



COOK COUNTY
PRELIMINARY FORECAST
FISCAL YEAR 2016

TONI PRECKWINKLE
PRESIDENT
Cook County Board of Commissioners

For programs and services of Cook County
as submitted to the
Committee on Finance of Cook County

OVERVIEW OF FY2015 YEAR-END AND FY2016 PRELIMINARY FORECAST

The Department of Budget and Management Services (DBMS) prepared this preliminary forecast report in accordance with Section 2-934(c) of the Cook County Code of Ordinances. The report presents a mid-year projection of year -end revenues and expenses for 2015, and an initial forecast of fiscal year 2016 revenues and expenditures.

Fiscal Year 2015 Year-End

For FY2015, DBMS anticipates a budget shortfall of \$33.5 million in the County's General Fund and \$21.4 surplus in the Health Enterprise Fund, for a combined deficit of \$12.1 million in the County's major operating funds. In the General Fund, cautionary measures to restrict expenditures at the end of the first quarter have resulted in an expenditure projection of \$1.5 million under budget despite an anticipated impact of labor agreements increasing projected wages by \$29.2 million. The shortfall is driven solely by revenue shortfalls, primarily a decline in revenues related to the court filings. The Clerk of the Circuit Court has \$13.9 million negative variance and the various fees for the Sheriff's Office resulting in a \$4.6 million negative variance. The remaining \$17.0 million shortfall is attributed to Gas/Diesel Fuel Tax audits and settlements that were budgeted but have yet to materialize and in some instances may now go to trial versus settlement.

Fiscal Year 2016 Forecast

The FY2016 outlook includes a \$198.8 million shortfall projected in the General Fund. This projection assumes a static operating tax allocation for the Health System of \$164 million, and includes an increase in legacy debt service payments of \$25 million. This projected operating deficit does not reflect a need for increased funding for highway infrastructure of \$10 million, and an additional \$270.5 million in funding for pensions that will put the County on a path to address the outstanding unfunded pension liability in the County Employee's Annuity and Benefit Fund of Cook County in 30 years, creating a \$479.3 million projected total deficit for FY2016.

In the General Fund, projected expenditures of \$1,533.3 million will exceed projected revenues of \$1,498.5 million with a tax allocation to the Cook County Health and Hospital System preliminarily projected at \$164.0 million, the 2015 figure. The projected shortfall is driven by an increase in projected expenditures of \$101.1 million and a decrease in expected

revenues of \$97.7 million. In the Health Fund, both revenues and expenditures are projected to increase by \$62.8 million.

In the General Fund, projected cost increases driving this gap are an increase in expenditures for projected wages including the impact of labor agreements (\$64.6M), employee health benefit increases (\$10.6M), spending on technology and system maintenance (\$7.6M), workers compensation increases (\$2.8M), and juror fee increases based on state legislation increasing pay for jurors (\$2M). Revenue declines are driven primarily by a decrease in the property tax available to the general fund due to the Presidential election cycle (\$23.4M) and an increase in Debt Service (\$25.0M) associated with significant legacy debt obligations. A continuing decline in Circuit Court filings results in a projected total of \$22.7 million decline in projected revenue (Clerk of the Circuit Court (\$17.5M), Sheriff (\$6.1M)). Additionally, the change in the timing of the Tax Sale under state legislation results in a decrease in revenue by \$16.0 million. These decreases are offset by increases in the County's non-property taxes of \$10.3 million, primarily driven by projected economic growth in Sales Tax.

The Cook County Department of Transportation is in the process of developing the first Long Range Transportation Plan for Cook County since 1940. Through that process, we have determined a need for increased funding to support and rebuild our infrastructure. In 2016, an additional \$10 million will be allocated to funding road construction projections, while we look forward to 2017, where we will plan to increase funding by \$64.5 million from FY2015 funding levels, and dedicate all Motor Fuel Tax revenues to Highway funding in 2017 and future years.

The County Officers' and Employee's Annuity and Benefit Fund of Cook County continues to face an annual actuarial funding gap of \$449 million annually. The County has put forward a comprehensive pension reform legislative package, but to date the State has not adopted such measures. While the County will continue to advocate for equitable and constitutionally sound pension reform, the FY2016 preliminary forecast incorporates a fiscally responsible, alternative payment schedule that requires \$270.5 million additional funding in 2016, \$340.7 million in additional funding in 2017 and 2% growth in payments thereafter. These payments were set at the lowest possible level to pay down unfunded pension liabilities by 2046, and limit the projected growth rate of future payments to 2% or less.

The table below summarizes the forecast.

\$ in Millions	2015 Budget		2015 Year-End Projection		2016 Preliminary Forecast	
General Fund Revenues	\$	1,596.21	\$	1,561.26	\$	1,498.54
Health Fund Tax Allocation	\$	(164.00)	\$	(164.00)	\$	(164.00)
General Fund Expenditures	\$	1,432.21	\$	1,430.77	\$	1,533.29
Health Fund Revenue	\$	1,371.51	\$	1,389.99	\$	1,434.26
Health Fund Tax Allocation	\$	164.00	\$	164.00	\$	164.00
Health Fund Expenditure	\$	1,535.51	\$	1,532.56	\$	1,598.26
General Fund Gap			\$	(33.51)		
Health Fund Surplus			\$	21.43		
Operating Funds Gap			\$	(12.08)	\$	(198.75)
Increased Infrastructure Funding			\$	-	\$	(10.00)
Total Operating Funds Gap			\$	(12.08)	\$	(208.75)
Additional Pension Funding			\$	-	\$	(270.53)
Total 2016 Projected Deficit					\$	(479.28)

Public Forum

A public hearing and online forum will be held on the preliminary budget on July 30, 2015 at 6:00 p.m. in the Cook County Board Room to obtain constituent feedback on budget priorities. The Department of Budget and Management Services will work closely with residents, elected officials, and County departments to review potential efficiencies and cost savings opportunities that will allow for the presentation of a balanced budget recommendation to the Board of Commissioners in October.

More information about the Preliminary Forecast can be found at:

<http://www.cookcountyil.gov/budget/>

PROJECTED 2015 YEAR-END REVENUES AND EXPENDITURES

Cook County's General Fund is projected to end FY2015 with a \$33.5 million shortfall, while the Health Fund is projecting a \$21.4 million surplus, for a combined deficit of \$12.1 million in the County's major operating funds.

2015 Year-End Revenue Projection

General Fund and Health Enterprise Fund revenues support the County's general operating funds and finance the Corporate, Public Safety and Health Enterprise funds and activities. The total projected combined revenue for FY2015 year-end is \$2,951 million, which represents a 0.6 percent, or \$16.5 million decrease from budgeted revenues.

General Fund

The total budgeted revenue for FY2015 is \$1,432 million for the General Fund. The projected year-end revenues of \$1,397 million are lower than budgeted revenues by \$35 million, or 2.4 percent. The projected decrease in revenues is mainly attributed to some projected one-time revenues related to enforcement actions and settlements that are held in litigation and a reduction in court case filings.

Health Enterprise Fund

The total budgeted revenue for FY2015 is \$1,536 million for the Health Enterprise Fund. The projected year-end revenues of \$1,554 million are higher than budgeted revenues by \$18.5 million, or 1.2 percent. The projected increase in revenues is mainly attributed to the increased number of insured patients receiving services at CCHHS.

The County's General Fund and Health Enterprise Fund revenues are comprised of Property Tax, Non-Property Taxes, Fees, Intergovernmental Revenues, Other Financing Sources and Miscellaneous Revenue sources such as rental income from leasing space and energy efficiency rebates.

Property Tax

The projected year-end Property Tax collection to the General and Health Enterprise Funds for FY2015 remains at the budgeted amount of \$351.1 million.

Non-Property Taxes

Several of the Non-Property Taxes are on track to meet or exceed the FY2015 budgeted amounts. The projected year-end revenues of \$816.7 million exceed budgeted revenues by \$4.8 million, or 0.6 percent. The County Use Tax projected year-end revenue for FY2015 is

\$77.9 million, representing a 6.1 percent, or \$4.4 million increase from the budget due to improved vehicle sales. A revenue source that has underperformed is the Other Tobacco Products Tax as alternative products such as e-cigarettes have gained market share. Other Tobacco Products Tax revenues in FY2015 are projected to be \$6.2 million, representing a 24.0 percent, or \$1.9 million decrease from the FY2015 budget.

General Fund Fees

The County General Fund receives various fees for certain services that departments within the Fund perform. The fees charged by various County departments include fees for real estate transactions, court case filings, permits, and licenses. General Fund fees are anticipated to be \$242.2 million for year-end FY2015. This represents a 7.2 percent, or \$18.7 million decrease in comparison to the FY2015 budget. The reduction is primarily due to a decrease in court case filings.

