

101 West Jefferson Street
Springfield, IL 62702
217.785.7570

100 West Randolph Street
Chicago, IL 60601
312.814.3190



JB Pritzker
Governor

David Harris
Director

STATE OF ILLINOIS
DEPARTMENT OF REVENUE

To: The Honorable Don Harmon
Senate President

The Honorable Emanuel “Chris” Welch
Speaker of the House

The Honorable John Curran
Senate Republican Leader

The Honorable Tony McCombie
House Republican Leader

Tim Anderson
Secretary of the Senate

John Hollman
Clerk of the House

From: County Official’s Compensation Task Force

Subject: County Official’s Compensation Report

Date: December 26, 2025

Pursuant to Public Act 103-0592, the County Officials Compensation Task Force (COCTF) was created to review the compensation of county-level officials as provided for in various State statutes and to make recommendations to the General Assembly on appropriate changes to those statutes. The COCTF was tasked with preparing a report of its findings and make recommendations on the implementation of changes to the compensation of chief county assessment officers, county auditors, county clerks and recorders, county coroners, county treasurers, and circuit clerks that will ensure compensation is competitive for recruitment and retention and will ensure parity exists among compensation levels within each profession, each county, and across the State. This is the required report:

Members of the COCTF are Chair David Harris, Director of Revenue; Seth Lewis, State Senator; Maurice West, State Representative; Brad Halbrook, State Representative; Alejandro Benitez, Chief County Assessment Officer; Kendal Eastin, Chief County Assessment Officer; Erika

County Officials Compensation Task Force Report

December 26, 2025

Page 2 of 5

Ramsey, County Auditor; Rachael Parker, County Clerk; Meg Sybert, County Clerk and Recorder; Andrea Chasteen, Circuit Clerk; Seth Floyd, Circuit Clerk; Stephanie Helmuth, County Treasurer; Holly Kim, County Treasurer; Brandy Bryant, County Board Member; Chet Esther, County Board Member; Sherry Williams, County Board Member; and Chris DeMink, County Board Member.

COCTF Chair David Harris led monthly meetings in June, July, September, October, November and December to discuss local officials' salary related concerns and formulate strategies to rectify compensation related concerns. Concerns expressed by COCTF members and non-members in attendance include a perception that critical roles are undervalued and undercompensated; salaries paid to female officeholders are inequitable compared to male officeholders' compensation; statutes for some officials establish minimum salaries but have not been updated since 1989; without justification, salaries for some officials are frozen while other officials receive raises; it has become increasingly challenging to recruit and retain candidates for these offices due to low salaries and lack of consistent increases; and salaries should be based on the value of functions performed not the county population.

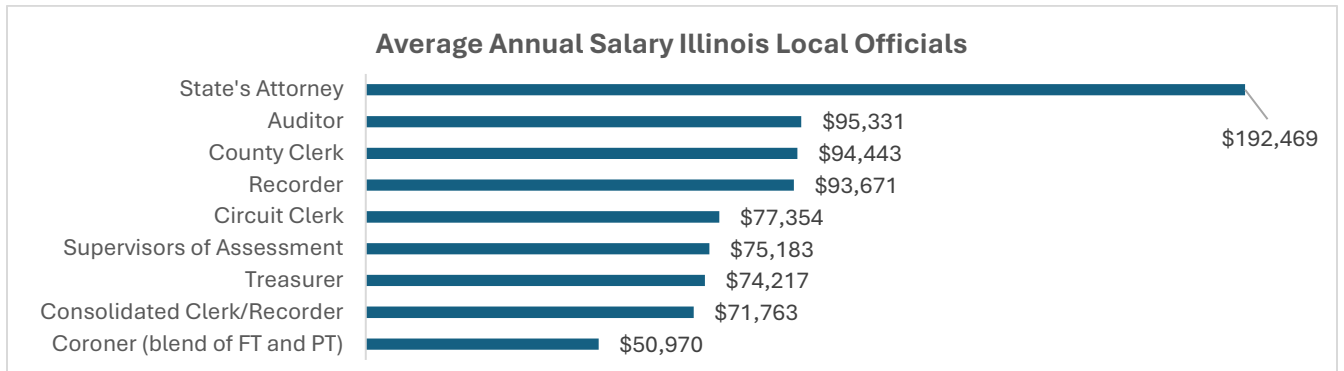
One of the issues emphasized by the COCTF members is that salary formulas should be set in statute like the State's Attorneys' salary formula. Since the salary formulas for the other officials are not set in statute, county boards are tasked with determining salaries. The lack of State funding formulas has resulted in significantly lower compensation levels for these local officials compared to State's Attorneys (see Chart 1).

