	New Port Richey	Vero Beach	Palm Beach
Fruitland	New Smyrna Bch	Village Center	Pasco
Ft Lauderdale	North Lauderdale	Village of Key Biscayne	Pinellas
Ft Meade	North Miami Bch	Village of Palmetto Bay	Polk
Ft Myers	North Miami	Village of Pinecrest	Putnam
Ft Walton Bch	North Palm Beach	Village of Palm Springs	Santa Rosa
Gainesville	Oakland Park	West Palm Beach	Sarasota
Greenacres	Ocala	West Park	Seminole
Gulf Breeze	Oldsmar	Weston	St. Lucie
Haines City	Orlando	Wilton Manors	Sumter
Hialeah	Ormond Bch	Winter Garden	Suwannee
Hollywood	Oviedo	Winter Haven	Volusia
Homestead	Palm Bay	Winter Springs	
Indian Harbour Beach	Palm Beach Gardens	Zephyrhills	
Islamorada Village	Palm Beach		
Jacksonville	Palm Coast		
Jupiter	Panama City		