County Health and Hospital System Fees

The Health Enterprise Fund receives fees from patient fees and supplemental payments for care provided at County Hospitals. In addition, the Cook County Health and Hospital System (CCHHS) operates a Managed Care Community Network (MCCN). MCCN receives a fixed per member per month reimbursement for each of its 183,000 members. CCHHS is projected to end FY2015 with fees totaling \$1.39 billion, a 1.35 percent, or \$18.5 million increase to the FY2015 budget. Some of these increased fees are, however, offset by increased external network providers and pharmaceutical costs. The increased 2015 revenues are mainly attributed to the increased number of insured patients receiving services at CCHHS and the stabilization of Medicaid Fee-for-Service patients who have not yet transferred to a Managed Care program.

Intergovernmental Revenues

The projected year-end Intergovernmental Revenues for FY2015 is \$41.4 million, this represents a \$0.7 million, or 1.8 percent increase from the budgeted amount. The slight increase in expected revenues is due to an increased subsidy from the State toward juvenile detention officers.

Miscellaneous Revenues

The County is projecting to receive Miscellaneous Revenues totaling \$28.6 million in FY2015; this represents a \$17.8 million, or 38.4 percent decrease from the FY2015 budget. The decrease is driven by projected one-time revenues related to enforcement actions and settlements that are held in litigation.

Other Financing Sources

Other Financing Sources entails the Public Safety allocation of the Motor Fuel Tax as well as Indirect Costs charged to Grants and Special Purpose Funds. The projected year-end Other Financing Sources revenues for FY2015 are \$75.3 million, this represents a \$3.9 million, or 4.9 percent decrease from the budgeted amount. The slight decrease in expected revenues is due to lower than expected indirect costs charged to Grants.

2015 Year-End Expenditure Estimate

Year-end expenditures in the General Fund are projected to have a \$1.5 million positive variance. Cautionary measures, including a 1% holdback to the appropriation on personnel accounts and an additional 2% appropriation holdback on non-personnel accounts have driven this favorable variance. Expenditures in the second half of the year are anticipated to be impacted by labor agreements increasing wages and retroactive payments estimated at \$29.2 million. Also contributing are increased employee benefit costs (\$5.0M) over budget, predominantly driven by the high growth rate in specialty pharmacy costs. These increases are partially offset by lower than anticipated (\$6.9M) correctional officer overtime associated with the decreasing jail population and Sheriff's office management initiatives.

The Health Fund is expected to spend about \$3.0 million less than the 2015 appropriation. In the Health Fund, \$21.3 million savings in the personnel accounts during the first half of the year will be offset by the impact of labor agreements and \$16.8 million over budget in overtime accounts. The Health Fund is also projecting to be \$3.0 million under budget in the cost of health benefits.

The tables on the following pages detail the 2015 revenue projections and expenditure estimates by department.

2015 Year-end Revenue Projections

	Adopted FY15	Actual Dec - May*	Estimated Jun - Nov	Estimated FY15 YE
Property Taxes				
Property Tax - Tax Levy	\$ 351,066,777	\$ 175,533,389	\$ 175,533,388	\$ 351,066,777
Property Tax - Tax Increment Financing Surplus	5,920,000	-	5,920,000	5,920,000
Total Property Tax Revenue	\$ 356,986,777	\$ 175,533,389	\$ 181,453,388	\$ 356,986,777
Non-Property Taxes				
Home Rule Sales Tax	345,000,000	\$ 169,286,637	175,710,000	\$ 344,996,637
County Use Tax	73,500,000	\$ 38,292,050	39,657,000	\$ 77,949,050
Off Track Betting Commission	1,450,000	\$ 604,120	650,000	\$ 1,254,120
Illinois Gaming - Casino	8,500,000	\$ 4,203,075	4,350,000	\$ 8,553,075
Retail Sale of Motor Vehicles Tax	3,200,000	\$ 1,493,057	1,735,000	\$ 3,228,057
Retailer's Occupation Tax	2,870,000	\$ 1,223,757	1,223,688	\$ 2,447,445
Wheel Tax	4,100,000	\$ 236,700	3,845,000	\$ 4,081,700
State Income Tax	12,550,000	\$ 7,325,402	5,874,198	\$ 13,199,600
Alcoholic Beverage Tax	37,750,000	\$ 17,424,480	20,111,800	\$ 37,536,280
Gas / Diesel Fuel Tax	89,000,000	\$ 44,525,525	43,940,000	\$ 88,465,525
Cigarette Tax	134,000,000	\$ 64,761,504	69,810,000	\$ 134,571,504
Other Tobacco Products Tax	8,100,000	\$ 2,959,971	3,200,000	\$ 6,159,971
Firearms Tax	950,000	\$ 464,328	395,000	\$ 859,328
Gambling Machine Tax	1,400,000	\$ 52,100	1,370,000	\$ 1,422,100
Non-Retailer Transaction Use Tax & State	15,100,000	\$ 6,966,729	8,175,000	\$ 15,141,729
Amusement Tax	30,000,000	\$ 17,564,686	14,270,000	\$ 31,834,686
Parking Lot / Garage Operations Tax	44,500,000	\$ 21,965,830	23,067,000	\$ 45,032,830
Total Non Property Taxes	\$ 811,970,000	\$ 399,349,951	\$ 417,383,686	\$ 816,733,637
Fees				
County Treasurer	70,000,000	\$ 27,474,000	42,526,000	\$ 70,000,000
County Clerk	10,350,000	\$ 4,709,457	5,640,543	\$ 10,350,000
Recorder of Deeds	33,916,000	\$ 17,625,855	15,272,665	\$ 32,898,520
Recorder Audit Revenues	1,000,000	\$ 59,353	500,000	\$ 559,353
Clerk of Circuit Court	93,500,000	\$ 38,325,086	41,325,086	\$ 79,650,172
County Sheriff	24,383,521	\$ 11,229,775	9,222,228	\$ 20,452,003
State's Attorney	1,950,000	\$ 866,000	950,000	\$ 1,816,000
Building & Zoning	3,678,317	\$ 1,914,000	1,800,000	\$ 3,714,000
Environmental Control	4,550,000	\$ 1,211,808	3,338,192	\$ 4,550,000
County Assessor	432,000	\$ 28,380	28,380	\$ 56,760
County Assessor Tax Fraud	400,000	\$ 684,000	684,000	\$ 1,368,000
Highway Department Permits	1,000,000	\$ 504,000	696,000	\$ 1,200,000
Public Administrator	900,000	\$ 353,565	546,435	\$ 900,000
Liquor Licenses	330,000	\$ 343,439	0	\$ 343,439
Public Guardian	2,765,000	\$ 1,552,032	1,220,016	\$ 2,772,048
Medical Examiner	900,000	\$ 650,191	550,000	\$ 1,200,191
Sheriff Court Services Fee	9,425,052	\$ 4,398,158	4,398,158	\$ 8,796,316
Cable TV Franchise	1,200,000	\$ 659,000	665,000	\$ 1,324,000
Other Fees	260,000	\$ 162,368	119,667	\$ 282,035
Total Fee Revenue	\$ 260,939,890	\$ 112,750,467	\$ 129,482,370	\$ 242,232,837
County Health & Hospital System Fees				
Patient Fees (Medicare ,Medicaid, Private)	155,229,218	\$ 153,376,353	32,480,125	\$ 185,856,478
Patient Fees - Medicaid Plan BIPA IGT	131,250,000	\$ 2,850,000	128,400,000	\$ 131,250,000
Fed State Med. Program Funding	162,338,232	\$ 64,247,136	98,091,096	\$ 162,338,232
Managed Care	914,645,008	\$ 386,886,452	515,613,548	\$ 902,500,000
CCHHS - Miscellaneous Fees	6,050,000	\$ 878,673	5,171,327	\$ 6,050,000
Public Health	2,000,000	\$ 753,961	1,246,039	\$ 2,000,000
Total CCHHS Fee Revenue	\$ 1,371,512,458	\$ 608,992,575	\$ 781,002,135	\$ 1,389,994,710

	Adopted FY15	Actual Dec - May*	Estimated Jun - Nov	Estimated FY15 YE
Intergovernmental Revenues				
Federal Government				
State Criminal Alien Assist. (SCAAP)	1,381,552	\$ -	1,381,552	\$ 1,381,552
State of Illinois				
Probation Off, Juvenile CT & JTDC	39,001,922	\$ 14,415,943	25,310,000	\$ 39,725,943
Salaries of State's Attorney	195,784	\$ 97,897	97,887	\$ 195,784
Salaries of Public Defender	124,666	\$ 62,333	62,333	\$ 124,666
Total Intergovernmental Revenues	<u>\$ 40,703,924</u>	<u>\$ 14,576,173</u>	<u>\$ 26,851,772</u>	<u>\$ 41,427,945</u>
Miscellaneous Revenues				
Investment Income	260,236	\$ 101,203	159,033	\$ 260,236
Estate of Heirs	500,000	\$ -	500,000	\$ 500,000
Telephone Commissions	2,400,000	\$ 1,452,000	948,000	\$ 2,400,000
Real Estate and Rental Income	8,935,265	\$ 2,727,000	5,393,039	\$ 8,120,039
Other	34,274,300	\$ 1,215,276	16,055,445	\$ 17,270,721
Total Miscellaneous Revenues	<u>\$ 46,369,801</u>	<u>\$ 5,495,479</u>	<u>\$ 23,055,517</u>	<u>\$ 28,550,996</u>
Other Financing Sources				
Motor Fuel Tax	64,500,000	\$ 32,250,000	32,250,000	\$ 64,500,000
Indirect Costs	14,742,690	\$ 4,728,257	6,101,101	\$ 10,829,358
Total Other Financing Sources	<u>\$ 79,242,690</u>	<u>\$ 36,978,257</u>	<u>\$ 38,351,101</u>	<u>\$ 75,329,358</u>
Revenue Total	\$ 2,967,725,540	\$ 1,353,676,291	\$ 1,597,579,969	\$ 2,951,256,260

