

**Milwaukee County  
Form of Governance Survey  
Executive and Legislative  
Branches**

**October 2004**

**Committee on Finance and Audit**

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Department of Audit

# Milwaukee County

Jerome J. Heer

• Director of Audits

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October 25, 2004

To the Honorable Chairman  
of the Board of Supervisors  
of the County of Milwaukee

We have completed a review of Milwaukee County's Executive and Legislative structures per File Nos. 03-293 and 03-391.

The report indicates how Milwaukee County executive and legislative salaries and structures compare to other jurisdictions.

Please refer this report to the Committee on Finance and Audit.

Jerome J. Heer  
Director of Audits

JJH/cah

Attachment

cc: Milwaukee County Board of Supervisors  
Scott Walker, County Executive  
Steve Agostini, Acting Fiscal & Budget Administrator, Department of Administrative Services  
Linda Seemeyer, Director, Department of Administrative Services  
Terrence Cooley, Chief of Staff, County Board Staff  
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# Form of Governance Survey Executive and Legislative Branches

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## Summary

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County Board Resolution (File No. 03-293) directed the Department of Audit to conduct a survey of other appropriate governmental jurisdictions that will provide comparative information regarding their administrative structure and form of governance. The resolution further called for the survey to be designed to provide information on the practices of other governmental jurisdictions regarding the following:

- Composition of executive branch and duties of chief executive officer.
- Compensation of chief executive officer.
- Size of executive staff.
- Size of executive budget.

A second County Board Resolution (File No. 03-391) directed the Department of Audit to conduct a parallel review focusing on the legislative branch of government.

This report presents the consolidated findings of the Department of Audit pursuant to the above-referenced resolutions.

### **Selection of County Government Jurisdictions**

Counties across the country with a population similar in size to that of Milwaukee County and whose government functions as a 'stand-alone' jurisdiction were chosen as survey subjects. Based on these criteria, a total of 26 county government jurisdictions comprised our survey contacts.

### **Comparability of Survey Results**

Numerous and varying factors among jurisdictions crossing state lines, and in different regions of the country, may significantly affect the direct comparability of data obtained from different organizations. Such factors include differing legal responsibilities, service delivery models and resident demographics, among others. Following are a few examples of significant distinguishing factors identified in the course of our review that illustrate the difficulty of making direct comparisons of the county governments in our survey:

- St. Louis County, Missouri, contains unincorporated municipalities within its jurisdiction. The county provides some services typically performed at the city level, such as full police services, on a countywide basis.

- Hennepin County, Minnesota operates a County Medical Center. The Medical Center had an annual budget of \$418.2 million in 2003.
- Hamilton County, Ohio owns and operates two professional sports stadiums, one for the Major League Baseball Cincinnati Reds and one for the National Football League Cincinnati Bengals.
- Counties in Ohio have a position titled *County Auditor*. However, they are charged with several duties more closely aligned with Milwaukee County's Controller, Treasurer, County Clerk and Register of Deeds. These include preparation of financial statements, real estate property valuations, recording of property transfers, issuance of dog licenses and preparation of tax bills, as well as the handling of delinquent taxes/foreclosures. Traditional audit functions are performed by the Ohio State Auditor and private accounting firms.
- Orange County, Florida elects a chief executive officer on a countywide basis. This individual is responsible for the executive branch of government, but also serves as the Chairman of the County Board of Commissioners. The Chairman has one vote on the seven-member Commission, but does not have veto authority.

With these limitations in mind, the following sections of this report present information on the structure, size and compensation levels of the executive and legislative branches of the 26 county governments included in our survey.

## **Survey Results**

Highlights of the results of our survey include the following:

- Among the 26 county governments that we surveyed nationwide, 10 (38%) were structured in a manner similar to Milwaukee County, best described as a Council-Executive form of governance. The remaining 16 county governments (62%) are best described as a Commission-Administrator form of governance.
- The average salary of appointed administrators in our survey group is significantly more than the average salary of \$129,745 for their elected counterparts. The Milwaukee County Executive annual salary of \$129,115 is essentially equal to the average of the 10 counties in our survey with elected chief executive officers. . *[Note: The current Milwaukee County Executive voluntarily makes payments effecting a reduction equivalent to approximately \$60,000 of his annual salary.]*
- On average, the elected chief executive officers had 21 staff under their direct control, with an operating budget of about \$2.2 million. By comparison, the number of direct staff under the Milwaukee County Executive's control was slightly more than half the average for the elected survey group (12 vs. 21), and the associated operating budget for Milwaukee County was about half that of the elected survey group average (\$1.1 million vs. \$2.2 million). It is important to note that the responsibilities and duties of staff and the associated operating budget figures vary significantly among the jurisdictions in our survey, and are therefore not directly comparable.
- Among the 10 counties surveyed with full time legislators, the average salary was \$73,121. These full time legislators had an average staff of 22 under their direct control, with an operating budget averaging about \$3.2 million. The average salary of the chair of these full time legislators was \$79,713.

