

**Deloitte.**



# **2022 Elected Officials Compensation Study**

March 16, 2022

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# Introduction

- The Cook County Bureau of Human Resources ("BHR") is working with Deloitte Consulting LLP ("Deloitte Consulting" or "Deloitte") to conduct the Cook County, Illinois ("the County") 2022 Elected Officials Compensation Study.
- Deloitte Consulting partnered with BHR to compile and analyze market compensation data and assist in determining compensation recommendations for the following elected officials:
  - President of the County Board
  - County Sheriff
  - County Assessor
  - Circuit Court Clerk
  - County Clerk
  - County Treasurer
  - County Commissioner
  - Board of Review
  - Finance Chair
- This report provides BHR with a summary of market compensation data for the positions noted above in counties similar to Cook County.
- This report also provides alternative base salary increases supported by the market data findings and leading market practice.

# Benchmarking Methodology & Assumptions

- BHR compiled and Deloitte reviewed the base salary market data of the identified positions in 14 peer counties.
- The counties were selected by BHR based on comparable county population, annual budget, number of FTEs, organizational structure, and geographic proximity to Cook County.
- Leading practice for compensation peer group composition is 15 to 20 comparably-sized and structured organizations. Comparability based on size is generally defined as no less than one-half and no greater than three times the size of the entity for which the study is being conducted.
- Deloitte recommended and included six (6) additional counties in the peer analysis for a total of 20 peers.
- Deloitte supports the inclusion of comparatively smaller counties in the peer group, like the Illinois counties surrounding Cook County, on the basis of their structure comparability.
- Deloitte conducted research to confirm the organization and compensation data for each county in the peer group.
  - Deloitte confirmed the peer position matches based on the position title, peer county organizational structure, and the general duties and responsibilities disclosed on peer county websites and in municipal codes.
  - Deloitte assumes the peer position matches are generally responsible for the same primary duties and responsibilities with slight variations that reflect the unique nature of each role.
  - Deloitte determined that it was unclear from the peer county data evaluated whether county elected officials in the peer counties are permitted to engage in dual employment. However, certain assumptions were made based on the salary distinctions in the market.

# Benchmarking Methodology & Assumptions (cont.)

- When Cook County is compared to the 20 peer counties, it ranks as follows:
  - Current annual budget: 81<sup>st</sup> percentile.
  - 2020 population: 95<sup>th</sup> percentile.
  - See Appendix I for a summary of peer county budget, FTE count, population, and district numbers.
- Deloitte analyzed the elected official market compensation data using the following approach:
  - Confirmed BHR’s data compilation process.
  - Verified the peer county entity and position salary data provided by BHR, along with the peer position matches identified by BHR; see Appendix II for the peer data sources.
  - Researched the peer county entity and position salary data for the six counties added to the peer study; see Appendix II for the peer data sources.
  - Adjusted the salary data for each peer based on the local cost of labor in the county seat of each peer county compared to cost of labor in Chicago, IL, using cost of labor data from Economic Research Institute’s 2022 Geographic Assessor; see Appendix III for details.
  - Summarized the peer market compensation data on a position basis as follows:
    - 25<sup>th</sup> percentile
    - 50<sup>th</sup> percentile (Median)
    - 75<sup>th</sup> percentile
    - Market Minimum
    - Market Average (Mean)
    - Market Maximum

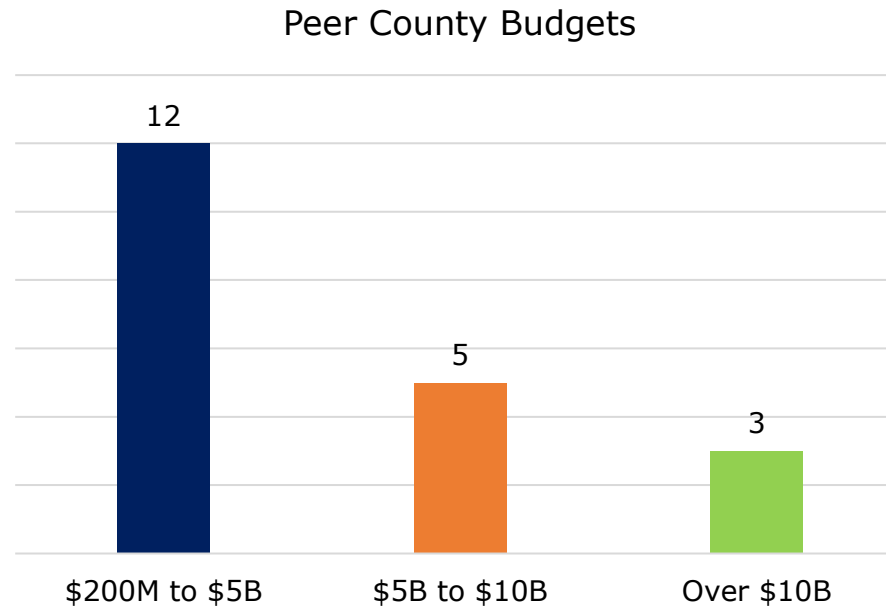
# Peer County Demographics

County Name	State	Adopted Budget (\$B) <sup>1</sup>	FTE <sup>1</sup>	Authorized Positions <sup>1</sup>	2020 Population <sup>2</sup>	No. of Districts or Precincts <sup>3</sup>
Bexar County	TX	<u>\$2.8</u>	-	<u>4,400</u>	<u>2,009,300</u>	<u>4</u>
Broward County	FL	<u>\$6.7</u>	-	<u>6,700</u>	<u>1,944,400</u>	<u>9</u>
City and County of San Francisco	CA	<u>\$12.8</u>	-	<u>38,400</u>	<u>874,000</u>	<u>11</u>
Dallas County	TX	<u>\$1.6</u>	-	<u>5,900</u>	<u>2,613,500</u>	<u>4</u>
DuPage County	IL	<u>\$0.7</u>	<u>2,200</u>	-	<u>932,900</u>	<u>6</u>
Harris County	TX	<u>\$3.9</u>	-	<u>18,300</u>	<u>4,731,100</u>	<u>4</u>
Kane County	IL	<u>\$0.3</u>	-	<u>4,100</u>	<u>516,500</u>	<u>24</u>
King County	WA	<u>\$12.6</u>	<u>1,100</u>	-	<u>2,269,700</u>	<u>9</u>
Lake County	IL	<u>\$0.6</u>	-	-	<u>714,300</u>	<u>21</u>
Los Angeles County	CA	<u>\$43.0</u>	-	-	<u>10,014,000</u>	<u>5</u>
Madison County	IL	<u>\$0.2</u>	-	-	<u>265,900</u>	<u>29</u>
Maricopa County	AZ	<u>\$3.4</u>	<u>15,100</u>	-	<u>4,420,600</u>	<u>5</u>
McHenry County	IL	<u>\$0.2</u>	-	-	<u>310,200</u>	<u>6</u>
Miami-Dade County	FL	<u>\$9.1</u>	-	<u>29,100</u>	<u>2,701,800</u>	<u>13</u>
Orange County	CA	<u>\$7.7</u>	-	<u>17,500</u>	<u>3,187,000</u>	<u>5</u>
Riverside County	CA	<u>\$7.3</u>	-	-	<u>2,418,200</u>	<u>5</u>
San Diego County	CA	<u>\$7.2</u>	-	-	<u>3,298,600</u>	<u>5</u>
Tarrant County	TX	<u>\$0.7</u>	-	<u>4,900</u>	<u>2,110,600</u>	<u>4</u>
Wayne County	MI	<u>\$1.7</u>	<u>3,900</u>	-	<u>1,793,600</u>	<u>15</u>
Will County	IL	<u>\$0.8</u>	<u>2,200</u>	-	<u>696,400</u>	<u>13</u>

- 1) Source: Each entity's current publicly reported budget data as reported in each County's Budget Book. The FTE and authorized figures are rounded to the nearest hundred.
- 2) Source: 2020 US Census. The 2020 Population figures are rounded to the nearest hundred.
- 3) Source: Publicly available county websites.