Fiscal Year 2015 Department Year End Expenses -- General Fund and Health Enterprise Fund

Dept	Description	2015 Approved & Adopted	2015 Adjusted Appropriation	December - May Expenditures and Encumbrances	June - November Estimated Expenditures	Total 2015 Estimated Expenditures
002	Department of Human Rights and Ethics	795,895	787,168	284,934	346,167	631,101
007	Revenue	5,459,256	5,370,133	2,159,705	2,695,562	4,855,267
008	Risk Management	1,713,774	1,695,649	788,507	888,632	1,677,139
009	Technology Policy and Planning	12,981,437	12,852,315	5,754,495	6,535,668	12,290,163
010	Office of the President	1,762,656	1,743,741	820,947	854,280	1,675,227
011	Office of the Chief Administrative Officer	2,340,425	2,312,895	1,144,662	1,156,710	2,301,372
013	Planning and Development	1,130,070	1,117,775	427,722	670,581	1,098,303
014	Budget and Management Services	1,547,069	1,532,118	706,119	895,075	1,601,194
018	Office of the Secretary to the Board of Commissioners	908,322	892,729	529,927	297,237	827,164
019	Employee Appeals Board	70,000	69,500	22,419	47,081	69,500
020	County Comptroller	3,120,646	3,088,982	1,337,265	1,619,077	2,956,342
021	Office of the Chief Financial Officer	1,002,325	992,106	448,812	526,541	975,353
022	Contract Compliance	782,026	773,868	372,788	400,861	773,649
026	Administrative Hearing Board	1,240,008	1,234,067	484,185	724,974	1,209,159
027	Office of Economic Development	406,838	399,222	139,327	240,621	379,948
029	Enterprise Resource Planning	1,777,124	1,759,494	629,107	839,787	1,468,894
030	Chief Procurement Officer	2,790,064	2,762,106	1,189,177	1,551,908	2,741,085
031	Office of Asset Management	2,144,221	2,123,370	850,607	871,695	1,722,302
032	Department of Human Resources	4,170,784	4,129,783	1,985,764	1,879,924	3,865,688
040	County Assessor	24,438,754	24,062,073	11,010,546	11,793,384	22,803,930
050	Board of Review	8,506,129	8,496,746	4,022,592	4,588,746	8,611,338
060	County Treasurer	1,305,389	1,289,468	594,461	651,562	1,246,023
070	County Auditor	917,145	907,683	398,968	421,320	820,288
080	Office of the Independent Inspector General	1,843,297	1,825,173	738,358	953,319	1,691,677
081	1st District - Office of the County Commissioner	386,403	386,343	152,031	215,134	367,165
082	2nd District - Office of the County Commissioner	385,844	384,348	155,278	225,438	380,716
083	3rd District - Office of the County Commissioner	386,050	385,510	142,771	229,714	372,485
084	4th District - Office of the County Commissioner	386,197	385,403	162,514	220,442	382,956
085	5th District - Office of the County Commissioner	386,227	385,294	138,952	244,031	382,983
086	6th District - Office of the County Commissioner	386,375	386,245	157,328	226,036	383,364
087	7th District - Office of the County Commissioner	386,052	385,593	140,038	179,202	319,240
088	8th District - Office of the County Commissioner	364,350	385,770	128,354	210,635	338,989
089	9th District - Office of the County Commissioner	386,110	385,675	201,765	183,910	385,675

*May is estimated prior to issuance of the final trial balance.

Fiscal Year 2015 Department Year End Expenses -- General Fund and Health Enterprise Fund

Dept	Description	2015 Approved & Adopted	2015 Adjusted Appropriation	December - May Expenditures and Encumbrances	June - November Estimated Expenditures	Total 2015 Estimated Expenditures
090	10th District - Office of the County Commissioner	365,075	365,075	157,543	187,219	344,762
091	11th District - Office of the County Commissioner	507,510	506,784	118,459	152,866	271,325
092	12th District - Office of the County Commissioner	386,287	385,750	133,633	211,502	345,135
093	13th District - Office of the County Commissioner	386,095	385,978	159,911	214,616	374,527
094	14th District - Office of the County Commissioner	386,164	385,864	154,218	220,926	375,144
095	15th District - Office of the County Commissioner	386,544	386,029	106,728	157,830	264,558
096	16th District - Office of the County Commissioner	386,364	386,272	153,928	217,513	371,441
097	17th District - Office of the County Commissioner	386,068	384,914	169,556	211,143	380,699
110	County Clerk	7,516,624	7,430,900	3,477,426	3,789,277	7,266,703
130	Recorder of Deeds	5,484,174	5,420,426	2,570,194	2,617,357	5,187,551
160	Building and Zoning	3,389,293	3,355,628	1,705,567	1,493,558	3,199,125
161	Department of Environmental Control	1,586,596	1,562,720	781,699	707,280	1,488,979
170	Zoning Board of Appeals	424,721	420,731	209,585	174,602	384,187
200	Department of Facilities Management	44,578,769	44,457,657	22,080,028	22,138,988	44,219,016
205	Justice Advisory Counsel	556,096	550,574	213,275	244,563	457,838
210	Office of the Sheriff	4,357,154	4,289,078	1,968,853	2,067,595	4,036,448
214	Sheriff's Administration and Human Resources	12,557,868	12,401,678	5,025,755	6,598,379	11,624,134
216	Office of Professional Review	4,439,846	4,397,205	1,819,825	2,096,524	3,916,349
217	Sheriff's Information Technology	6,351,990	6,281,925	2,421,986	3,040,962	5,462,948
230	Court Services Division	84,808,693	83,958,954	38,147,874	44,531,763	82,679,637
231	Police Department	53,767,568	53,258,749	25,153,801	28,335,090	53,488,891
239	Department of Corrections	325,465,357	322,465,016	154,700,788	167,468,366	322,169,154
249	Sheriff's Merit Board	1,772,851	1,753,360	823,094	950,099	1,773,193
250	State's Attorney	99,232,559	98,136,625	52,368,071	46,868,012	99,236,083
259	Medical Examiner	10,477,537	10,330,502	4,837,485	5,051,945	9,889,430
260	Public Defender	61,060,441	60,381,298	33,016,756	27,180,299	59,697,055
265	Homeland Security and Emergency Management	2,096,328	2,058,708	1,136,542	787,724	1,924,266
280	Adult Probation	38,488,248	38,050,526	18,478,374	21,507,206	39,985,580
300	Judiciary	10,305,468	10,283,888	4,552,265	5,296,471	9,848,736
305	Public Guardian	17,777,309	17,594,177	7,949,570	9,777,983	17,727,553
310	Office of the Chief Judge	37,389,335	36,907,374	17,845,845	20,558,758	38,404,603
312	Forensic Clinical Services	2,560,690	2,535,298	1,008,949	1,250,801	2,259,750
313	Social Service	10,377,477	10,248,367	4,683,937	5,638,157	10,322,094

*May is estimated prior to issuance of the final trial balance.

