



Compensation of Elected Officials in Miami-Dade County

Some things have changed and much has stayed the same in the ten years since the Miami-Dade Commission on Ethics and Public Trust published its first report on the compensation of elected officials and the oversight, or lack thereof, over their spending. This report updates the earlier one, providing Miami-Dade County residents with a way to easily understand how their local leaders are paid and how that compensation compares to other local municipalities.

The county's 34 municipalities offer their mayors and council or commission members a broad variety of salary and benefits packages. At one end of the scale are communities like Indian Creek Village that consider their elected officials volunteers who are giving their time for the betterment of the community. The Indian Creek Village Mayor and Council Members are not compensated in any way for anything, according to the Village Clerk. Several other communities, including Golden Beach, Surfside and Key Biscayne pay their officials either a \$1 token salary, or nothing at all. Some of those communities do pay for certain expenses their officials may incur, like travel to the Florida League of Cities meetings, but those expenses are generally quite limited.

At the other end of the scale are communities like Hialeah Gardens, where the Mayor was paid an annual salary of \$115,648 and also received taxable fringe benefits of \$73,000, which the City terms an expense allowance. This type of allowance is different from an expense account that would allow the Mayor to request reimbursement for any City expenses he covered out of his pocket. Expense plans of that nature, called accountable plans, must be substantiated, usually through a receipt. Instead, the type of allowance used in Hialeah Gardens is called a non-accountable plan because the Mayor is not required to account for how he spent the money, or even if he spent it at all. In fact, the IRS treats non-accountable expense allowances as taxable fringe benefits, essentially as income.

Several Miami-Dade municipalities and the county used expense allowances or other taxable fringe benefits to increase the overall compensation of their elected officials while keeping their official

salaries technically low. In some communities, the elected officials have car and cell phone allowances, for example.

As the Commission on Ethics noted in the last report, non-accountable expense allowances are objectionable for public employees. They do not provide the transparency and accountability that should exist in government because they do not require elected officials to account for how money is spent, or even if it is spent with a public purpose.

Non-accountable expense plans also allow elected officials to circumvent charter restrictions on raising their own salaries without voter approval.

These charter restrictions can also be problematic because they often leave no room for salaries to be raised to match increases in the cost of living. Miami-Dade's County Commissioners offer a stark example of this. Their \$6,000 salaries haven't been raised since 1957. Given the full-time nature of their positions, Commissioners aren't earning even close to minimum wage from their salary alone. By contrast, Broward County Commissioners are paid \$99,997 annually.

To give the information in this report context, the population of each municipality is included. Readers will notice that municipalities of similar size often pay very different salaries to their elected officials. In some cases, that difference is due to the different forms of government – either a strong mayor form in which the mayor is the city's chief executive, or a manager form, where a professional, chosen by vote of the mayor and commission, runs the day-to-day operations of the municipality. This report includes the salaries of city managers in those communities that do not have a strong mayor form of government. This information was included because many strong mayors are paid salaries commensurate with city managers. The exception in Miami-Dade County is Virginia Gardens, which has a strong mayor system, but pays its mayor a small, part-time salary with few fringe benefits.

Also added to this report is information about how much taxpayers spend to fund the retirement benefits of their elected officials. The county and some of the municipalities participate in the Florida Retirement System and fund the pension accounts of their elected officials according to a formula established by the legislature. Other municipalities participate in the same system, but fund their elected officials as regular employees. Still others have their own pension system or offer no retirement benefits whatsoever to elected officials.

Aventura (Pop. 37,724)

Salaries are set by the charter but the non-accountable expenses paid to the Mayor and Commissioners can be and have been raised by ordinance.

The Mayor receives an annual salary of \$10,000 and each Commissioner is paid \$7,500. They each also receive money from a non-accountable expense plan of more than \$8,000. In fiscal year 2017, those payments totaled \$8,301, up from \$8,059 the year before. The increase was described as a cost of living increase last year year, though the amount was raised to \$8059, from \$6,059, by ordinance in 2015. The City Manager is paid a salary of \$252,000.