# Peer County Profiles: Annual Budgets

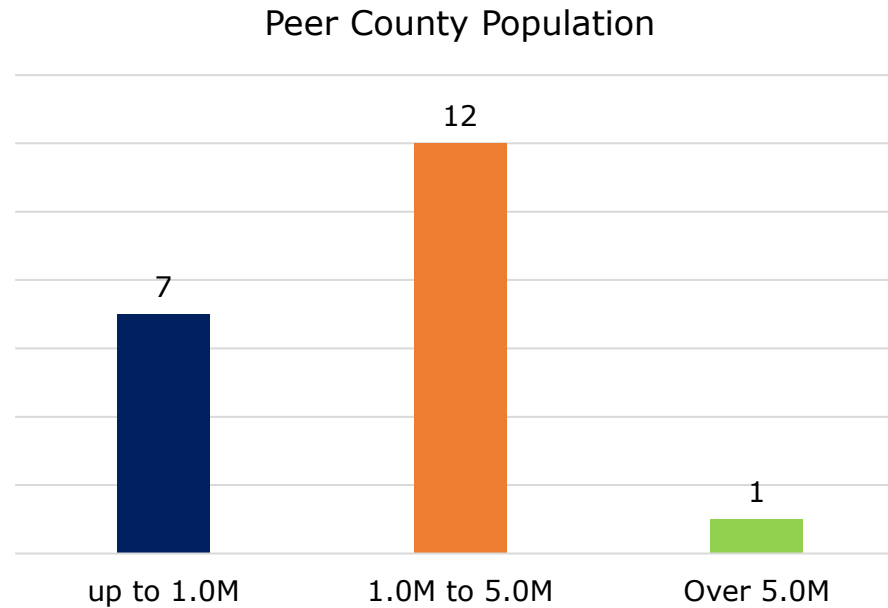
- Cook County adopted a budget of \$8.1 billion for fiscal year 2022.
- 25% of the peer counties have current budgets between \$5.0B and \$10.0B.<sup>1</sup>



1) See Appendix I for further detail on peer county financials.

# Peer County Profiles: Population

- Cook County serves a population of 5,275,500.
- Most peer counties serve between 1 million and 5 million citizens.<sup>1</sup>

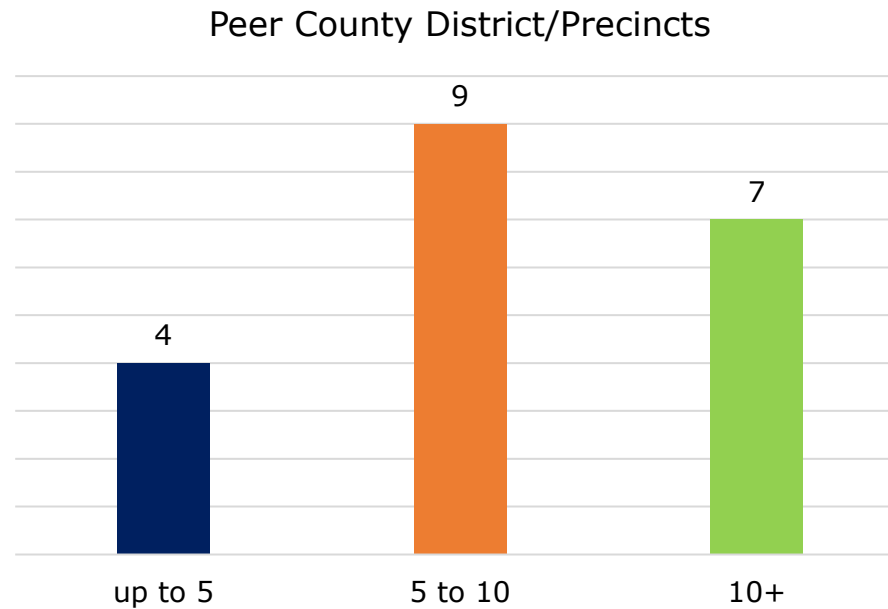


1) See Appendix I for further detail on peer county financials.



# Peer County Profiles: Number of Districts/Precincts

- Cook County has 17 Districts.<sup>1</sup>
- 35% of the peer counties have more than 10 districts.<sup>2</sup>



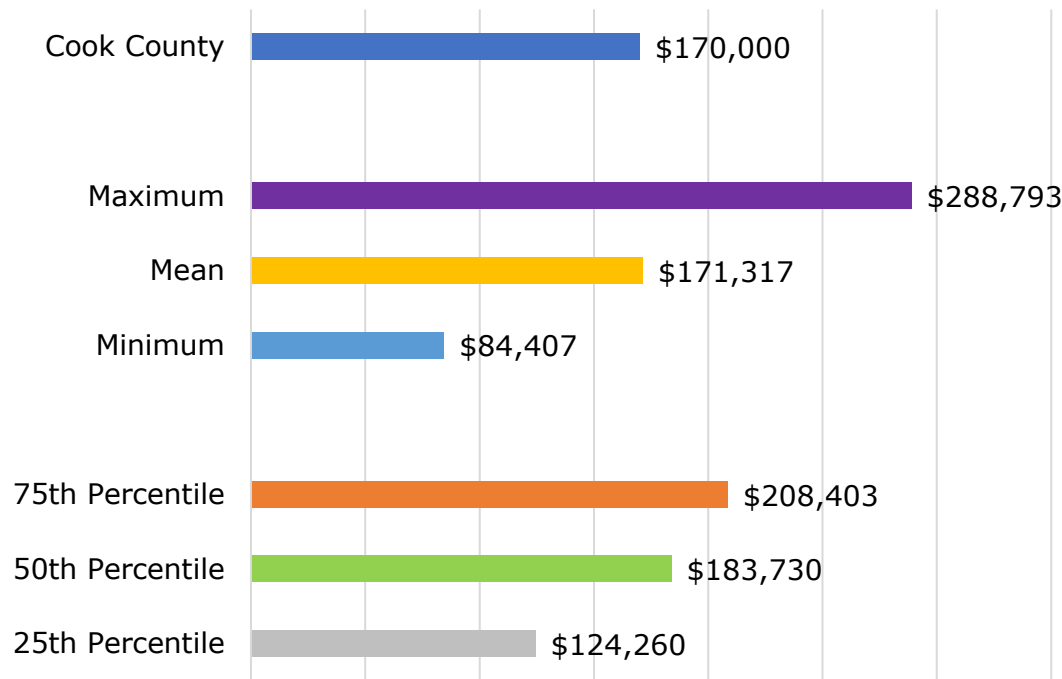
1) See Appendix I for further detail on peer county financials.