Fiscal Year 2015 Department Year End Expenses -- General Fund and Health Enterprise Fund

Dept	Description	2015 Approved & Adopted	2015 Adjusted Appropriation	December - May Expenditures and Encumbrances	June - November Estimated Expenditures	Total 2015 Estimated Expenditures
326	Juvenile Probation and Court Services	33,499,795	33,115,308	17312522	16,620,595	33,933,117
335	Clerk of the Circuit Court - Office of the Clerk	77,896,396	77,049,132	41,756,142	34,524,795	76,280,937
390	Public Administrator	1,109,485	1,095,407	415,141	505,324	920,465
440	Juvenile Temporary Detention Center	53,269,139	52,645,998	26,304,202	26,132,189	52,436,391
451	Office of Adoption and Child Custody Advocacy	736,391	729,120	332,630	384,332	716,962
452	Veterans' Assistance Commission	400,000	383,633	272,576	111,057	383,633
490	Fixed Charges/Special Purpose - Corporate	65,988,238	67,217,753	39,159,849	19,262,421	58,422,270
499	Fixed Charges/Special Purpose - Public Safety	256,862,356	266,819,222	124,296,534	156,384,843	280,681,377
500	Department of Transportation and Highways	5,830,891	5,751,104	3,107,232	2,908,386	6,015,618
	Total General Fund	1,432,213,052	1,432,213,052	699,308,773	731,964,571	1,430,773,344
240	Cermak Health Services of Cook County	56,418,755	55,751,031	20,863,908	34,805,535	55,669,443
241	Health Services - JTDC	3,756,473	3,747,798	1,424,815	1,821,794	3,246,609
890	Health System Administration	118,613,901	117,588,428	47,347,476	64,111,991	111,459,467
891	Provident Hospital of Cook County	52,388,141	51,678,522	19,369,665	32,167,774	51,537,439
893	Ambulatory and Community Health Network	59,280,037	59,046,501	24,805,862	31,617,455	56,423,317
894	The Ruth M. Rothstein CORE Center	11,745,097	11,325,870	2,937,124	8,801,532	11,738,656
895	Department of Public Health	11,278,735	11,244,150	4,485,416	5,370,088	9,855,504
896	Managed Care	566,867,323	532,128,510	249,208,635	297,245,722	546,454,357
897	John H. Stroger, Jr. Hospital of Cook County	525,236,650	513,626,981	249,353,310	281,914,918	531,268,228
898	Oak Forest Regional Outpatient Center	11,069,970	10,829,691	4,619,714	6,432,479	11,052,193
899	Fixed Charges/Special Purpose - Health	118,857,406	168,545,006	62,686,457	81,170,949	143,857,406
	Total Health Enterprise Fund	1,535,512,488	1,535,512,488	687,102,382	845,460,237	1,532,562,619
	Total General and Health Enterprise Fund	2,967,725,540	2,967,725,540	1,386,411,155	1,577,424,808	2,963,335,963

*May is estimated prior to issuance of the final trial balance.

2016 PRELIMINARY FORECAST

The outlook for FY2016 includes a \$198.8 shortfall projected in the General Fund, which includes an increase in legacy debt service payments of \$25 million. This projected operating deficit does not reflect a need for increased funding for highway infrastructure of \$10 million, and an additional \$270.5 million in funding for pensions that will put the County on a path to address the outstanding unfunded pension liability in the County Employee's Annuity and Benefit Fund of Cook County in 30 years, creating a \$479.3 million projected total deficit for FY2016.

2016 Revenue Overview

The preliminary revenue estimate for FY2016 is \$2,933 million for the General and Health Enterprise Funds. This represents a 1.2 percent, or \$35 million decrease from the FY2015 budget.

The County's General Fund and Health Enterprise Fund revenues are comprised of Property Tax, Non-Property Taxes, Fees, Intergovernmental Revenues, Other Financing Sources and Miscellaneous Revenue sources such as rental income from leasing space and energy efficiency rebates.

General Fund

The preliminary estimate for General Fund revenues in FY2016 is \$1,499 million, an increase of \$66.3 million, or 4.63 percent compared to FY2015 budgeted revenues. This figure does not account for the pending revenue allocation which subsidizes the Health Enterprise Fund. The anticipated subsidy is \$164 million.

Health Enterprise Fund

The preliminary estimate for Health Enterprise Fund revenues in FY2016 is \$1,434 million, a decrease of \$101.3 million, or 6.6 percent compared to FY2015 budgeted revenues. This figure does not account for the pending revenue allocation from the General Fund which subsidizes the Health Enterprise Fund. The anticipated subsidy is \$164 million.

The County's General Fund and Health Enterprise Fund revenues are comprised of Property Tax, Non-Property Taxes, Fees, Intergovernmental Revenues, Other Financing Sources and Miscellaneous Revenue sources such as rental income from leasing space and energy efficiency rebates.

Property Tax

The preliminary estimate for Property Tax revenues in FY2016 is \$310.3 million, reduced from the prior fiscal year budget by \$40.8 million primarily due to \$25 million in rising debt service obligations and \$23.4 million in election costs due to the presidential election cycle.

Non-Property Taxes

The preliminary estimate for revenues for Non-Property Taxes for FY2016 is \$822.3 million, which is \$10.3 million more than prior year budgeted revenues of \$812 million. The estimated increase in Non-Property Tax revenues are primarily linked to modestly improved Sales Tax collections as a result of economic forecasts suggesting a moderate improvement in conditions during FY2016.

General Fund Fees

The County General Fund receives various fees for certain services that departments within the Fund perform. The fees charged by various County departments include fees for real estate transactions, court case filings, permits, and licenses. The preliminary estimate for General Fund fees in FY2016 is \$222 million, a \$20.2 million, or 8.3 percent decrease in comparison to FY2015 year-end revenues. This is the result of State legislation moving up the annual delinquent tax sale by 8 months as well as a continual decrease in court case filings.

County Health and Hospital System Fees

The Health Enterprise Fund receives fees from patient fees and supplemental payments for care provided at County Hospitals. In addition, the Cook County Health and Hospital System (CCHHS) operates a Managed Care Community Network (MCCN). MCCN receives a fixed per member per month reimbursement for each of its 183,000 members. CCHHS preliminary estimate for fees in FY2016 increases 3.2 percent, or \$44.3 million to \$1.43 billion compared to year-end FY2015. The continued rise is due to improved billing efforts and the renegotiation of all Medicaid health plans which will increase volume.

Intergovernmental Revenues

The preliminary estimate for Intergovernmental Revenues for FY2016 is \$40.7 million, which is the same as the prior year budget.

Miscellaneous Revenues

The preliminary estimate for Miscellaneous Revenues for FY2016 is \$22.9 million, which is a decrease of \$5.6 million, or 32.7 percent compared to FY2015 year-end revenues due in part to anticipated decreases in energy efficiency rebates and previous one-time revenues related to enforcement actions and settlements.

Other Financing Sources

Other Financing Sources entails the Public Safety allocation of the Motor Fuel Tax as well as Indirect Costs charged to Grants and Special Purpose Funds. The preliminary estimate for Other Financing Sources for FY2016 is \$75.3 million, which is the same as FY2015 year-end revenues.

Projected 2016 Expenditures

General Fund

Total FY2016 expenditures in the General Fund are projected to increase by \$101.1 million over the FY2015 appropriation. This increase is driven by rising personnel costs (\$64.62M) as a result of the full year impact of the 2015 mid-year wage increase, a scheduled 2% cost of living adjustment, and scheduled step increases. Another key driver of increasing expenses are rising employee health benefit costs (\$10.6) which are expected to rise at the rate of medical inflation. These increases are mitigated, however, by plan design changes and increased contributions for health benefits agreed to in the labor agreements.

Non-personnel spending is also forecast to increase by 5.6% over 2015 appropriations. Contributing non-personnel factors include increased technology spending as a result of upgrades and maintenance obligations (\$7.4M) and increases in workers compensation costs (\$2.8M). Increased juror fees (\$2.0M) as a result of State legislation increasing juror pay rates increases impact the Chief Judge's budget and the Juvenile Probation non-personnel budget is projected to be \$2.5 million over 2015, including a reduction in State DCFS reimbursements of \$850,000. Increased contractual rates for electronic monitoring (\$1.7M) and food costs for the Juvenile Temporary Detention Center (\$440,000) and the Cook County Jail (\$428,000) are expected based on contract escalation. Postage costs at the assessor are also anticipated to increase by \$460,000 due to the City assessments in the triennial assessment cycle.

Health Fund

Health Fund expenditures are expected to increase by \$63 million from the 2015 appropriation, a 4.1% increase from the prior year with budgeted expenses for FY2016 totaling \$1.6 billion. The primary drivers of the cost increases continue to be personnel expenditures, as well as an increase in the average monthly membership in the CountyCare program. The average monthly membership in 2015 is 149,200 CountyCare members, and this number is expected to increase to 186,439 in fiscal year 2016. This increase in the average CountyCare monthly membership will increase the amount of claims for healthcare services received by these additional members.

Debt Service Fund

Rising debt service costs have a direct impact on the General Fund that is shown as a decrease in Property Tax revenue available. Increases in required debt service payments on legacy debt increase by \$25.0 million in 2016, and will continue to rise through 2022. These costs do not include any new debt that the County may need in coming years to fund investments in its facilities. Debt Service rises by \$30 million again in 2017, and levels off at approximately \$300 million in 2022 versus the \$225 million that was budgeted in 2015.

During 2009 and 2010 the County sold a significant amount of new money debt, approximately \$686 million, which was structured for a roughly \$100 million increase in debt service in the 2011. Subsequent refinancing of this legacy debts service has allowed the County to create a multi-year ramp, and even though the County has limited the issuance of new money borrowing in recent years and has \$236 million less debt outstanding than in FY2015 than in FY2011, the County's debt levels remain very elevated versus peer Counties across the nation. The County will continue to limit issuance of new debt as it has during the last four years; however when the projected cost of new capital improvements is forecast it is anticipated that the debt service figure will actually peak at \$354 million in coming years.

