

INTRODUCTION

The total operating revenue for Cook County in FY 2016 is estimated at \$4,219 million compared to FY 2015 operating revenue of \$3,749 million. The increase of \$470 million is a change of 12.5% and is attributed primarily to a Sales Tax increase of \$308 million as a result of the 1 percent increase effective on January 1, 2016 and an increase in projected managed care revenues at the Cook County Health and Hospital System. Total operating revenues include revenues for the: General Fund, Health Enterprise Fund, Special Purpose Funds, and Grants.

The County has a General Fund, Health Enterprise Fund and 33 restricted Special Purpose Funds. The County uses a fund accounting system to present the financial position and the results of operation for each fund. It is also designed to provide budgetary control over the revenues and expenditures of each fund. Separate funds are maintained for the purpose of segregating various types of governmental activities. Each fund is an independent fiscal and accounting entity made up of a self-balancing set of accounts containing all transactions affecting the particular fund.

The County FY 2016 General Fund and Health Enterprise Fund revenue is estimated to be \$3,379 million, approximately \$336 million, or 11% above the projected FY 2015 revenue of \$3,043 million. Revenues are estimated for budgetary purposes through trend analysis of historical data. For major tax-based revenues, economic forecasting models are applied to account for the impact of the national and local economy.

GENERAL FUND

The total budgeted revenue for FY 2015 was \$1,432 million for the General Fund. The FY 2016 revenue is estimated at \$1,735 million for the General Fund, representing a 21% percent, or \$302 million increase, reflecting the approved sales tax increase which will be largely dedicated to an appropriation for Pension funding. The General Fund encompasses the Corporate and Public Safety Funds.

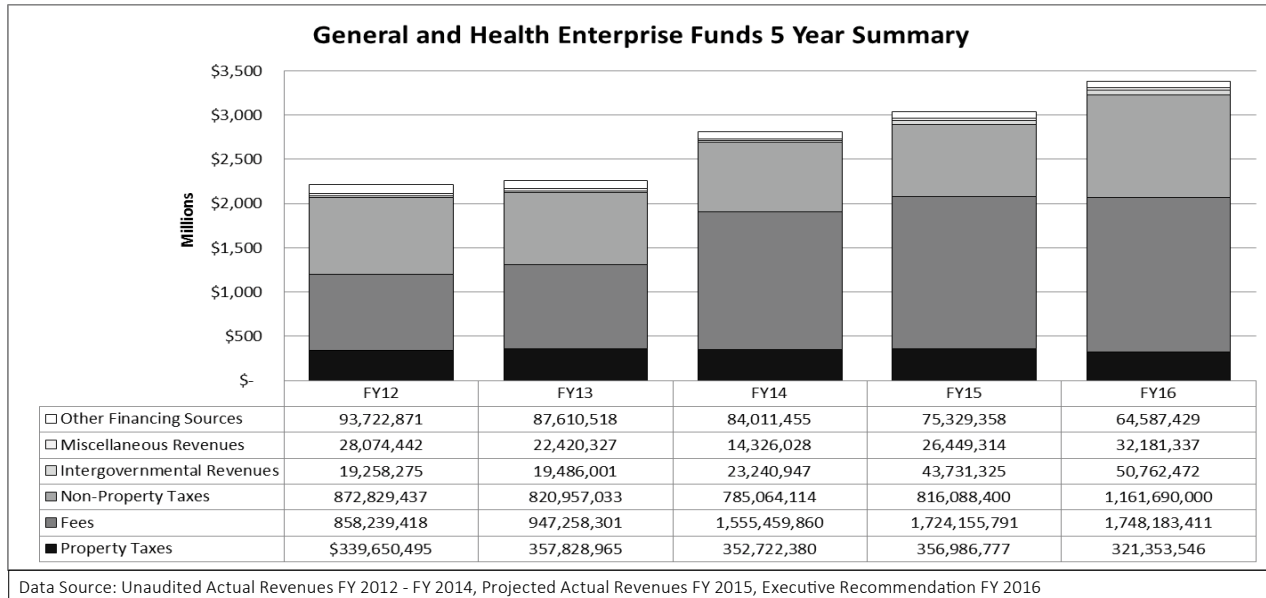
The **CORPORATE FUND** is the general operating fund of the County; this fund includes the majority of the property tax related functions of County government on behalf of underlying jurisdictions, as well as general administrative functions of the County. It funds such departments as the County Assessor, County Treasurer, County Clerk, Recorder of Deeds, Board of Review and the various offices under the President. The Corporate Fund accounts for approximately 13% of FY 2016 revenue (\$446 million) and derives most of its revenue from departmental fees and sales tax.

The **PUBLIC SAFETY FUND** is comprised of the County's criminal justice system: jails, courts, and related programs. Departments in this fund include: Sheriff, State's Attorney, Public Defender, Office of the Chief Judge and the Juvenile Temporary Detention Center. The Public Safety Fund comprises approximately 38% of FY 2016 revenue (\$1.29 billion). The revenue supporting this fund is mostly derived from the property tax levy, departmental fees and non-property taxes such as the sales tax, gas tax, alcoholic beverage tax, and use tax.

The **HEALTH ENTERPRISE FUND** encompasses the County's public health care system. Contained within this fund are the Department of Public Health, Stroger Hospital, Oak Forest Health Center, Provident Hospital, Cermak Health Services, the Ambulatory/Community Health Network Clinics and Managed Care operation, which houses the Managed Care program commonly referred to as CountyCare, which was launched in FY 2013. The Health

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Fund makes up approximately 49% of FY 2016 revenue (\$1.64 billion) and receives the majority of its revenue from patient fees (Medicaid, Medicare, other third party and private payers), Managed Care – revenues allocated per member per month for an expanded Medicaid population, Disproportionate Share Hospital payments (DSH), payments from the Benefits Improvement and Protection Act (BIPA), and tax revenues in the form of an annual tax allocation for operations.



REVENUE BY SOURCE

Under State law, using its Home Rule power, the County imposes and collects taxes and fees. In addition, the State of Illinois also imposes and collects taxes and fees with a portion of the revenue being remitted to the County. These different revenue sources which are imposed both by the County and by other governments are grouped into six categories: 1) property taxes, 2) fees, 3) non-property taxes, 4) intergovernmental revenues, 5) miscellaneous revenues, and 6) other financing sources.

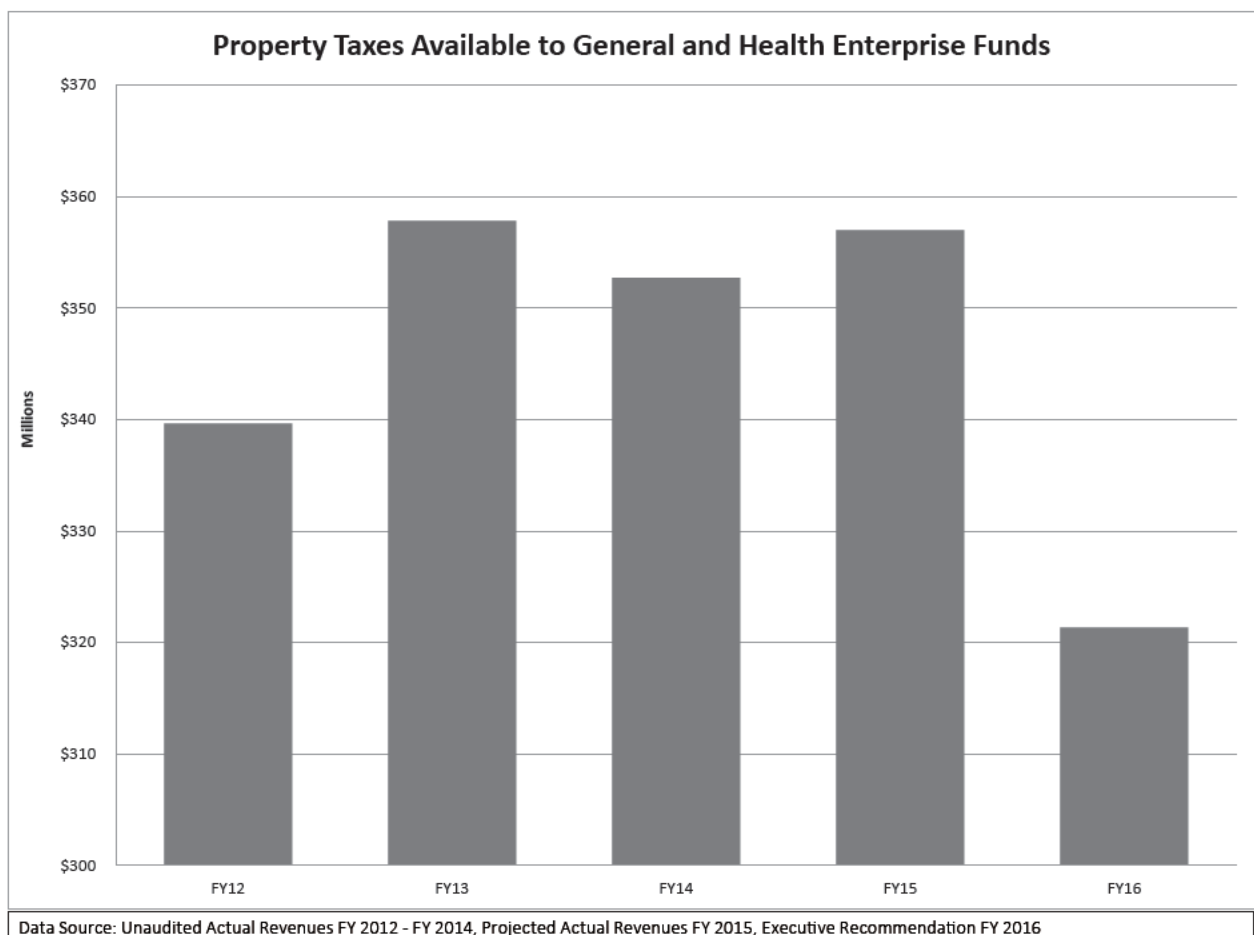
PROPERTY TAX

In FY 2015, the County property tax revenue available for General Fund operations was \$351.1 million. The estimate for net property tax revenue in FY 2016 to finance General and Health Enterprise Fund operations is \$310.1 million. This figure is \$41 million less than FY 2015. The decrease in revenue available to the General Fund and Health Enterprise Fund is a result of increased Election Fund requirements for the forthcoming presidential election cycle and an increase in Bond and Interest debt service obligations. The decrease is despite the fact that the net property tax levy through the incorporation of new property construction and the expiration of incentives and tax increment financing districts will increase by \$10.4 million.