- By comparison, the 2004 Milwaukee County legislative salary is 31% less than the full time survey group. Based on its lower salary level, Milwaukee County would have to increase County Board salaries by 44% to reach parity with the average salary of full time legislators in the survey. Similarly, the 2004 Milwaukee County legislative chair salary is 10% less than the average of the survey group with full time legislative chairs.
- The number of direct staff under the Milwaukee County Board's control was about 73% greater than the average for the full time survey group (38 vs. 22), and the associated operating budget for Milwaukee County was about 70% higher than that of the full time survey group average (\$5.3 million vs. \$3.2 million). As previously noted, the responsibilities and duties of staff and the associated operating budget figures vary significantly among the jurisdictions in our survey, and are not directly comparable.

This report is provided for informational purposes and contains no recommendations.

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## **Background**

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County Board Resolution (File No. 03-293) directed the Department of Audit to conduct a survey of other appropriate governmental jurisdictions that will provide comparative information regarding their administrative structure and form of governance. The resolution further called for the survey to be designed to provide information on the practices of other governmental jurisdictions regarding the following:

- Composition of executive branch and duties of chief executive officer.
- Compensation of chief executive officer.
- Size of executive staff.
- Size of executive budget.

A second County Board Resolution (File No. 03-391) directed the Department of Audit to conduct a parallel review focusing on the legislative branch of government.

This report presents the consolidated findings of the Department of Audit pursuant to the above-referenced resolutions.

### **Structure of Milwaukee County Government**

County government is the oldest form of local government in Wisconsin. The first counties were formed in 1818, before statehood, during the time the area was still part of the Michigan Territory. During those early times counties primarily performed law enforcement and taxing functions for the territorial government, including providing sheriffs, judges, assessors, tax collectors and court clerks.

After statehood was granted by Congress in 1848, Wisconsin's new constitution called for the "establishment of but one system of town and county government, which shall be as nearly uniform as practicable" (Article IV, Sec. 23).

Laws defining and governing the structure, powers and obligations of Wisconsin counties are found in Chapter 59 of the Wisconsin State Statutes.

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## **Section 1: Nationwide County Government Survey**

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### **Selection of County Government Jurisdictions**

Counties across the country with a population similar in size to that of Milwaukee County and whose government functions as a 'stand-alone' jurisdiction were chosen as survey subjects.

Based on these general criteria, 38 counties were identified with populations within approximately 25% of that of Milwaukee County (populations ranging between 750,000 and 1,250,000). Of these 38 county jurisdictions, 12 were eliminated because they either functioned as a combined city-county governmental jurisdiction, or there is no functioning county government. The remaining 26 county government jurisdictions comprised our survey contacts.

The counties surveyed are listed in **Table 1**.

**Table 1**  
**Surveyed Jurisdictions**

<u>County</u>	<u>State</u>	2000	Number of	2003
		<u>Population</u>	<u>Employees</u>	<u>Expenditures*</u>
Baltimore	Maryland	754,292	8,049	\$1,999,020,112
Bergen	New Jersey	884,118	2,350	\$350,044,130
Conta Costa	California	948,816	9,207	\$1,370,101,381
Du Page	Illinois	904,161	2,700	\$674,705,997
Erie	New York	950,265	6,676	\$1,130,971,013
Essex	New Jersey	793,633	4,072	\$569,166,968
Fairfax	Virginia	969,749	11,415	\$2,559,804,213
Franklin	Ohio	1,068,978	6,843	\$1,207,053,773
Fresno	California	799,407	7,500	\$1,394,704,306
Fulton	Georgia	816,006	7,680	\$931,750,966
Hamilton	Ohio	845,303	6,339	\$2,194,611,720
Hennepin	Minnesota	1,116,200	11,515	\$1,722,826,542
Hillsborough	Florida	998,948	9,638	\$2,770,878,976
Middlesex	New Jersey	750,162	2,200	\$304,827,000
Montgomery	Pennsylvania	750,097	3,140	\$469,445,000
Oakland	Michigan	1,194,156	4,509	\$518,467,636
Orange	Florida	896,344	10,015	\$2,500,552,453
Palm Beach	Florida	1,131,184	10,274	\$2,827,524,954
Pima	Arizona	843,746	8,049	\$1,031,616,339
Pinellas	Florida	921,482	6,703	\$1,530,647,680
Prince George's	Maryland	801,515	5,896	\$1,796,840,900
Sacramento	California	1,223,499	14,627	\$2,148,310,353
St. Louis	Missouri	1,016,315	4,175	\$566,012,751
Ventura	California	753,197	8,070	\$1,274,175,370
Westchester	New York	923,459	4,707	\$1,338,427,746
<b>Average</b>		<b>920,322</b>	<b>7,399</b>	<b>\$1,530,522,502</b>
<b>Milwaukee</b>	<b>Wisconsin</b>	<b>940,164</b>	<b>6,704</b>	<b>\$1,110,864,478</b>

\* Predominantly 2003 calendar year budgets. There is some variation in time periods due to different fiscal year cycles.

Source: Department of Audit survey information, 2000 U.S. Census data.

## **Comparability of Survey Results**

Public document searches and telephone surveys are useful tools for collecting the type of information assembled for this audit report. However, there are inherent difficulties associated with making direct comparisons based solely on data obtained in this manner. For instance, the nationwide scope of the survey precluded first-hand verification of the information provided by respondents. Consequently, we obtained published information when available and placed strong reliance on the diligence and judgment of the parties that responded to our survey. As a quality control measure, the information obtained from each jurisdiction was verified by a second staff auditor, independently of the individual that originally obtained the data. This often involved a follow-up telephone conversation with staff from surveyed jurisdictions.

