

General Fund - Projected Annual Revenues and Expenses, by Source

	Actuals			Estimate		Baseline Estimate		Baseline Forecast		
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
Methology										
Property Taxes										
40010-Property Taxes	189,647,397	217,678,612	222,664,437	223,415,718	182,448,324	183,992,116	163,760,882	170,889,843	152,360,785	
40030-Prior Year Prop. Taxes	(10,643,310)	(5,584,126)	(5,977,524)	-	-	-	-	-	-	
40040-Tax Increment Financing Taxes	11,952,328	12,813,344	21,756,338	23,525,945	23,525,945	23,525,945	23,525,945	23,525,945	23,525,945	
Total Property Taxes	190,956,415	224,897,828	238,443,252	246,941,663	205,974,269	207,518,061	187,286,827	194,415,788	175,886,730	
Non Property Taxes										
3 Year CAGR 2019 base	40110-Non Retailer Trans Use Tax	15,556,348	16,040,447	15,369,163	16,187,534	15,750,000	15,171,000	14,843,000	14,522,000	14,207,000
Base Case Scenario	40115-County Sales Tax	842,649,449	838,744,833	721,645,078	852,960,209	832,957,000	850,727,000	865,506,000	877,154,000	888,213,000
New Revenue	Online County Sales Tax	-	-	-	-	132,930,000	163,793,000	200,735,000	244,866,000	285,468,000
Pre-Pandemic 3 year CAGR	401170-County Use Tax	84,352,601	85,031,373	79,267,705	84,256,447	79,000,000	81,568,000	84,220,000	86,955,000	89,785,000
Pre-Pandemic 3 year CAGR	401190-Gasoline / Diesel Tax	96,551,203	94,964,538	82,585,421	85,798,325	91,750,000	91,200,000	90,656,000	90,114,000	89,575,000
Real Preferred GDP	401210-Alcoholic Beverage Tax	37,166,885	39,273,162	35,995,394	37,940,580	37,300,000	38,121,000	38,807,000	39,505,000	40,216,000
Pre-Pandemic 3 year CAGR	401230-New Motor Vehicle Tax	3,090,792	3,096,318	2,667,508	3,072,072	2,750,000	2,754,000	2,762,000	2,765,000	2,765,000
3 Year CAGR 2019 base	401250-Wheel Tax	5,817,845	4,047,908	3,486,612	4,947,953	4,800,000	3,940,000	4,082,000	4,229,000	4,381,000
Pre-Pandemic 3 year CAGR	401310-Off Track Betting Comm.	1,195,145	1,207,769	652,079	1,021,437	960,000	888,000	821,000	760,000	703,000
Nominal Preferred GDP	401330-II Gaming Des Plaines Casino	8,842,807	8,755,263	6,090,033	6,904,954	11,000,000	11,465,000	11,915,000	12,388,000	12,880,000
Nominal Preferred GDP	401350-Amusement Tax	38,655,563	38,690,207	12,515,281	22,058,788	36,250,000	37,781,000	39,285,000	40,824,000	42,444,000
Time Series Revenue Forecast	401370-Parking Lot and Garage Operation	50,482,956	50,497,189	30,235,789	34,877,818	41,000,000	48,208,000	50,040,000	50,872,000	51,705,000
3 Year CAGR	401390-State Income Tax	12,891,089	14,462,251	15,584,248	16,220,000	17,000,000	17,306,000	17,617,508	17,934,623	18,257,448
3 Year CAGR	401430-Cigarette Tax	114,763,926	104,556,813	150,830,641	95,101,804	91,400,000	85,456,000	79,089,000	74,703,000	69,845,000
3 Year Regression	401450-Other Tobacco Products	7,592,618	8,999,501	6,751,229	7,055,234	6,300,000	6,414,000	6,310,000	6,207,000	6,103,000
3 Year CAGR 2019 base ramp up	401470-General Sales Tax	3,055,217	3,232,576	2,772,289	3,201,864	3,249,000	3,318,313	3,375,959	3,421,393	3,464,529
FLAT	401490-Firearms Tax	1,465,676	1,227,123	1,844,154	1,561,343	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Time Series Revenue Forecast	401510-Non-Titled Use Tax	(20,115)	-	-	-	-	-	-	-	-
3 Year CAGR 2019 base	401530-Gambling Machine Tax	2,206,826	2,639,200	2,705,700	3,585,600	3,500,000	3,560,000	3,870,000	4,179,000	4,489,000