The County's total property tax levy is made up of two basic components; 1) the base property tax levy and 2) revenue from expiring incentives, expired tax increment financing districts, and new property construction. As TIF districts and incentives expire, the County recognizes additional property tax revenue without increasing property taxes on Cook County taxpayers on a real (net of inflation) or nominal basis. Similarly, the addition of new property

through construction and economic activity allows the County to generate additional revenue without increasing property taxes for existing taxpayers. The County's 2016 proposed base property tax levy continues to be \$720.4 million. In addition, the levy includes \$21 million in property taxes that will be captured from new property, expiring TIF districts and expiring incentives from previous years, and \$10.4 million captured in the coming 2016 levy, offset for the loss in collections from operating accounts for an estimated net total property tax amount of \$741 million available for appropriations. The new property calculation reflects the figures published by the Cook County Clerk for the 2014 tax year, which are the most recent available which were published in June of 2015. The base property tax levy established by the County Board of Commissioners is currently \$720.4 million and has not been adjusted to account for inflation since 1996. This amount is levied by adjustments to the property tax rate in order to offset increases or decreases to the assessed valuations in Cook County. As a result of the flat base levy, the Cook County portion of property tax bills has actually declined on a real basis, net of inflation annually since 1996 and may continue to do so in the 2016 tax year.

In addition to the Property Tax Levy, budgeted property tax revenues also reflect an estimate of declared TIF surplus of remittance of the County's proportionate share of expiring TIF districts across the County. Budgeted TIF surplus revenues were \$5.9 million in FY 2015. The FY 2016 estimate is approximately \$11.3 million, reflecting the City of Chicago's declared surplus of \$113 million, as well as an estimate for the annual average receipt from expiring suburban TIF districts.



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NON-PROPERTY TAXES

The County is projecting to receive \$816.1 million in non-property taxes in FY 2015; this is slightly higher than the FY 2015 budgeted revenue of \$812 million. The estimated revenue for non-property taxes in FY 2016 is \$1,162 million, which is an increase of \$349.7 million compared to the FY 2015 budget. This increase is the result of an increase to the Cook County Sales Tax by 1.0% and an amendment of the Amusement Tax to mirror the tax base utilized by the City of Chicago with regards to in-home cable television, participatory events, as well as ticket resellers.

Non-property taxes are for the most part taxes imposed by the County under the Home Rule authority granted by the 1970 Illinois Constitution. Under the State Constitution, the County's taxing authority is limited only by a prohibition against an income based tax and a tax upon occupations. All of the non-property taxes are administered and collected by the Cook County Department of Revenue except for the Sales Tax, Off Track Betting Commission, Illinois Gaming – Casino, Retailer's Occupation Tax, Non-Retailer Vehicle Transaction Tax, and the State Income Tax which are collected by the State on the County's behalf. All non-property taxes are deposited into the Corporate Fund, Public Safety Fund, and Health Fund.

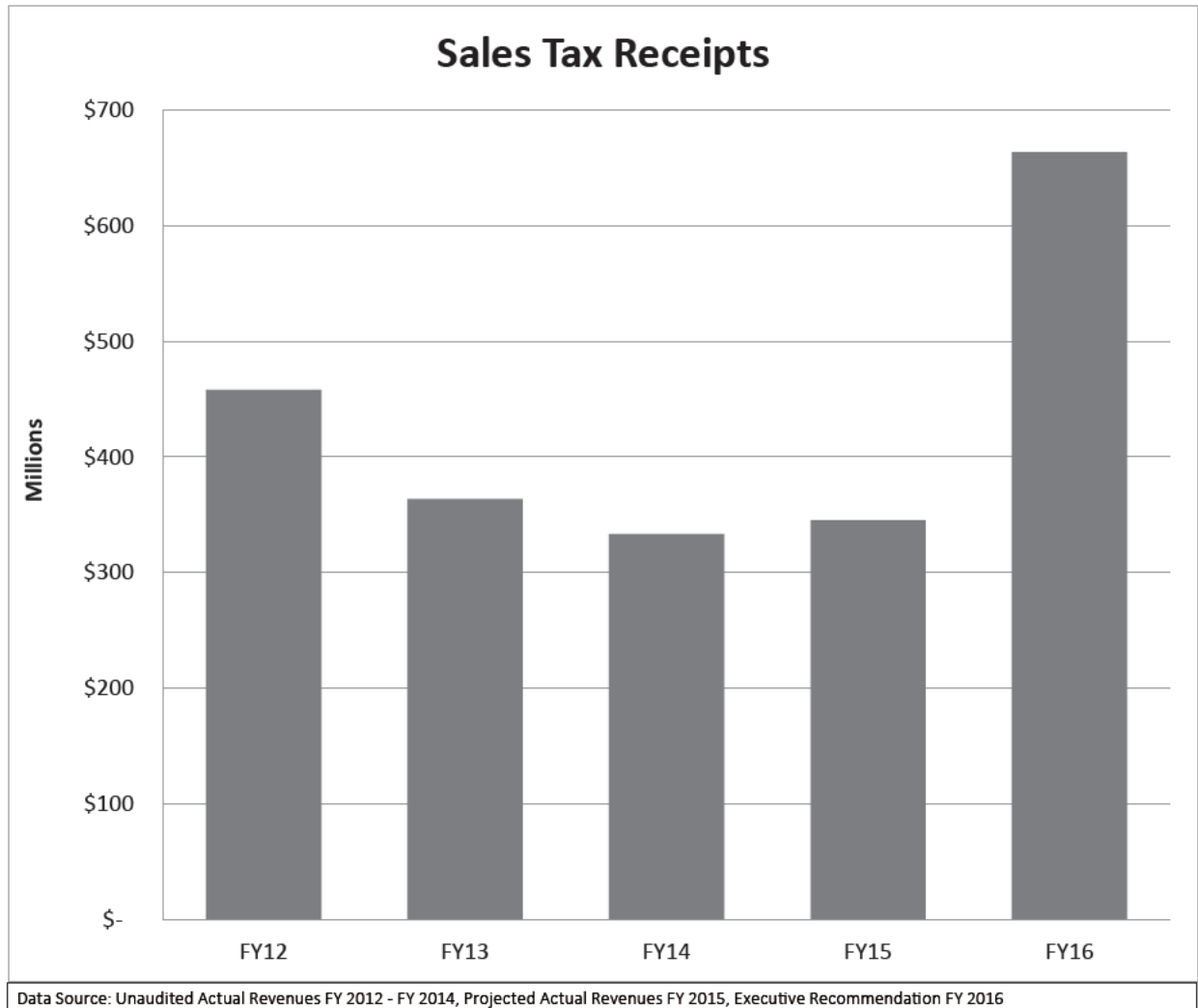
COOK COUNTY SALES TAX

The Cook County Sales Tax was established September 1, 1992 and was imposed on general merchandise at a rate of 0.75%. The tax is County-wide including both incorporated and unincorporated areas and has been adjusted over time by the County Board. The State collects the sales tax on behalf of Cook County, and remits the tax receipts to the County.

The FY 2016 Cook County gross sales tax estimate is \$663.5 million and is distributed between the Public Safety Fund and Corporate Fund, with approximately \$270.5 million dedicated to an appropriation for an additional payment to the Pension Fund. In FY 2015, the budgeted revenue from sales tax was \$345 million, projected sales tax revenues in FY 2015 are expected to be slightly higher at \$345.5 million.

As of January 1, 2016, the effective sales tax rate in Cook County will increase to 1.75%. This 1.0% sales tax increase is expected to produce approximately \$308 million in FY 2016, which would be used as follows: \$270.5 million towards an additional appropriation to the Pension Fund, \$10 million towards additional funding for highway infrastructure, and \$25 million to fund rising legacy debt service payments.

In FY2017, the sales tax is projected to yield \$474 million and will be proposed for an allocation as follows: \$340.7 million contingent pension appropriation, \$65 million towards highway infrastructure and \$55 million for increased legacy debt service payments. Coupled with expenditure reductions this action aims to confront the Pension Fund's shortfall and the County's long-term fiscal challenges.



COOK COUNTY USE TAX

Beginning December 1, 1995, the County imposed and collected the Cook County Use Tax. This tax applies to tangible personal property (e.g. cars, motorcycles & boats) titled or registered with a State agency, within the corporate limits of Cook County. The rate is 1%. The FY 2015 Cook County use tax projection is \$77.7 million, \$4.2 million higher than the FY 2015 budget. The use tax is distributed only to the Public Safety Fund. The Cook County Use Tax is estimated to bring in \$77 million in revenue for FY 2016, slightly less than the FY 2015 revenue projection due to expectations of a flat year in new vehicle sales resulting from a higher inventory of used vehicles coming off lease agreements.

ALCOHOLIC BEVERAGE TAX

The Alcoholic Beverage Tax is imposed on the retail sale in Cook County of all alcoholic beverages. The ordinance was enacted in 1975 and last amended in 2012. Wines containing 14% or less alcohol by volume are taxed at the rate of 24 cents per gallon, while those containing more than 14% are taxed at the rate of 45 cents per gallon. Alcohol and spirits are taxed at a rate of \$2.50 per gallon and beer is taxed at a rate of 9 cents per gallon. Once collected, all receipts are distributed to the Public Safety Fund. The Alcoholic Beverage Tax is projected to garner \$37 million in FY 2015 and is estimated to bring in \$37 million in revenue for FY 2016 as well. Continued enforcement efforts will keep the revenue level despite modest declines in projected consumption.

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CIGARETTE TAX

Prior to 1997, the Cigarette Tax was imposed at a rate of 10 cents per packet of 20 cigarettes. Beginning in FY 1997, the cigarette tax began a series of increases including the last increase in FY 2013, bringing the tax up from \$2 to \$3 per pack. The Cigarette Tax is estimated to bring in \$134 million in revenue for FY 2016, compared to a projected \$134.7 million in FY 2015. The decline in consumption due to price sensitivity to higher tax rates, impact of smoking cessation programs and increased usage of alternative e-cigarettes is offset by increased compliance efforts conducted by the Department of Revenue utilizing tobacco-sniffing dogs as well as public outreach programs such as the whistleblower telephone hotline regarding retailers who would seek to avoid paying the levied tax.

GAS TAX

The Gas Tax is imposed on the retail sale of gasoline and diesel within Cook County. Prior to FY 1997, the tax rate of 6 cents per gallon was not imposed on propane, jet fuel, diesel fuel, or kerosene. The receipts generated from this tax are deposited in the Public Safety Fund and Corporate Fund. The Gas Tax is estimated to bring in \$88.7 million in revenue for FY 2016, compared to projected FY 2015 revenue of \$88.2 million. The increase of more fuel efficient cars and cars that run on alternative fuel and electricity have impacted the demand for gasoline and diesel products in the County; which in turn negatively impact the revenue from this tax. Though average vehicle miles driven has declined, the stabilization of gasoline prices and the Department of Revenue continuing a major focus on enforcement initiatives for this tax type to ensure a level playing field for all taxpayers in FY 2016 will keep revenue generation level.