Furthermore, numerous and varying factors among jurisdictions crossing state lines, and in different regions of the country, may significantly affect the direct comparability of data obtained from different organizations. Such factors include differing legal responsibilities, service delivery models and resident demographics, among others. Following are a few examples of significant distinguishing factors identified in the course of our review that illustrate the difficulty of making direct comparisons of the county governments in our survey:

- St. Louis County, Missouri, contains unincorporated municipalities within its jurisdiction. The county provides some services typically performed at the city level, such as full police services, on a countywide basis.
- Hennepin County, Minnesota operates a County Medical Center. The Medical Center had an annual budget of \$418.2 million in 2003.
- Hamilton County, Ohio owns and operates two professional sports stadiums, one for the Major League Baseball Cincinnati Reds and one for the National Football League Cincinnati Bengals.

- Counties in Ohio have a position titled *County Auditor*. However, they are charged with several duties more closely aligned with Milwaukee County's Controller, Treasurer, County Clerk and Register of Deeds. These include preparation of financial statements, real estate property valuations, recording of property transfers, issuance of dog licenses and preparation of tax bills, as well as the handling of delinquent taxes/foreclosures. Traditional audit functions are performed by the Ohio State Auditor and private accounting firms.
- Orange County, Florida elects a chief executive officer on a countywide basis. This individual is responsible for the executive branch of government, but also serves as the Chairman of the County Board of Commissioners. The Chairman has one vote on the seven-member Commission, but does not have veto authority.

With these limitations in mind, the following sections of this report present information on the structure, size and compensation levels of the executive and legislative branches of the 26 county governments included in our survey.

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## Section 2: Surveyed Jurisdictions' Form of Governance

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For purposes of categorization, we selected terminology used by the National Association of Counties (NACo) to describe county governmental structures. Structures defined by NACo include:

- **Commission.** The distinguishing feature of this type of structure is the fact that legislative authority (e.g., power to enact ordinances and adopt budgets) and executive powers (e.g., to administer policies and appoint county employees) are exercised jointly by an elected commission or board of supervisors.
- **Commission-Administrator.** Under this form of governance, the county board of supervisors or commissioners appoints an administrator who serves at its pleasure. That individual may be vested with a broad range of powers, including the authority to hire/fire department heads and formulate a budget.
- **Council-Executive.** The separation of powers principle undergirds this governance system. A county executive is the chief administrative officer of the jurisdiction. Typically, he/she has the authority to veto ordinances enacted by the county board (subject to possible override) and hire/fire department heads.

**Table 2** shows the breakout of jurisdictions we surveyed using the NACo terminology. Among the 26 county governments that we surveyed nationwide, 10 (38%) were structured in a manner similar to Milwaukee County, best described as a Council-Executive form of governance. The remaining 16 county governments (62%) are best described as a Commission-Administrator form of governance.

**Table 2  
Surveyed Jurisdictions  
Form of Governance**

<u>County</u>	<u>State</u>	<u>Form of Governance</u>	<u>Legislative Title</u>	<u>Legislative Size*</u>	<u>Executive Title</u>	<u>Appointed or Elected</u>
Baltimore	Maryland	Council – Executive	Council Member	7	County Executive	Elected
Bergen	New Jersey	Council – Executive	Freeholder	7	County Executive	Elected
Conta Costa	California	Commission - Administrator	Supervisor	5	County Administrator	Appointed
Du Page	Illinois	Commission - Administrator	Board Member	19	County Administrator	Appointed
Erie	New York	Council – Executive	Legislator	17	County Executive	Elected
Essex	New Jersey	Council – Executive	Freeholder	9	County Executive	Elected
Fairfax	Virginia	Commission - Administrator	Supervisor	10	County Executive	Appointed
Franklin	Ohio	Commission - Administrator	Commissioner	3	County Administrator	Appointed
Fresno	California	Commission - Administrator	Supervisor	5	County Admin. Officer	Appointed
Fulton	Georgia	Commission - Administrator	Commissioner	7	County Manager	Appointed
Hamilton	Ohio	Commission - Administrator	Commissioner	3	County Administrator	Appointed
Hennepin	Minnesota	Commission - Administrator	Commissioner	7	County Administrator	Appointed
Hillsborough	Florida	Commission - Administrator	Commissioner	7	County Administrator	Appointed
Middlesex	New Jersey	Commission - Administrator	Freeholder	7	County Administrator	Appointed
Montgomery	Maryland	Council – Executive	Council Member	9	County Executive	Elected
Montgomery	Pennsylvania	Commission - Administrator	Commissioner	3	Chief Operating Officer	Appointed
Oakland	Michigan	Council – Executive	Commissioner	25	County Executive	Elected
Orange	Florida	Council - Executive (1)	Commissioner	7	County Chairman	Elected
Palm Beach	Florida	Commission - Administrator	Commissioner	7	County Administrator	Appointed
Pima	Arizona	Commission - Administrator	Supervisor	5	County Administrator	Appointed
Pinellas	Florida	Commission - Administrator	Commissioner	7	County Administrator	Appointed
Prince George's	Maryland	Council – Executive	Council Member	9	County Executive	Elected
Sacramento	California	Commission - Administrator	Supervisor	5	County Executive	Appointed
St. Louis	Missouri	Council – Executive	Council Member	7	County Executive	Elected
Ventura	California	Commission - Administrator	Supervisor	5	County Executive Officer	Appointed
Westchester	New York	Council – Executive	Legislator	17	County Executive	Elected
<b>Average</b>				<b>8</b>		
<b>Milwaukee**</b>	<b>Wisconsin</b>	<b>Council - Executive</b>	<b>Supervisor</b>	<b>25</b>	<b>County Executive</b>	<b>Elected</b>
			<b>(2004 Change)</b>	<b>19</b>		