The City has in the past covered travel expenses, but did not in 2016. None of the elected officials have city-issued purchasing cards or mobile phone or car allowances.

Since the Ethics Commission's last report, the City has standardized the amount it pays Commissioners, but it continues to use the objectionable non-accountable expense plan.

The City does not contribute anything toward a retirement fund or pension for the Mayor and Commissioners.

Bal Harbour (Pop. 3,050)

The Mayor was paid \$1,800 and the Council Members were paid \$1,200 in FY2017 but the Council voted to raise that to \$30,000 for the Mayor and \$24,000 in September 2017. The increases were set to go into effect only after the current Mayor and Council have completed their terms.

The Mayor and Council also have the option to be covered by the Village's health insurance plan. The Village does not provide any car, mobile phone or expense allowances for the Mayor and Council, nor are the elected officials issued Village credit cards. They are reimbursed for any travel they do on behalf of the Village. The Village Manager is paid a salary \$222,847.

The Village does not contribute anything toward a retirement fund or pension.

Bay Harbor Islands (Pop. 5,975)

The Mayor and Town Council Members are each paid \$1 per year. Their salaries are set in the Town Charter but can be changed by ordinance, with a caveat that the change will only go into effect after the

current term of the Council Members voting for it. They do not receive phone, expense or car allowances and have no credit cards.

They are reimbursed for Town-related travel. In FY2016, the Mayor and Council Members were reimbursed \$12,558 in travel expenses to attend events like the annual Florida League of Cities meeting and Miami-Dade County Days in Tallahassee. The Council Members' use of Town expense accounts ranges from Councilwoman Stephanie Bruder, who was not reimbursed for anything, to Councilman Robert Yaffee, who was reimbursed for \$3,280 in expenses. The Town Manager is paid a salary \$172,578.90.

The Town does not contribute to any retirement account or pension fund for the Mayor or Council Members.

Biscayne Park (Pop. 3198)

Compensation for the Mayor and Village Commissioners is set by ordinance. The Mayor received an annual salary of \$4,000 and each Commissioner was paid \$2,000 in 2017. The Commissioners and the Mayor are also reimbursed for travel, promotional activities and memberships in organizations like the Florida League of Cities. The Village budgets \$1,500 for the Commission's travel, \$1,000 for promotional activities and \$900 for subscriptions and memberships. The reimbursement is done after the fact, when a Commissioner or the Mayor submits a request with receipts. Last year the Commissioners and Mayor were reimbursed \$1,100 for travel, \$3,202 for promotional activities, \$1,739 for subscriptions and memberships and \$1,171 for education and training.

The Village doesn't issue credit cards to elected officials and none of the elected officials receive car or phone allowances. The Village Manager is paid a salary of \$83,041.

The Village does not contribute to any retirement program for the elected officials.

Coral Gables (Pop. 50,815)

The compensation for elected officials is set by ordinance. The Mayor's annual salary was set at \$38,244 in 2017; the Vice Mayor's was \$33,458; the three Commissioners each received \$31,076. The Mayor receives a \$6,000 annual travel allowance from a non-accountable fund. The Vice Mayor and Commissioners each receive a \$4,800 travel allowance.

The Mayor, Vice Mayor and Commissioners do not receive car allowances or have city-issued credit cards. They each receive a cell phone that the city pays for. Each reimburses the city \$20 per month to cover their personal use of those phones.

The City Manager is paid a salary of \$209,976.

The Mayor and City Commission participate in the Florida Retirement System (FRS). The City contributes 45.5% of their wages each year (36.9% for Comm. Keon because she is already collecting). The total dollar amount of the City's contribution to the FRS for FY2017 on behalf of the Mayor and Commissioners was \$63,428.28.