RETAIL SALE OF MOTOR VEHICLES TAX

A tax is imposed on the retail sale of new motor vehicles in Cook County at a rate of \$7.50 for 2-wheel motor vehicles, \$11.25 for 3-wheel motor vehicles, \$15.00 for 4-wheel motor vehicles, and \$22.50 for trucks, truck tractors, trailers, semi-trailers or pole trailers. All of the tax receipts are deposited in the Public Safety Fund. The Retail Sale of Motor Vehicles Tax is estimated to bring in \$3.2 million in revenue for FY 2016, compared to projected FY 2015 revenue of \$3.2 million. Expectations of a flat year in new vehicle sales due to a higher inventory of used vehicles coming off lease agreements will keep revenues stable.

NON-RETAILER TRANSACTION TAX

The non-retailer transactions tax is a use tax for non-retailer transfers of motor vehicles in Cook County. The tax is applied to the transfer or purchase of a motor vehicle that is titled or registered from a non-retailer, at a location in Cook County, with an agency of the State of Illinois. The estimated FY 2016 revenue is \$22 million, compared to projected FY 2015 revenue of \$15 million. The increase is due to the full effect of the State collecting this tax on behalf of the County at registration and remitting the revenue similar to some of the other non-property taxes as well as anticipated collection on outstanding past due taxes from prior years.

GAMBLING MACHINE TAX

In FY 2013, Cook County instituted a tax on electronic gambling machines. The tax rate is \$1,000 per year per electronic gambling device, such as a slot machine, and \$200 per year per video gaming terminal, such as a video poker machine. The Gambling Machine Tax is estimated to generate \$1.5 million for FY 2016, a \$0.1 million increase from FY 2015 budgeted revenues as additional machines are brought on-line.

FIREARMS TAX

In FY 2013, Cook County established a tax on firearms sold in Cook County. The tax of \$25 per firearm is levied per new firearm sold and also collected by the seller. The revenue generated by the Firearms Tax is deposited into the Public Safety Fund to help alleviate the cost of gun violence. The tax on firearms is estimated to generate revenue of \$0.8 million for FY 2016, the same as the \$0.8 million projected in FY 2015.

WHEEL TAX

The Wheel Tax is an annual license fee authorizing the use of any motor vehicle within the unincorporated area of Cook County. Depending on the motor vehicle's class, weight, and number of axles, annual tax rates vary based on the vehicle and trailer type. All tax receipts are deposited in the Public Safety Fund. The Wheel Tax is estimated to bring in \$4.1 million in revenue for FY 2016, compared to projected FY 2015 revenue of \$3.9 million. The minor increase in revenue for FY 2016 is due to additional noticing to increase compliance amongst the townships that comprise unincorporated Cook County.

AMUSEMENT TAX

The Amusement Tax is imposed upon the patrons of any amusement within the County of Cook, such as sporting events and theaters. The tax rate is 3.0% of the gross receipts from admission fees or other charges. All tax receipts are deposited in the Public Safety Fund. The Amusement Tax is estimated to bring in \$49.8 million in revenue for FY 2016, compared to a projected \$32 million in FY 2015. Though the tax rate is being held steady in FY 2016, the increase is attributed to the expansion of the tax base to allow for in-home cable television, participatory events, as well as subjecting the tax to ticket resellers in order to mirror the tax base applied by the City of Chicago.

PARKING LOT AND GARAGE OPERATIONS TAX

The Parking Lot and Garage Operations Tax is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the County of Cook. Effective September 1, 2013, the Cook County Board of Commissioners approved a change to the structure of the Parking Tax imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the County. The new structure imposes a rate of 6% of the charge or fee paid for parking for a 24-hour period or less and 9% of the charge or fee paid for parking for a weekly or monthly period. All tax receipts are deposited in the Public Safety Fund. The Parking Lot and Garage Operations Tax is estimated to bring in \$45.5 million in revenue for FY 2016. This amount reflects a slight increase from the projected revenue in FY 2015 of \$45.1 million due to additional audit compliance efforts as well as recent price increases.

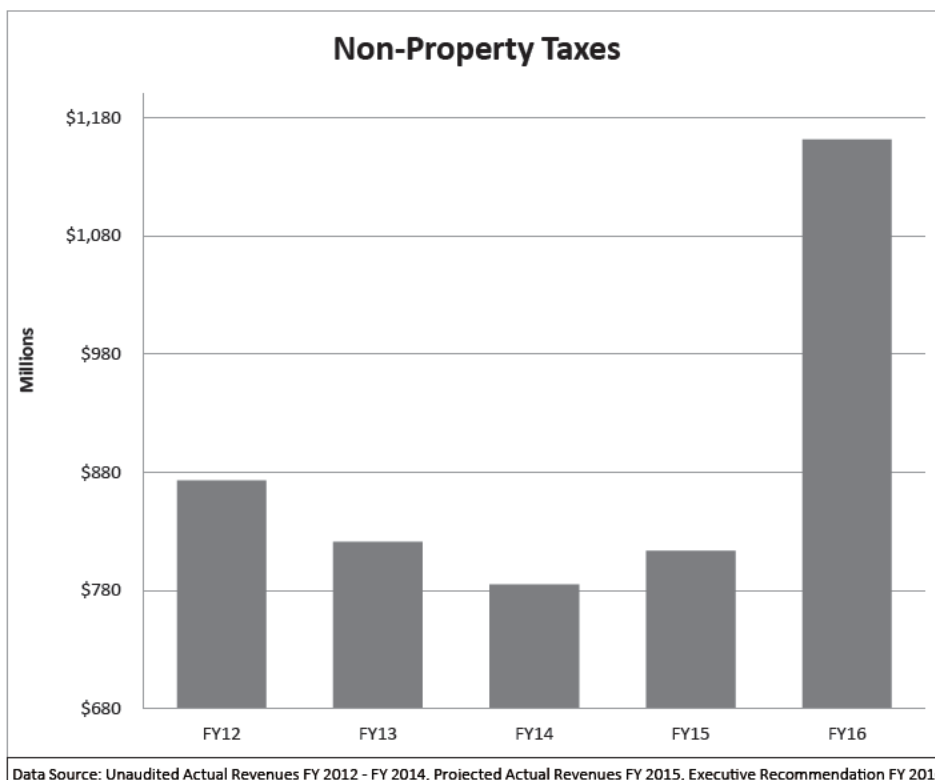
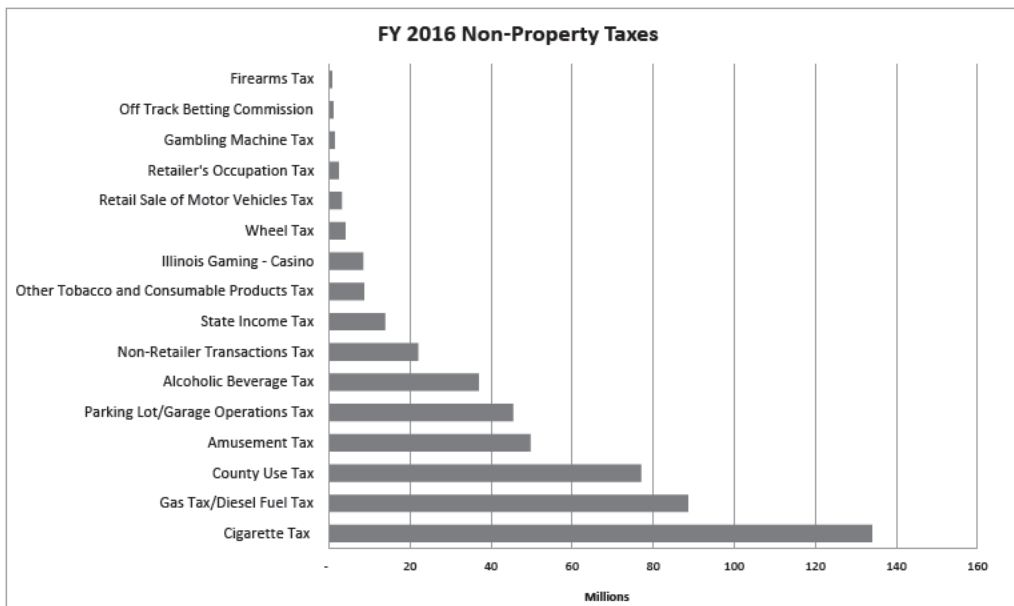
OTHER TOBACCO AND CONSUMABLE PRODUCTS TAX

In FY 2012 the Home Rule Tax Ordinance was amended to close a loophole in the taxing of other tobacco and consumable products. In FY 2015 the County is expected to collect approximately \$6.8 million from taxing tobacco and consumable products other than cigarettes, as well as taxing "roll your own" tobacco on a per ounce basis. The FY 2016 revenue estimate is \$8.75 million; the increase is based on the proposed expansion of the tax to electronic cigarettes, specifically liquid cartridges containing nicotine.

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STATE INCOME TAX, RETAILER'S OCCUPATION TAX, ILLINOIS GAMING, AND OFF TRACK BETTING COMMISSION

The remaining non-property taxes are generated beyond the authority of Cook County but still remitted to the County. In other words, some taxes and fees are imposed by other governmental units, i.e., the State, and a portion of those tax receipts are given to the County. All revenue received from the State income tax, retailer's occupation tax, Illinois gaming – casino and off-track betting commissions are deposited into the Public Safety Fund. These revenues are estimated based on current statutory formulas, although it is notable that the State of Illinois has not yet adopted a budget for the fiscal year beginning July 1, 2015 and these revenues will ultimately require appropriation by the State of Illinois.



GENERAL FUND FEES

The County imposes various General Fund fees for certain services that it performs. The fees charged by various County departments include fees for vital records, real estate transactions, court case filings, and delinquent taxes. The General Fund fees are distributed into the Corporate Fund and Public Safety Fund. The County is estimated to receive \$242.5 million at the end of FY 2015 which is lower than budgeted revenues of \$261 million. This projected deficit is due in large part to a decrease in court case filings, resulting in the Clerk of the Circuit Court projecting to end FY 2015 \$14.9 million under budgeted revenues. For FY 2016, total General Fund fees are estimated to generate \$229.1 million.

The following estimates were prepared by the respective elected officials and department directors.

COUNTY TREASURER

The Cook County Treasurer is projected to receive \$70 million in FY 2015. The estimated revenue for FY 2016 is \$54 million, which is down by \$16 million due to State legislation moving up the annual delinquent tax sale by 8 months over a several year period. The Treasurer's source of revenue primarily consists of penalties on delinquent taxes.

