

Deloitte.



2024 Elected Officials Compensation Study

December 31, 2024

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Introduction

- The Cook County Bureau of Human Resources ("BHR") worked with Deloitte Consulting LLP ("Deloitte Consulting" or "Deloitte") to conduct the Cook County, Illinois ("the County") 2024 Elected Officials Compensation Study.
- BHR compiled and partnered with Deloitte Consulting to analyze market compensation data 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 a summary of market compensation data effective December 2024 for the positions noted above in counties similar to Cook County. The initial market compensation data was developed in 2022.
- This report also provides cost estimates supported by the market data findings and leading market practice.
- The Bureau of Human Resources commissioned an independent survey in 2022 and a subsequent update in 2024. Deloitte independently verified the market data for similarly situated elected positions nationwide for the 2024 survey. Cook County is ultimately responsible for making all decisions regarding salary increases relative to the market data findings.
- After the Bureau of Human Resources presents this survey, the Finance Committee of the Cook County Board of Commissioners may recommend further action and shall act on any recommendations no later than March 31, 2025.

Benchmarking Methodology & Assumptions

- BHR compiled and Deloitte reviewed the base salary market data of the identified positions in 20 peer counties. Deloitte confirmed that the data BHR provided was accurate and reflective of the peer counties.
- The counties were selected by BHR and Deloitte 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.
- The initial peer group was developed for the 2022 study, and it remains the same for the 2024 study.
- Reference the 2022 study for additional information about the development of the peer group.

Benchmarking Methodology & Assumptions (cont.)

- When Cook County is compared to the 20 peer counties, it ranks as follows:
 - Current annual budget: 80th percentile.
 - 2020 population: 95th 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.
 - Adjusted the salary data compiled by BHR 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 2024 Geographic Assessor; see Appendix III for details.
 - Summarized the peer market compensation data on a position basis as follows:
 - 25th percentile
 - 50th percentile (Median)
 - 75th percentile
 - Market Minimum
 - Market Average (Mean)
 - Market Maximum

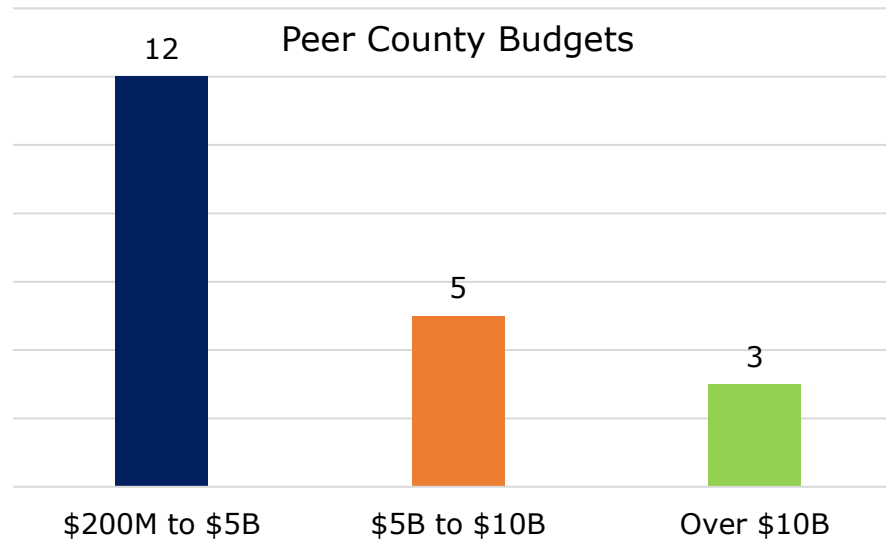
Peer County Demographics

County Name	State	Adopted Budget (\$B) ¹	2022 FTE ¹	2022 Authorized Positions ¹	2020 Population ²	No. of Districts or Precincts ³
Bexar County	TX	<u>\$2.8</u>	-	<u>4,400</u>	2,015,501	<u>4</u>
Broward County	FL	<u>\$6.7</u>	-	<u>6,700</u>	1,943,400	<u>9</u>
City and County of San Francisco	CA	<u>\$12.6</u>	-	<u>38,400</u>	<u>874,000</u>	<u>11</u>
Dallas County	TX	<u>\$0.7</u>	-	<u>5,900</u>	<u>2,613,500</u>	<u>4</u>
DuPage County	IL	<u>\$0.5</u>	<u>2,200</u>	-	<u>932,900</u>	<u>6</u>
Harris County	TX	<u>\$3.3</u>	-	<u>18,300</u>	<u>4,731,100</u>	<u>4</u>
Kane County	IL	<u>\$0.4</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>\$36.2</u>	-	-	<u>10,014,000</u>	<u>5</u>
Madison County	IL	<u>\$0.1</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>\$9.3</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