County Officials Compensation Task Force Report

December 26, 2025

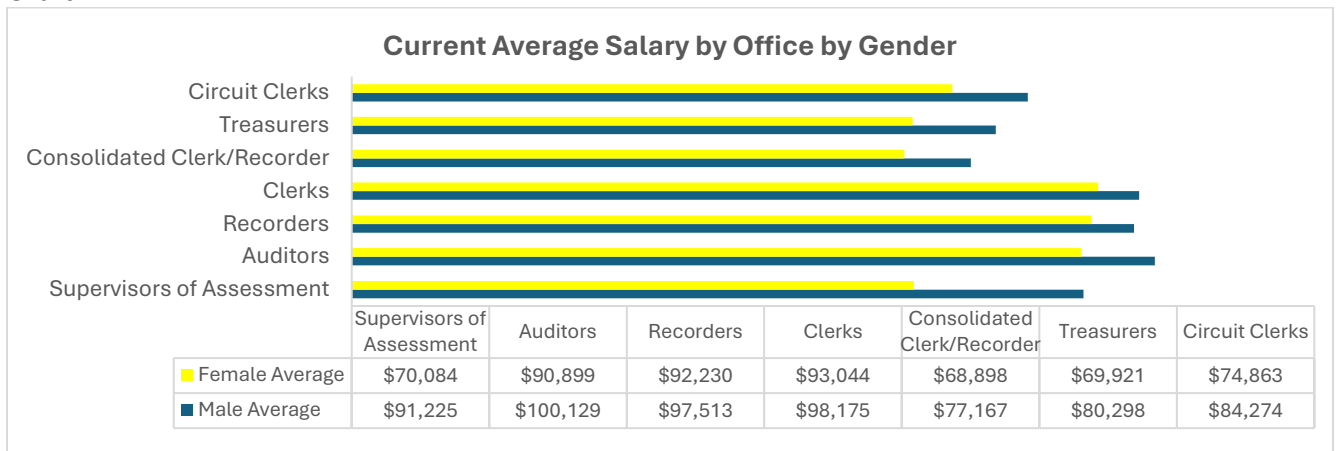
Page 3 of 5

Chart 1



During the Task Force’s study, it was calculated that male officials in Illinois are paid on average 11% more than female officials. Chart 2 illustrates each office’s average salary figure by gender. The Task Force concluded that setting salary compensation formulas in statute would ensure equal pay for males and females.

Chart 2



The compensation formula recommended by the COCTF is to pay each local official 80% of their county’s State’s Attorney’s salary. Implementing this formula would increase these local officials’ total salary cost from \$38.5 million annually to \$83.7 million. The COCTF recommends requiring the State to reimburse local governments for two-thirds (\$55.8 million) of the proposed salary costs. See Table 3 for detail by local official.

County Officials Compensation Task Force Report

December 26, 2025

Page 4 of 5

Table 1: Proposed Salary Costs	Current Salary Costs	Proposed Salary Cost	Increase/ (Decrease)	State's 2/3 Share of Proposed Salary Cost	Local's 1/3 Share of Proposed Salary Cost
Auditors	\$1,620,632	\$2,982,829	\$1,362,197	\$1,988,652	\$994,177
Circuit Clerks	\$7,890,126	\$15,748,433	\$7,858,308	\$10,499,481	\$5,248,953
Clerks and Recorders	\$8,599,685	\$17,678,499	\$9,078,814	\$11,786,255	\$5,892,244
Coroners	\$5,198,987	\$15,748,433	\$10,549,446	\$10,499,481	\$5,248,953
Supervisors of Assessment and CCAO	\$7,632,093	\$15,776,127	\$8,144,035	\$10,517,944	\$5,258,183
Treasurers	\$7,570,146	\$15,788,002	\$8,217,856	\$10,525,861	\$5,262,141
TOTALS	\$38,511,668	\$83,722,323	\$45,210,655	\$55,817,673	\$27,904,650