\* Includes Chairman

\*\* For 2004, the Milwaukee County Board was reduced in size to 19.

(1) Orange County Florida elects a Chairman from the county-wide area. This person serves as the Chief Executive Officer, as well as the Chairman of the Board of Commissioners.

Source: Department of Audit survey information.

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## **Section 3: Executive Branch Comparisons**

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In this section, we will present information on the salaries of chief executive officers/administrators of the 26 county governments we surveyed, as well as the size of the staff and operating budgets under the direct control of the chief executive.

### **Chief Executive Salaries**

**Table 3** presents the 2003 salaries for the chief executives/administrators of the 26 counties in our survey, as well as Milwaukee County.

**Table 3  
Executive Salaries and Direct Staff Budgets**

<u>County</u>	<u>State</u>	<u>2000 Population</u>	<u>Form of Governance</u>	<u>Executive Title</u>	<u>Appointed or Elected</u>	<u>Salary</u>	<u>No. of Direct Staff</u>	<u>Executive Budget</u>
Erie	New York	950,265	Council - Executive	Cnty Executive	Elected	\$103,428	14	\$1,248,513
Montgomery	Pennsylvania	750,097	Commission - Admin.	Chief Operating Off.	Appointed	\$110,000 (2)	N/A	N/A (5)
Bergen	New Jersey	884,118	Council - Executive	Cnty Executive	Elected	\$112,673	13	\$964,978
Baltimore	Maryland	754,292	Council - Executive	Cnty Executive	Elected	\$125,000	14	\$939,305
St. Louis	Missouri	1,016,315	Council - Executive	Cnty Executive	Elected	\$125,000	10	\$1,007,221
Orange	Florida	896,344	Council - Executive	Cnty Chairman	Elected	\$129,054	11	\$1,477,826
Essex	New Jersey	793,633	Council - Executive	Cnty Executive	Elected	\$130,000	11	\$910,070
Prince George's	Maryland	801,515	Council - Executive	Cnty Executive	Elected	\$130,000	48	\$4,363,100
Montgomery	Maryland	873,341	Council - Executive	Cnty Executive	Elected	\$136,732	40	\$4,165,850
Hennepin	Minnesota	1,116,200	Commission - Admin.	Cnty Administrator	Appointed	\$139,644 (3)	14	\$1,983,880
Fresno	California	799,407	Commission - Admin.	Cnty Admin. Officer	Appointed	\$142,000	13	\$1,321,680
Middlesex	New Jersey	750,162	Commission - Admin.	Cnty Administrator	Appointed	\$142,038	2	\$322,779
Westchester	New York	923,459	Council - Executive	Cnty Executive	Elected	\$143,535	23	\$1,881,349
Franklin	Ohio	1,068,978	Commission - Admin.	Cnty Administrator	Appointed	\$146,224	N/A	N/A (5)
Oakland	Michigan	1,194,156	Council - Executive	Cnty Executive	Elected	\$162,023	29	\$5,058,612
Sacramento	California	1,223,499	Commission - Admin.	Cnty Executive	Appointed	\$167,719 (4)	17	\$2,422,719
Ventura	California	753,197	Commission - Admin.	Cnty Executive Off.	Appointed	\$177,170	31	\$5,005,232
Hillsborough	Florida	998,948	Commission - Admin.	Cnty Administrator	Appointed	\$179,129	9	\$1,338,971
Palm Beach	Florida	1,131,184	Commission - Admin.	Cnty Administrator	Appointed	\$181,534	12	\$1,404,526
Fairfax	Virginia	969,749	Commission - Admin.	Cnty Executive	Appointed	\$187,494	16	\$2,159,514
Hamilton	Ohio	845,303	Commission - Admin.	Cnty Administrator	Appointed	\$189,956	23	\$5,264,135
Du Page	Illinois	904,161	Commission - Admin.	Cnty Administrator	Appointed	\$190,653	1	\$236,960
Pinellas	Florida	921,482	Commission - Admin.	Cnty Administrator	Appointed	\$193,353	12	\$1,645,410
Fulton	Georgia	816,006	Commission - Admin.	Cnty Manager	Appointed	\$196,633	52	\$5,703,127
Pima	Arizona	843,746	Commission - Admin.	Cnty Administrator	Appointed	\$200,690	18	\$957,473
Contra Costa	California	948,816	Commission - Admin.	Cnty Administrator	Appointed	\$204,936	32	\$4,068,694
<b>Average</b>		<b>920,322</b>				<b>\$155,639</b>	<b>19</b>	<b>\$2,148,151</b>
<b>Milwaukee</b>	<b>Wisconsin</b>	<b>940,164</b>	<b>Council - Executive</b>	<b>County Executive</b>	<b>Elected</b>	<b>\$132,725 (1)</b>	<b>12</b>	<b>\$1,105,971</b>

(1) Salary reduced to \$129,115 for 2004.