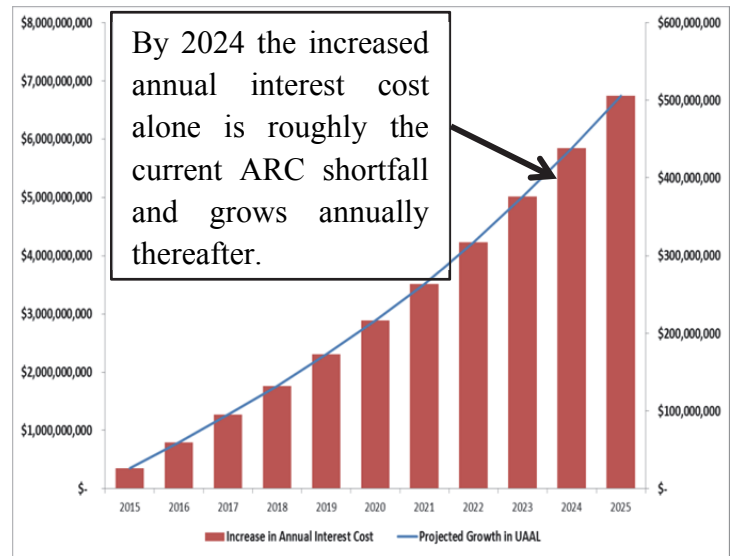
Highway Infrastructure Funding

The Cook County Highway Department produced a Detailed Study of Highway Plan for Cook County dated August, 1940. Since that time, there has not been another long range transportation planning effort led by the County until recent efforts. In 2014, the Department of Transportation and Highways embarked upon the current initiative that will result in the development of Cook County's 2040 Transportation Plan. A need for increased funding for Roads and Bridges has been identified in the planning process.

As far back as at least 1997, Motor Fuel Tax (MFT) has been used to support Circuit Court Operations. In FY2016, we will begin a rollback of the MFT funds supporting court operations. By 2017, all MFT funds (\$64.5M over 2015 funding levels) will be allocated to the Department of Transportation and Highways.

Pension Fund

The County Officers' and Employees' Annuity and Benefit Fund of Cook County ("the Fund") is a separate unit of government that administers a defined benefit plan created by acts of the Illinois State Legislature to provide retirement and disability benefits to qualified employees of Cook County. The benefit structure is defined by state law, and this benefit structure drives the actuarial cost of the associated benefits. Repeated amendments to the pension benefit structure were adopted by the State



Legislature and signed into law between 1984 and 2002. The funding from the County and employees has also been set by state law. The Pension Fund was 94% funded in 2000, even when including retiree healthcare funding (and roughly 100% funded when netting out the costs associated with retiree healthcare). However, in light of the significant benefit increases enacted by the State in 2002 (without any commensurate increase in statutory funding by employees and the County) along with the severe market downturns in 2001 and 2008, the current statutory payments lead to a fund that only continues to worsen dramatically in the years to come, much like a consumer who pays the minimum on a credit card balance and can never get ahead.

The Fund's independent actuary has identified that the current payment the County and employees send to the Fund under State law is \$449 million less than an Actuarial Required Contribution ("ARC"). As a result, unfunded interest compounds for future generations, and within a decade if nothing is done the increased annual interest cost alone exceeds the \$449 million shortfall today. The graph on this page demonstrates the exponential growth in interest costs if nothing is done to address this challenge.

Though the County has attempted to work with the Governor and the State legislature to address this problem in recent years, to date the State has failed to enact reforms that would address the Fund's long term structural imbalance. The County put forward a comprehensive plan with support from both employee unions as well as groups representing the local business community, but without action the problems continue to compound.

The County has designed an alternate payment schedule to achieve the lowest possible payment that allows the pension liabilities to be paid off in 30 years and still see growth in

payments of no more than 2% in future years if actuarial assumptions are met. The growth rate of 2% was designed to be consistent with the Federal Reserve's long-term target for inflation. Put simply, we do not believe that a payment structure that relies on overly optimistic future tax revenue growth assumptions in excess of inflation will be sustainable for the County in the long-run. This alternative payment schedule requires additional funding above and beyond the \$195 million outlined in the Pension Code, with \$270.53 million additional in 2016, \$340.70 million in additional funding in 2017 and 2% growth in payments thereafter.

While the County will continue to work towards equitable and constitutionally sound pension reforms, we have included in the Preliminary Forecast for 2016 budgetary figures associated with a solution to the Pension Fund's challenges that acknowledges the legislature and governor's lack of action on pension reform to date, as the County, the Fund, and plan participants cannot afford to wait for the State to address these challenges.

CONCLUSION

The fiscal environment for the County remains challenging. The figures for Fiscal Year 2015 indicate a need for corrective action on expenditures. The Preliminary Forecast for Fiscal Year 2016 is also challenging, with both revenue and expenditure pressures projected. In FY2016 the County anticipates targeting both expenditure and revenue solutions to address a long-term comprehensive plan to remake County government as more efficient entity, while addressing the long-term challenges associated with legacy debt service, the solvency of the Pension Fund, and highway infrastructure funding. These challenges only become more expensive to address with the passage of time, and we cannot kick these costs down the road to our children and grandchildren. The administration looks forward to working with the Board of Commissioners, elected offices, taxpayers, employees and other stakeholders to address the challenges. The tables that follow provide further analysis as described in this summary overview.

2016 Preliminary Revenue Projections

	Adopted FY15	Estimated FY15 YE	Preliminary Estimate FY16
Property Taxes			
Property Tax - Tax Levy	\$ 351,066,777	\$ 351,066,777	\$ 310,259,931
Property Tax - Tax Increment Financing Surplus	5,920,000	\$ 5,920,000	5,000,000
Total Property Tax Revenue	\$ 356,986,777	\$ 356,986,777	\$ 315,259,931
Non-Property Taxes			
Home Rule Sales Tax	345,000,000	\$ 344,996,637	355,500,000
County Use Tax	73,500,000	\$ 77,949,050	76,500,000
Off Track Betting Commission	1,450,000	\$ 1,254,120	1,150,000
Illinois Gaming - Casino	8,500,000	\$ 8,553,075	8,450,000
Retail Sale of Motor Vehicles Tax	3,200,000	\$ 3,228,057	3,200,000
Retailer's Occupation Tax	2,870,000	\$ 2,447,445	2,380,000
Wheel Tax	4,100,000	\$ 4,081,700	4,100,000
State Income Tax	12,550,000	\$ 13,199,600	13,600,000
Alcoholic Beverage Tax	37,750,000	\$ 37,536,280	37,000,000
Gas / Diesel Fuel Tax	89,000,000	\$ 88,465,525	87,750,000
Cigarette Tax	134,000,000	\$ 134,571,504	131,000,000
Other Tobacco Products Tax	8,100,000	\$ 6,159,971	7,250,000
Firearms Tax	950,000	\$ 859,328	800,000
Gambling Machine Tax	1,400,000	\$ 1,422,100	1,400,000
Non-Retailer Transaction Use Tax & State	15,100,000	\$ 15,141,729	18,950,000
Amusement Tax	30,000,000	\$ 31,834,686	28,500,000
Parking Lot / Garage Operations Tax	44,500,000	\$ 45,032,830	44,750,000
Total Non Property Taxes	\$ 811,970,000	\$ 816,733,637	\$ 822,280,000
Fees			
County Treasurer	70,000,000	\$ 70,000,000	54,000,000
County Clerk	10,350,000	\$ 10,350,000	10,350,000
Recorder of Deeds	33,916,000	\$ 32,898,520	33,293,302
Recorder Audit Revenues	1,000,000	\$ 559,353	750,000
Clerk of Circuit Court	93,500,000	\$ 79,650,172	76,000,000
County Sheriff	24,383,521	\$ 20,452,003	19,225,071
State's Attorney	1,950,000	\$ 1,816,000	1,850,000
Building & Zoning	3,678,317	\$ 3,714,000	3,714,000
Environmental Control	4,550,000	\$ 4,550,000	4,550,000
County Assessor	432,000	\$ 56,760	56,760
County Assessor Tax Fraud	400,000	\$ 1,368,000	1,400,000
Highway Department Permits	1,000,000	\$ 1,200,000	1,300,000
Public Administrator	900,000	\$ 900,000	900,000
Liquor Licenses	330,000	\$ 343,439	330,000
Public Guardian	2,765,000	\$ 2,772,048	2,770,000
Medical Examiner	900,000	\$ 1,200,191	1,500,000
Sheriff Court Services Fee	9,425,052	\$ 8,796,316	8,474,000
Cable TV Franchise	1,200,000	\$ 1,324,000	1,320,000
Other Fees	260,000	\$ 282,035	262,500
Total Fee Revenue	\$ 260,939,890	\$ 242,232,837	\$ 222,045,633