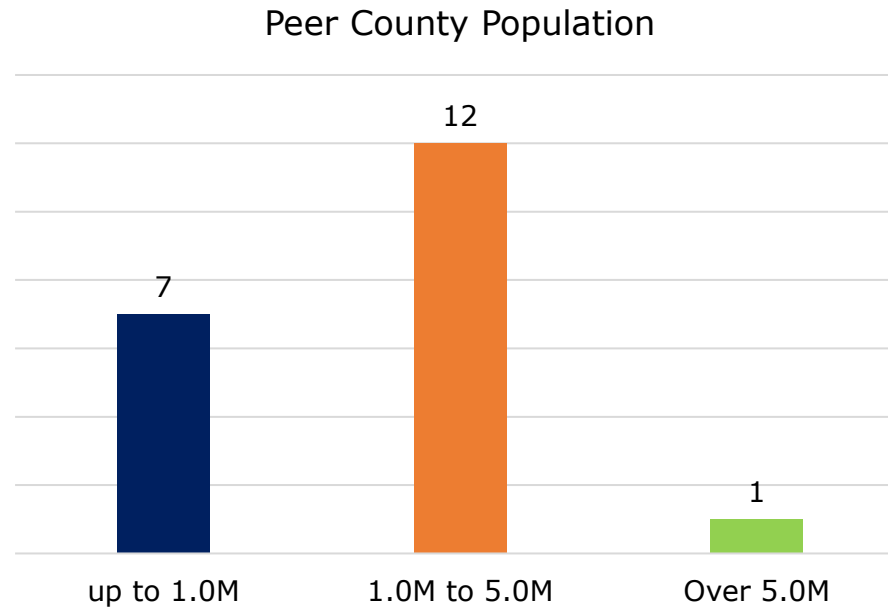
- Cook County adopted a budget of \$9.1 billion for fiscal year 2024.
- 25% of the peer counties have current budgets between \$5.0B and \$10.0B.¹



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

Peer County Profiles: Population

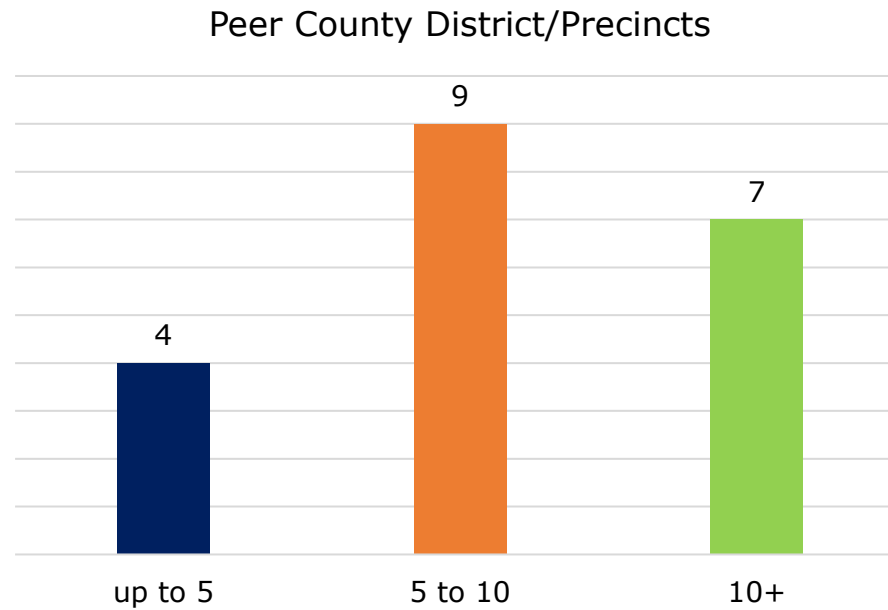
- Cook County serves a population of 5,275,500.
- Most peer counties serve between 1 million and 5 million citizens.¹