# County Board President Salary Analysis

- The chart on this page shows the range of base salaries for county board presidents (or equivalent).
- Deloitte notes that the top county executives of the four (4) peer counties in Texas are also judges that lead the judicial branch of the county government, while the top county executives of two (2) peer counties serve as mayors of a combined city and county government. These peers remain in the overall findings because each top county executive presumably has unique duties and responsibilities not completed by the other peer county top executives.

## Peer Counties' Base Salary Data (\$000)

## Key Findings:



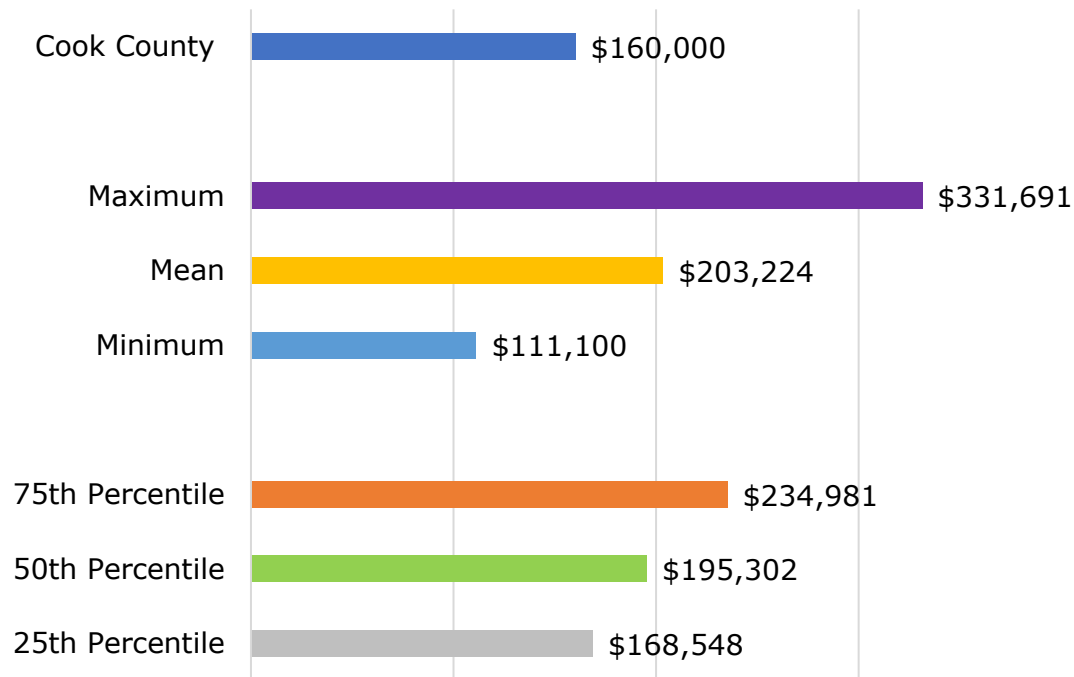
- The Cook County Board President's salary approximates the peer average and ranks at the 40<sup>th</sup> percentile among the full set of peers.
- See Exhibit 1 for additional details.

# County Sheriff Salary Analysis

- The chart on this page shows the range of base salaries for county sheriffs.
- Eighteen (18) of the 20 peer counties disclosed a salary for their county sheriff.

## Peer Counties' Base Salary Data (\$000)

## Key Findings:

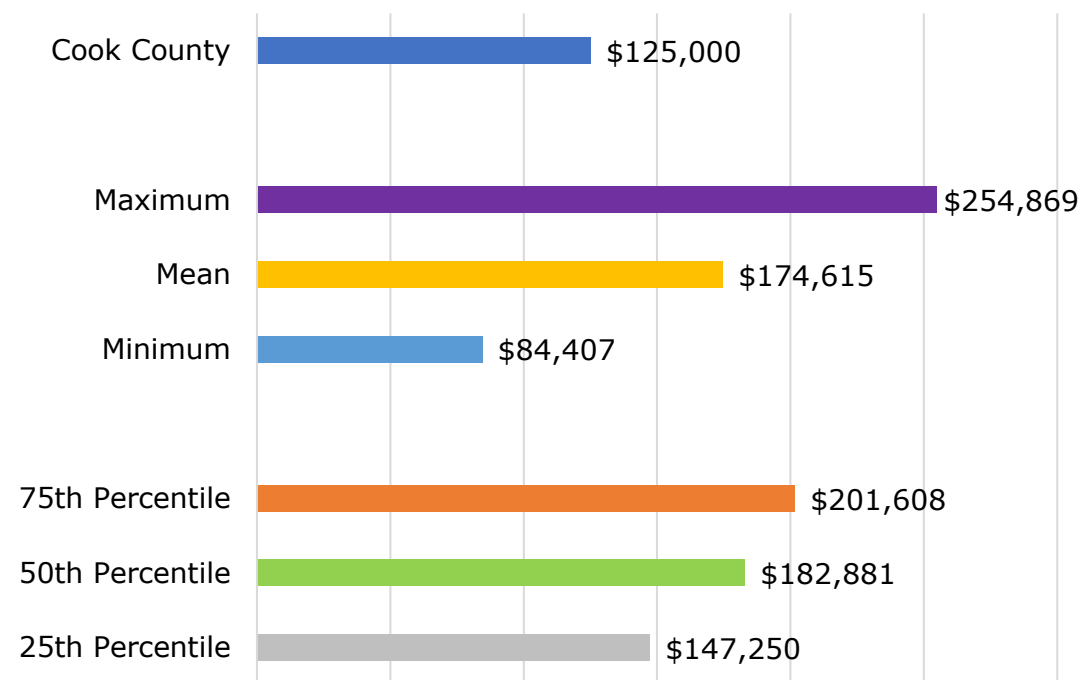


- The Cook County Sheriff's salary is between the peer minimum and average and ranks at the 20<sup>th</sup> percentile among the full set of peers.
- See Exhibit 2 for additional details.

# County Assessor Salary Analysis

- The chart on this page shows the range of base salaries for county assessors (or equivalents).
- Seventeen (17) of the 20 peer counties disclosed a salary for their county assessor.