COUNTY CLERK

The County Clerk collects revenue for sold and forfeited real estate taxes as well as a fee for each property index number sold at tax sale. In addition, the Clerk collects miscellaneous vital records fees. The Clerk is projecting to receive \$10.35 million in revenue for FY 2015 and estimates revenue to be consistent at \$10.35 million for FY 2016. Overall revenues have increased reflecting fees resulting from the implementation of marriage equality.

RECORDER OF DEEDS

The Recorder of Deeds collects revenue from the recording and collection of transfer stamps for real estate transactions and other miscellaneous recordings including judgments and liens. The revenue projection is \$32.9 million in FY 2015; \$1 million lower than budgeted revenue. For FY 2016, the Recorder is estimating revenues of \$33.3 million. The FY 2016 revenue estimate entails a modest increase in comparison to the FY 2015 revenue projection as a slowdown in commercial real estate activity is compensated by the continual recovery in the residential real estate market.

CLERK OF THE CIRCUIT COURT

The Clerk of the Circuit Court collects revenue from a variety of fees and fines related to court case filings to cover costs in administering judicial facilities and satellite offices. The projected revenue for FY 2015 is \$78.6 million and \$76.5 million is estimated for FY 2016. The FY 2016 revenue estimate is \$2 million lower than FY 2015 projected revenue due to a decrease in mortgage foreclosure filings and an overall reduction in court case filings.

SHERIFF

The Sheriff derives revenue from processing court orders, the Municipal Division, evictions, escrow, Department of Corrections, fines and citations. The projected revenue for FY 2015 is \$20.8 million and for FY 2016 revenue is estimated to increase modestly to \$21.4 million. The FY 2016 revenue estimation reflects enhanced revenue collection activities as well as participation from the State to intercept debt owed to the County.

REVENUE

PUBLIC GUARDIAN

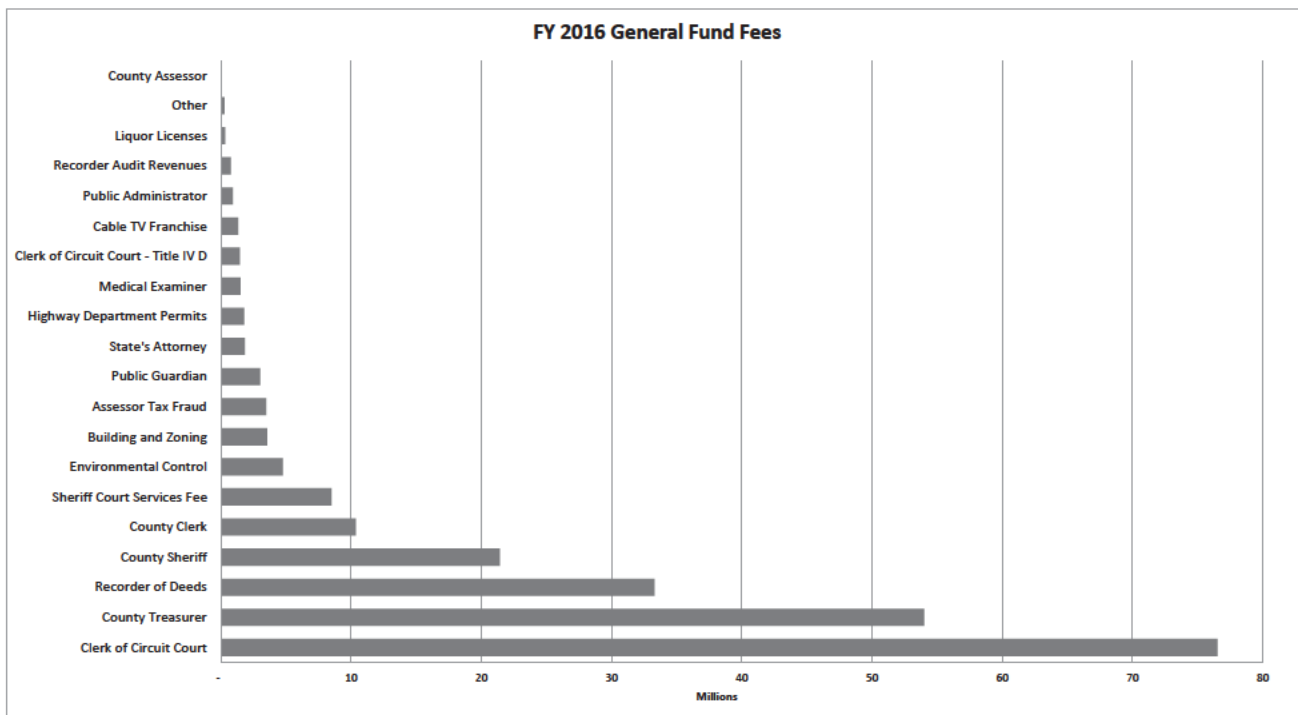
The Public Guardian's Office charges legal and other fees for the representation of disabled adult wards and for the maintenance of their estates in the Probate Division and for minors in the Domestic Relations Division. The FY 2016 revenue estimate remains consistent at \$3 million in comparison to projected revenue in FY 2015 of \$3.1 million.

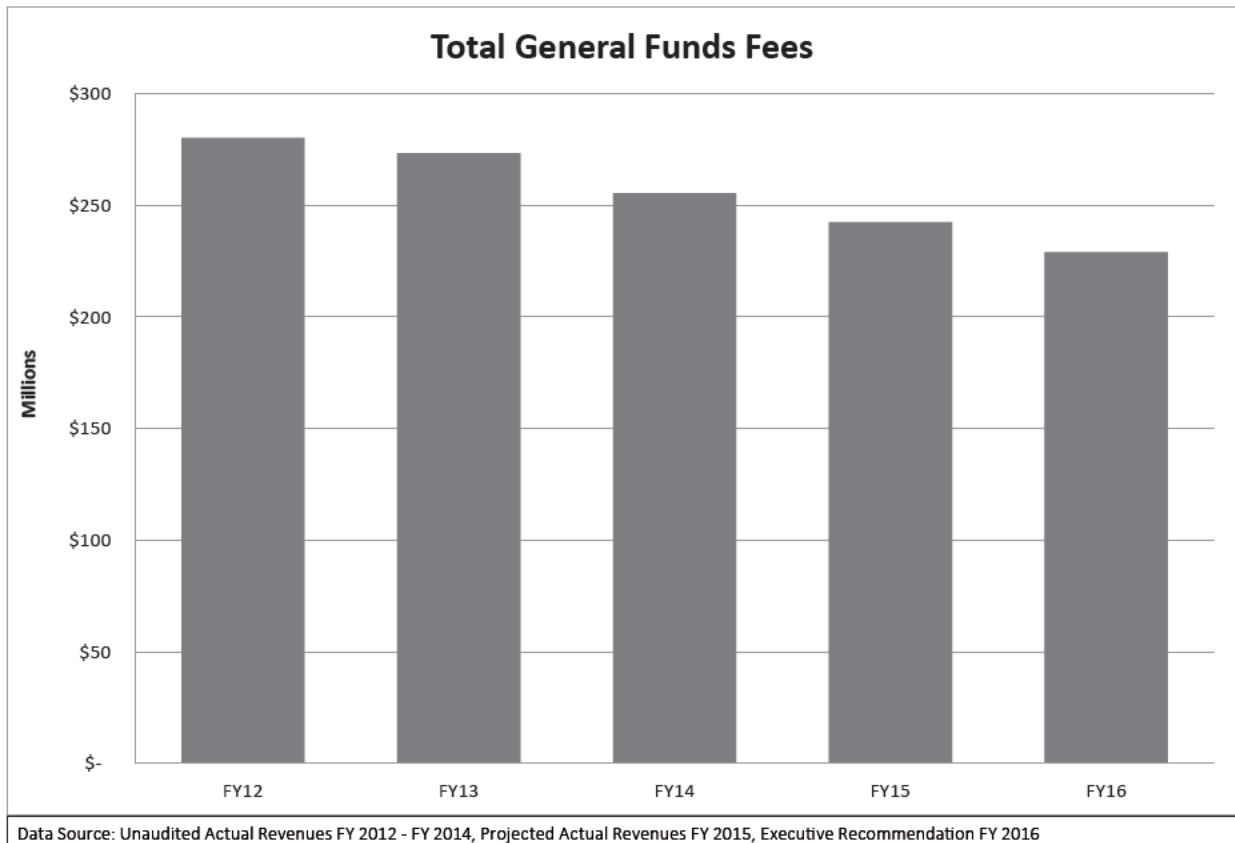
STATE'S ATTORNEY

The State's Attorney's budgeted revenue consists entirely of certain fees for felony and misdemeanor convictions in the Circuit Court, which are imposed by the judges, collected by the Clerk of the Court and deposited directly to the Public Safety Fund. The projected revenues for FY 2015 are \$1.8 million and are estimated to remain roughly level at \$1.85 million in FY 2016.

BUILDING AND ZONING

The Department of Building and Zoning collects revenue through the inspection of structures and the permitting for the construction of structures within unincorporated Cook County. In addition, the Department collects fees for violations, business occupancy certificates, contractor registrations, and zoning amendments. Building and Zoning is projected to receive \$3.45 million in FY 2015 and estimates revenue to be slightly higher at 3.55 million for FY 2016 as the improvement in real estate construction activities continue.





