

Appendix B

State Funding (Based on 9/30/25 Salaries)										
County Official	Funding Agency	Current State Funding			Proposed State Funding			State Funding Increase/(Decrease)		
		Salary Reimbursement	Stipend	TOTAL	Salary Reimbursement at 80% of State Attorney	Stipend Adjusted for Inflation	TOTAL	Salary Reimbursement	Stipend	TOTAL
States Attorney	Revenue	\$16,832,600	\$0	\$16,832,600	\$16,832,600	\$0	\$16,832,600	\$0	\$0	\$0
Public Defender	Revenue	\$9,898,300	\$0	\$9,898,300	\$9,898,300	\$0	\$9,898,300	\$0	\$0	\$0
Sheriff	Revenue	\$9,601,900	\$663,000	\$10,264,900	\$9,601,900	\$663,000	\$10,264,900	\$0	\$0	\$0
Supervisor of Assessment	Revenue	\$3,528,600	\$213,750	\$3,742,350	\$10,265,521	\$433,900	\$10,699,421	\$6,736,921	\$220,150	\$6,957,071
Chief County Assessment Official	Revenue	\$0	\$4,500	\$4,500	\$252,423	\$9,825	\$262,248	\$252,423	\$5,325	\$257,748
County Auditor	Revenue	\$0	\$110,500	\$110,500	\$1,988,652	\$217,600	\$2,206,252	\$1,988,652	\$107,100	\$2,095,752
County Coroner ¹	Revenue	\$0	\$663,000	\$663,000	\$10,499,481	\$1,305,600	\$11,805,081	\$10,499,481	\$642,600	\$11,142,081
County Treasurer	Revenue	\$0	\$663,000	\$663,000	\$10,525,861	\$1,305,600	\$11,831,461	\$10,525,861	\$642,600	\$11,168,461
County Clerk	Board of Elections	\$0	\$71,500	\$71,500	\$1,286,775	\$140,800	\$1,427,575	\$1,286,775	\$69,300	\$1,356,075
County Recorder	Board of Elections	\$0	\$71,500	\$71,500	\$1,286,775	\$140,800	\$1,427,575	\$1,286,775	\$69,300	\$1,356,075
County Clerk and Recorder (Combined)	Board of Elections	\$0	\$591,500	\$591,500	\$9,212,706	\$1,164,800	\$10,377,506	\$9,212,706	\$573,300	\$9,786,006
Circuit Clerk	Supreme Court	\$0	\$663,000	\$663,000	\$10,499,481	\$1,305,600	\$11,805,081	\$10,499,481	\$642,600	\$11,142,081
		\$39,861,400	\$3,715,250	\$43,576,650	\$92,150,473	\$6,687,525	\$98,837,998	\$52,289,073	\$2,972,275	\$55,261,348

County Salary Funding (Based on 9/30/25 Salaries)				
County Official	Funding Agency	Current County Funding	Proposed County Funding at 80% of State's Attorneys	County Funding Increase/(Decrease)
States Attorney	Revenue	Unknown	N/A	\$0.00
Public Defender	Revenue	\$4,942,000.00	\$4,942,000.00	\$0.00
Sheriff	Revenue	\$4,794,000.00	\$4,794,000.00	\$0.00
Supervisor of Assessment	Revenue	\$7,367,902.94	\$5,131,990.87	(\$2,235,912.07)
Chief County Assessment Official	Revenue	\$264,189.83	\$126,192.39	(\$137,997.44)
County Auditor	Revenue	\$1,620,631.93	\$994,176.77	(\$626,455.16)
County Coroner ¹	Revenue	\$5,198,987.00	\$5,248,952.84	\$49,965.84
County Treasurer	Revenue	\$7,570,145.95	\$5,262,140.91	(\$2,308,005.04)
County Clerk	Board of Elections	\$1,038,877.49	\$643,290.85	(\$395,586.64)
County Recorder	Board of Elections	\$1,030,378.65	\$643,290.85	(\$387,087.80)
County Clerk and Recorder (Combined)	Board of Elections	\$6,530,428.67	\$4,605,661.99	(\$1,924,766.68)
Circuit Clerk	Supreme Court	\$7,890,125.74	\$5,248,952.84	(\$2,641,172.90)
		\$48,247,668.20	\$37,640,650.30	(\$10,607,017.90)
		Additional Employers' Social Security Cost:		\$3,482,576.20
		Additional Employers' IMRF Cost:		\$2,946,665.10
		Additional Employers' ECO Cost:		\$1,248,583.99
		TOTAL COUNTY FUNDING CHANGE:		(\$2,929,192.61)

Note:

¹ Coroner costs in this fiscal impact workbook are based on all Coroners working full-time. Actual costs would be pro-rated. Full-time Coroners would receive a salary equating to 80% of the State's Attorney in their county while part-time Coroners would receive a pro-rated salary based on time worked.