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

Peer County Profiles: Number of Districts/Precincts

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

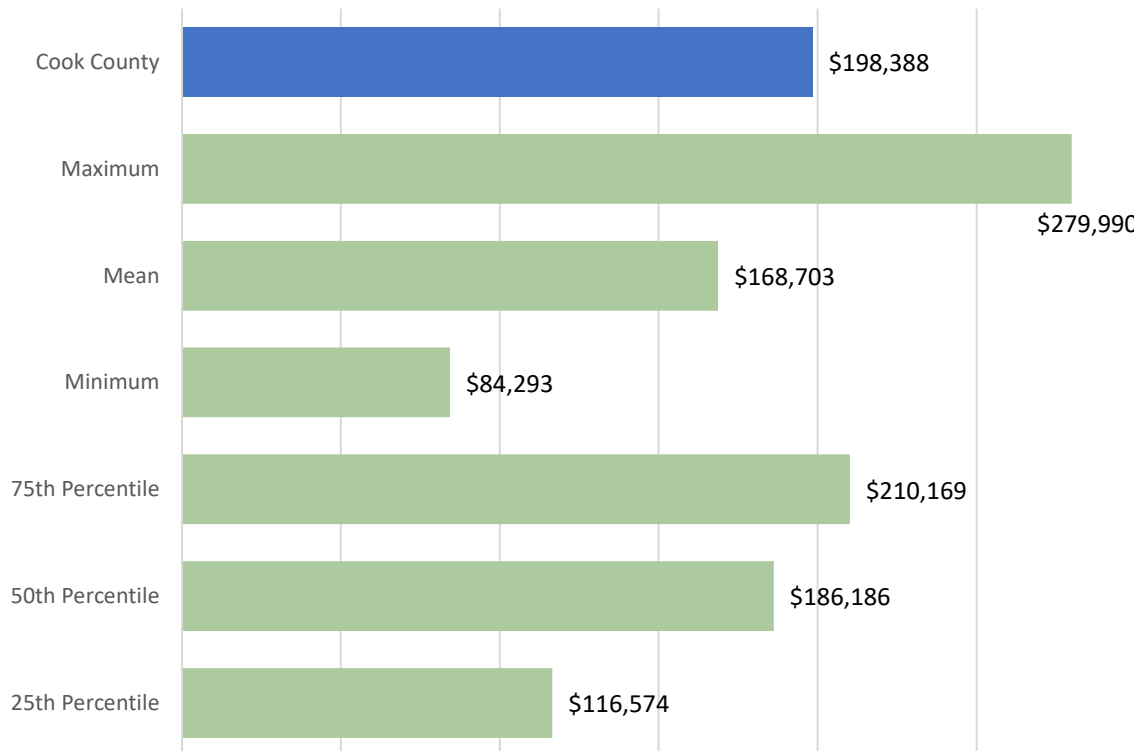


1) See Appendix I for further detail on peer county financials.

County Board President Salary Analysis

- The chart on this page shows the range of base salaries for county board presidents (or equivalent).
- 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)



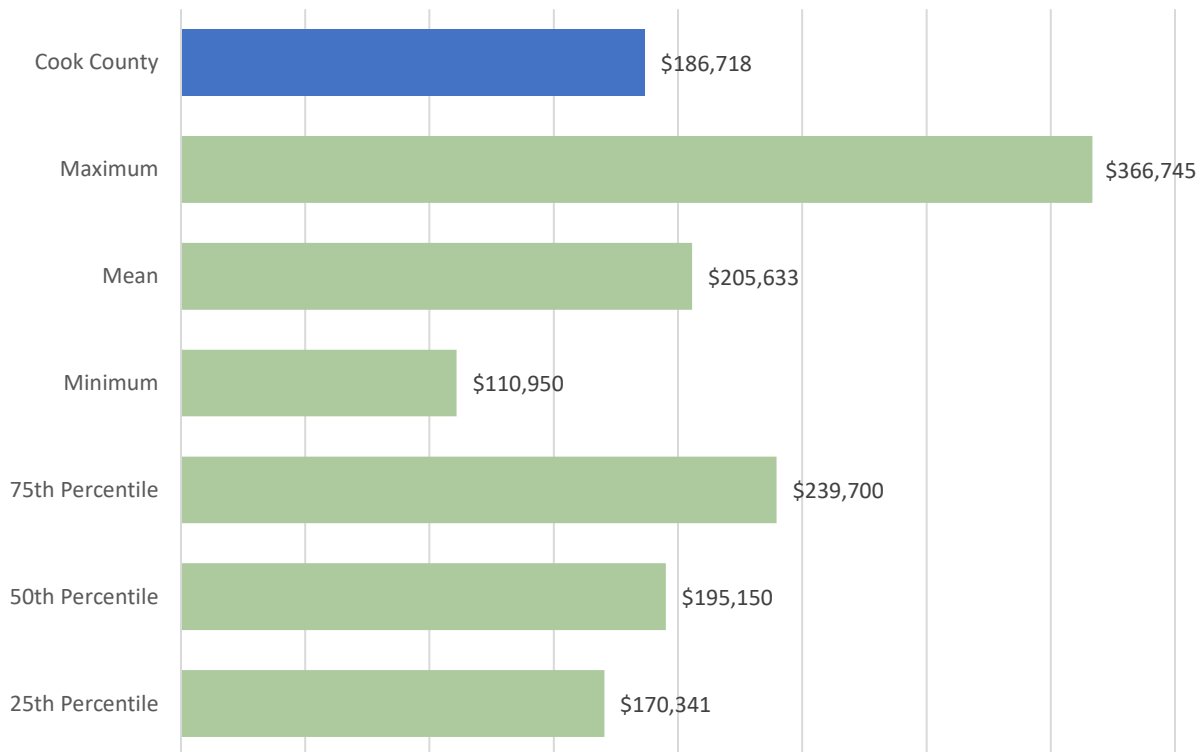
Key Findings:

- The Cook County Board President's salary ranks at the 66th percentile among the full set of peers.

County Sheriff Salary Analysis

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

Peer Counties' Base Salary Data (\$000)