Cutler Bay (Pop. 44,707)

The salaries of the Mayor, Vice Mayor and Council Members are set by charter, with annual cost of living increases pegged to the consumer price index. The Mayor's annual salary was \$15,376.68 in 2017 while the Vice Mayor and Council Members were paid \$7,688.16. They are also paid monthly travel and cell phone allowances from non-accountable funds. The Mayor receives \$2,400 a year for travel and \$1,800 a year as a phone allowance. The Vice Mayor and the Council Members each receive \$1,200 a year for travel and \$1,320 as a phone allowance.

Cutler Bay also reimburses the Mayor, Vice Mayor and Council Members for city-related activities like attending luncheons and travelling to Tallahassee during the legislative session. In FY2016, the city budgeted \$5,500 for the Mayor's expenses and \$4,500 for the expenses of the Vice Mayor and each of the Council Members. The Mayor spent \$3,392 while the Council Members spent between \$1,171 (seat three) and \$2,950 (Vice Mayor).

The Town Manager is paid a salary of \$197,538.

Cutler Bay participates in the Florida Retirement System. The contributions are a percentage of salary and are set by the legislature. Currently, the contribution rate for Elected Officials is 45.5%, with one exception – Council Member Coriat participates in FRS through his school employer and, as such, participates in the Town's FRS as a "regular" employee, not as an Elected Official. Accordingly, his Town contribution rate is 7.92%, not 45.5%).

Doral (Pop. 57,947)

The salaries of the Mayor and City Council Members are set by charter, with annual raises pegged to the Consumer Price Index. The Mayor made \$68,365 annually in 2017, while each Council Member was

paid \$16,399. They each also received a non-accountable stipend to cover expenses in the amount of \$30,000 annually.

The Mayor and the Council Members also each have a budget of \$15,000 for travel. Further, the Mayor and the Council share a budget of \$7,800 for communications expenses, \$25,000 for office supplies and \$30,000 for dues and memberships.

The City does not issue credit cards to elected officials.

Since the last Commission report on compensation, the City has standardized the Council Members' compensation – each one received different amounts at the time of the prior report. The City is still using non-accountable expense allowances, however.

The City Manager is paid a salary of \$206,237.

The City contributes 18 percent of each elected officials' salary to a pension fund. The non-accountable funds are not included in that calculation.

El Portal (Pop. 2,480)

The Mayor and Council Members receive what the Village terms an “allocation” of \$3,000 a year, which is set by ordinance. This functions like a salary, though it is paid quarterly. They do not have car allowances or Village-issued credit cards. Each Council Member receives a cell phone allowance of \$70 per month. The Mayor receives a cell phone allowance of \$136.66 a month. Only one Council Member, Omar Nickerson, receives his cell phone allowance as a stipend. The other Council Members and the Mayor instead have mobile phones that are paid for by the Village.

Each Council Member has a travel budget of \$500 and the Mayor has a travel budget of \$1,640. They must submit expense reports and receipts to be reimbursed for city travel out of those accounts. They do not have Village-issued credit cards.

The Village Manager is paid a salary of \$85,000.

The Village began contributing to the Florida Retirement System on behalf of its elected officials in October 2017, with \$11,400 budgeted for that purpose.

Florida City (Pop. 12,078)

The compensation of the Mayor and City Commissioners is determined by ordinance during the budget

process. The Mayor is paid an annual salary of \$176,155. He also receives an annual expense allowance of \$6,510 in a non-accountable plan. His cell phone and car are provided by the city. Florida City has a strong mayor form of government.

The four Commissioners each receive a salary of \$10,400. They also receive \$48 a month to cover their cell phones and share a city car they are allowed to use for city business. While their salaries have not increased in many years, they also receive a generous pension for their service. Funding the pension costs Florida City tax payers \$500,000 annually.

When any of them travel on City business, they are reimbursed for normal expenses.

Golden Beach (Pop. 968)

The Mayor and Council Members are paid a \$1 annual salary. They receive no cell phone or car allowance and were not reimbursed for any travel expenses in 2016. The city does not contribute to any pension fund or retirement plan on their behalf. The City Manager is paid a salary of \$182,973.