HEALTH ENTERPRISE FUND

COOK COUNTY HEALTH AND HOSPITALS SYSTEM

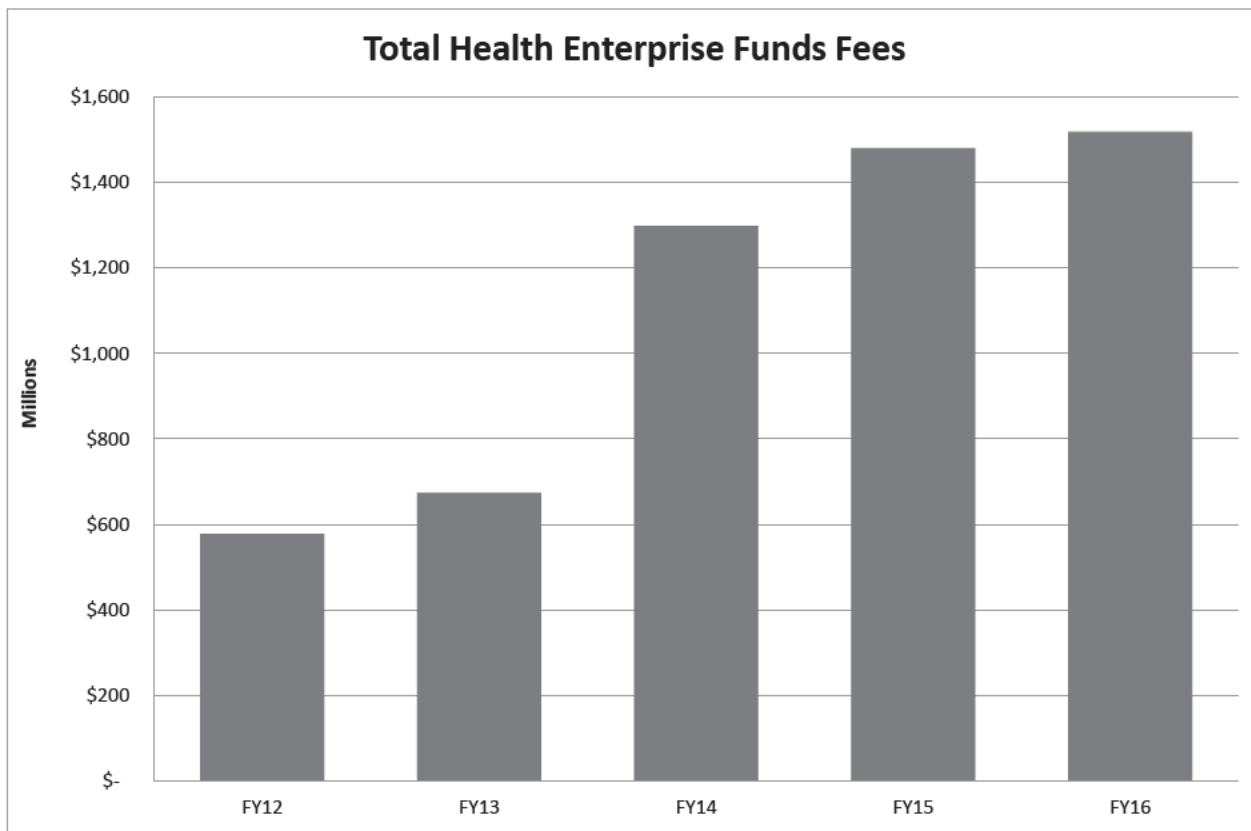
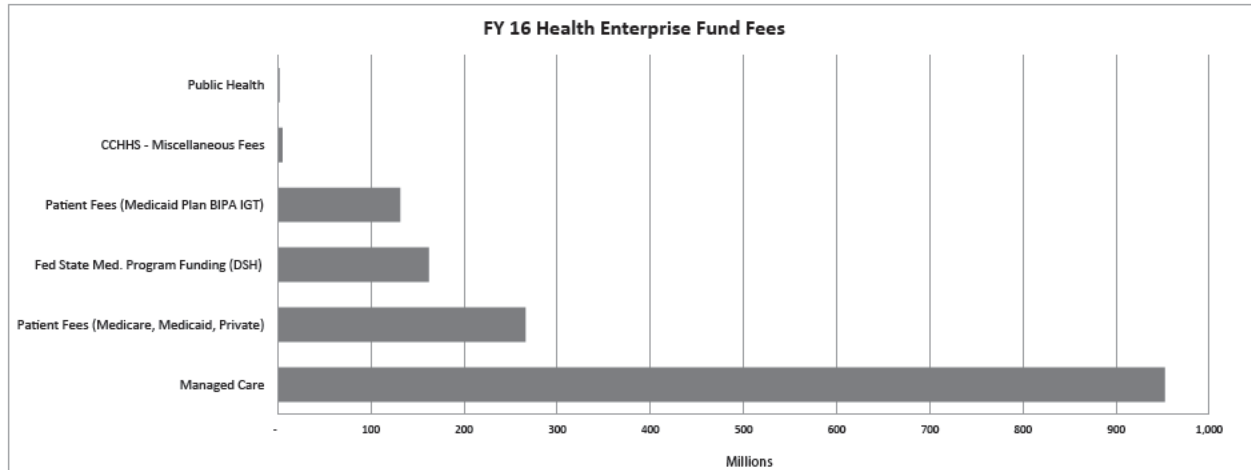
The Health Enterprise Fund receives fees from patient fees, health plan revenues, and supplemental payments for care provided at County hospitals. Patient fees include those from Medicare, Medicaid, private payers and carriers, and health plan revenues through the Cook County Managed Care Community Network (MCCN), also known as CountyCare. Supplemental payments include those from the Benefits Improvement and Protection Act (BIPA), Disproportionate Share Hospital (DSH), and incentive payments from the Federal government to increase electronic medical records.

The Cook County Health and Hospital System (CCHHS) also generates revenue through its Department of Public Health by way of inspection fees and a grant reimbursement for the services it performs. There are also miscellaneous revenues from the cafeteria, medical records, parking income, physician's fees, and pharmacy service charges. Finally, tax revenues in the form of an annual tax allocation for operations are provided.

The FY 2015 projection is \$1,482 million, \$110 million higher than budgeted revenues primarily due 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. On July 1, 2014, CountyCare became a County Managed Care Community Network (MCCN) and expanded to include all Medicaid populations, including Family Health Plans (FHP) and Seniors and Persons with Disabilities (SPD). The program began as an early implementation of the Affordable Care Act; through CountyCare and the newly formed MCCN, the health system is transitioning its business model and reducing the self-payer proportion of its patient base. The uninsured/

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self-payer proportion treated by CCHHS has declined 21.8% since 2013 to approximately 32% in 2015. For FY 2016 the Health Enterprise Fund estimates fees totaling \$1,519 million, \$37 million higher than projected revenues in FY 2015. The increase is mainly attributed to the projected continued membership expansion of the MCCN to 180,000 members as well as improved billing efforts in the fee for service arena. CCHHS is also expecting to improve access to their clinic network by extending hours to expand outpatient services.



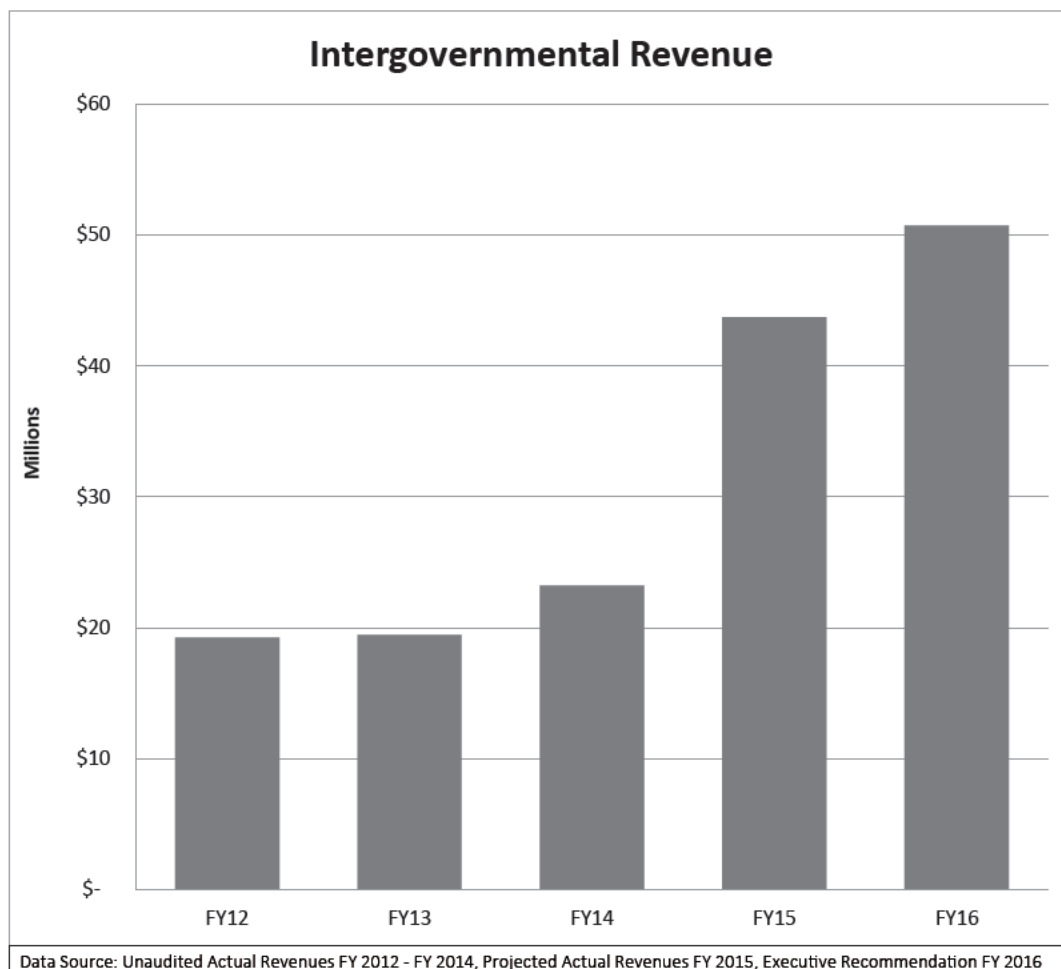
Data Source: Unaudited Actual Revenues FY 2012 - FY 2014, Projected Actual Revenues FY 2015, Executive Recommendation FY 2016

INTERGOVERNMENTAL REVENUES

Revenue from intergovernmental sources is granted by other governmental units, i.e., the State. For example, the State through State statute agrees to partially reimburse for the salaries of the State's Attorney and Public Defender.

All revenue received from the state criminal alien assistance (SCAAP), probation, Juvenile Temporary Detention Center (JTDC), State's Attorney and the Public Defender are deposited into the Public Safety Fund.