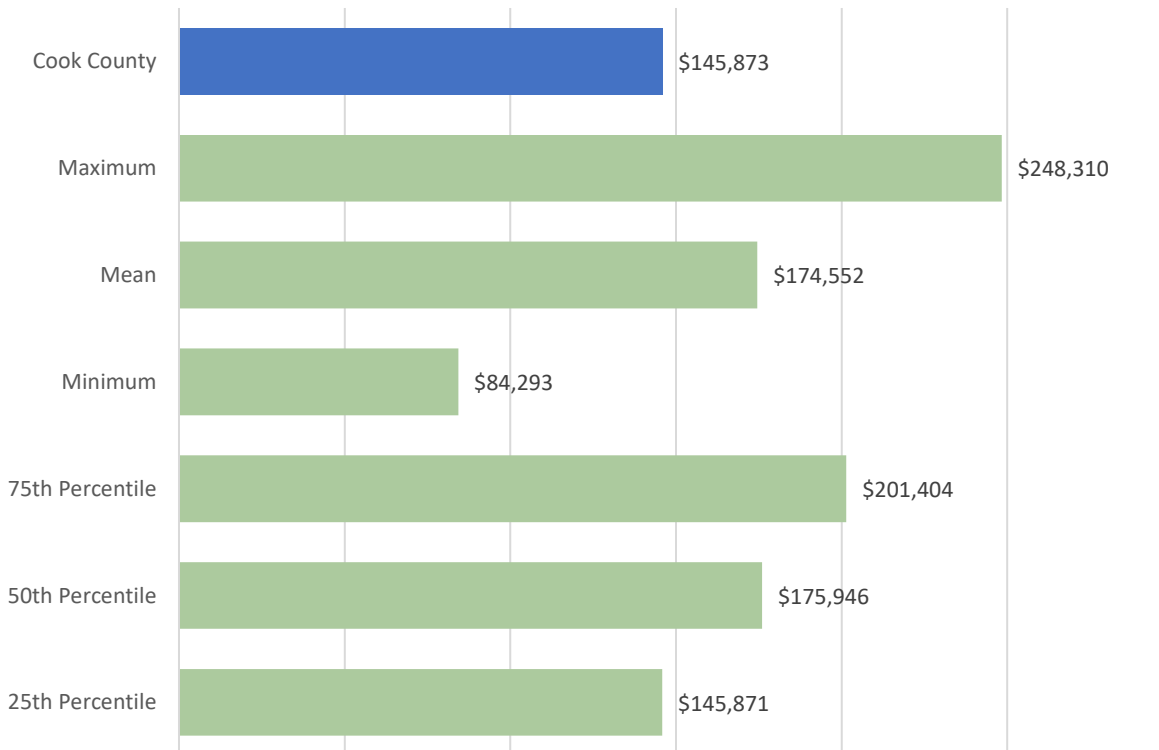
Key Findings:

- The Cook County Sheriff's salary is between the peer minimum and average and ranks at the 48th percentile among the full set of peers.

County Assessor Salary Analysis

- The chart on this page shows the range of base salaries for county assessors (or equivalents).
- Nineteen (19) of the 20 peer counties disclosed a salary for their county assessor.

Peer Counties' Base Salary Data (\$000)



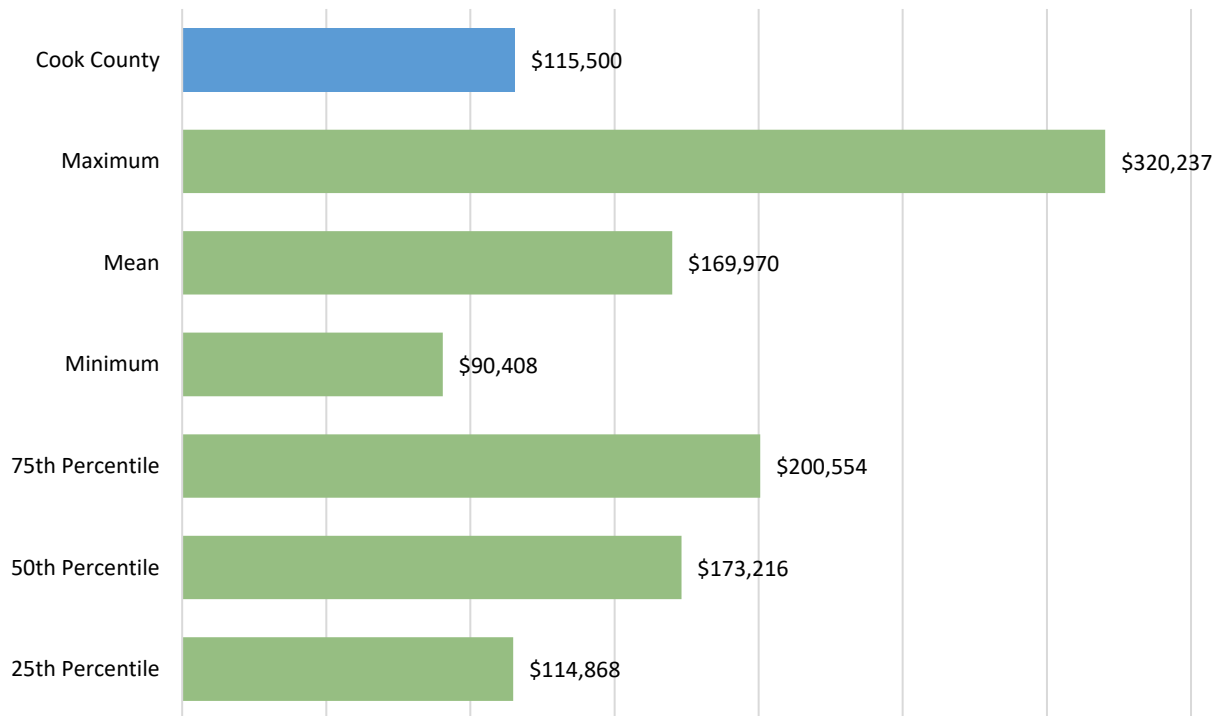
Key Findings:

- The Cook County Assessor's salary is between the peer minimum and average and ranks at the 25th percentile among the full set of peers.