(2) Salary range of \$95,000--\$125,000. Midpoint used for comparative purposes.

(3) Salary range of \$114,288--\$165,000. Midpoint used for comparative purposes.

(4) Salary range of \$153,544--\$175,833. Midpoint used for comparative purposes.

(5) Included in legislative branch totals.

Source: Department of Audit survey information and 2000 U.S. Census data.

As **Table 3** shows, the Milwaukee County Executive's 2003 salary of \$132,725 (subsequently reduced to \$129,115 for 2004 and beyond) was about \$22,900 less than the average salary of \$155,639 for the chief executive officers of the 26 counties surveyed. Using the updated 2004 figure, Milwaukee County's salary is 17% below the survey average. **Table 3** also shows that the average number of staff under the direct control of the chief executive officers in the survey group was 19, compared to 12 staff under the direct control of the Milwaukee County Executive. (This excludes the Veteran's Services, Community Business Development Partners and Veterans Services offices of the County Executive). In addition, **Table 3** shows that the average operating budget for the functions associated with the staff under the direct control of the chief executive officers in the survey was about \$2.1 million, compared to \$1.1 million for Milwaukee County.

**Table 4** presents the same data grouped on the basis of whether the chief executive officer is an elected or appointed position.

**Table 4  
Executive Salaries  
and Direct Staff Budgets**

<u>County</u>	<u>State</u>	<u>2000 Population</u>	<u>Executive Title</u>	<u>Appointed or Elected</u>	<u>Salary</u>	<u>No. of Direct Staff</u>	<u>Executive Budget</u>
Conta Costa	California	948,816	County Admin.	Appointed	\$204,936	32	\$4,068,694
Du Page	Illinois	904,161	County Admin.	Appointed	\$190,653	1	\$236,960
Fairfax	Virginia	969,749	County Executive	Appointed	\$187,494	16	\$2,159,514
Franklin	Ohio	1,068,978	County Admin.	Appointed	\$146,224	N/A	N/A <sup>(5)</sup>
Fresno	California	799,407	County Admin. Off.	Appointed	\$142,000	13	\$1,321,680
Fulton	Georgia	816,006	County Manager	Appointed	\$196,633	52	\$5,703,127
Hamilton	Ohio	845,303	County Admin.	Appointed	\$189,956	23	\$5,264,135
Hennepin	Minnesota	1,116,200	County Admin.	Appointed	\$139,644 <sup>(3)</sup>	14	\$1,983,880
Hillsborough	Florida	998,948	County Admin.	Appointed	\$179,129	9	\$1,338,971
Middlesex	New Jersey	750,162	County Admin.	Appointed	\$142,038	2	\$322,779
Montgomery	Pennsylvania	750,097	Chief Operating Off.	Appointed	\$110,000 <sup>(2)</sup>	N/A	N/A <sup>(5)</sup>
Palm Beach	Florida	1,131,184	County Admin.	Appointed	\$181,534	12	\$1,404,526
Pima	Arizona	843,746	County Admin.	Appointed	\$200,690	18	\$957,473
Pinellas	Florida	921,482	County Admin.	Appointed	\$193,353	12	\$1,645,410
Sacramento	California	1,223,499	County Executive	Appointed	\$167,719 <sup>(4)</sup>	17	\$2,422,719
Ventura	California	753,197	County Exec. Off.	Appointed	\$177,170	31	\$5,005,232
<b>Average</b>		<b>927,558</b>			<b>\$171,823</b>	<b>18</b>	<b>\$2,416,793</b>
Baltimore	Maryland	754,292	County Executive	Elected	\$125,000	14	\$939,305
Bergen	New Jersey	884,118	County Executive	Elected	\$112,673	13	\$964,978
Erie	New York	950,265	County Executive	Elected	\$103,428	14	\$1,248,513
Essex	New Jersey	793,633	County Executive	Elected	\$130,000	11	\$910,070
Montgomery	Maryland	873,341	County Executive	Elected	\$136,732	40	\$4,165,850
Oakland	Michigan	1,194,156	County Executive	Elected	\$162,023	29	\$5,058,612
Orange	Florida	896,344	County Chairman	Elected	\$129,054	11	\$1,477,826
Prince George's	Maryland	801,515	County Executive	Elected	\$130,000	48	\$4,363,100
St. Louis	Missouri	1,016,315	County Executive	Elected	\$125,000	10	\$1,007,221
Westchester	New York	923,459	County Executive	Elected	\$143,535	23	\$1,881,349
<b>Average</b>		<b>908,744</b>			<b>\$129,745</b>	<b>21</b>	<b>\$2,201,682</b>
<b>Milwaukee</b>	<b>Wisconsin</b>	<b>940,164</b>	<b>County Executive</b>	<b>Elected</b>	<b>\$132,725 <sup>(1)</sup></b>	<b>12</b>	<b>\$1,105,971</b>

(1) Salary reduced to \$129,115 for 2004.