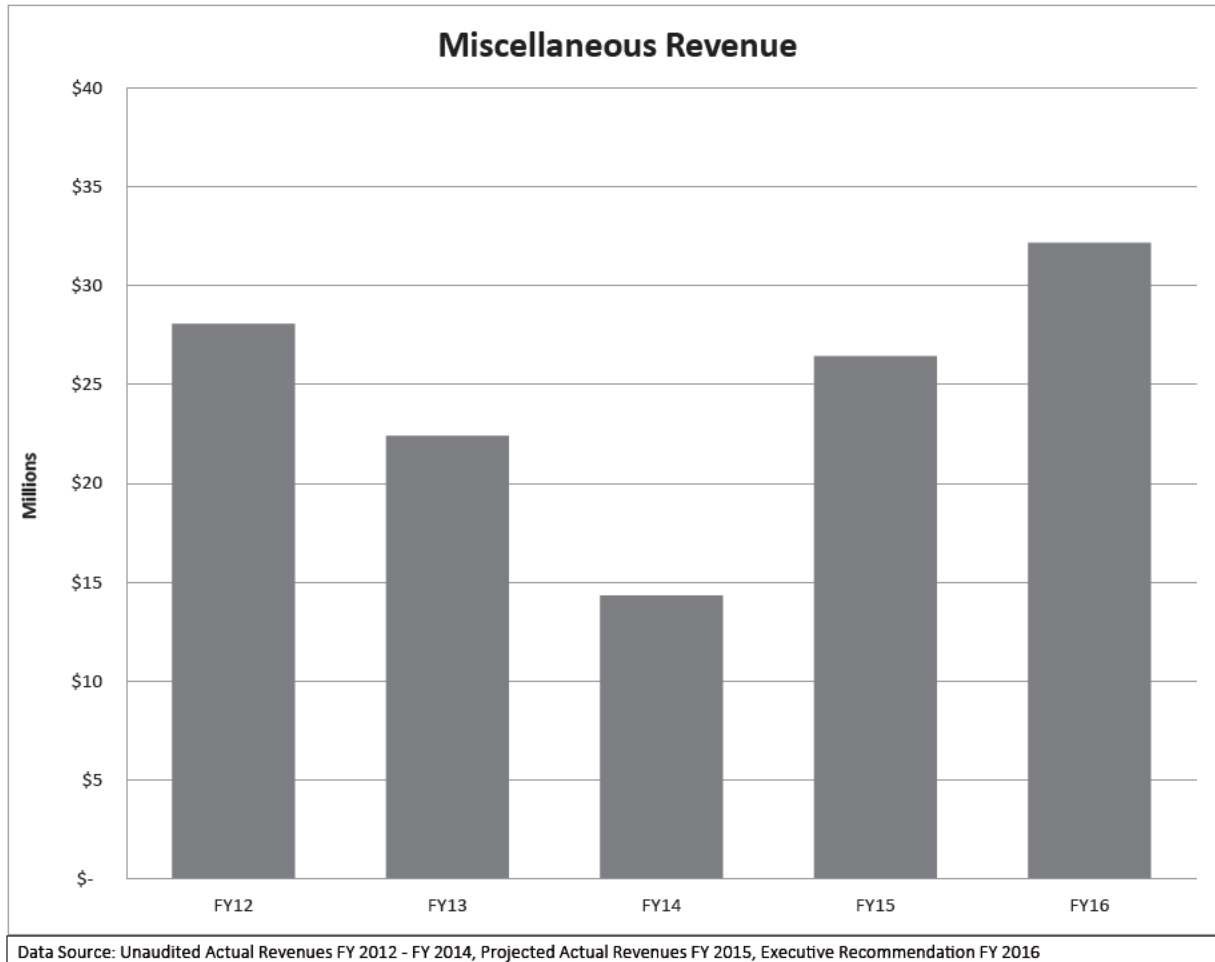
The Intergovernmental revenue for FY 2015 is projected to be \$43.7 million, though this incorporates an assumption that the State of Illinois ultimately funds these amounts despite the delay in passage of a state budget. A court order regarding payment of employee salaries has lead the State to continue paying state employee salaries, and is believed that the state will ultimately fund the anticipated salary reimbursements, however as of September 2015 no funding had been received associated with the State fiscal year that began on July 1, 2015. In the County FY 2016, the revenue estimate is expected to increase to \$50.8 million due to a projected increase in funding from the Administrative Office of the Illinois Courts (AOIC). The AOIC subsidizes the salaries of probation officers and administrative staff that work on behalf of adult and juvenile probation. The AOIC has agreed to increase the subsidy from 69% to 88% of salaries. In addition, the Juvenile Temporary Detention Center (JTDC) has transitioned from a Federal Transitional Administrator to the Office of the Chief Judge; as a result, the personnel assigned to the JTDC will also become eligible for the AOIC subsidy for the entirety of the year in 2016.



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MISCELLANEOUS REVENUES

Miscellaneous Revenues includes real estate rental income from various County Buildings, sale of excess real estate, commissions on public telephones, proceeds from the estates of unknown heirs, investment income, and other forms of miscellaneous revenue such as energy efficiency rebates, parking fees, and the sale of salvage. For FY 2016, Cook County is estimated to receive \$32.2 million in miscellaneous revenues.

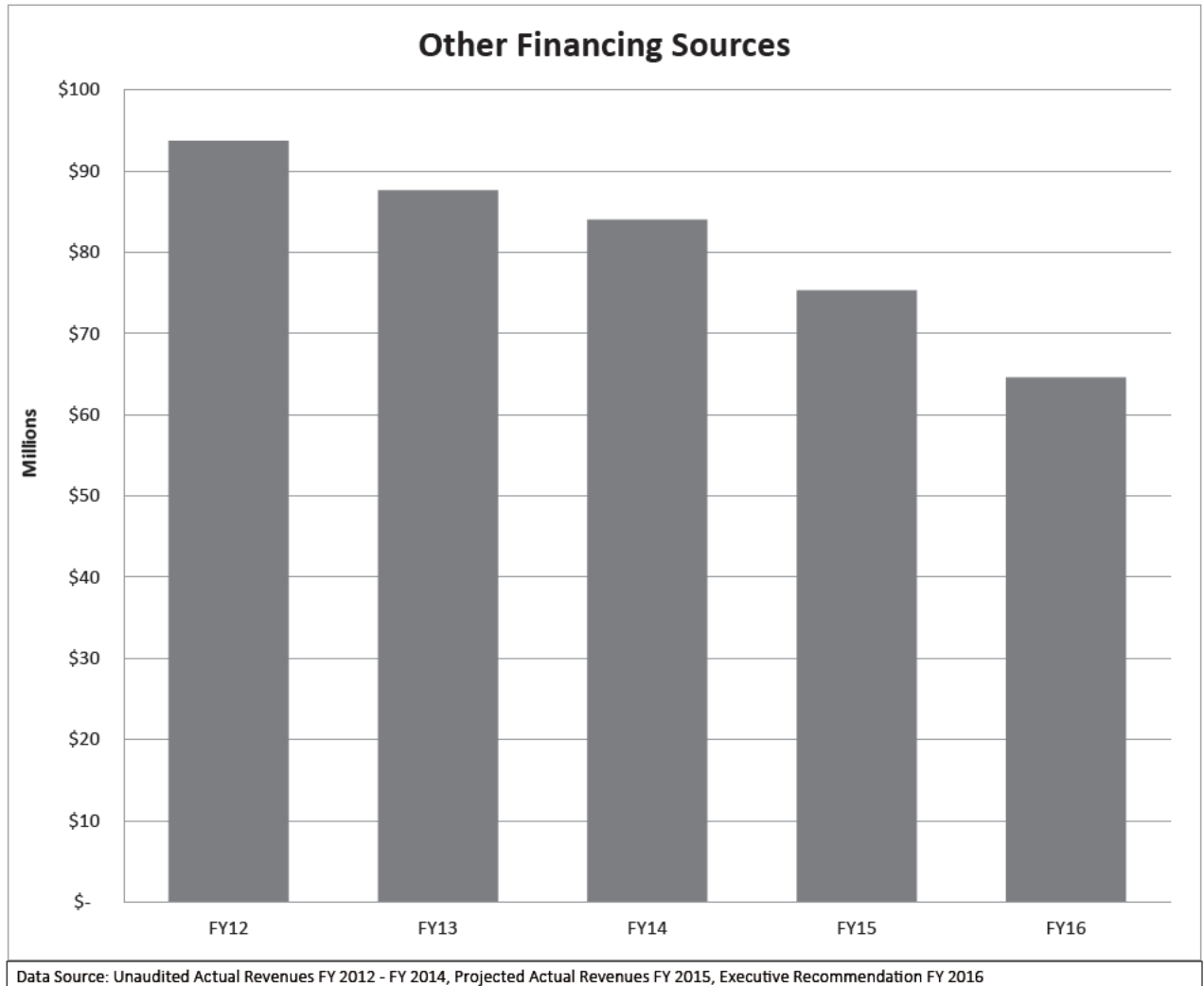


OTHER FINANCING SOURCES

Other Financing Sources includes the Motor Fuel Tax (MFT) which the State collects and remits to the County, the estimated FY 2016 Motor Fuel Tax to be made available for Public Safety operations, as authorized by State Statute, is \$54.5 million. Motor Fuel Tax revenues are either used to support the Highway and Transportation plan, or certain costs as eligible within the Public Safety Fund. The other revenue source in Other Financing Sources is Indirect Costs reimbursed from Special Purpose Funds and Grants back to the County General Fund based on a cost allocation plan identifying indirect expenses and pension funding supplied by the County.

For FY 2016, the County is estimated to receive \$64.6 million in Other Financing Sources, a decline of \$10.7 million from FY 2015 projected revenues, reflecting the County's commitment to begin to completely rollback MFT transfers to the General Fund in FY 2016. 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, a need

for increased funding to support and rebuild infrastructure was identified. In FY2016, an additional \$10 million will be allocated to funding road construction projects, a diversion of Motor Fuel Tax funds previously used to support circuit court operations. The County is committed to allocating all of the MFT funds toward Highway and Transportation projects beginning in FY2017 to fund the Long Range Transportation Plan.