Hialeah (Pop. 236,387)

According to the City Charter, the salaries of the Mayor and the Members of the Council are set by ordinance during the budget process. According to budget information the City posts online, the Mayor received a salary of \$150,000. There was also a line item for the Mayor's expenses for \$40,000, but it was unclear if this was an accountable or non-accountable expense plan. There were separate line items for travel expenses and miscellaneous expenses.

The City has a strong mayor form of government and there is no City Manager.

It is unclear from the budget how much the Council Members are paid. The clerk's office has a line item in its budget for \$291,800 for "Council Expenses." Presumably the Council Members' salaries are part of the expenses.

Hialeah Gardens (Pop. 23,837)

The compensation of the Mayor and Council Members is set by ordinance. The Mayor was paid an annual salary of \$115,648 and also received an expense allowance of \$73,000 from a non-accountable plan. The City Council Members were paid \$12,047.40 in annual salary and received an additional

\$25,615 each as an expense allowance. The City has a strong mayor form of government and there is no City Manager.

The Mayor is reimbursed for his mobile phone and two of the Council Members received a \$45 monthly phone allowance that is paid with their salary payments.

The City also budgeted \$10,000 for the Mayor's expenses.

None of the elected officials are issued City credit cards.

The compensation system in Hialeah Gardens has not changed significantly since the last report.

The City offers a matching contribution of up to 5% for the 401A pension plan and a 2% contribution to the 457 deferred compensation plan to all full time employees and elected officials.

Homestead (Pop. 67,996)

The salaries of elected officials are set by ordinance. The Mayor received an annual salary of \$6,000 while the Council Members earned \$4,800 each year. They also received, as taxable fringe benefits, car allowances and expense allowances. The Mayor's annual car allowance was \$12,500 and the Council Members received \$11,500. The Mayor also received \$14,700 as an expense allowance and the Council Members received \$13,700.

The City budgets \$12,000 for the travel expenses of the Mayor and \$9,000 for the Council Members. The expenses are reimbursed after travel is completed. The City also allows the Mayor \$5,000 to spend on public relations while budgeting \$4,000 for each of the Council Members.

Finally, the City has eight committees, each with its own \$10,000 budget, except the tourism committee, which has a \$15,000 budget. The Mayor, Vice Mayor and Council Members are assigned to one or two committees and have the authority to determine how the committee budget is spent.

All elected officials in Homestead have city-issued credit cards, the only significant change in Homestead since the last report, when they were not issued credit cards.

The City Manager makes a salary of \$210,120.

Homestead changed its pension plan in 2002 to save money. For Fiscal Year 2018, it budgeted \$297,864 to contribute to the plan that still covers retired officials who were elected before Feb. 18, 2002. It budgeted \$108,151 to contribute to the plan that covers officials elected after that date.

Indian Creek Village (Pop. 91)

Indian Creek Village elected officials are not compensated in any way for anything. This is in the Village Charter. The Village Manager makes a salary of \$107,936.00.

Key Biscayne (Pop. 13,019)

The Village Charter specifies that elected officials receive no salary. They don't receive car or mobile phone allowances either and do not have Village-issued credit cards or any retirement benefits. The Village Manager makes a salary of \$199,335.

Medley (Pop. 1,100)

The compensation of the Mayor and Council Members is set by ordinance. The Mayor of Medley was paid an annual salary of \$187,152 while the Council Members received \$39,652 a year. Medley has a strong mayor form of government. The Council Members and the Mayor are also provided with cell phones under the Town's plan, at a cost of about \$100 a month for each one. The Town does not pay a car allowance or any other taxable fringe benefits and the Mayor and Council Members are not issued credit cards.

The Town contributes five percent of gross salary to a 401A account for all elected officials. In addition the Town contributes to a Town of Medley General Employees' Pension Plan for employees and elected officials. The ARC is not segregated between elected officials and general employees.

Miami (Pop. 453,579)

The Mayor's salary of \$97,000 is set by ordinance, with the Commissioner's salary set at 60 percent of the Mayor's salary, or currently \$58,200. Miami's City Manager earns \$231,402.