FLAT	401550-Hotel Accommodations Tax	36,149,730	35,556,064	12,183,588	19,169,460	25,500,000	35,556,000	36,862,000	38,257,000	39,684,000
New Revenue	401565-Sweetened Beverage Tax	11,392,446	355,272	25,229	210,252	-	-	-	-	-
FLAT	401570-Video Gaming	-	256,668	390,695	498,432	600,000	600,000	600,000	600,000	600,000
FLAT	401580 - Cannabis Tax	-	-	1,139,258	11,120,000	16,930,000	21,610,000	24,020,000	27,400,000	31,320,000
FLAT	401590 - Sports Wagering Tax	-	-	91,750	4,660,000	4,950,000	4,950,000	4,950,000	4,950,000	4,950,000
Total Non-Property Taxes	1,373,859,007	1,351,234,473	1,184,886,803	1,313,010,105	1,457,526,000	1,527,037,313	1,582,822,467	1,644,256,016	1,702,704,976	
Fees										
Real Preferred GDP	402548-Clerk of the Circuit Court Fees	70,431,178	74,623,675	68,179,064	64,000,000	71,425,000	72,896,000	74,310,000	75,648,000	77,010,000
FLAT	402010-Fees and Licenses	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Real Mean GDP	40210-County Treasurer	44,111,087	62,501,160	41,828,919	35,000,000	35,000,000	35,853,000	36,646,000	37,415,000	38,200,000
3 Year CAGR 2019 base	402150-County Clerk	9,564,013	10,444,567	7,139,377	7,449,750	10,442,718	54,948,000	57,768,000	60,733,000	63,850,000
3 Year CAGR	402200-County Recorder and Registrar	38,701,251	44,503,918	49,370,348	65,489,704	57,499,716	-	-	-	-
3 Year CAGR	402250-Recorder Audit Revenues	(80)	-	-	-	-	-	-	-	-
Real Preferred GDP	402300-Building and Zoning	3,013,645	3,510,272	3,829,012	3,740,450	3,717,100	3,799,000	3,867,000	3,937,000	4,008,000
Pre-Pandemic 3 year CAGR	402350-Environmental Control	5,187,639	4,955,057	4,265,891	4,680,205	4,698,000	4,543,000	4,443,000	4,248,000	4,108,000
FLAT	402400-Highway Dept Permit Fees	1,408,273	1,645,184	1,732,838	1,588,494	1,545,000	1,545,000	1,545,000	1,545,000	1,545,000
FLAT	402450-Liquor Licenses	317,406	331,777	306,111	350,194	425,000	425,000	425,000	425,000	425,000
Real Preferred GDP	402500-County Assessor	60,157	37,145	7,648	3,052	1,000	1,000	1,000	1,000	1,000
10 Year Regression	402950-Sheriff General Fees	19,326,140	18,111,478	10,964,096	9,280,413	10,886,839	9,369,000	7,760,000	6,152,000	4,543,000
3 Year CAGR	403060-State's Attorney	1,409,538	1,144,378	413,458	224,163	-	-	-	-	-
Nominal Preferred GDP	403100-Supportive Services	18,710	18,018	2,500	3,835	-	4,000	4,000	5,000	5,000
FLAT	403120-Public Administrator	1,286,260	1,450,679	2,082,909	1,395,600	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Time Series Revenue Forecast	403150-Public Guardian	3,931,962	4,222,332	1,748,763	2,053,642	2,500,000	2,914,000	2,888,000	2,861,000	2,834,000
Nominal Preferred GDP	403170-Court Service Fee	8,084,672	4,816,689	-	-	-	-	-	-	-
FLAT	403210-Medical Examiner	1,804,448	3,177,743	3,145,922	3,892,527	3,748,346	3,748,000	3,748,000	3,748,000	3,748,000
Nominal Preferred GDP	403240-Chief Judge Circuit Court	10,742	736,117	-	-	-	-	-	-	-
Real Preferred GDP	403280-Contract Compliance MWBE Cert	32,250	36,250	40,000	46,498	42,000	49,000	50,000	51,000	52,000
FLAT	403300-Assessor Tax Fraud	-	-	-	-	-	-	-	-	-
Fees	208,699,292	236,266,434	195,361,855	199,594,525	203,680,719	191,944,000	195,155,000	198,519,000	202,079,000	
Governments										
FLAT	404010-Federal Government	-	3,463,822	-	-	-	-	-	-	-
FLAT	404040-State of Illinois	328,038	-	-	-	-	-	-	-	-
FLAT	404060-Other Governments	1,623,333	1,890,895	1,863,725	1,887,130	1,887,130	1,887,130	1,887,130	1,887,130	1,887,130
Total Governments	1,851,372	5,354,807	1,863,725	1,887,130	1,887,130	1,887,130	1,887,130	1,887,130	1,887,130	