	Adopted FY15		Estimated FY15 YE		Preliminary Estimate FY16
County Health & Hospital System Fees					
Patient Fees (Medicare ,Medicaid, Private)	155,229,218	\$	185,856,478		215,363,631
Patient Fees - Medicaid Plan BIPA IGT	131,250,000	\$	131,250,000		131,250,000
Fed State Med. Program Funding	162,338,232	\$	162,338,232		162,338,232
Managed Care	914,645,008	\$	902,500,000		918,197,890
CCHHS - Miscellaneous Fees	6,050,000	\$	6,050,000		6,050,000
Public Health	2,000,000	\$	2,000,000		1,058,481
Total CCHHS Fee Revenue	<u>\$ 1,371,512,458</u>	<u>\$</u>	<u>1,389,994,710</u>	<u>\$</u>	<u>1,434,258,234</u>
Intergovernmental Revenues					
Federal Government					
State Criminal Alien Assist. (SCAAP)	1,381,552	\$	1,381,552		1,381,552
State of Illinois					
Probation Off, Juvenile CT & JTDC	39,001,922	\$	39,725,943		39,001,922
Salaries of State's Attorney	195,784	\$	195,784		195,784
Salaries of Public Defender	124,666	\$	124,666		124,666
Total Intergovernmental Revenues	<u>\$ 40,703,924</u>	<u>\$</u>	<u>41,427,945</u>	<u>\$</u>	<u>40,703,924</u>
Miscellaneous Revenues					
Investment Income	260,236	\$	260,236		260,236
Estate of Heirs	500,000	\$	500,000		500,000
Telephone Commissions	2,400,000	\$	2,400,000		2,400,000
Real Estate and Rental Income	8,935,265	\$	8,120,039		8,136,436
Other	34,274,300	\$	17,270,721		11,627,155
Total Miscellaneous Revenues	<u>\$ 46,369,801</u>	<u>\$</u>	<u>28,550,996</u>	<u>\$</u>	<u>22,923,827</u>
Other Financing Sources					
Motor Fuel Tax	64,500,000	\$	64,500,000		64,500,000
Indirect Costs	14,742,690	\$	10,829,358		10,829,358
Total Other Financing Sources	<u>\$ 79,242,690</u>	<u>\$</u>	<u>75,329,358</u>	<u>\$</u>	<u>75,329,358</u>
Revenue Total	\$ 2,967,725,540	\$	2,951,256,260	\$	2,932,800,907

Fiscal Year 2015 Department Year End Expenses and Fiscal Year 2016 Preliminary Expenditure Forecast - General Fund and Health Enterprise Fund

Dept	Description	2015 Adjusted Appropriation	Total 2015 Estimated Expenditures	Department Estimated 2016	Executive 2016 Estimate
002	Department of Human Rights and Ethics	787,168	631,101	857,693	857,693
007	Revenue	5,370,133	4,855,267	5,554,851	5,554,851
008	Risk Management	1,695,649	1,677,139	1,799,254	1,799,254
009	Technology Policy and Planning	12,852,315	12,290,163	15,216,887	15,216,887
010	Office of the President	1,743,741	1,675,227	1,838,366	1,838,366
011	Office of the Chief Administrative Officer	2,312,895	2,301,372	2,575,934	2,575,934
013	Planning and Development	1,117,775	1,098,303	1,337,972	1,337,972
014	Budget and Management Services	1,532,118	1,601,194	1,691,187	1,691,187
018	Office of the Secretary to the Board of Commissioners	892,729	827,164	915,212	915,212
019	Employee Appeals Board	69,500	69,500	69,500	69,500
020	County Comptroller	3,088,982	2,956,342	3,225,217	3,225,217
021	Office of the Chief Financial Officer	992,106	975,353	1,069,923	1,069,923
022	Contract Compliance	773,868	773,649	820,311	820,311
026	Administrative Hearing Board	1,234,067	1,209,159	1,253,133	1,253,133
027	Office of Economic Development	399,222	379,948	547,816	547,816
029	Enterprise Resource Planning	1,759,494	1,468,894	2,090,792	2,090,792
030	Chief Procurement Officer	2,762,106	2,741,085	3,144,740	3,144,740
031	Office of Asset Management	2,123,370	1,722,302	2,350,961	2,350,961
032	Department of Human Resources	4,129,783	3,865,688	4,403,187	4,403,187
040	County Assessor	24,062,073	22,803,930	25,481,169	25,481,169
050	Board of Review	8,496,746	8,611,338	9,014,845	9,014,845
060	County Treasurer	1,289,468	1,246,023	1,172,305	1,172,305
070	County Auditor	907,683	820,288	963,462	963,462
080	Office of the Independent Inspector General	1,825,173	1,691,677	1,960,368	1,960,368
081	1st District - Office of the County Commissioner	386,343	367,165	386,343	386,343
082	2nd District - Office of the County Commissioner	384,348	380,716	385,844	385,844
083	3rd District - Office of the County Commissioner	385,510	372,485	386,050	386,050
084	4th District - Office of the County Commissioner	385,403	382,956	386,197	386,197
085	5th District - Office of the County Commissioner	385,294	382,983	386,227	386,227
086	6th District - Office of the County Commissioner	386,245	383,364	386,375	386,375
087	7th District - Office of the County Commissioner	385,593	319,240	386,052	386,052
088	8th District - Office of the County Commissioner	385,770	338,989	385,770	385,770
089	9th District - Office of the County Commissioner	385,675	385,675	386,110	386,110

Fiscal Year 2015 Department Year End Expenses and Fiscal Year 2016 Preliminary Expenditure Forecast - General Fund and Health Enterprise Fund

Dept	Description	2015 Adjusted Appropriation	Total 2015 Estimated Expenditures	Department Estimated 2016	Executive 2016 Estimate
090	10th District - Office of the County Commissioner	365,075	344,762	365,075	365,075
091	11th District - Office of the County Commissioner	506,784	271,325	507,510	507,510
092	12th District - Office of the County Commissioner	385,750	345,135	386,287	386,287
093	13th District - Office of the County Commissioner	385,978	374,527	386,095	386,095
094	14th District - Office of the County Commissioner	385,864	375,144	386,164	386,164
095	15th District - Office of the County Commissioner	386,029	264,558	386,544	386,544
096	16th District - Office of the County Commissioner	386,272	371,441	386,364	386,364
097	17th District - Office of the County Commissioner	384,914	380,699	386,068	386,068
110	County Clerk	7,430,900	7,266,703	8,301,417	8,301,417
130	Recorder of Deeds	5,420,426	5,187,551	5,413,570	5,413,570
160	Building and Zoning	3,355,628	3,199,125	3,536,528	3,536,528
161	Department of Environmental Control	1,562,720	1,488,979	1,713,976	1,713,976
170	Zoning Board of Appeals	420,731	384,187	482,756	482,756
200	Department of Facilities Management	44,457,657	44,219,016	46,687,127	46,687,127
205	Justice Advisory Counsel	550,574	457,838	570,130	570,130
210	Office of the Sheriff	4,289,078	4,036,448	4,547,105	4,435,105
214	Sheriff's Administration and Human Resources	12,401,678	11,624,134	14,826,403	13,981,225
216	Office of Professional Review	4,397,205	3,916,349	5,286,459	5,280,459
217	Sheriff's Information Technology	6,281,925	5,462,948	10,047,990	8,024,073
230	Court Services Division	83,958,954	82,679,637	90,255,767	90,190,767
231	Police Department	53,258,749	53,488,891	57,042,482	56,114,073
239	Department of Corrections	322,465,016	322,169,154	347,114,957	346,666,583
249	Sheriff's Merit Board	1,753,360	1,773,193	2,100,765	1,978,666
250	State's Attorney	98,136,625	99,236,083	103,167,894	102,894,535
259	Medical Examiner	10,330,502	9,889,430	10,975,296	10,975,296
260	Public Defender	60,381,298	59,697,055	63,048,295	63,048,295
265	Homeland Security and Emergency Management	2,058,708	1,924,266	2,177,395	2,177,395
280	Adult Probation	38,050,526	39,985,580	42,798,308	42,798,308
300	Judiciary	10,283,888	9,848,736	13,822,708	13,822,708
305	Public Guardian	17,594,177	17,727,553	18,287,219	18,287,219
310	Office of the Chief Judge	36,907,374	38,404,603	41,118,038	41,118,038
312	Forensic Clinical Services	2,535,298	2,259,750	2,724,252	2,724,252
313	Social Service	10,248,367	10,322,094	10,889,421	10,889,421

Fiscal Year 2015 Department Year End Expenses and Fiscal Year 2016 Preliminary Expenditure Forecast - General Fund and Health Enterprise Fund