(2) Salary range of \$95,000--\$125,000. Midpoint used for comparative purposes.

(3) Salary range of \$114,288--\$165,000. Midpoint used for comparative purposes.

(4) Salary range of \$153,544--\$175,833. Midpoint used for comparative purposes.

(5) Included with Legislative totals.

Source: Department of Audit survey information and 2000 U.S. Census data.

As shown in **Table 4**, the average salary of the chief executive officer among the 16 counties surveyed with appointed administrators was \$171,823. The appointed chief executive officers had an average staff of 18 under his or her direct control, with an operating budget averaging about \$2.4 million. The average salary of the appointed administrators is significantly more than the average salary of \$129,745 for their elected counterparts in the remaining 10 counties in our survey. On average, these elected chief executive officers had 21 staff under their direct control, with an operating budget of about \$2.2 million.

By comparison, the 2003 salary for Milwaukee County's elected County Executive was about \$3,000 more than the average of the survey group with elected chief executive officers. Using the updated 2004 figure, Milwaukee County's salary is essentially equal to the average salary for the elected survey group. *[Note: The current Milwaukee County Executive voluntarily makes payments effecting a reduction equivalent to approximately \$60,000 of his annual salary.]* The number of direct staff under the Milwaukee County Executive's control was slightly more than half the average for the elected survey group (12 vs. 21), and the associated operating budget for Milwaukee County was about half that of the elected survey group average (\$1.1 million vs. \$2.2 million). It is important to note that the responsibilities and duties of staff and the associated operating budget figures vary significantly among the jurisdictions in our survey, and therefore are not directly comparable.

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## Section 4: Legislative Branch Comparisons

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In this section, we present information on the salaries of legislators of the 26 county governments we surveyed, as well as the size of the staff and operating budgets under the direct control of the legislative bodies. It should be noted that in September 2003, the State Legislature granted Milwaukee County the authority to reduce the size of its Board of Supervisors. The County Board subsequently used this authority to reduce its size from 25 to 19 supervisors, effective April 2004.

### **Legislative Salaries**

**Table 5** presents the 2003 salaries for the legislators of the 26 counties in our survey, as well as Milwaukee County.

**Table 5  
Legislative Salaries  
and Direct Staff Budgets**

<u>County</u>	<u>State</u>	<u>2000 Population</u>	<u>No. of Legis.</u>	<u>Const. Per Legislator</u>	<u>Legislator</u>	<u>Chairman</u>	<u>Full Time Part Time</u>	<u>Length of Term</u>	<u>No. of Direct Staff</u>	<u>Legislative Operating Budget</u>
Contra Costa	California	948,816	5	189,763	\$59,892	\$59,892	FT	4	22	\$8,686,771
Du Page	Illinois	904,161	19	47,587	\$42,000	\$92,386	FT	4 *	9	\$1,969,076
Fresno	California	799,407	5	159,881	\$84,330	\$94,871	FT	4	10	\$1,322,369
Hennepin	Minnesota	1,116,200	7	159,457	\$84,276	\$84,276	FT	4	19	\$2,356,947
Palm Beach	Florida	1,131,184	7	161,598	\$80,508	\$80,508	FT	4	29	\$2,642,997
Pima	Arizona	843,746	5	168,749	\$54,600	\$54,600	FT	4	19	\$1,395,940
Pinellas	Florida	921,482	7	131,640	\$81,041	\$81,041	FT	4	9	\$1,383,700
Prince George's	Maryland	801,515	9	89,057	\$70,000	\$75,000	FT	4	62	\$5,501,700
Sacramento	California	1,223,499	5	244,700	\$76,712	\$76,712	FT	4	27	\$3,690,343
Ventura	California	753,197	5	150,639	\$97,848	\$97,848	FT	4	20	\$2,564,125
Baltimore	Maryland	754,292	7	107,756	\$45,000	\$50,000	Not Defined	4	31	\$1,522,570
Orange	Florida	896,344	7	128,049	\$64,335	\$129,054	Not Defined	4	14	\$725,054
Bergen	New Jersey	884,118	7	126,303	\$27,263	\$28,263	PT	3	14	\$1,078,392
Erie	New York	950,265	17	55,898	\$42,588	\$52,588	PT	2	55	\$7,154,237
Essex	New Jersey	793,633	9	88,181	\$30,884	\$31,682	PT	3	52	\$1,660,775
Fairfax	Virginia	969,749	10	96,975	\$59,000	\$59,000	PT	4	68	\$4,163,377
Franklin	Ohio	1,068,978	3	356,326	\$81,977	\$81,977	PT	4	22	\$2,659,022
Fulton	Georgia	816,006	7	116,572	\$35,788	\$37,833	PT	4	28	\$2,880,323
Hamilton	Ohio	845,303	3	281,768	\$77,191	\$77,191	PT	4	8	\$785,377
Hillsborough	Florida	998,948	7	142,707	\$82,336	\$90,569	PT	4 *	14	\$1,844,237
Middlesex	New Jersey	750,162	7	107,166	\$22,536	\$22,536	PT	3	9	\$371,713
Montgomery	Pennsylvania	750,097	3	250,032	\$54,000	\$57,000	PT	4	14	\$1,554,632
Montgomery	Maryland	873,341	9	97,038	\$72,557	\$79,813	PT	4	61	\$6,785,730
Oakland	Michigan	1,194,156	25	47,766	\$30,618	\$30,618	PT	2	9	\$2,637,066
St. Louis	Missouri	1,016,315	7	145,188	\$12,500	\$15,625	PT	4	11	\$948,118
Westchester	New York	923,459	17	54,321	\$43,060	\$68,060	PT	2	17	\$2,657,241
	<b>Average</b>	<b>920,322</b>	<b>8</b>	<b>109,262 **</b>	<b>\$58,186</b>	<b>\$65,729</b>		<b>4</b>	<b>26</b>	<b>\$2,728,532</b>
<b>Milwaukee***</b>	<b>Wisconsin</b>	<b>940,164</b>	<b>25</b>	<b>37,607</b>	<b>\$52,227</b>	<b>\$72,960</b>	<b>FT</b>	<b>4</b>	<b>38</b>	<b>\$5,347,548</b>
	<b>(2004 Changes)</b>		<b>19</b>	<b>49,482</b>	<b>\$50,679</b>	<b>\$71,421</b>				