## Peer Counties' Base Salary Data (\$000)



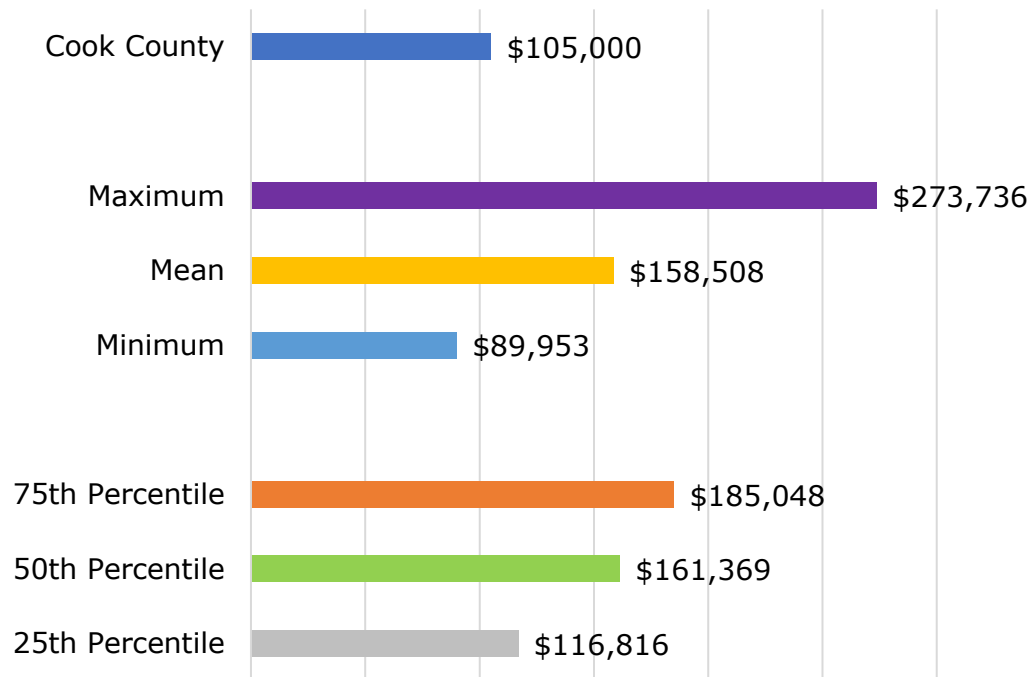
## Key Findings:

- The Cook County Assessor's salary is between the peer minimum and average and ranks at the 8<sup>th</sup> percentile among the full set of peers.
- See Exhibit 3 for additional details.

# Circuit Court Clerk Salary Analysis

- The chart on this page show the range of base salaries for county circuit court clerks (or equivalents).
- Eleven (11) of the 20 peer counties disclosed a salary for their circuit court clerk.

## Peer Counties' Base Salary Data (\$000)



## Key Findings:

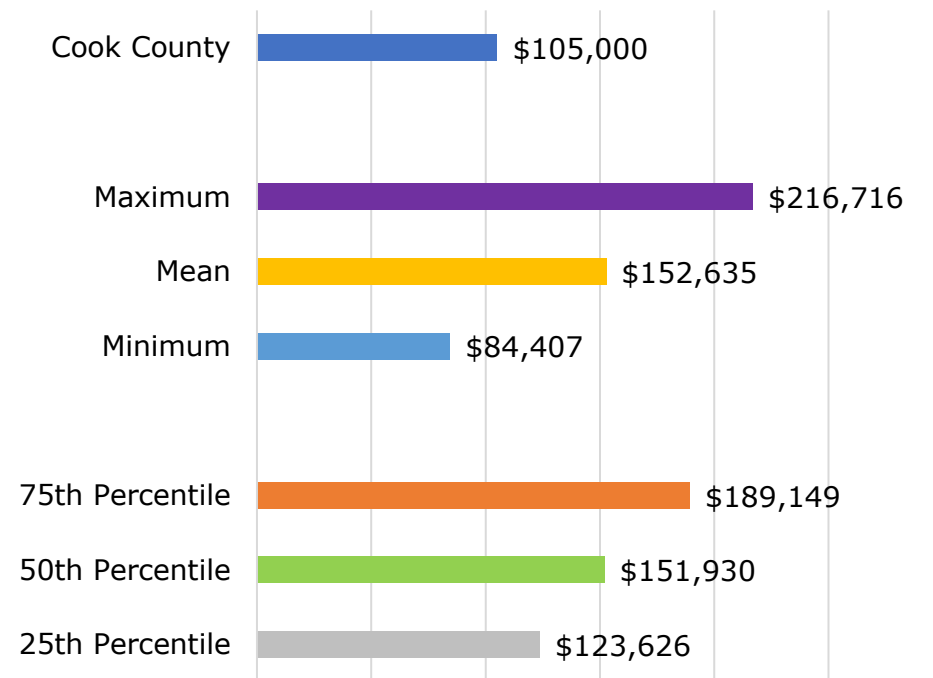
- The Cook County Circuit Court Clerk's salary is slightly above the peer minimum and ranks at the 21<sup>st</sup> percentile among the full set of peers.
- See Exhibit 4 for additional details.

# County Clerk Salary Analysis

- The chart on this page shows the range of base salaries for county clerks (or equivalent).
- Fourteen (14) of the 20 peer counties disclosed a salary for their county clerk.

## Peer Counties' Base Salary Data (\$000)

## Key Findings:

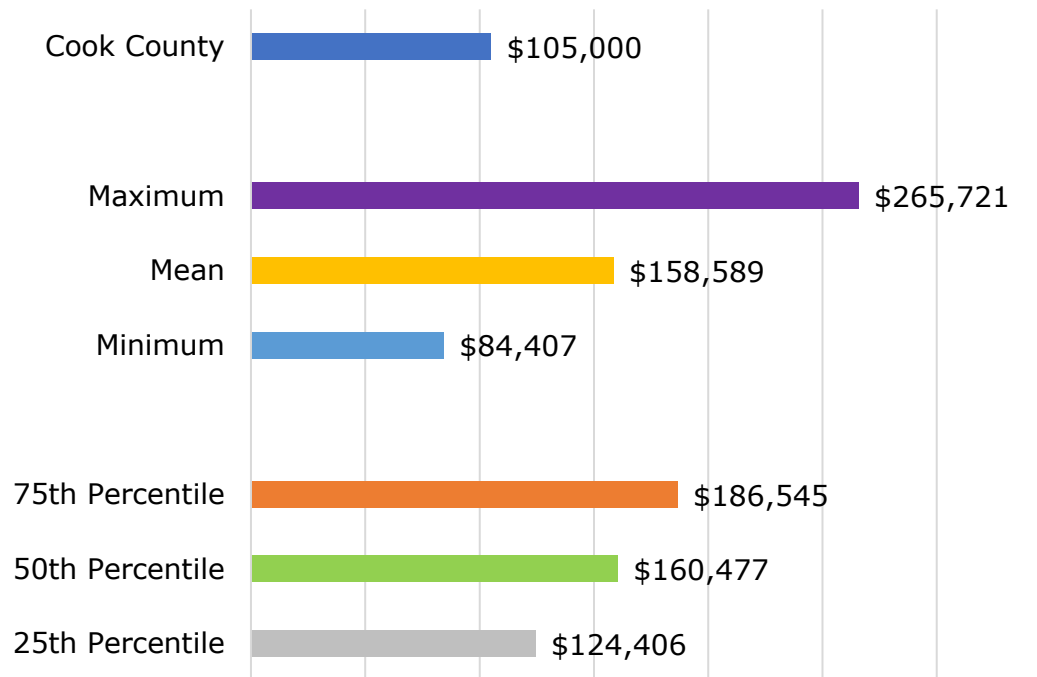


- The County Clerk of Cook County earns a salary slightly above the peer minimum that ranks at the 8<sup>th</sup> percentile among the full set of peers.
- See Exhibit 5 for additional details.