Dept	Description	2015 Adjusted Appropriation	Total 2015 Estimated Expenditures	Department Estimated 2016	Executive 2016 Estimate
326	Juvenile Probation and Court Services	33,115,308	33,933,117	37,830,407	37,830,407
335	Clerk of the Circuit Court - Office of the Clerk	77,049,132	76,280,937	82,192,162	82,192,162
390	Public Administrator	1,095,407	920,465	1,157,132	1,157,132
440	Juvenile Temporary Detention Center	52,645,998	52,436,391	57,651,826	57,651,826
451	Office of Adoption and Child Custody Advocacy	729,120	716,962	738,155	738,155
452	Veterans' Assistance Commission	383,633	383,633	891,549	400,000
490	Fixed Charges/Special Purpose - Corporate	67,217,753	58,422,270	60,164,373	60,164,373
499	Fixed Charges/Special Purpose - Public Safety	266,819,222	280,681,377	287,862,139	287,862,139
500	Department of Transportation and Highways	5,751,104	6,015,618	7,165,821	7,165,821
	Total General Fund	1,432,213,052	1,430,773,344	1,538,609,982	1,533,294,097
240	Cermak Health Services of Cook County	55,751,031	55,669,443	60,627,445	60,627,445
241	Health Services - JTDC	3,747,798	3,246,609	3,745,276	3,745,276
890	Health System Administration	117,588,428	111,459,467	121,727,484	121,727,484
891	Provident Hospital of Cook County	51,678,522	51,537,439	52,493,796	52,493,796
893	Ambulatory and Community Health Network	59,046,501	56,423,317	62,102,989	62,102,989
894	The Ruth M. Rothstein CORE Center	11,325,870	11,738,656	11,802,691	11,802,691
895	Department of Public Health	11,244,150	9,855,504	11,353,244	11,353,244
896	Managed Care	532,128,510	546,454,357	611,000,000	611,000,000
897	John H. Stroger, Jr. Hospital of Cook County	513,626,981	531,268,228	538,030,273	538,030,273
898	Oak Forest Regional Outpatient Center	10,829,691	11,052,193	10,552,654	10,552,654
899	Fixed Charges/Special Purpose - Health	168,545,006	143,857,406	114,822,382	114,822,382
	Total Health Enterprise Fund	1,535,512,488	1,532,562,619	1,598,258,234	1,598,258,234
	Total General and Health Enterprise Fund	2,967,725,540	2,963,335,963	3,136,868,216	3,131,552,331

*May is estimated prior to issuance of the final trial balance.

2016 SPECIAL PURPOSE FUNDS OUTLOOK

The County's Annual Appropriation Bill contains Special Purpose Funds in addition to the General Fund. Special Purpose Funds are established for a specific and dedicated purpose, and are considered to be self-balancing.

MFT Illinois First (1st) – 501

Used to plan, design, construct, maintain and operate highways in Cook County and is paid for out of proceeds from the State distribution of Motor Fuel Tax. For 2016, Motor Fuel Tax funds are expected to cover the 2016 budget of \$25,652,454.

Animal Control Department – 510

Prevents the transmission of rabies and other diseases from animals to humans. The department forecasts revenue in 2016 to be \$3.51 million, with \$3.7 million in expenditures and a \$7.83 million positive fund balance.

County Clerk – Election Division Fund – 524;

Board of Election Commissioners- Election Fund – 525

Funds the cost of elections using property tax revenue. In 2016, the funds' expenses are preliminarily projected to increase by \$23.93 million due to the upcoming presidential election. This decreases the amount of property tax revenue available to other obligations, such as the cost of debt service.

County Recorder Document Storage System Fund – 527

Funds the equipment, materials and necessary expenses to implement and maintain the Recorder of Deeds' document storage system. Fees are charged for record retrieval and other items. 2016 revenue estimates are \$3.21 million, with \$5.64 million in expenditures, resulting in a 2016 fund balance estimated at negative \$1.5 million.

Circuit Court Automation Fund – 528

Maintains the automated systems which support the activities of the Circuit Court, meet the needs of Court constituents, and provides constant access to both internal and external users. For 2016, revenues are estimated to be \$12 million, with lower expenditures aimed at reducing the negative fund balance over time. The fund is projecting a negative \$8.48 million balance for 2016 year-end, which will ultimately require a corrective action plan.

Clerk of the Circuit Court Document Storage Fund – 529

Manages Circuit Court records. Projected revenues for 2016 are \$11 million, with expenditures estimated to be \$9.05 million. The projected 2016 ending fund balance is estimated to be a negative \$5.72 million, which the Clerk of the Court is working to address over several years, recognizing the need for a corrective action plan.

Cook County Law Library – 530

Provides legal information resources to legal professionals, judiciary, government officials, litigants and the residents of Cook County at six locations. In 2016, revenues are estimated to be \$5.2 million, with \$5.31 million in expenditures. The fund is projecting a 2016 negative fund balance estimated at \$0.52 million.

Circuit Court-Illinois Dispute Resolution Fund – 531

Fees from civil filings disbursed to dispute resolution centers. The fund is projected to receive \$180,000 in revenues in 2016, with estimated expenditures at \$175,000. Due to prior years' fund balance, the fund is projecting a positive balance of \$115,338 by the end of 2016.

Adult Probation/Probation Service Fee Fund – 532

Collects fees from certain adult offenders by order of the Court, based upon the defendants' ability to pay. Revenue estimates for 2015 are projected to be \$4.22 million, which is approximately \$225,000 more than initial revenue projections. 2016 revenues are estimated at \$4 million, \$4.18 million in expenditures, and a projected fund balance of \$1.22 million by the end of 2016.

County Clerk Automation Fund – 533

Funds automation of the County Clerk's Office non-election activities, and is funded by vital records. 2016 revenue estimates are \$1.17 million with expenditures projected at \$1.53 million. The County Clerk Automation fund is projected to have a 2016 balance of \$174,541.

County Treasurer-Tax Sales Automation Fund – 534

Funds automation-related expenses in the Cook County's Treasurer's Office. In 2016, there is an estimated \$9.5 million in revenue with estimated expenditures of \$10.9 million. There is a projected 2016 positive ending fund balance of \$15.15 million.

Intergovernmental Agreement/ETSB – 535

Provides telephone service to unincorporated Cook County and municipalities that are part of the Emergency Telephone System Board 911 telephone system. Revenue for 2016 is expected to be \$1.74 million with expenses projected to be \$1.81 million. The fund balance will be a negative \$2.88 million; a multi-year plan will be required to correct the current imbalance.

Social Services/Probation and Court Services Fund – 541

Collects fees from certain adult offenders by order of the court, based upon the defendants' ability to pay. Revenue for 2016 is projected to be \$2.8 million, with expenditures at 2.92. There is a projected \$2.44 million positive fund balance for this fund by year-end 2016.

Lead Poisoning Prevention Fund – 544

Reduces the dangers of lead-based paint in Cook County dwellings; prevents lead poisoning through lead abatement and mitigation; educates residents to the dangers of lead based paint; and disseminates lead-poisoning prevention materials to residents of lead mitigated dwellings. The 2016 projected fund balance is \$8.38 million, with \$1.3 million in expenditures and no revenue. The Lead Poisoning Prevention fund is financed by the repeal of Torrens Fund in January 2014, which represents a one-time transfer to this account.

Geographical Information Systems – 545

Provides maintenance and access to Cook County’s enterprise geographic information system. The estimated revenue to this fund for 2016 is \$9.2 million with expenditures of \$18.6 million. There is a positive fund balance projected to be \$998,992 for year-end 2016.

State’s Attorney Narcotics Forfeiture – 561

Supports work with the State, City and County Agencies on various drug related cases. Revenue is estimated to be \$4.9 million in 2016 with expenditures estimated to be \$4.75 million. There is an estimated negative fund balance of \$1.1 million for year-end 2016.

TB Sanitarium District – 564

Serves to prevent, diagnose, treat, and care for all Cook County residents afflicted with tuberculosis. In 2016, revenue is projected to be \$1.17 million along with expenditures of \$5.9 million, for a projected FY2016 ending fund balance of \$6.7 million. The fund balance originates from a surplus of real estate taxes from the State, and is required by the State to be used exclusively for the purposes of this fund.

Clerk of the Circuit Court Administrative Fund – 567

Utilized for the Clerk’s Office administration to improve information technology, operational efficiency, improved customer service, employee development and training and financial accountability. For 2016, estimated revenues are \$850,000 with expenditures slightly higher at \$864,753. The projected negative 2016 year-end fund balance of \$161,682 is anticipated to be addressed with additional cost reductions.

Recorder’s GIS Fee Fund – 570

This special purpose fund provides and maintains a countywide map through a geographic system. In 2016, the Recorder’s Office revenue estimate is \$2 million, with a 2016 expenditure estimate of \$2.4 million. Based off projected revenue and expenditures, the fund is projecting a negative balance of \$0.9 million, a result of decreased real estate revenue, which the fund will work to address prior to the final recommendation.

Rental Housing Support Fee Fund – 571

The Rental Housing Support Fund was established to assist in addressing the need for rental housing. A state surcharge funds this program. In 2016, the Recorder's Office estimates revenue for this fund at \$280,749 with expenditures equal to revenue.

Children's Waiting Room – 572

Court services fees are credited to this fund to operate and administer the children's waiting rooms in Cook County. Revenue estimates for 2015 are assumed to be at \$2.5 million, \$250,000 less than original projections. With 2016 projected revenue matching projected expenditures at \$2.5 million, the 2016 fund balance is projected to be slightly higher than \$709,000.

Women's Justice Services Fund – 573

The fund operates rehabilitation programs provided by the Sheriff's Department of Women's Justice Services including mental health and substance abuse services. 2016 projected revenue of \$40,000 is equal to projected expenditures; the 2016 projected fund balance is \$21,139.