\* Generally, terms are for 4 years, but there are 2-year terms as prescribed by law.

\*\* Average not weighted for population size.

\*\*\* For 2004, the Milwaukee County Board was reduced in size to 19 members and salaries were reduced to \$50,679 for members and \$71,421 for the Chairman.

Source: Department of Audit survey information and 2000 U.S. Census data.

As **Table 5** shows, Milwaukee County's 2003 salary of \$52,227 (subsequently reduced to \$50,679 for 2004 and beyond) was about \$6,000 less than the average salary of \$58,186 for the legislators of the 26 counties surveyed. Using the updated 2004 figure, Milwaukee County's salary is 13% below the survey average. **Table 5** also shows the 2003 salary for the Milwaukee County Board Chairman was \$72,960 (subsequently reduced to \$71,421 for 2004 and beyond), or about \$7,200 more than the average salary of \$65,729 for the legislative chairs of the 26 counties surveyed. Using the updated 2004 figure, Milwaukee County salary for the chair position is 9% higher than the survey average.

**Table 5** also shows that the average number of staff under the direct control of the legislative branch in the survey group was 26, compared to 38 staff under the direct control of the Milwaukee County Board of Supervisors. In addition, **Table 5** shows that the average operating budget for the functions associated with the staff under the direct control of the legislative branch in the survey was about \$2.7 million, compared to \$5.3 million for Milwaukee County. As previously noted, the responsibilities and duties of staff and the associated operating budget figures vary significantly among the jurisdictions in our survey, and therefore are not directly comparable. For example, Milwaukee County has placed the intergovernmental relations function in the legislative branch.

**Table 6** presents the same data grouped on the basis of whether a member of the legislature is considered a full time or part time position.