Investment Income										
FLAT	405010-Investment Income	5,441,311	5,969,130	1,604,635	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Investment Income	5,441,311	5,969,130	1,604,635	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Reimbursements from Other Governments										
Based on CPI	408000-Indirect Cost	11,653,622	16,094,599	12,847,560	14,175,321	14,118,772	14,401,147	14,689,170	14,982,954	15,282,613
3 Year CAGR	408010-State of Illinois	41,218,992	48,392,305	54,650,993	55,438,711	55,125,160	56,227,663	57,352,216	58,499,261	59,669,246
FLAT	408000-Charges To Other Funds	-	-	-	-	-	-	-	-	-
Governments	52,872,613	64,486,904	67,498,554	69,614,032	69,243,932	70,628,811	72,041,387	73,482,215	74,951,859	
Miscellaneous Revenues										
Real Preferred GDP	407010-Miscellaneous Revenue	22,029,677	25,304,008	34,064,972	15,203,327	10,121,392	16,051,000	16,339,000	16,634,000	16,933,000
Real Preferred GDP	407080-Other	7,708,769	6,707,944	5,616,194	22,626,950	28,245,333	23,888,000	24,318,000	24,756,000	25,201,000
Total Miscellaneous Revenues	29,738,446	32,011,951	39,681,166	37,830,277	38,366,725	39,939,000	40,657,000	41,390,000	42,134,000	
Other Revenue Sources										
3 Year CAGR	411495-Other Financing Sources	-	-	-	76,825,582	-	-	-	-	-
Total Investment Income	-	-	-	76,825,582	-	-	-	-	-	
Total Revenue	1,863,418,455	1,920,221,528	1,729,339,989	1,946,703,316	1,977,678,775	2,039,954,314	2,080,849,811	2,154,950,149	2,200,643,694	

Description	Actuals			Estimate		Baseline Estimate		Baseline Forecast		
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	
Preferred CPI	937,574,801	915,155,736	757,269,381	851,221,128	951,919,437	973,814,000	997,185,000	1,021,118,000	1,045,624,000	
Expected CBAs	89,454,428	97,557,848	121,749,001	109,235,094	218,000,671	228,910,000	240,356,000	252,373,000	264,992,000	
CPI	193,488,109	206,310,369	174,178,365	214,786,233	221,284,121	229,082,000	237,156,000	245,513,000	254,166,000	
Average Annual Change in CPI	61,062,899	59,551,023	64,166,673	129,204,359	101,555,104	103,536,000	105,555,000	107,614,000	109,712,000	
3 Year CAGR of Expenses	48,580,248	49,225,054	54,234,976	62,090,498	76,722,277	79,591,000	82,566,000	85,653,000	88,855,000	
Preferred CPI	9,434,285	10,515,854	10,444,604	14,430,858	14,791,138	15,131,000	15,494,000	15,866,000	16,247,000	
Preferred CPI	13,948,908	13,270,837	12,787,863	16,694,862	16,8					

Health Funds - Projected Annual Revenues and Expenses, by Source

	Description	Actuals			Estimate	Baseline Estimate	Baseline Forecast			
		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Dept. Estimate	CountyCare Medicaid	1,332,240,000	1,783,524,000	2,019,894,000	2,575,258,202	2,547,176,995	2,405,762,117	2,471,929,944	2,540,166,824	2,610,542,036
Flat	CountyCare Medicare	-	-	-	1,420,388	41,243,949	41,243,949	41,243,949	41,243,949	41,243,949
	CountyCare Private Payors	-	-	1,916,000	-	-	-	-	-	-
CPI Adjusted	CCH Medicare	97,653,000	133,960,000	159,752,000	180,836,376	189,186,442	193,537,730	198,182,636	202,939,019	207,809,556
CPI Adjusted	CCH Medicaid	227,512,000	269,589,000	473,091,000	384,507,124	385,892,376	394,767,901	404,242,330	413,944,146	423,878,806
CPI Adjusted	CCH Private Payors	106,679,000	70,438,000	41,615,000	73,073,855	75,749,532	77,491,771	79,351,574	81,256,012	83,206,156
FLAT	CCH GME	-	109,502,000	74,558,000	73,660,707	73,660,707	73,660,707	73,660,707	73,660,707	73,660,707