Four of the five Commissioners receive taxable fringe benefits amounting to \$46,400 while the Commissioner for District Two is set at \$52,400.

Two of the five Commissioners maintain a budget for "aids to private organizations" while three of the five budgeted for travel and two budgeted money for "communications and related purposes."

The City contributes \$19,400 to a retirement account for the Mayor and \$11,640 to retirement accounts for three of the Commissioners. The other two, then Commissioners Frank Carollo and Francis Suarez

(now Mayor,) opted out of the program, but the City Attorney's Office opined in late November that the City owed \$36,860 to Carollo's 401A plan and a transfer was made. The City also spent \$510,000 this year to fund its Elected Officer's Retirement Trust, which currently serves six current and former officials. Elected officials have to serve at least seven years in office to be eligible for retirement benefits from the Trust.

Miami Beach (Pop. 91,917)

The compensation of the elected officials is set by ordinance. The Mayor receives an annual salary of \$10,171 and the Commission Members are paid \$6,098. The Mayor also receives taxable fringe benefits of \$30,000, while the Commission Members receive \$24,000.

The elected officials can also request reimbursement for travel conducted on City business. Last year, Commissioner Rosen Gonzalez was the only one who did so; she was reimbursed for \$831 in expenses.

The Commission has a \$10,000 budget for catering for the Commission and executive session meetings and a \$40,000 budget for events.

The City Manager makes an annual salary of \$282,535.

The City funds retirement plans for each of the six Commissioners. The Mayor opted out of the pension plan.

Miami-Dade County (Pop. 2,456,378)

The salaries of the Commissioners are set by charter at \$6,000 annually but they receive additional compensation as non-accountable allowances for \$55,100, which includes a cash allocation, an expense allowance, a supplemental pension contribution and a car allowance. Each also receives a county cell phone.

Each Commission district is assigned a county credit card. Nine of the 13 Commissioners have the card in their own name, while four have the cards in the names of staffers. The amount of money spent on the purchasing cards varies from a high of \$36,370 spent by the Commissioner for District Two to the negative balances on two Commissioners' cards at the end of FY16.

Miami-Dade's "strong Mayor" set his own salary at \$150,000, significantly lower than the \$235,922 that his predecessor received. The Board of County Commissioners approved the Mayor's new salary. He

did not request any expense allowances. The previous Mayor received \$52,000 in executive benefits and an expense allowance, plus a \$9,600 car allowance. He has a county cell phone and county car.

The County contributes to the Florida Retirement System fund for the pensions of the elected officials at rates set by the legislature. For Fiscal year 2016-17 the rate was 42.27 percent from October 1 to June 30 and on July 1 it changed to 45.50 percent. The blended rate for the year was 43.14 percent

The amount contributed for each Commissioner was \$2,588.40 for a total of \$33,649 for all 13 Commissioners. Their retirement benefits are calculated based on their base salary only, not their taxable fringe benefits. The amount for the Mayor was \$64,710.

Miami Gardens (Pop. 113,058)

The salaries of the Mayor and Members of the City Council are set by the charter and can only be increased – though not decreased – by amendment to the charter. The Council Members receive \$12,000 annually and the Mayor receives \$42,000. The City does not cover their mobile phones or give them car or expense allowances. The City issues purchasing cards to each Council Member and to the Mayor and most of their travel and other allowed expenses are paid either with the card, or with an invoice from a vendor. Each Council Member and the Mayor have annual budgets of \$14,400 for expenses. Of the \$100,800 in the total expense fund, all but \$2,117 was spent last year. The Mayor has a separate travel budget for \$12,648, out of which \$12,509 was spent last year.

The City Manager makes an annual salary \$198,248. The City contributed \$8,730 to the Florida Retirement System accounts of the Mayor and Council Members.

Miami Lakes (Pop. 30,873)

The various ways the Mayor and Council Members are compensated is set through the budget process. The Mayor received an \$18,200 salary in FY2016. He also received a monthly car allowance of \$600 and another \$580.63 as an expense allowance. His total taxable compensation was \$32,367. The Mayor was also provided with a City cell phone and a City tablet; the cellular bills of both were paid by the city.