# County Treasurer Salary Analysis

- The chart on this page shows the range of base salaries for County Treasurers (or equivalent).
- Sixteen (16) of the 20 peer counties disclosed a salary for their county treasurer.

## Peer Counties' Base Salary Data (\$000)



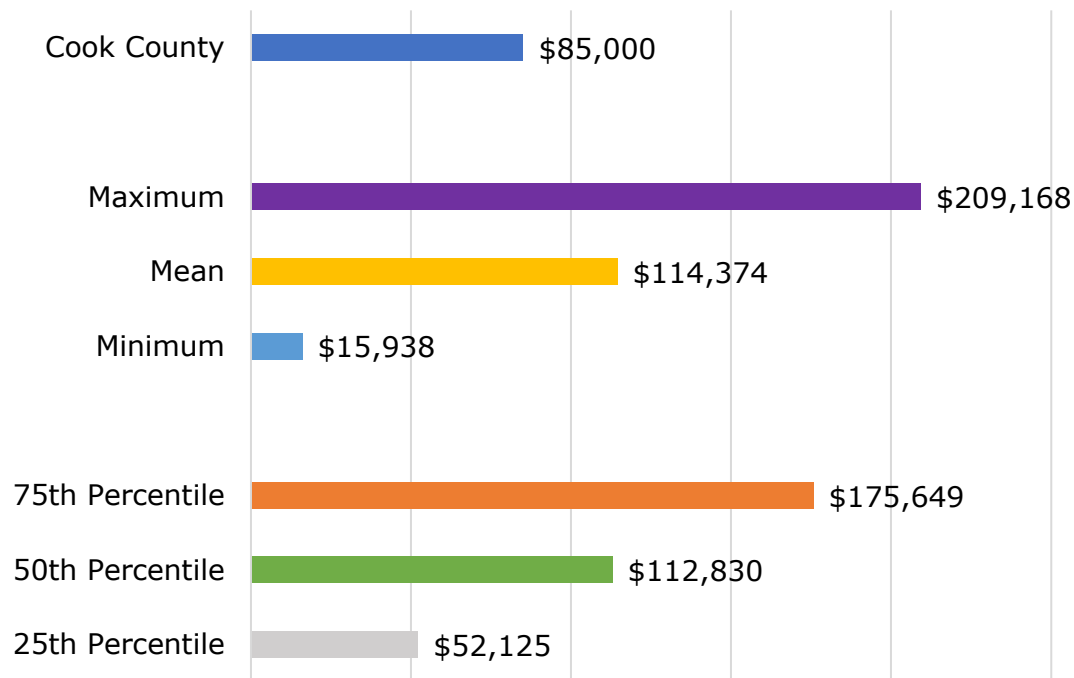
## Key Findings:

- The Cook County Treasurer's salary is slightly above the peer minimum and ranks at the 7<sup>th</sup> percentile among the full set of peers.
- See Exhibit 6 for additional details.

# County Commissioner Salary Analysis

- The chart on this page shows the range of base salaries for County Commissioners (or equivalent).
- Nineteen (19) of the 20 peer counties disclosed a salary for their county commissioners.

## Peer Counties' Base Salary Data (\$000)



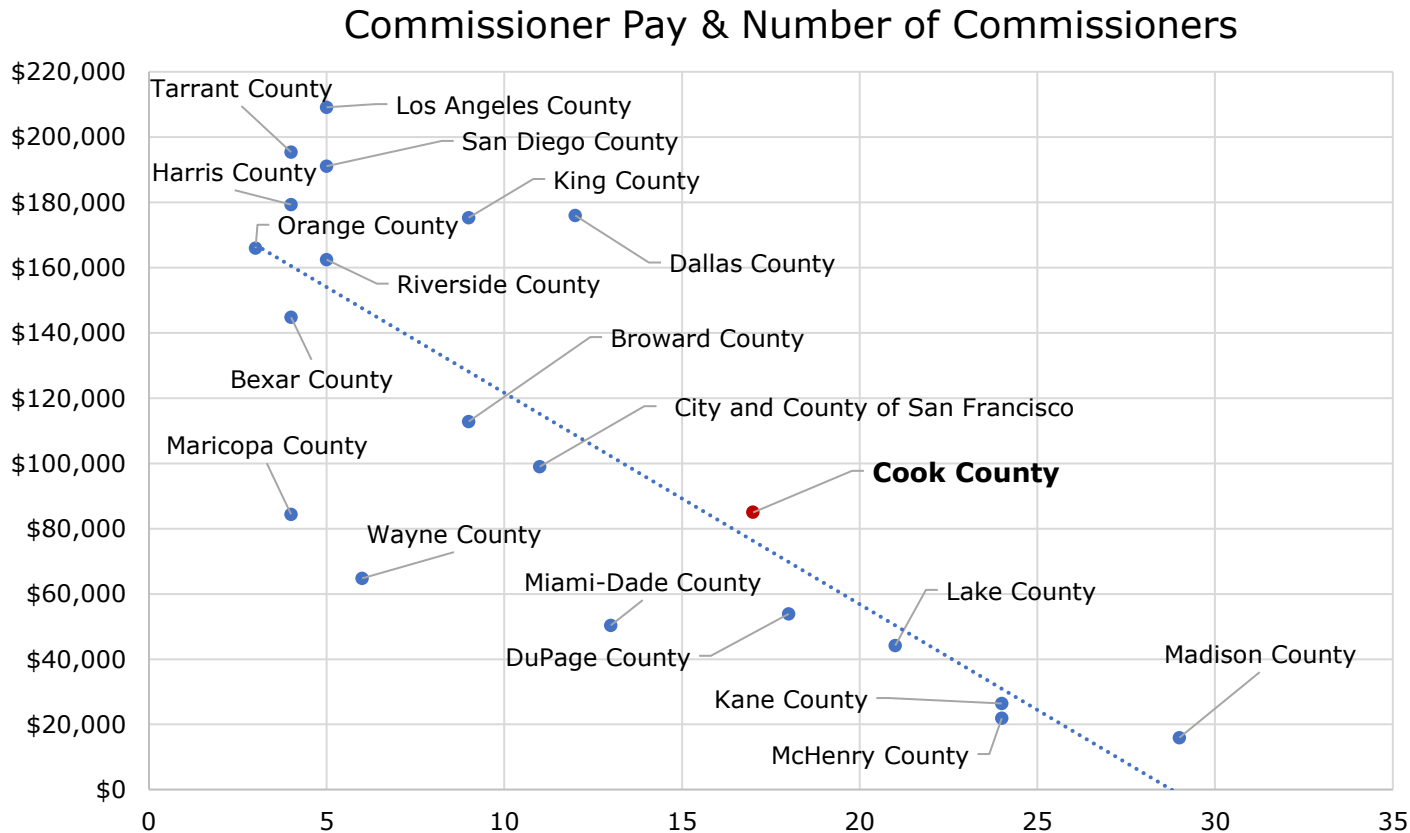
## Key Findings:

- The Cook County Commissioners' salary ranks at the 39<sup>th</sup> percentile among the full set of peers.
- See Exhibit 7 for additional details.