Circuit Court Clerk Salary Analysis

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

Peer Counties' Base Salary Data (\$000)



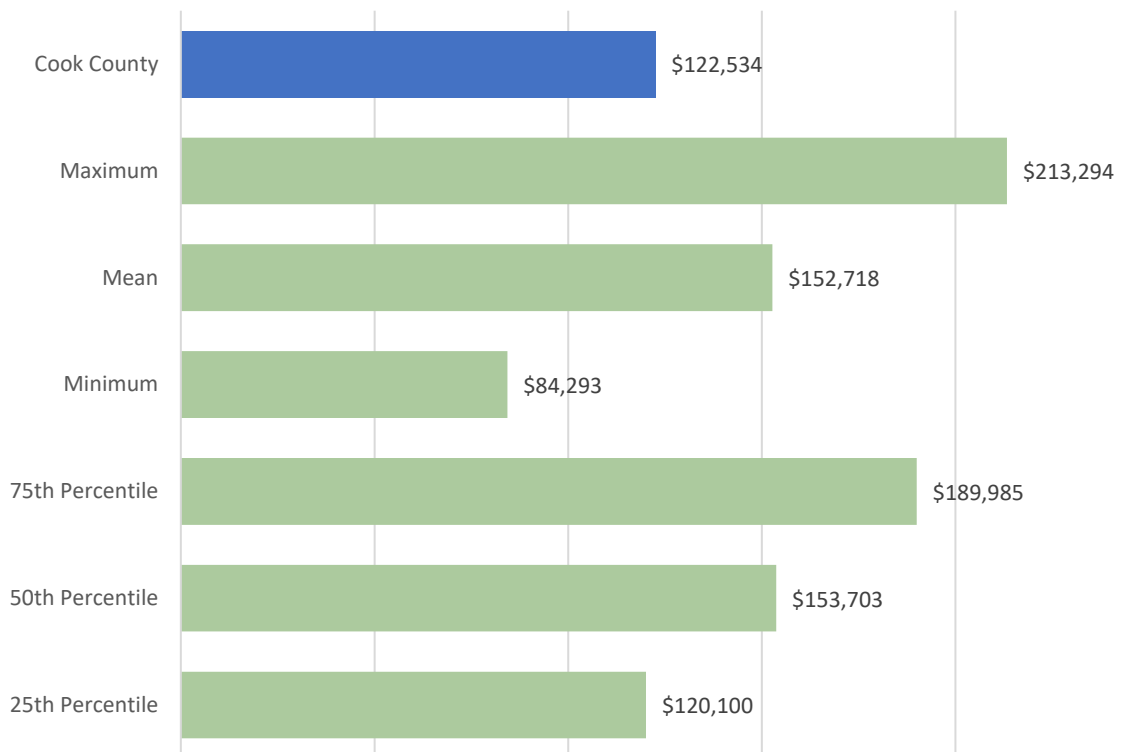
Key Findings:

- The Cook County Circuit Court Clerk's salary is above the peer minimum and ranks at the 25th percentile among the full set of peers.

County Clerk Salary Analysis

- The chart on this page shows the range of base salaries for county clerks (or equivalent).
- Fifteen (15) of the 20 peer counties disclosed a salary for their county clerk.

Peer Counties' Base Salary Data (\$000)



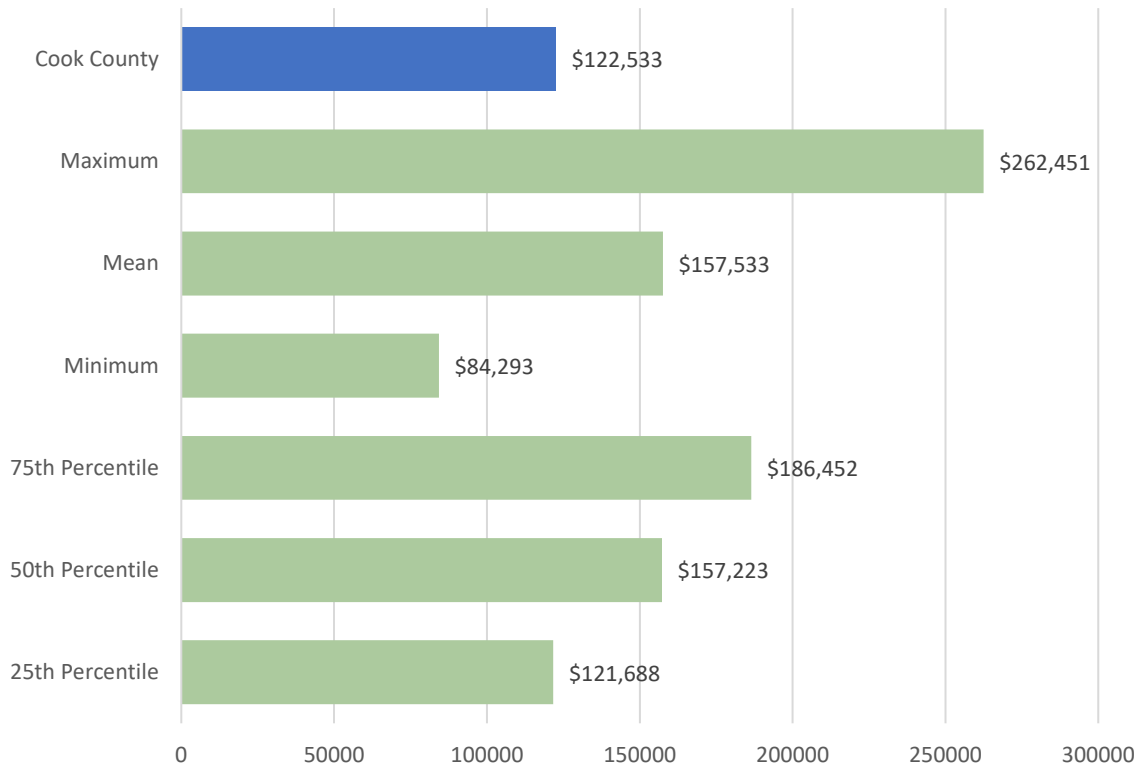
Key Findings:

- The County Clerk of Cook County earns a salary above the peer minimum that ranks at the 29th percentile among the full set of peers.

County Treasurer Salary Analysis

- The chart on this page shows the range of base salaries for County Treasurers (or equivalent).
- Seventeen (17) of the 20 peer counties disclosed a salary for their county treasurer.

Peer Counties' Base Salary Data (\$000)



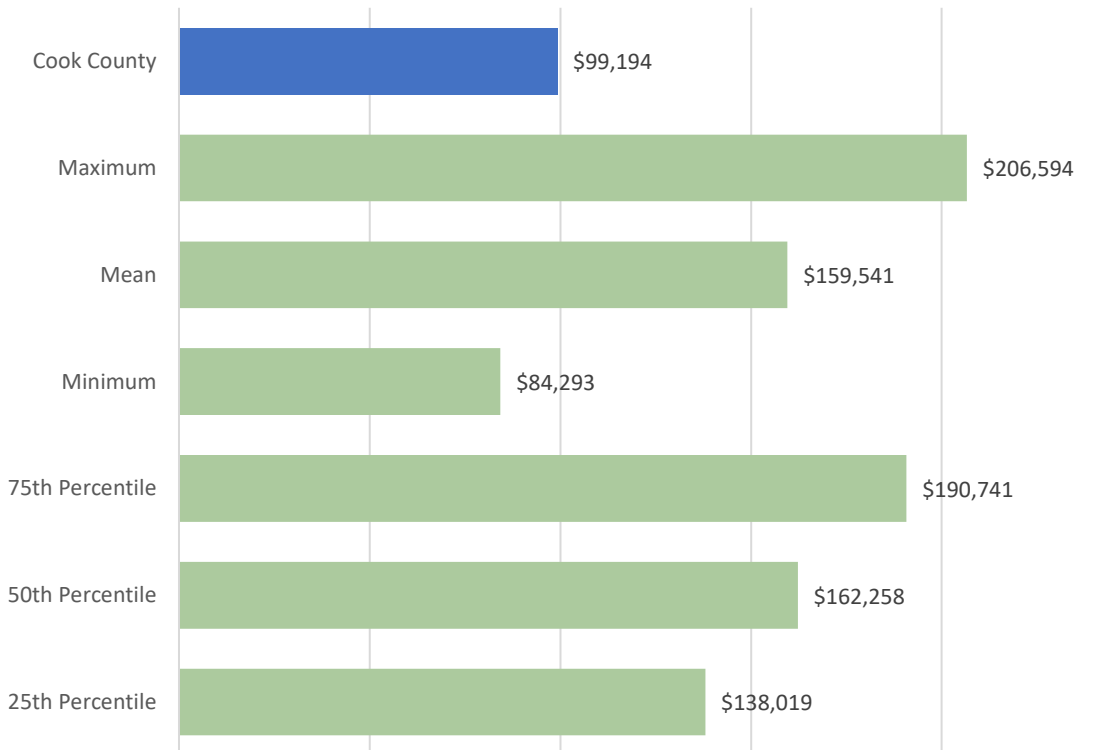
Key Findings:

- The Cook County Treasurer's salary is above the peer minimum and ranks at the 25th percentile among the full set of peers.

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. Twelve (12) of the peer counties have full-time commissioners; seven (7) have part-time commissioners.
- The chart below summarizes the salary data for the full-time commissioners.

Peer Counties' Base Salary Data (\$000)