2016 ANNUAL REVENUES BY SOURCE

	Actual FY14	Appropriation FY15	Projected Actual FY15	Recommendation FY16
Property Taxes				
Property Tax - Tax Levy	\$ 350,056,115	\$ 351,066,777	\$ 351,066,777	\$ 310,087,546
Property Tax - Tax Increment Financing Surplus	2,666,265	5,920,000	5,920,000	11,266,000
Total Property Tax Revenue	\$ 352,722,380	\$ 356,986,777	\$ 356,986,777	\$ 321,353,546
Non-Property Taxes				
Home Rule Sales Tax	333,455,361	345,000,000	345,500,000	663,500,000
County Use Tax	73,344,296	73,500,000	77,701,000	77,000,000
Off Track Betting Commission	1,326,863	1,450,000	1,205,000	1,150,000
Illinois Gaming - Casino	8,453,396	8,500,000	8,519,000	8,450,000
Retail Sale of Motor Vehicles Tax	3,061,674	3,200,000	3,182,000	3,200,000
Retailer's Occupation Tax	2,828,396	2,870,000	2,580,000	2,440,000
Wheel Tax	3,836,749	4,100,000	3,934,000	4,100,000
State Income Tax	11,963,348	12,550,000	13,480,000	13,900,000
Alcoholic Beverage Tax	35,760,729	37,750,000	36,928,000	37,000,000
Gas / Diesel Fuel Tax	89,659,844	89,000,000	88,235,000	88,650,000
Cigarette Tax	131,305,101	134,000,000	134,748,000	134,000,000
Other Tobacco and Consumable Products Tax	6,770,710	8,100,000	6,811,000	8,750,000
Firearms Tax	889,344	950,000	809,000	800,000
Gambling Machine Tax	522,903	1,400,000	463,400	1,500,000
Non-Retailer Transaction Use Tax	9,285,927	15,100,000	14,946,000	22,000,000
Amusement Tax	27,791,345	30,000,000	31,961,000	49,750,000
Parking Lot / Garage Operations Tax	44,808,128	44,500,000	45,086,000	45,500,000
Total Non Property Taxes	\$ 785,064,114	\$ 811,970,000	\$ 816,088,400	\$ 1,161,690,000
Fees				
County Treasurer	80,510,200	70,000,000	70,000,000	54,000,000
County Clerk	9,986,333	10,350,000	10,350,000	10,350,000
Recorder of Deeds	35,947,286	33,916,000	32,898,520	33,293,302
Recorder Audit Revenues	-	1,000,000	560,353	750,000
Clerk of Circuit Court	78,498,527	93,500,000	78,619,243	76,540,000
Clerk of Circuit Court - Title IV D	-	-	-	1,450,000
County Sheriff	23,321,700	24,383,521	20,753,731	21,416,600
State's Attorney	1,861,607	1,950,000	1,816,000	1,850,000
Building & Zoning	3,673,233	3,678,317	3,450,000	3,550,000
Environmental Control	5,126,418	4,550,000	4,550,000	4,770,000
County Assessor	67,044	432,000	56,760	56,760
County Assessor Tax Fraud	238,697	400,000	2,362,758	3,453,250
Highway Department Permits	935,199	1,000,000	1,470,000	1,800,000
Public Administrator	798,559	900,000	900,000	900,000
Liquor Licenses	365,904	330,000	330,982	330,000
Public Guardian	2,638,121	2,765,000	3,062,349	3,000,000
Medical Examiner	1,054,581	900,000	1,264,000	1,500,000
Sheriff Court Services Fee	9,063,448	9,425,052	8,482,335	8,474,000
Cable TV Franchise	1,278,586	1,200,000	1,325,000	1,320,000
Other Fees	231,850	260,000	265,528	262,500
Total Fee Revenue	\$ 255,597,293	\$ 260,939,890	\$ 242,517,559	\$ 229,066,412
County Health & Hospital System Fees				
Patient Fees (Medicare ,Medicaid, Private)	280,772,465	155,229,218	284,000,000	266,000,000
Patient Fees - Medicaid Plan BIPA IGT	101,300,000	131,250,000	131,250,000	131,250,000
Fed State Med. Program Funding	169,680,018	162,338,232	162,338,232	162,338,232
Managed Care	727,722,979	914,645,008	896,000,000	952,420,286
CCHHS - Miscellaneous Fees	6,094,048	6,050,000	6,050,000	5,108,481
Public Health	14,293,057	2,000,000	2,000,000	2,000,000
Total CCHHS Fee Revenue	\$ 1,299,862,567	\$ 1,371,512,458	\$ 1,481,638,232	\$ 1,519,116,999
Intergovernmental Revenues				
Federal Government				
State Criminal Alien Assist. (SCAAP)	1,298,659	1,381,552	1,436,985	1,436,985
State of Illinois				
Probation Off, Juvenile CT & JTDC	21,623,559	39,001,922	41,973,890	49,000,000
Salaries of State's Attorney	195,784	195,784	195,784	195,784
Salaries of Public Defender	122,945	124,666	124,666	129,703
Total Intergovernmental Revenues	\$ 23,240,947	\$ 40,703,924	\$ 43,731,325	\$ 50,762,472
Miscellaneous Revenues				
Investment Income	105,000	260,236	260,236	260,236
Estate of Heirs	500,000	500,000	500,000	500,000
Telephone Commissions	2,837,628	2,400,000	2,400,000	2,400,000
Real Estate and Rental Income	5,976,277	8,935,265	7,688,040	9,197,272
Other	4,907,123	34,274,300	15,601,038	19,823,829
Total Miscellaneous Revenues	\$ 14,326,028	\$ 46,369,801	\$ 26,449,314	\$ 32,181,337
Other Financing Sources				
Motor Fuel Tax	74,500,000	64,500,000	64,500,000	54,500,000
Indirect Costs	9,511,455	14,742,690	10,829,358	10,087,429
Total Other Financing Sources	\$ 84,011,455	\$ 79,242,690	\$ 75,329,358	\$ 64,587,429
Revenue Total	\$ 2,814,824,784	\$ 2,967,725,540	\$ 3,042,740,965	\$ 3,378,758,195

**2016 PROJECTED ANNUAL REVENUE ALLOCATION
GENERAL FUND**

	Recommendation	Revenue Allocation
Property Taxes		
Property Tax - Tax Levy	\$ 310,087,546	\$ 185,087,546
Property Tax - Tax Increment Financing Surplus	11,266,000	11,266,001
Total Property Tax Revenue	<u>\$ 321,353,546</u>	<u>\$ 196,353,547</u>
Non-Property Taxes		
Home Rule Sales Tax	663,500,000	663,500,000
County Use Tax	77,000,000	77,000,000
Off Track Betting Commission	1,150,000	1,150,000
Illinois Gaming - Casino	8,450,000	8,450,000
Retail Sale of Motor Vehicles Tax	3,200,000	3,200,000
Retailer's Occupation Tax	2,440,000	2,440,000
Wheel Tax	4,100,000	4,100,000
State Income Tax	13,900,000	13,900,000
Alcoholic Beverage Tax	37,000,000	37,000,000
Gas / Diesel Fuel Tax	88,650,000	88,650,000
Cigarette Tax	134,000,000	134,000,000
Other Tobacco and Consumable Products Tax	8,750,000	8,750,000
Firearms Tax	800,000	800,000
Gambling Machine Tax	1,500,000	1,500,000
Non-Retailer Transaction Use Tax	22,000,000	22,000,000
Amusement Tax	49,750,000	49,750,000
Parking Lot / Garage Operations Tax	45,500,000	45,500,000
Total Non Property Taxes	<u>\$ 1,161,690,000</u>	<u>\$ 1,161,690,000</u>
Fees		
County Treasurer	54,000,000	54,000,000
County Clerk	10,350,000	10,350,000
Recorder of Deeds	33,293,302	33,293,302
Recorder Audit Revenues	750,000	750,000
Clerk of Circuit Court	76,540,000	76,540,000
Clerk of Circuit Court - Title IV D	1,450,000	1,450,000
County Sheriff	21,416,600	21,416,600
State's Attorney	1,850,000	1,850,000
Building & Zoning	3,550,000	3,550,000
Environmental Control	4,770,000	4,770,000
County Assessor	56,760	56,760
County Assessor Tax Fraud	3,453,250	3,453,250
Highway Department Permits	1,800,000	1,800,000
Public Administrator	900,000	900,000
Liquor Licenses	330,000	330,000
Public Guardian	3,000,000	3,000,000
Medical Examiner	1,500,000	1,500,000
Sheriff Court Services Fee	8,474,000	8,474,000
Cable TV Franchise	1,320,000	1,320,000
Other Fees	262,500	262,500
Total Fee Revenue	<u>\$ 229,066,412</u>	<u>\$ 229,066,412</u>
County Health & Hospital System Fees		
Patient Fees (Medicare , Medicaid, Private)	266,000,000	
Patient Fees - Medicaid Plan BIPA IGT	131,250,000	
Fed State Med. Program Funding	162,338,232	
Managed Care	952,420,286	
CCHHS - Miscellaneous Fees	5,108,481	
Public Health	2,000,000	
Total CCHHS Fee Revenue	<u>\$ 1,519,116,999</u>	<u>\$ -</u>
Intergovernmental Revenues		
Federal Government		
State Criminal Alien Assist. (SCAAP)	1,436,985	1,436,985
State of Illinois		
Probation Off, Juvenile CT & JTDC	49,000,000	49,000,000
Salaries of State's Attorney	195,784	195,784
Salaries of Public Defender	129,703	129,703
Total Intergovernmental Revenues	<u>\$ 50,762,472</u>	<u>\$ 50,762,472</u>
Miscellaneous Revenues		
Investment Income	260,236	260,236
Estate of Heirs	500,000	500,000
Telephone Commissions	2,400,000	2,400,000
Real Estate and Rental Income	9,197,272	9,197,272
Other	19,823,829	19,823,829
Total Miscellaneous Revenues	<u>\$ 32,181,337</u>	<u>\$ 32,181,337</u>
Other Financing Sources		
Motor Fuel Tax	54,500,000	54,500,000
Indirect Costs	10,087,429	10,087,429
Total Other Financing Sources	<u>\$ 64,587,429</u>	<u>\$ 64,587,429</u>
Revenue Total	<u>\$ 3,378,758,195</u>	<u>\$ 1,734,641,196</u>

2016 PROJECTED ANNUAL REVENUE ALLOCATION HEALTH ENTERPRISE FUND

	Recommendation	Revenue Allocation
Property Taxes		
Property Tax - Tax Levy	\$ 310,087,546	\$ 125,000,000
Property Tax - Tax Increment Financing Surplus	11,266,000	
Total Property Tax Revenue	\$ 321,353,546	\$ 125,000,000
Non-Property Taxes		
Home Rule Sales Tax	663,500,000	
County Use Tax	77,000,000	
Off Track Betting Commission	1,150,000	
Illinois Gaming - Casino	8,450,000	
Retail Sale of Motor Vehicles Tax	3,200,000	
Retailer's Occupation Tax	2,440,000	
Wheel Tax	4,100,000	
State Income Tax	13,900,000	
Alcoholic Beverage Tax	37,000,000	
Gas / Diesel Fuel Tax	88,650,000	
Cigarette Tax	134,000,000	
Other Tobacco and Consumable Products Tax	8,750,000	
Firearms Tax	800,000	
Gambling Machine Tax	1,500,000	
Non-Retailer Transaction Use Tax	22,000,000	
Amusement Tax	49,750,000	
Parking Lot / Garage Operations Tax	45,500,000	
Total Non Property Taxes	\$ 1,161,690,000	\$ -
Fees		
County Treasurer	54,000,000	
County Clerk	10,350,000	
Recorder of Deeds	33,293,302	
Recorder Audit Revenues	750,000	
Clerk of Circuit Court	76,540,000	
Clerk of Circuit Court - Title IV D	1,450,000	
County Sheriff	21,416,600	
State's Attorney	1,850,000	
Building & Zoning	3,550,000	
Environmental Control	4,770,000	
County Assessor	56,760	
County Assessor Tax Fraud	3,453,250	
Highway Department Permits	1,800,000	
Public Administrator	900,000	
Liquor Licenses	330,000	
Public Guardian	3,000,000	
Medical Examiner	1,500,000	
Sheriff Court Services Fee	8,474,000	
Cable TV Franchise	1,320,000	
Other Fees	262,500	
Total Fee Revenue	\$ 229,066,412	\$ -
County Health & Hospital System Fees		
Patient Fees (Medicare, Medicaid, Private)	266,000,000	266,000,000
Patient Fees - Medicaid Plan BIPA IGT	131,250,000	131,250,000
Fed State Med. Program Funding	162,338,232	162,338,232
Managed Care	952,420,286	952,420,286
CCHHS - Miscellaneous Fees	5,108,481	5,108,481
Public Health	2,000,000	2,000,000
Total CCHHS Fee Revenue	\$ 1,519,116,999	\$ 1,519,116,999
Intergovernmental Revenues		
Federal Government		
State Criminal Alien Assist. (SCAAP)	1,436,985	
State of Illinois		
Probation Off, Juvenile CT & JTDC	49,000,000	
Salaries of State's Attorney	195,784	
Salaries of Public Defender	129,703	
Total Intergovernmental Revenues	\$ 50,762,472	\$ -
Miscellaneous Revenues		
Investment Income	260,236	
Estate of Heirs	500,000	
Telephone Commissions	2,400,000	
Real Estate and Rental Income	9,197,272	
Other	19,823,829	
Total Miscellaneous Revenues	\$ 32,181,337	\$ -
Other Financing Sources		
Motor Fuel Tax	54,500,000	
Indirect Costs	10,087,429	
Total Other Financing Sources	\$ 64,587,429	\$ -
Revenue Total	\$ 3,378,758,195	\$ 1,644,116,999