# County Commissioner Salary Analysis (cont.)

- The chart on this page illustrates the relationship between the number of county commissioners and the salaries of these commissioners.
- The dotted line illustrates a trend line among the peer counties.
- The chart shows that Commissioner salaries generally decrease when the number of county commissioners increase.



# Board of Review Member Salary Analysis

- Each Cook County Board of Review member receives an annual salary of \$100,000.
- Most peer counties have a Board of Review or similar; the members are generally allowed to maintain employment outside of their board of review positions, are appointed instead of elected, and receive a per diem on the days they serve rather than an annual salary.
- One peer county (Madison County, IL) has a Board of Review with three members who receive a base salary approximately 15% less than the Cook County Board of Review member salary.
- See Exhibit 8 for additional details.

# County Board Finance Chair Salary Analysis

- The Chair of Cook County's Finance Committee receives a \$5,000 annual premium in addition to the Commissioner salary.
- Seven of the peer counties have a Finance or equivalent Committee (King, DuPage, Kane, Lake, McHenry, San Diego and Wayne counties) and six of these have appointed a Finance Committee chair (King, DuPage, Kane, Lake, McHenry and Wayne counties).
- None of the peers with a Finance Committee chair provide that position with a premium for the additional responsibilities associated with serving as a committee chair.
- Only one peer disclosed providing any sort of committee chair premium to their Commissioners; Wayne County (MI) provides a \$4,000 annual premium to the chair of each standing committee and a \$2,000 annual premium to the chair of each special committee.
- See Exhibit 9 for additional details.

# **Salary Increase Alternatives**

# Salary Increase Alternatives

- The table to the right shows how the salary for each Cook County elected official compares to the peer median.
- On average, the Cook County salaries (excluding those for the President, Commissioners, and Board of Review members) are 30% below the peer group median.
- A contributing factor to the significant variance versus market is the lack of annual increases over a 20-year period since the Cook County rates were established through the Elected Official Salary Resolution.
  - Over the past 20 years, annual salary increases for employees in public administration entities averaged 3%.<sup>1</sup>
  - Deloitte acknowledges that elected official salaries are generally set by statute or similar and may not be subject to or eligible for annual increases.
- The following pages contain salary increase alternatives for the Cook County elected officials for BHR’s consideration.

Cook County Position	Current Salary	Peer Median	Variance – Current Salary vs Peer Median
President	\$170,000	\$183,730	-7%
Sheriff	\$160,000	\$195,302	-18%
Assessor	\$125,000	\$182,881	-32%
Circuit Court Clerk	\$105,000	\$161,369	-35%
County Clerk	\$105,000	\$151,930	-31%
Treasurer	\$105,000	\$160,477	-35%
Commissioner	\$85,000	\$112,830	-25%
Board of Review	\$100,000	n/a	n/a
Finance Chair Premium	\$5,000	n/a	n/a
<b>Average<sup>2</sup></b>			<b>-30%</b>

1) Source: WorldatWork Salary Budget Surveys; 2001 to 2022.

2) President and each set of Commissioner Current Salary vs. Peer Median analysis is not included in the average.

## Salary Increase Alternatives (cont.)

- Deloitte is providing the following salary increase alternatives for BHR's consideration:
  - Across-the-Board Increases:
    - Increase the salary of each position and the Finance Chair premium by 10%.
    - Increase the salary of each position and the Finance Chair premium by 20%.
    - Increase the salary of each position and the Finance Chair premium by 30%.
  - Market Aligned Increases:
    - Bring each position's salary to the peer 25<sup>th</sup> percentile with adjustments for the President, Commissioner, and Board of Review Member salaries.
    - Bring each position's salary to the peer median with adjustments for the President, Commissioner, and Board of Review Member salaries.
    - Bring each position to the peer median with adjustments for the Commissioners and Board of Review Member salaries.
    - Bring each position to the peer 75<sup>th</sup> percentile with adjustments for the President, Commissioner, and the Board of Review Member salaries.
    - Bring each position to the peer 75<sup>th</sup> percentile with adjustments for the Commissioners and Board of Review Member salaries.
    - Maintain the current Finance Chair premium. The market data do not support an increase.

## Salary Increase Alternatives: Across-the-Board Increases

- The table on this page shows the three alternative across-the-board salary increases and the estimated cost associated with each alternative, ranging from \$252,000 with a 10% increase to \$756,000 with a 30% increase.
- The three increase percentages illustrate a range of potential cost options so that BHR and the County can assess potential salary increase budgets.
- These alternatives maintain the relationship of elected official salaries by position at Cook County regardless of market variance.

Cook County Position	Current Salary	No.	Estimated Cost of Alternative Salary Increases					
			10% Increases	Individual Updated Salaries	20% Increases	Individual Updated Salaries	30% Increases	Individual Updated Salaries
President	\$170,000	1	\$17,000	\$187,000	\$34,000	\$204,000	\$51,000	\$221,000
Sheriff	\$160,000	1	\$16,000	\$176,000	\$32,000	\$192,000	\$48,000	\$208,000
Assessor	\$125,000	1	\$12,500	\$137,500	\$25,000	\$150,000	\$37,500	\$162,000
Circuit Court Clerk	\$105,000	1	\$10,500	\$115,500	\$21,000	\$126,000	\$31,500	\$136,500
County Clerk	\$105,000	1	\$10,500	\$115,500	\$21,000	\$126,000	\$31,500	\$136,500
Treasurer	\$105,000	1	\$10,500	\$115,500	\$21,000	\$126,000	\$31,500	\$136,500
Commissioner	\$85,000	17	\$144,500	\$93,500	\$289,000	\$102,000	\$433,500	\$110,500
Board of Review	\$100,000	3	\$30,000	\$110,000	\$60,000	\$120,000	\$90,000	\$130,000
Finance Chair Premium	\$5,000	1	\$500	\$5,500	\$1,000	\$6,000	\$1,500	\$6,500
<b>Total</b>		<b>27</b>	<b>\$252,000</b>		<b>\$504,000</b>		<b>\$756,000</b>	