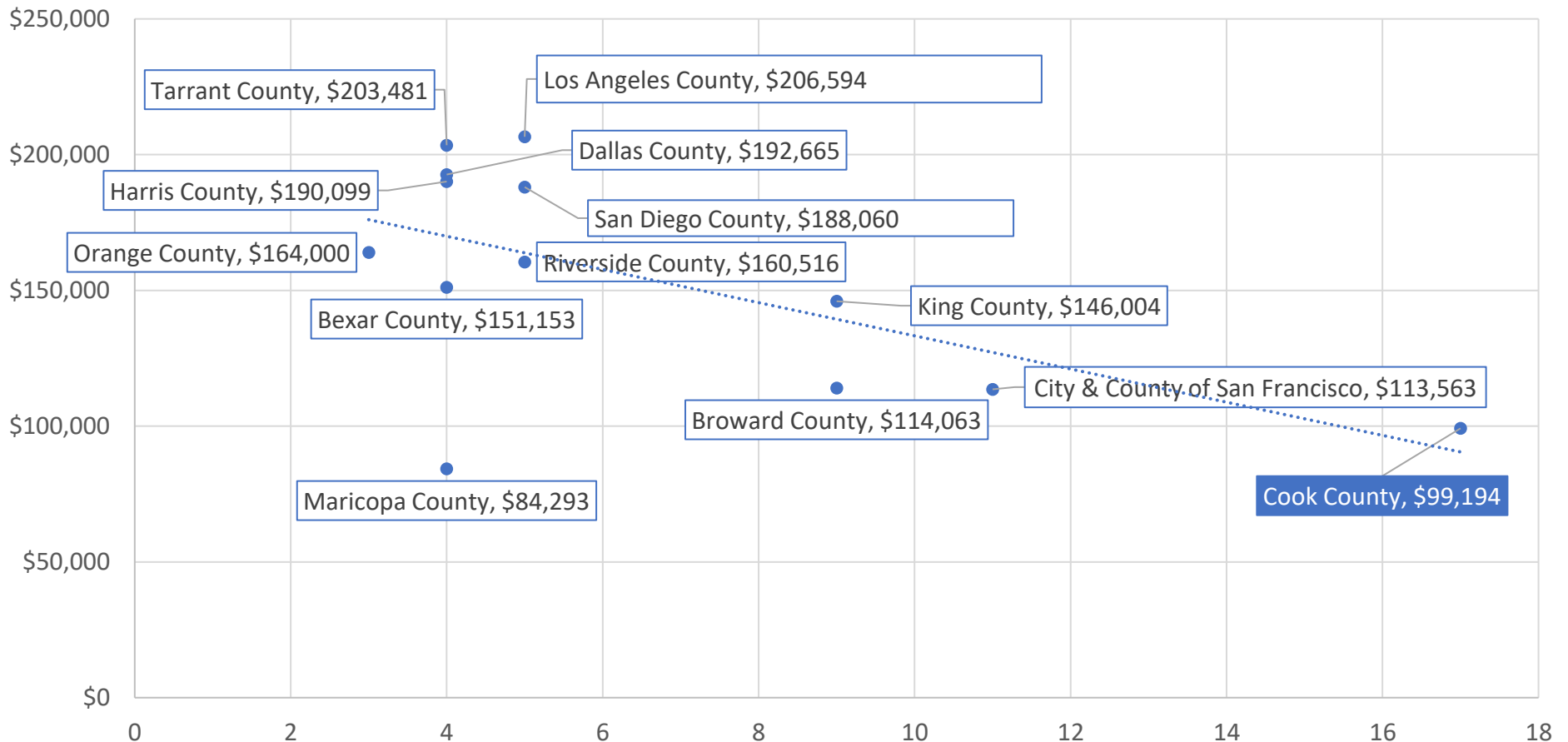


Key Findings:

- The Cook County Commissioners' salary ranks at the 5th percentile among the full set of peers.
- Average salary among the part-time commissioners is \$104,748.
- The market median salary among the part-time Commissioners is at \$89,342.

County Commissioner Salary Analysis (cont.)

- The chart on this page illustrates the relationship between the number and the salaries of full-time 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 \$116,699.
- 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,
 - Appointed instead of elected, and
 - Receive a per diem on the days they serve rather than an annual salary.
- Four of the peer IL counties have part-time board of review members. One peer IL county (Madison County, IL) has a Board of Review with three members who serve full-time and receive a base salary approximately 25% less than the Cook County Board of Review member salary.

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.

Market Insights and Findings

Market Insights and Findings

- 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 11% 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 prior to 2022 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%.¹
 - Elected official salaries are generally set by statute or similar and may not be subject to or eligible for annual increases.
 - Even with subsequent salary increases since 2022, current salaries generally remain below the market peer median.

Cook County Position	Current Salary	Peer Median	Variance – Current Salary vs Peer Median
President	\$198,388	\$186,186	7%
Sheriff	\$186,718	\$195,150	-4%
Assessor	\$145,873	\$175,946	-17%
Circuit Court Clerk	\$115,500	\$173,216	-33%
County Clerk	\$122,534	\$153,703	-20%
Treasurer	\$122,534	\$157,223	-22%
Commissioner	\$99,194	\$89,342	11%
Board of Review	\$116,699	n/a	n/a
Finance Chair Premium	\$5,000	n/a	n/a
Average²			-11%

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.

3) Commissioner peer median represents PT salary data.

Market Insights and Findings (cont.)

- Overall, the peer position matches were strong, the sample size exceeded 12 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 majority of the Cook County position salaries exceed the peer 25th percentile.
- If salary increases were made purely based on the market median and 75th percentile data, the table on the next page shows the estimated cost associated with each alternative.
- The salary increase adjustments incorporate a change in the peer median, and peer 75th percentile to maintain the current organizational relationship between the President and Sheriff.
- There is insufficient peer data for the Board of Review member salary to tie Board of Review Member salary directly to market.
- 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 sizeable extra duties.
- Further discussion may be required to determine the most viable salary increase option.