The Council Members do not receive salaries but are paid a \$500 monthly car allowance and a \$580.63 monthly expense allowance, along with city-paid mobile phones and tablets.

The City does not budget for public relations for the Council, but does have a \$2,000 discretionary fund and another \$1,250 to be used for awards and proclamations.

The City Manager makes an annual salary of \$189,800.

The City pays into a retirement fund for the Mayor, but not the Council Members. The contribution is 7.92 percent of his salary, or \$1,426.

Miami Shores (Pop. 10,762)

The Mayor and City Council Members are each paid a token salary of \$1.

Their expenses incurred traveling to events like the Florida League of Cities training seminars or attending the Chamber of Commerce annual dinner are reimbursed. They have a budget of \$1,000 they can spend on constituent issues, but they normally do not spend it, according to the Village Manager.

The Village Manager receives a compensation package of salary and fringe benefits totaling \$173,576.

The Village does not contribute to retirement plans for elected officials.

Miami Springs (Pop. 14,431)

The salaries of the Mayor and City Council Members are set by charter. The Mayor's annual salary was \$6,000 while the Council Members received \$5,000.

The City pays the cell phone bills for the Mayor and Council Members. They have no travel or expense allowance or any other taxable fringe benefit. They are issued City credit cards, but the clerk maintains those cards, giving them to the Council Members only when travel is anticipated.

They share a budget line item titled "promotions and donations" with \$120,860 budgeted for FY2018.

The City Manager makes an annual salary \$145,200. The elected officials receive no retirement benefits.

North Bay Village (Pop. 8,262)

The salaries of the Mayor and Village Commissioners are set by charter. The Mayor was paid an annual salary of \$7,800 while Commissioners received \$6,300.

The Commissioners and Mayor do not receive car allowances. They are issued a Village cell phone, with the \$52.51 monthly bill paid by the city. In Fiscal Year 2016, they each had a budget of \$4,000 for

travel expenses, which was paid out only after they submitted receipts for reimbursable expenses. Expenditures ranged from the \$4,000 spent by Vice Mayor Gonzalez to \$220 spent by Commissioner Chervony.

For fiscal year 2017, the budget amount for the Mayor remained at \$4,000, but the budgeted amount for each Commissioner was reduced to \$3,000.

The City Manager makes an annual salary of \$96,000. The City does not contribute to any retirement plan for its elected officials, or for the manager.

North Miami (Pop. 62,139)

The compensation for the Mayor, Council Members and the elected Clerk is set by ordinance.

The Mayor made a base salary of \$59,880 and received taxable fringe benefits of \$17,640 that are classified as an expense allowance, an auto allowance and a cell phone allowance from non-accountable funds. Additionally, the Mayor has a \$10,000 budget to cover travel.

The Council Members were paid a salary of \$47,910 and received \$17,400 in taxable fringe benefits to cover expenses, car and mobile phone. Additionally, each Council Member had a \$5,000 travel budget and a \$7,000 discretionary fund.

The Mayor and Council also share a budget of \$5,500 for keys to the city, black velvet boxes to contain the keys, plaques, certificates, cakes and other items. They are each issued City credit cards

The Clerk, an elected position in North Miami, received an annual salary of \$47,910 and \$16,200 in taxable fringe benefits. The Clerk had a travel budget for himself and his staff of \$13,500. The Clerk is not issued a City credit card, though he travels using a card issued to one of his deputy clerks.

North Miami reformed its use of non-accountable expense allowances back in 2007, in response to an inquiry from the Ethics Commission. At the time the Mayor made a salary of only \$4,200 per year and the Council Members were paid just \$3,600 annually. When the City decided to take away their taxable expense allowances, their salaries were raised to make up the difference. Those salaries have remained in place – with \$12,000 a year raises handed out this year. At the same time, at some point between 2007 and last year, the City Council added back the expense allowances. This has amounted to a significant increase in the total compensation package for the City's elected officials. The Mayor and the Council Members have each received what amounts to a 284 percent raise.