# Salary Increase Alternatives: Peer Aligned Increases

- Overall, the peer position matches were strong for all but the President and Commissioners, the sample size exceeded 11 or more peer county data points for all but the Board of Review Members, similar Board of Review Members are generally only found in Illinois, and payment of chair premiums is the exception rather than the rule among the peers. The peer aligned increase alternatives focus on the strong peer position matches with more than 10 data points with adjustments for the other positions.
- The table on the next page shows the following market-based salary increases and the estimated cost associated with each:
  1. Increase salaries to the peer 25<sup>th</sup> percentile with adjustments for the President, Commissioners, and Board of Review Member salaries.
  2. Increase salaries to the peer median with adjustments for the President, Commissioners, and Board of Review Member salaries.
  3. Increase salaries to the peer median with adjustments for the Commissioners and Board of Review Member salaries.
  4. Increase salaries to the peer 75<sup>th</sup> percentile with adjustments for the President, Commissioners, and Board of Review Member salaries.
  5. Increase salaries to the peer 75<sup>th</sup> percentile with adjustments for Commissioners and Board of Review Member salaries.
- The salary increase adjustments incorporate a change in the peer 25<sup>th</sup> percentile, peer median, and peer 75<sup>th</sup> percentile to maintain the current organizational relationship between the President and Sheriff and the President and Commissioners.
- There is insufficient peer data for the Board of Review member salary to tie Board of Review Member salary directly to market. Under these salary increase alternatives aligned with the peer data, the current organizational relationship for salaries between the Board of Review, the Circuit Court Clerk, and the County Clerk is maintained – i.e., the Board of Review salary falls \$5,000 below the Circuit Court Clerk and the County Clerk salaries.
- Because none of the peers provide the Chair of their Finance committee with extra compensation, these alternatives suggest the County maintain its current \$5,000 premium but not eliminate it on the assumption the Finance chair has sizable extra duties.



## Salary Increase Alternatives: Peer Aligned Increases (cont.)

- The table below shows the estimated cost associated with each salary increase alternative described on the prior page.

Cook County Position	Current Salary	No.	Estimated Cost of Alternative Salary Increases <sup>1</sup>					
			Peer 25 <sup>th</sup> Adjusted	Increases to the Peer 25 <sup>th</sup> %ile – Adjusted	Peer 50 <sup>th</sup> Adjusted	Increases to the Peer 50 <sup>th</sup> %ile – Adjusted	Peer 50 <sup>th</sup>	Increases to the Peer 50 <sup>th</sup> %ile
President	\$170,000	1	\$180,000 <sup>2</sup>	\$10,000	\$205,000 <sup>2</sup>	\$35,000	\$185,000	\$15,000
Sheriff	\$160,000	1	\$170,000	\$10,000	\$195,000	\$35,000	\$195,000	\$35,000
Assessor	\$125,000	1	\$145,000	\$20,000	\$185,000	\$60,000	\$185,000	\$60,000
Circuit Court Clerk	\$105,000	1	\$115,000	\$10,000	\$160,000	\$55,000	\$160,000	\$55,000
County Clerk	\$105,000	1	\$125,000	\$20,000	\$150,000	\$45,000	\$150,000	\$45,000
Treasurer	\$105,000	1	\$125,000	\$20,000	\$160,000	\$55,000	\$160,000	\$55,000
Commissioner	\$85,000	17	\$90,000 <sup>3</sup>	\$85,000	\$105,000 <sup>3</sup>	\$340,000	\$95,000 <sup>3</sup>	\$170,000
Board of Review	\$100,000	3	\$110,000 <sup>4</sup>	\$30,000	\$145,000 <sup>4</sup>	\$135,000	\$145,000 <sup>4</sup>	\$135,000
Finance Chair Premium	\$5,000	1	I.D.	\$0	I.D.	\$0	I.D.	\$0
<b>Total</b>		<b>27</b>		<b>\$205,000</b>		<b>\$760,000</b>		<b>\$570,000</b>

1) Rounded to the nearest \$5,000.

2) Adjusted salary to maintain the relationship of President to Sheriff.

3) Adjusted salary to maintain the relationship of Commissioner to President.

4) Adjusted salary to maintain the relationship of Board of Review Member salary to the lesser of Circuit Court Clerk salary and County Clerk salary.

# Salary Increase Alternatives: Peer Aligned Increases (cont.)

- The table below shows the estimated cost associated with each salary increase alternative described on the prior page.

Cook County Position	Current Salary	No.	Estimated Cost of Alternative Salary Increases <sup>1</sup>			
			Peer 75 <sup>th</sup> Adjusted	Increases to the Peer 75 <sup>th</sup> %ile – Adjusted	Peer 75 <sup>th</sup>	Increases to the Peer 75 <sup>th</sup> %ile
President	\$170,000	1	\$245,000 <sup>2</sup>	\$75,000	\$210,000	\$40,000
Sheriff	\$160,000	1	\$235,000	\$75,000	\$235,000	\$75,000
Assessor	\$125,000	1	\$200,000	\$75,000	\$200,000	\$75,000
Circuit Court Clerk	\$105,000	1	\$185,000	\$80,000	\$185,000	\$80,000
County Clerk	\$105,000	1	\$190,000	\$85,000	\$190,000	\$85,000
Treasurer	\$105,000	1	\$185,000	\$80,000	\$185,000	\$80,000
Commissioner	\$85,000	17	\$125,000 <sup>3</sup>	\$680,000	\$105,000 <sup>3</sup>	\$340,000
Board of Review	\$100,000	3	\$180,000 <sup>4</sup>	\$240,000	\$180,000 <sup>4</sup>	\$240,000
Finance Chair Premium	\$5,000	1	I.D.	\$0	I.D.	\$0
<b>Total</b>		<b>27</b>		<b>\$1,390,000</b>		<b>\$1,015,000</b>

1) Rounded to the nearest \$5,000.

2) Adjusted salary to maintain the relationship of President to Sheriff.

3) Adjusted salary to maintain the relationship of Commissioner to President.

4) Adjusted salary to maintain the relationship of Board of Review Member salary to the lesser of Circuit Court Clerk salary and County Clerk salary.

# Appendix

# Appendix I: Peer County Demographics Summary

Peer County Analysis					
	Budget	FTE <sup>1</sup>	Authorized Positions <sup>1</sup>	2020 Population <sup>2</sup>	No. of Districts or Precincts <sup>3</sup>
<b>Minimum</b>	\$0.2	1,100	4,100	265,900	4
<b>Maximum</b>	\$43.0	15,100	38,400	10,014,000	29

<b>25th Percentile</b>	\$0.7	2,200	4,900	834,075	5
<b>Median</b>	\$3.1	2,200	6,700	2,059,950	6
<b>75th Percentile</b>	\$7.4	3,900	18,300	2,823,100	13

<b>Cook County</b>	<b>\$8.1</b>	<b>23,500</b>	-	<b>5,275,500</b>	<b>17</b>
<b>Percentile Rank</b>	<i>81%</i>	<i>Above Range</i>	-	<i>95%</i>	<i>86%</i>

- 1) Source: Each entity's current publicly reported budget data as reported in each County's Budget Book. The FTE and authorized figures are rounded to the nearest hundred.
- 2) Source: 2020 US Census. The 2020 Population figures are rounded to the nearest hundred.
- 3) Source: Publicly available county websites.