Market Insights and Findings (cont.)

- The table below shows the estimated cost associated with each market insight finding described on the prior page.

Cook County Position	No.	Current Salary	Estimated Cost			
			Peer 50 th	Increases to the Peer 50 th %ile	Peer 75 th	Increases to the Peer 75 th %ile
President	1	\$198,388	\$205,000	\$6,612	\$260,000	\$61,612
Sheriff	1	\$186,718	\$193,000	\$6,282	\$248,000	\$61,282
Assessor	1	\$145,873	\$175,000	\$29,127	\$202,000	\$56,127
Circuit Court Clerk	1	\$115,500	\$167,000	\$51,500	\$188,000	\$72,500
County Clerk	1	\$122,534	\$135,000	\$12,466	\$179,000	\$56,466
Treasurer	1	\$122,534	\$151,000	\$28,466	\$190,000	\$67,466
Commissioner	17	\$99,194	\$133,000	\$574,702	\$177,000	\$1,322,702
Board of Review	3	\$116,699	\$145,000	\$84,903	\$180,000	\$189,903
Finance Chair Premium	1	\$5,000	I.D.	\$0	I.D.	\$0
Total	27			\$794,058		\$1,888,058

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

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

3) I.D. conveys insufficient data

4) The sum total for the market-based increases for Commissioners and Board of Review Members is based on the total number of incumbents.

Appendix

Appendix I: Peer County Demographics Summary

Peer County Analysis					
	Adopted Budget (BB)	FTE	Population	Median Household Income	# of Districts
Minimum	\$0.1	1,198	262,966	\$47,301	4
Maximum	\$36.2	112,000	10,014,009	\$112,449	29
25th Percentile	\$0.6	3,800	834,059	\$63,777	5
Median	\$3.1	13,500	2,065,671	\$79,719	6
75th Percentile	\$7.4	24,445	2,822,759	\$89,887	13
Cook County	\$8.1	22,000	5,275,555		17
Percentile Rank	80%	72%	95%		86%

- 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
Cook County	IL	
Bexar County	TX	Salary Survey 2020 (3dissue.net)
Broward County	FL	finsal21.pdf (state.fl.us)
City and County of San Francisco	CA	Employee Compensation DataSF City and County of San Francisco
Dallas County	TX	2024 Legislative - 2024 Salary Survey
DuPage County	IL	Elected Official Compensation
Harris County	TX	2024 Legislative - 2024 Salary Survey
Kane County	IL	Earnings Final 2023.pdf
King County	WA	https://kingcounty.gov/audience/employees/pay-benefits/compensation-classification/classification-specifications.aspx
Lake County	IL	2024-Employee-Compensation-Report
Los Angeles County	CA	Item No
Madison County	IL	2023 Total Compensation Disclosure(AutoRecovered).xlsx
Maricopa County	AZ	County Salary Updates
McHenry County	IL	6.38678E+17
Miami-Dade County	FL	Employee Pay Information Open Data Hub Site
Orange County	CA	Transparent California
Riverside County	CA	https://rivcoca.com/about-county/county-elected-officials/board-members-compensation
San Diego County	CA	ARTICLE 3 (sandiegocounty.gov) Transparent California Salary Survey 2020 (3dissue.net)
Tarrant County	TX	https://www.tarrantcounty.com/content/dam/main/OpenBooks/fy2021-documents/FY21ApprovedBudgetHierarchy.pdf
Wayne County	MI	Chapter 29 - COMPENSATION Code of Ordinances Wayne County, MI Municode Library
Will County	IL	https://openpayrolls.com/county/will-county-il/2024-executive

Appendix III: Geographic Differential Data

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

United States Dollars
 Data as of: 1/1/2024

Public Agency	State	County Seat	Avg	Geo Diff
City & County of San Francisco	CA	San Francisco, California	20.3	0.80
Dallas County	TX	Dallas, Texas	-6.4	1.06
DuPage County	IL	Wheaton, Illinois	-3.9	1.04
Harris County	TX	Houston, Texas	-4.1	1.04
Kane County	IL	Geneva, Illinois	-6.6	1.07
King County	WA	Seattle, Washington	10.6	0.89
Lake County	IL	Waukegan, Illinois	-3.8	1.04
Los Angeles County	CA	Los Angeles, California	7.7	0.92
Madison County	IL	Edwardsville, Illinois	-10.5	1.11
Maricopa County	AZ	Phoenix, Arizona	-10.0	1.10
McHenry County	IL	Woodstock, Illinois	-4.0	1.04
Miami-Dade County	FL	Miami, Florida	-6.9	1.07
Wayne County	MI	Detroit, Michigan	-8.4	1.08
Will County	IL	Joliet, Illinois	-4.0	1.04
Bexar County	TX	San Antonio, Texas	-14.0	1.14
Broward County	FL	Fort Lauderdale, Florida	-7.4	1.07
Orange County	CA	Santa Ana, California	4.7	0.95
Riverside County	CA	Riverside, California	0.9	0.99
San Diego County	CA	San Diego, California	3.0	0.97
Tarrant County	TX	Fort Worth, Texas	-11.2	1.11
Cook County	IL			1.00