The City Manager makes an annual \$240,000.

The City participates in the Florida Retirement System, budgeting \$115,076 to cover the contributions for the Mayor and Council, according to the formula established by the legislature.

North Miami Beach (Pop. 43,891)

The compensation of elected officials is set via ordinance. The Mayor was paid an annual salary of \$3,600 and received taxable fringe benefits of \$28,799. The Commissioners drew an annual \$3,000 salary and received taxable fringe benefits of \$23,999.

The City also budgeted \$3,000 per Commissioner for travel, and the Commissioners shared \$30,581 budget for supplies and memberships. Each Commissioner also had a budget of \$21,286 in what the City calls a contingency account that can be spent at the Commissioner's discretion.

The Mayor and all of the Commissioners are issued City credit cards.

The amount that North Miami Beach's elected officials receive in compensation has been raised significantly since the last report, when the Mayor and six Council Members made the same salary, but only received \$13,720 in non-accountable allowances.

Additionally, at the time of the prior report, the City did not issue credit cards to its elected officials, or provide them with a contingency account, which is comparable to a public relations budget in that it allows Commissioners to spend money on events and issues within their districts.

The City Manager makes an annual salary of \$206,000.

The City contributes three percent of the Mayor's and Commissioners' salaries to their retirement accounts with the Florida Retirement System.

Opa-Locka (Pop. 16,457)

The City budget shows that, due to the current financial emergency and state oversight, the City has reduced the compensation of the Mayor, Vice Mayor and City Commissioners. The expense allowances of \$2,400 each for the Mayor, Vice Mayor and City Commissioners were eliminated this year, as were the Mayor's \$5,000 travel allowance and the Vice Mayor's and Commissioners' \$4,000 travel allowances.

The Mayor's and Vice Mayor's total compensation, including retirement and health insurance, was \$32,341 each. The Commissioners' total compensation was \$15,521 each. Of that total compensation,

only \$6,600 is paid to each Commissioner, the Vice Mayor and the Mayor as salary, according to the city's website. The elected City officials have also lost the use of a City car, gas cards and credit cards as a result of the emergency.

The City Manager's salary was \$112,500.

Palmetto Bay (Pop. 24,570)

The salaries of the Council Members and Mayor are set by charter and can only be changed if the Village Charter is amended. The Council Members received \$12,000 annually and the Mayor was paid \$24,000. The Village, however, also pays taxable fringe benefits to cover a cell phone allowance, text allowance and health allowance. These benefits are different for each Member of the Council and the Mayor – some do not take all of the allowances and those who do take the health allowance receive individual amounts ranging from \$3,562 to \$9,503 annually.

The City also budgeted \$8,000 last year for “community contributions” and \$4,000 to cover the travel of the Council and Mayor.

The City Manager receives annual compensation of \$190,996, including a \$550 monthly car allowance. The City budgeted \$7,925 to contribute to the retirement plans of the Mayor and Council Members.

Pinecrest (Pop. 19,444)

The Village Charter prohibits any compensation for elected officials and they receive no allowance for cars or cell phones. They are reimbursed for travel related to their official duties out of an account budgeted at \$20,000. In FY 2016, approximately \$14,000 was spent, with total reimbursements ranging from \$120 to Council Member Doug Kraft to \$7,226 to Council Member James E. McDonald. They are not issued credit cards and receive no retirement benefits.

The Village Manager makes an annual salary \$201,650.

South Miami (Pop. 12,207)

The compensation of the Mayor, Vice Mayor and City Commissioners is set by ordinance and has not been updated since 2004, when the Commission passed an ordinance setting the Mayor's annual salary at \$14,000 and the salary of the Vice Mayor and the Commissioners at \$12,000 a year. In addition to

their salaries, the city's elected officials received taxable fringe benefits in the form of mobile phone allowance of \$1,150 for the Mayor and \$962.40 for the Vice Mayor and the City Commissioners. The Mayor also received a \$500 car allowance. They are not issued City credit cards.