The COCTF also recommends adjusting stipend amounts for inflation. After the initial adjustment (see Table 2), stipend payment amounts would be adjusted annually for inflation using a Bureau of Labor Statistics index for state and local government officials. The first-year cost to the State to adjust stipend payments would be \$3 million (Table 3). The COCTF recommends the State continue to fund these stipends.

Table 2: Proposed Stipend Adjustments	Year Current Stipend Enacted	Current Value	Proposed Value
CCAO and Supervisor of Assessment (performance)	1994	\$3,000	\$6,500
CCAO and Supervisor of Assessment (training)	1994	\$500	\$1,000
Circuit Clerk	1999	\$6,500	\$12,800
County Auditor	2000	\$6,500	\$12,800
County Clerk and Recorders	1998	\$6,500	\$12,800
County Coroner	2000	\$6,500	\$12,800
County Treasurer	1999	\$6,500	\$12,800

Table 3: Additional Cost of Increased Stipends	Current Cost	Proposed Cost	Additional Cost
CCAO and Supervisor of Assessment (performance)	\$66,000	\$143,000	\$77,000
CCAO and Supervisor of Assessment (training)	\$152,250	\$300,725	\$148,475
Circuit Clerk	\$663,000	\$1,305,600	\$642,600
County Auditor	\$110,500	\$217,600	\$107,100
County Clerk and Recorders	\$734,500	\$1,446,400	\$711,900
County Coroner	\$663,000	\$1,305,600	\$642,600
County Treasurer	\$663,000	\$1,305,600	\$642,600
TOTALS	\$3,052,250	\$6,024,525	\$2,972,275

Summary

The goal of the COCTF is to address salary inequalities between offices and officeholders. The COCTF determined the best method to achieve this goal is to enact salary and funding formulas in statute. It is the opinion of the COCTF that salary and funding formulas would ensure parity exists among compensation levels within each profession, each county, and across the State.

County Officials Compensation Task Force Report

December 26, 2025

Page 5 of 5

The compensation formula recommended by the COCTF is to pay each local official 80% of the State's Attorney salary in the officeholder's county. The funding formula recommended by the COCTF is for the State to reimburse each local government from the Personal Property Replacement Tax Fund or General Revenue Fund for two-thirds of these local officials' salary costs.

Currently, the State pays \$3.5 million in salary reimbursements and \$3 million in stipends annually to these local officials (\$43.6 million for all local officials). The proposed salary and funding formulas would increase the State's cost by nearly \$55.3 million annually. It is the opinion of the COCTF that the parity achieved and the ability to recruit and retain high quality office holders is well worth the expense. The COCTF has prepared a draft legislative proposal detailing the statutory changes needed to implement these recommendations (Appendix A). The COCTF has also prepared a summary of costs to implement these recommendations (Appendix B).

Addendum

The position of County Board Executive was considered by members of the COCTF, but they were not included in the group of officeholders whose compensation was to be reviewed. There was a representative of the State's Attorneys' Association who attended COCTF meetings, but State's Attorneys were not included in P.A. 103-092 or in the group of officeholders whose compensation was to be reviewed. Both the County Board Executives and State's Attorneys requested their salary interests be addressed by the COCTF. The COCTF agreed to convey their interest via addendum to this report. State's Attorneys were not part of the Task Force. However, the State's Attorneys' Association presented a legislative proposal to align State's Attorneys' salaries with the resident circuit judge in the County Courthouse for the respective State's Attorney. See Appendix C for the legislative proposal prepared by the State's Attorneys' Association. Draft legislative language was not received from the County Board Executives.

Appendixes

Appendix A – COCTF Legislative Proposal

Appendix B – COCTF Cost Analysis

Appendix C – State's Attorneys' Legislative Proposal