**Table 6  
Legislative Salaries  
and Direct Staff Budgets**

<u>County</u>	<u>State</u>	<u>2000 Population</u>	<u>No. of Legis.</u>	<u>Const. Per Legislator</u>	<u>Legislator</u>	<u>Chairman</u>	<u>Full Time Part Time</u>	<u>Length of Term</u>	<u>No. of Direct Staff</u>	<u>Legislative Operating Budget</u>
Contra Costa	California	948,816	5	189,763	\$59,892	\$59,892	FT	4	22	\$8,686,771
Du Page	Illinois	904,161	19	47,587	\$42,000	\$92,386	FT	4 *	9	\$1,969,076
Fresno	California	799,407	5	159,881	\$84,330	\$94,871	FT	4	10	\$1,322,369
Hennepin	Minnesota	1,116,200	7	159,457	\$84,276	\$84,276	FT	4	19	\$2,356,947
Palm Beach	Florida	1,131,184	7	161,598	\$80,508	\$80,508	FT	4	29	\$2,642,997
Pima	Arizona	843,746	5	168,749	\$54,600	\$54,600	FT	4	19	\$1,395,940
Pinellas	Florida	921,482	7	131,640	\$81,041	\$81,041	FT	4	9	\$1,383,700
Prince George's	Maryland	801,515	9	89,057	\$70,000	\$75,000	FT	4	62	\$5,501,700
Sacramento	California	1,223,499	5	244,700	\$76,712	\$76,712	FT	4	27	\$3,690,343
Ventura	California	753,197	5	150,639	\$97,848	\$97,848	FT	4	20	\$2,564,125
	<b>Average</b>	<b>944,321</b>	<b>7</b>	<b>150,307 **</b>	<b>\$73,121</b>	<b>\$79,713</b>		<b>4</b>	<b>22</b>	<b>\$3,151,397</b>
Baltimore	Maryland	754,292	7	107,756	\$45,000	\$50,000	Not Defined	4	31	\$1,522,570
Orange	Florida	896,344	7	128,049	\$64,335	\$129,054	Not Defined	4	14	\$725,054
Bergen	New Jersey	884,118	7	126,303	\$27,263	\$28,263	PT	3	14	\$1,078,392
Erie	New York	950,265	17	55,898	\$42,588	\$52,588	PT	2	55	\$7,154,237
Essex	New Jersey	793,633	9	88,181	\$30,884	\$31,682	PT	3	52	\$1,660,775
Fairfax	Virginia	969,749	10	96,975	\$59,000	\$59,000	PT	4	68	\$4,163,377
Franklin	Ohio	1,068,978	3	356,326	\$81,977	\$81,977	PT	4	22	\$2,659,022
Fulton	Georgia	816,006	7	116,572	\$35,788	\$37,833	PT	4	28	\$2,880,323
Hamilton	Ohio	845,303	3	281,768	\$77,191	\$77,191	PT	4	8	\$785,377
Hillsborough	Florida	998,948	7	142,707	\$82,336	\$90,569	PT	4 *	14	\$1,844,237
Middlesex	New Jersey	750,162	7	107,166	\$22,536	\$22,536	PT	3	9	\$371,713
Montgomery	Maryland	873,341	9	97,038	\$72,557	\$79,813	PT	4	61	\$6,785,730
Montgomery	Pennsylvania	750,097	3	250,032	\$54,000	\$57,000	PT	4	14	\$1,554,632
Oakland	Michigan	1,194,156	25	47,766	\$30,618	\$30,618	PT	2	9	\$2,637,066
St. Louis	Missouri	1,016,315	7	145,188	\$12,500	\$15,625	PT	4	11	\$948,118
Westchester	New York	923,459	17	54,321	\$43,060	\$68,060	PT	2	17	\$2,657,241
	<b>Average</b>	<b>916,752</b>	<b>9</b>	<b>140,446 **</b>	<b>\$48,021</b>	<b>\$52,340</b>		<b>3</b>	<b>27</b>	<b>\$2,655,731</b>
<b>Milwaukee***</b>	<b>Wisconsin</b>	<b>940,164</b>	<b>25</b>	<b>37,607</b>	<b>\$52,227</b>	<b>\$72,960</b>	<b>FT</b>	<b>4</b>	<b>38</b>	<b>\$5,347,548</b>
	<b>(2004 Changes)</b>		<b>19</b>	<b>49,482</b>	<b>\$50,679</b>	<b>\$71,421</b>	<b>FT</b>	<b>4</b>		

\* Generally, terms are for 4 years, but there are 2-year terms as prescribed by law.

\*\* Average not weighted for population size.

\*\*\* For 2004, the Milwaukee County Board was reduced in size to 19 members and salaries were reduced to \$50,679 for members and \$71,421 for the Chairman.

Source: Department of Audit survey information and 2000 U.S. Census data.

As shown in **Table 6**, among the 14 counties surveyed with part time legislators, the average salary was \$48,021. These part time legislators had an average staff of 27 under their direct control, with an operating budget averaging about \$2.7 million. The average salary of the chair of these part time legislators is \$52,340.

**Table 6** also shows that, among the 10 counties surveyed with full time legislators, the average salary was \$73,121. These full time legislators had an average staff of 22 under their direct control, with an operating budget averaging about \$3.2 million. The average salary of the chair of these full time legislators was \$79,713.

By comparison, the 2003 salary for Milwaukee County's full time legislators was about \$21,000 less than the average of our full time survey group. Using the updated 2004 figure, Milwaukee County's legislative salary is 31% less than the full time survey group. Based on its lower salary level, Milwaukee County would have to increase County Board salaries by 44% to reach parity with the average salary of full time legislators in the survey. Similarly, the 2003 salary for Milwaukee County's full time legislative chair was about \$6,800 less than the average of the full time survey group. Using the updated 2004 figure, Milwaukee County's legislative chair salary is 10% less than the average of the survey group with full time legislative chairs. The number of direct staff under the Milwaukee County Board's control was about 73% greater than the average for the full time survey group (38 vs. 22), and the associated operating budget for Milwaukee County was about 70% higher than that of the full time survey group average (\$5.3 million vs. \$3.2 million).

## Audit Scope

As directed by County Board resolution, we have conducted a survey of other county jurisdictional units to gather comparative information regarding their administrative structure and form of governance. The objective of this survey was to determine the form of government under which surveyed counties function and to highlight information related to the compensation and size of staff and budget related to the jurisdiction's chief executive officer and legislators. The audit was conducted in accordance with standards set forth in the U.S. Government Accountability Office *Government Audit Standards (2003 Revision)*, with the exception of the standard related to periodic peer review. We limited our review to the items specified in this **Scope** section. During the course of the audit we performed the following:

- Researched the National Association of Counties (NACo) publications and information available on its website.
- Accessed United States Census Bureau data.
- Selected counties to survey based on population size and 'stand-alone' jurisdiction criteria.
- Contacted officials and referenced public information sources associated with surveyed counties.
- Reviewed relevant information contained in reports and publications issued by the International Cities/Counties Management Association (ICMA), the University of Wisconsin Extension System, and various other agencies.
- Compiled data and developed statistics useful to compare and contrast the structure of surveyed counties to that of Milwaukee County.