Any expenses for city-related travel are reimbursed up to \$1,200 a year. The Commissioners each also had \$1,500 each in a discretionary fund – the Mayor's was \$2,000 – which can be used for any purpose related to the city, similar to some other cities' public relations budget line items.

The City Manager makes an annual salary \$200,006.

The City does not fund any retirement program for elected officials.

Sunny Isles Beach (Pop. 22,086)

The salaries of elected officials are set by charter and are \$12,000 annually for the Commissioners and \$15,000 for the Mayor.

Commissioners and the Mayor also receive an expense stipend of \$6,000 annually in a non-accountable plan. They are also reimbursed for their travel expenses when they travel on City business.

They do not have a public relations budget as such; in Sunny Isles Beach, those expenditures by Commissioners out in the community are dubbed "contributions." The Commission has a \$50,000 budget for contributions in the community.

The City Manager makes an annual salary of \$232,551.

The City contributed \$7,874 toward retirement benefits for the Mayor and Council.

Surfside (Pop. 5,811)

The Town Charter sets the salary of the Mayor and Town Commissioners at \$1. They are provided with mobile phones, which cost the Town \$6,000 a year for all of them. They do not have public relations accounts, expense accounts or travel allowances, though some expenses are reimbursed, with the approval of the manager. They do not have Town-issued credit cards and the Town does not contribute toward any pension or retirement account for them.

Surfside is one of the few municipalities to heed the Commission's advice in the previous report and do away with non-accountable expense allowances. At the time of the prior report, the Town offered the

Mayor and each Commissioner \$500 a month, though only one Commissioner was actually receiving it. The Town no longer offers it.

The City Manager makes an annual salary of \$155,000.

The Town does not offer retirement benefits to the Commissioners or Mayor.

Sweetwater (Pop. 10,755)

The compensation of the Mayor and City Commissioners is set by ordinance during the budget process. City Commissioners receive an annual salary of \$12,017 while the Mayor's salary is \$95,000. Additionally, the Mayor and Commissioners receive \$5,000 a year for expenses and the Commissioners each receive \$7,171 as a car allowance. Both are taxable fringe benefits.

The Mayor has a City-issued credit card. The Commissioners do not.

Sweetwater has a strong mayor form of government.

The City budgeted \$179,663 to contribute to the Mayor's pension and \$104,215 to contribute to one Commissioner's pension.

Virginia Gardens (Pop. 2,472)

The salaries of the Mayor and Council Members are set by ordinance during the budget process. The Mayor received a salary of \$12,240 and the Council Members received \$5,100 last year. The Village pays the Mayor's cell phone bill, but not the bills of the Council Members and none of them receive a car or expense allowance. The Mayor has a \$4,000 budget to travel to represent the Village and has a Village-issued credit card. The Village administration makes the hotel arrangements when Council Members have to travel on Village business and the Village pays them a per diem of \$60 to cover their meals. They do not have Village-issued credit cards.

Virginia Gardens is one of the few Miami-Dade municipalities to heed the Commission's advice in the last report. When that report was done, the Village gave the Mayor a non-accountable expense account in the sum of \$3,150. The Village no longer uses non-accountable plans.

Virginia Gardens has a strong Mayor and no Manager.

The Village does not contribute to any retirement plans for the elected officials.

West Miami (Pop. 7,459)

The compensation of elected officials is set by the City Charter but can be raised by ordinance. The Mayor and Commissioners were paid \$20 per meeting they attend. They each also received \$1,200 annually in non-accountable expense allowances. The City also provides them with cell phones. They were not given car allowances.

The City budgets \$2,400 per year to cover the city-related expenses of the Mayor and \$2,000 for each Commissioner. There is no public relations budget for the Commission and none of the city's elected officials is issued a City credit card.

The City Manager receives an annual salary of \$130,924. The elected officials receive no retirement benefits.

Report prepared by Investigator Susannah Nesmith