Court Funds: The Mental Health Fund – 574; Peer Court Fund – 575;

Drug Court Fund – 576;

Various court services fees are credited to the appropriate funds to operate and administer court programs. In 2016, the Mental Health Fund is projecting to receive \$825,000 in revenue and \$800,000 in expenditures, resulting in a negative balance of \$302,006. The Peer Court Fund has 2016 projected revenues of \$400,000 compared to expenditures of \$450,000 resulting in a \$248,218 negative fund balance. The Drug Court Fund is projecting to receive \$400,000 in revenues, equal to expenditures, in 2016, resulting in a negative \$180,659 fund balance.

Vehicle Purchase Fund – 577

Fees from violations of Illinois Vehicle Codes support the acquisition or maintenance of law enforcement vehicles. Estimated revenue for 2016 is \$250,000 in revenues, equal to expenditures, resulting in a positive \$853,248 estimated year-end fund balance.

Assessor Special Revenue Fund – 579

Revenues generated by the Assessor's Office from marketing opportunities used to pay for costs in the Assessor's Office. Revenues and expenditures are projected at \$750,000 in 2016, with a positive fund balance projection of \$67,493.

Circuit Court Clerk Electronic Citation Fund – 580

Establishes and maintains electronic citations, used to defray the Clerk's expenses of establishing and maintaining electronic citations in any traffic, misdemeanor, municipal ordinance, or conservation case upon a judgment of guilty or grant of supervision. The 2016 revenue projection is \$450,000, with equal expenditures.

State's Attorney Records Automation - 583

Supports expenditures for hardware, software, research and development costs and personnel related to Records Automation. Fees are collected by Defendants upon a finding of guilty or supervision in a court of law. This Special Purpose Fund is projected to collect \$158,000 in 2016, with equal expenditures, and a 2016 projected fund balance of \$101,471.

Public Defender Records Automation - 584

Identical to the State's Attorney Records Automation fund, this fund supports expenditures for hardware, software, research and development costs and personnel related to Records Automation. Fees are collected by Defendants upon a finding of guilty or supervision in a court of law. This Special Purpose Fund is projected to collect \$158,000 in 2016, with equal expenditures, and a 2016 projected fund balance of \$85,691.

Environmental Control Solid Waste Program Fund - 585

Fund established for the collection of fees associated with Environmental Control's Solid Waste Program. The Solid Waste Program improves the quality of the environment for the residents of Cook County through inspection, compliance and sustainability. 2016 projected revenues are estimated at \$480,000 and \$446,220 in expenditures, with a projected fund balance of \$119,060.

Land Bank Authority - 586

Fund established to reduce and return vacant and abandoned properties back into productive and sustainable community assets. In 2016, revenues are estimated at \$2.63 million and expenditures at \$3.45 million resulting in an ending fund balance of \$703,402.

Special Purpose Funds 2016 Preliminary Projections

Dept	Description	FY14 Ending Fund Balance	FY15 Revised Revenue Projection	FY15 Estimated Total Resources	FY15 Projected Expenditures	FY15 Projected Ending Fund Balance	FY16 Revenue Estimate	FY16 Total Resources	FY16 Department Estimated Expenditures	FY16 Executive Estimated Expenditures	FY16 Ending Fund Balance Estimate*
501	MFT Illinois First (1st)	3,780,308	23,234,167	27,014,475	22,707,772	4,306,703	24,876,039	29,182,743	25,652,454	25,652,454	3,530,289
510	Animal Control Department	8,010,573	3,362,361	11,372,934	3,349,785	8,023,149	3,510,568	11,533,717	3,703,532	3,703,532	7,830,185
524	County Clerk-Election Division Fund	0	18,553,877	18,553,877	18,553,877	0	25,420,657	25,420,657	25,420,657	25,420,657	0
525	Board of Election Commissioners-Election Fund	0	993,611	993,611	993,611	0	17,861,079	17,861,079	17,861,079	17,861,079	0
527	County Recorder Document Storage System Fund	3,369,042	3,170,930	6,539,972	5,605,720	934,252	3,208,981	4,143,233	5,643,724	5,643,724	(1,500,491)
528	Circuit Court Automation Fund	(8,590,196)	8,091,117	(499,079)	9,786,722	(10,285,801)	12,000,000	1,714,199	10,194,348	10,194,348	(8,480,149)
529	Clerk of the Circuit Court Document Storage Fund	(5,871,721)	7,145,609	1,273,888	8,951,599	(7,677,711)	11,000,000	3,322,289	9,046,019	9,046,019	(5,723,730)
530	Cook County Law Library	(1,114,335)	5,200,000	4,085,665	4,493,827	(408,162)	5,200,000	4,791,838	5,308,798	5,308,798	(516,960)
531	Circuit Court-Illinois Dispute Resolution Fund	107,253	1,801,159	2,874,112	1,770,774	1,103,338	180,000	290,338	175,000	175,000	115,338
532	Adult Probation/Probation Service Fee Fund	1,563,787	4,225,632	5,789,419	4,389,837	1,399,582	4,000,000	5,399,582	4,182,968	4,182,968	1,216,614
533	County Clerk Automation Fund	768,603	1,165,000	1,933,603	1,397,202	536,401	1,165,000	1,701,401	1,526,860	1,526,860	174,541
534	County Treasurer-Tax Sales Automation Fund	17,573,905	9,500,000	27,073,905	10,431,372	16,642,533	9,500,000	26,142,533	10,989,659	10,989,659	15,152,874
535	Intergovernmental Agreement/ETSB	(2,764,409)	1,547,283	(1,217,126)	1,588,689	(2,805,815)	1,738,406	(1,067,409)	1,810,968	1,810,968	(2,878,377)
541	Social Service/Probation and Court Services Fund	2,470,753	2,944,714	5,415,467	2,930,202	2,485,265	2,880,000	5,365,265	2,921,211	2,921,211	2,444,054
544	Lead Poisoning Prevention Fund	10,891,209	0	10,891,209	1,180,128	9,711,081	0	9,711,081	1,329,319	1,329,319	8,381,762
545	Geographical Information Systems	20,848,859	9,218,274	30,067,133	19,819,431	10,247,702	9,218,274	19,465,976	18,466,984	18,466,984	998,992
561	State's Attorney Narcotics Forfeiture	(1,450,148)	4,200,000	2,749,852	4,005,242	(1,255,390)	4,900,000	3,644,610	4,750,442	4,750,442	(1,105,832)
564	TB Sanitarium District	15,512,435	1,161,110	16,673,545	5,211,269	11,462,276	1,172,719	12,634,995	5,907,468	5,907,468	6,727,527
567	Clerk of the Circuit Court Administrative Fund	(164,338)	816,220	651,882	798,811	(146,929)	850,000	703,071	864,753	864,753	(161,682)
570	Recorder GIS Fee Fund	(264,613)	1,981,710	1,717,097	2,269,922	(552,825)	2,005,491	1,452,666	2,429,342	2,429,342	(976,676)
571	Rental Housing Support Fee Fund	192,857	277,420	470,277	286,000	184,277	280,749	465,026	280,749	280,749	184,277
572	Children's Waiting Room	328,530	2,505,260	2,833,790	2,134,625	699,165	2,500,000	3,199,165	2,489,766	2,489,766	709,399
573	Women's Justice Services Fund	21,139	64,339	85,478	64,339	21,139	40,000	61,139	40,000	40,000	21,139
574	Mental Health Fund	(393,124)	866,118	472,994	800,000	(327,006)	825,000	497,994	800,000	800,000	(302,006)
575	Peer Court Fund	(137,324)	389,106	251,782	450,000	(198,218)	400,000	201,782	450,000	450,000	(248,218)
576	Drug Court Fund	(203,684)	423,025	219,341	400,000	(180,659)	400,000	219,341	400,000	400,000	(180,659)
577	Vehicle Purchase Fund	853,248	500,000	1,353,248	500,000	853,248	250,000	1,103,248	250,000	250,000	853,248
579	Assessor Special Revenue Fund	67,493	750,000	817,493	750,000	67,493	750,000	817,493	750,000	750,000	67,493
580	Circuit Court Clerk Electronic Citation Fund	44,740	305,245	349,985	450,000	(100,015)	450,000	349,985	450,000	450,000	(100,015)
583	State's Attorney Records Automation	101,470	158,001	259,471	158,000	101,471	158,000	259,471	158,000	158,000	101,471
584	Public Defender Records Automation	101,317	1,39,834	241,151	155,460	85,691	158,000	243,691	158,000	158,000	85,691
585	Environmental Control Solid Waste Program Fund	0	445,390	445,390	360,110	85,280	480,000	565,280	446,220	446,220	119,060
586	Land Bank Authority	146,292	1,428,457	1,574,749	46,347	1,528,402	2,625,000	4,153,402	3,450,000	3,450,000	703,402

* FY16 Ending Fund Balance Estimate calculated in accordance to FY16 Executive Expenditure Estimate.



TONI PRECKWINKLE

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