## Appendix II: Public Data Sources

Public Agency	State	Salary Data Source
<b>Cook County</b>	<b>IL</b>	
Bexar County	TX	<a href="#">Salary Survey 2020 (3dissue.net)</a>
Broward County	FL	<a href="#">finsal21.pdf (state.fl.us)</a>
City and County of San Francisco	CA	<a href="#">Employee Compensation   DataSF   City and County of San Francisco (sfgov.org)</a>
Dallas County	TX	<a href="#">FY2021 Elected Officials Salary (civicweb.net)</a>
DuPage County	IL	<a href="#">DuPage County IL - Elected Official Compensation</a>
Harris County	TX	<a href="#">Texas Association of Counties 2020 Salary Survey</a>
Kane County	IL	<a href="#">Earnings Final 2019.pdf (countyofkane.org)</a>
King County	WA	<a href="https://kingcounty.gov/audience/employees/pay-benefits/compensation-classification/classification-specifications.aspx">https://kingcounty.gov/audience/employees/pay-benefits/compensation-classification/classification-specifications.aspx</a>
Lake County	IL	<a href="#">All US Addresses.xltm (lakecountyil.gov)</a>
Los Angeles County	CA	<a href="#">06 salary tenure 06 Salary Tenure.qxp (lacounty.gov)</a>
Madison County	IL	<a href="#">Total Compensation Disclosure 112420!.pdf (revize.com)</a>
Maricopa County	AZ	<a href="#">County Salary Updates</a>
McHenry County	IL	<a href="#">637763670971700000 (mchenrycountyil.gov)</a>
Miami-Dade County	FL	<a href="#">Employee Salaries (miamidade.gov)</a>
Orange County	CA	<a href="#">Transparent California</a>
Riverside County	CA	<a href="https://rivco.ca.com/about-county/county-elected-officials/board-members-compensation">https://rivco.ca.com/about-county/county-elected-officials/board-members-compensation</a> <a href="#">Transparent California</a>
San Diego County	CA	<a href="#">ARTICLE 3 (sandiegocounty.gov)</a> <a href="#">Transparent California</a>
Tarrant County	TX	<a href="#">Salary Survey 2020 (3dissue.net)</a> <a href="https://www.tarrantcounty.com/content/dam/main/OpenBooks/fy2021-documents/FY21ApprovedBudgetHierarchy.pdf">https://www.tarrantcounty.com/content/dam/main/OpenBooks/fy2021-documents/FY21ApprovedBudgetHierarchy.pdf</a>
Wayne County	MI	<a href="#">Chapter 29 - COMPENSATION   Code of Ordinances   Wayne County, MI   Municode Library</a>
Will County	IL	No validated source found

# Appendix III: Geographic Differential Data

ERI's Geographic Assessor  
Comparison List – Cost of Labor – Percent Differentials

United States Dollars  
Data as of: 1/1/2022

Peer County	Comparison Cities vs. Chicago, Illinois	\$40,000	\$60,000	\$80,000	\$100,000	\$120,000	\$140,000	\$160,000	\$180,000	\$200,000	\$220,000	\$240,000	\$260,000	Avg	Geo Diff
Cook County	Chicago, Illinois	0	0	0	0	0	0	0	0	0	0	0	0		1.000
Bexar County	San Antonio, Texas	-18.1	-14.9	-13.7	-11.9	-10.6	-8.9	-7.6	-6.1	-4.9	-4.7	-4.5	-4.5	-9.20	1.092
Broward County	Fort Lauderdale, Florida	-12.7	-11.2	-11.0	-9.2	-8.0	-6.5	-5.2	-3.6	-2.4	-2.0	-1.8	-1.6	-6.27	1.063
City and County of San Francisco	San Francisco, California	17.3	17.6	16.9	17.6	18.1	18.4	18.5	18.3	18.2	17.8	17.3	17.0	17.75	0.823
Dallas County	Dallas, Texas	-12.5	-7.6	-5.5	-3.2	-1.7	-0.2	0.9	2.0	2.8	2.8	2.7	2.6	-1.41	1.014
DuPage County	Wheaton, Illinois	-5.1	-2.6	-2.4	-2.6	-2.7	-3.0	-3.3	-3.9	-4.4	-4.2	-3.8	-3.6	-3.47	1.035
Harris County	Houston, Texas	-12.5	-6.3	-3.4	-0.5	1.5	3.6	5.3	6.6	7.6	7.1	6.5	5.9	1.78	0.982
Kane County	Geneva, Illinois	-7.2	-5.0	-4.9	-5.0	-5.2	-5.2	-5.3	-5.8	-6.1	-5.8	-5.4	-5.0	-5.49	1.055
King County	Seattle, Washington	10.9	6.8	4.7	4.6	4.6	4.9	5.3	6.0	6.6	6.5	6.3	6.2	6.12	0.939
Lake County	Waukegan, Illinois	-6.0	-3.8	-3.6	-3.1	-2.8	-2.3	-2.0	-1.9	-1.7	-1.6	-1.6	-1.5	-2.66	1.027
Los Angeles County	Los Angeles, California	2.5	3.1	3.2	4.8	5.9	7.1	8.0	8.7	9.2	9.0	8.7	8.4	6.55	0.935
Madison County	Edwardsville, Illinois	-11.3	-10.5	-11.1	-11.0	-10.9	-10.4	-10.0	-9.7	-9.4	-8.9	-8.4	-7.9	-9.96	1.100
Maricopa County	Phoenix, Arizona	-10.3	-12.4	-14.2	-13.5	-12.9	-11.6	-10.4	-8.9	-7.7	-7.1	-6.8	-6.5	-10.19	1.102
McHenry County	Woodstock, Illinois	-6.0	-3.4	-3.2	-3.4	-3.5	-3.7	-4.0	-4.6	-5.1	-4.9	-4.6	-4.4	-4.23	1.042
Miami-Dade County	Miami, Florida	-14.6	-12.5	-11.7	-9.6	-8.1	-6.0	-4.3	-2.6	-1.1	-0.8	-0.6	-0.5	-6.03	1.060
Orange County	Santa Ana, California	0.3	1.3	1.2	2.3	3.1	3.9	4.6	5.0	5.4	5.4	5.3	5.3	3.59	0.964
Riverside County	Riverside, California	-3.1	-2.3	-2.6	-1.5	-0.8	0.0	0.5	0.9	1.3	1.3	1.3	1.2	-0.32	1.003
San Diego County	San Diego, California	1.1	0.2	-0.7	0.0	0.5	1.2	1.8	2.3	2.7	2.6	2.6	2.5	1.40	0.986
Tarrant County	Fort Worth, Texas	-15.7	-11.7	-10.2	-8.6	-7.4	-6.1	-5.1	-4.1	-3.4	-3.2	-3.1	-3.0	-6.80	1.068
Wayne County	Detroit, Michigan	-5.9	-4.8	-5.3	-5.3	-5.2	-4.8	-4.7	-4.7	-4.8	-4.5	-4.2	-3.9	-4.84	1.048
Will County	Joliet, Illinois	-5.2	-2.7	-2.5	-2.7	-2.8	-3.1	-3.4	-4.0	-4.5	-4.2	-3.9	-3.6	-3.55	1.036



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