FLAT	CCH BIPA	136,044,000	133,306,000	211,538,000	131,300,000	131,300,000	131,300,000	131,300,000	131,300,000	131,300,000
FLAT	CCH DSH	161,357,000	164,827,000	186,748,000	177,190,608	177,190,608	168,331,078	168,331,078	168,331,078	168,331,078
FLAT	CCH Other Revenue	18,825,809	15,939,194	10,914,618	22,286,573	15,000,000	15,206,620	15,733,607	16,207,609	16,738,817
CPI Adjusted	CCH Investment Income	126,229	394,997	441,866	6,495	6,458	6,599	6,774	6,978	7,207
	CCH Federal Government	-	-	-	-	-	-	-	-	-
Dept. Estimate	CCH Property Tax	87,863,879	72,704,917	72,704,917	122,704,920	132,704,917	142,704,917	152,704,917	162,704,917	172,704,917
	CCH Cigarette Tax	3,331,185	-	-	-	-	-	-	-	-
	CCH Sweetened Beverage Tax	12,753,670	4,318,754	-	-	-	-	-	-	-
	Total Revenue	2,164,385,772	2,776,503,862	3,253,173,401	3,742,225,247	3,769,111,984	3,644,133,388	3,736,687,516	3,831,761,238	3,929,423,227
	Account	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Preferred CPI	Salaries	536,386,179	549,731,714	553,694,675	543,756,500	606,649,650	620,602,592	635,497,054	650,748,983	666,366,959
CBAs	Other Personnel	79,417,513	80,535,441	74,624,676	82,865,047	85,939,255	88,087,736	90,289,930	92,547,178	94,860,858
Average Annual Change in Medical Care CPI	Health Benefits	83,169,808	88,608,117	92,511,870	104,146,144	92,622,153	95,886,288	99,265,455	102,763,709	106,385,246
Average Annual Change in CPI	Contractual Services	174,215,472	169,364,259	192,418,359	234,539,167	259,880,686	264,949,142	270,116,449	275,384,534	280,755,362
3 Year CAGR of Expenses	Comm & IS Maintenance	70,201,626	87,380,637	71,791,735	89,978,966	91,167,384	91,850,584	92,538,903	93,232,381	93,931,056
Preferred CPI	Supplies and Materials	145,810,091	149,776,248	138,569,985	134,844,187	142,444,769	145,720,999	149,218,303	152,799,542	156,466,731
Preferred CPI	Energy	10,008,917	10,053,616	10,027,268	10,050,060	10,019,591	10,250,042	10,496,043	10,747,948	11,005,898
Preferred CPI	Operations And Maintenance	13,943,963	12,360,099	11,707,760	10,753,470	10,593,850	10,537,509	11,097,609	11,363,951	11,636,686
Average Annual Change in CPI	Rental And Leasing	16,535,385	33,765,140	34,089,139	34,815,704	35,162,204	35,847,973	36,547,116	37,259,895	37,986,576
Average Annual Change in CPI	Operating Capital	1,753,054	(14,495)	587,281	540,454	-	-	-	-	-
Preferred CPI	Contingencies	23,988,642	31,652,167	(3,493,470)	24,695,521	71,335,964	72,976,691	74,728,132	76,521,607	78,358,126
DEPT Estimate	Managed Care Claims	1,453,649,637	1,801,119,421	1,992,543,902	2,438,378,618	2,424,410,313	2,325,009,490	2,424,984,898	2,529,259,249	2,638,017,397
	Total Expenses	2,609,080,287	3,014,372,275	3,169,073,179	3,711,673,837	3,830,225,819	3,762,019,045	3,894,779,892	4,032,628,977	4,175,770,894
	Net Results	(424,694,515)	(235,868,413)	84,100,222	30,551,410	(61,113,834)	(117,885,657)	(158,092,376)	(200,867,739)	(246,347,667)
	General and Health Funds Total Surplus (Deficit)									
		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Total Revenue	4,047,804,227	4,698,725,390	4,982,513,390	5,688,928,563	5,746,790,759	5,684,087,703	5,817,537,327	5,986,711,387	6,130,066,921
	Total Expenses	4,383,692,034	4,802,085,288	4,781,962,972	5,562,824,975	5,867,337,762	5,852,290,045	6,040,844,892	6,236,126,977	6,438,403,894
	Surplus/(Deficit)	(335,887,806)	(103,359,898)	200,550,419	126,103,588	(120,547,002)	(168,202,343)	(223,307,565)	(249,415,590)	(308,336,973)