General & Health Enterprise Fund Revenues Uses and Purposes

Revenue Source	Corporate	Public Safety	Health	Grand Total
Property Taxes				
Property Tax - Tax Levy	\$ 7,922,144	\$ 177,165,402	\$ 125,000,000	\$ 310,087,546
Property Tax - Tax Increment Financing Surplus	11,266,000		0	11,266,000
Total Property Tax Revenue	\$ 19,188,144	\$ 177,165,402	\$ 125,000,000	\$ 321,353,546
Non-Property Taxes				
Home Rule Sales Tax	277,701,900	385,798,100		663,500,000
County Use Tax		77,000,000		77,000,000
Off Track Betting Commission		1,150,000		1,150,000
Illinois Gaming - Casino		8,450,000		8,450,000
Retail Sale of Motor Vehicles Tax		3,200,000		3,200,000
Retailer's Occupation Tax		2,440,000		2,440,000
Wheel Tax		4,100,000		4,100,000
State Income Tax		13,900,000		13,900,000
Alcoholic Beverage Tax		37,000,000		37,000,000
Gas / Diesel Fuel Tax	650,000	88,000,000		88,650,000
Cigarette Tax		134,000,000		134,000,000
Other Tobacco and Consumable Products Tax		8,750,000		8,750,000
Firearms Tax		800,000		800,000
Gambling Machine Tax		1,500,000		1,500,000
Non-Retailer Transaction Use Tax		22,000,000		22,000,000
Amusement Tax		49,750,000		49,750,000
Parking Lot / Garage Operations Tax		45,500,000		45,500,000
Total Non Property Taxes	\$ 278,351,900	\$ 883,338,100	\$ -	\$ 1,161,690,000
Fees				
County Treasurer	54,000,000			54,000,000
County Clerk	10,350,000			10,350,000
Recorder of Deeds	33,293,302			33,293,302
Recorder Audit Revenues	750,000			750,000
Clerk of Circuit Court		76,540,000		76,540,000
Clerk of Circuit Court - Title IV D		1,450,000		1,450,000
County Sheriff		21,416,600		21,416,600
State's Attorney		1,850,000		1,850,000
Building & Zoning	3,550,000			3,550,000
Environmental Control	4,770,000			4,770,000
County Assessor	56,760			56,760
County Assessor Tax Fraud	3,453,250			3,453,250
Highway Department Permits	1,800,000			1,800,000
Public Administrator		900,000		900,000
Liquor Licenses	330,000			330,000
Public Guardian		3,000,000		3,000,000
Medical Examiner		1,500,000		1,500,000
Sheriff Court Services Fee		8,474,000		8,474,000
Cable TV Franchise	1,320,000			1,320,000
Other Fees	262,500			262,500
Total Fee Revenue	\$ 113,935,812	\$ 115,130,600	\$ -	\$ 229,066,412
County Health & Hospital System Fees				
Patient Fees (Medicare ,Medicaid, Private)			266,000,000	266,000,000
Patient Fees - Medicaid Plan BIPA IGT			131,250,000	131,250,000
Fed State Med. Program Funding			162,338,232	162,338,232
Managed Care			952,420,286	952,420,286
CCHHS - Miscellaneous Fees			5,108,481	5,108,481
Public Health			2,000,000	2,000,000
Total CCHHS Fee Revenue	\$ -	\$ -	\$ 1,519,116,999	\$ 1,519,116,999
Intergovernmental Revenues				
Federal Government				
State Criminal Alien Assist. (SCAAP)		1,436,985		1,436,985
State of Illinois				
Probation Off, Juvenile CT & JTDC		49,000,000		49,000,000
Salaries of State's Attorney		195,784		195,784
Salaries of Public Defender		129,703		129,703
Total Intergovernmental Revenues	\$ -	\$ 50,762,472	\$ -	\$ 50,762,472
Miscellaneous Revenues				
Investment Income	260,236			260,236
Estate of Heirs	500,000			500,000
Telephone Commissions		2,400,000		2,400,000
Real Estate and Rental Income	9,197,272			9,197,272
Other	18,723,829	1,100,000		19,823,829
Total Miscellaneous Revenues	\$ 28,681,337	\$ 3,500,000	\$ -	\$ 32,181,337
Other Financing Sources				
Motor Fuel Tax		54,500,000		54,500,000
Indirect Costs	6,333,041	3,754,388		10,087,429
Total Other Financing Sources	\$ 6,333,041	\$ 58,254,388	\$ -	\$ 64,587,429
Grand Total	\$ 446,490,234	\$ 1,288,150,962	\$ 1,644,116,999	\$ 3,378,758,195

REVENUE

INTRODUCTION TO SPECIAL PURPOSE FUNDS

The total amount of special purpose fund revenue and fund balance used for the appropriation in FY 2016 is estimated to be \$612.7 million, an increase of \$52.5 million from FY 2015. Special purpose funds are enabled through State statute and have defined sources of revenue and uses for expenditures. In FY 2016, there are 33 special purpose funds. In addition to these special purpose funds, there are funds specifically utilized to pay for bond and interest as well as the employee annuity and benefits. These funds receive revenues from the property tax as well as the Personal Property Replacement Tax (PPRT). Most of the variance between FY 2015 and FY 2016 special purpose funds is attributed to a \$22.1 million increase in election costs due to the presidential election cycle and a \$25 million increase in rising bond and interest expenses associated with legacy debt service.

BOARD OF ELECTION COMMISSIONERS ELECTION FUND

The election fund revenue comes from the property tax and varies according to the election cycle. As a result, this fund increases from approximately \$20 million in FY 2015 to \$42.1 million in FY 2016 due to the presidential election cycle as well as mandatory Election Day registration at all precincts for the first time.

BOND AND INTEREST

The bond and interest fund is utilized for County debt service payments. This fund receives revenue from a portion of the property tax levy. For FY 2016, this fund is expected to receive \$250 million, up from \$225 million in FY 2015, reflecting an increase in projected debt service costs associated with legacy debt issuance.

ANNUITY AND BENEFITS

The annuity and benefits fund is utilized for payments to the County's pension fund. For FY 2016, this fund will receive revenue from the property tax levy in the amount of \$138.3 million and \$57.3 million from the PPRT, for a total of \$195.6 million. This is a modest increase from the FY 2015 total of \$192.8 million. The 2014 employee payroll deductions for pension purposes are used to establish the County funding requirement for the Annuity and Benefits Fund in the 2016 levy year which reflected higher costs than the 2013 figure utilized in calculating the 2015 statutorily authorized payment.

ADDITIONAL ANNUITY AND BENEFITS CONTRIBUTION

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 FY 2016 Executive Recommendation incorporates a fiscally responsible, alternative payment schedule that includes an additional 2016 appropriation of \$270.5 million in additional funding.

Fiscal Year 2016 Special Purpose Funds										
Dept.	Special Purpose Funds	FY 2014 Ending Fund Balance	FY 2015 Revenue Estimate	FY 2015 Estimated Total Resources	FY 2015 Estimated Expenditures	FY 2015 Projected Ending Balance	FY 2016 Revenue Estimate	FY 2016 Estimated Total Resources	FY 2016 Estimated Expenditures	FY 2016 Projected Ending Balance
Bureau of Administration										
501	Motor Fuel Tax Illinois First (1st)	3,780,308	18,927,464	22,707,772	22,707,772	0	25,925,235	25,925,235	25,925,235	0
Intergovernmental revenue for planning road infrastructure improvements with the State of Illinois and Federal Government.										
510	Animal Control	8,010,573	1,987,622	9,998,195	3,349,785	6,648,410	3,510,568	10,158,978	3,606,405	6,552,573
Funded by fees for the control and prevent the spread of rabies.										
530	Law Library	(1,114,335)	5,100,000	3,985,665	4,493,827	(508,162)	5,100,000	4,591,838	4,929,020	(337,182)
Funded by fees to provide for organized book collections, bibliographical and reference service to lawyers, judges and general law library services to public.										
585	Environmental Control Solid Waste	31,585	480,000	511,585	360,110	151,475	480,000	631,475	517,590	113,885
Fees collected from sanitary landfills and municipal solid waste transfer stations located within Cook County.										
Bureau of Technology										
545	Geographical Information System (Recorder)	20,848,859	8,296,550	29,064,633	17,994,431	11,070,202	8,215,774	19,285,976	18,215,604	1,070,372
Funded by Fees for equipment, material, and necessary expenses incurred in implementing and maintaining the GIS system.										
County Clerk										
524	County Clerk Election Division	0	18,553,877	18,553,877	18,553,877	0	24,790,623	24,790,623	24,790,623	0
525	Board of Election Commissioners	0	993,611	993,611	993,611	0	17,861,077	17,861,077	17,861,077	0
Property Tax revenue to pay for the costs of elections under the jurisdiction of the County Clerk and the Board of Elections.										
533	County Clerk Automation Fund	768,603	1,165,000	1,933,603	1,346,763	586,840	1,165,000	1,751,840	1,579,042	172,798
Fees used to upgrade and establish computerized files for voter registration and election judges.										
Recorder of Deeds										
527	County Recorder Document Storage	3,369,042	3,170,930	6,539,972	5,512,725	1,027,247	3,208,981	4,236,228	4,925,288	(689,060)
Funded with fees used to pay for the expenditures involved in starting and maintaining a document storage system.										
570	Recorder GIS Fee	(264,613)	1,981,710	1,717,097	2,232,482	(515,385)	2,005,491	1,490,106	2,169,922	(679,816)
Funded with Fees to provide and maintain a countywide map through a geographic information system.										
571	Rental Housing Support Fee	192,857	277,420	470,277	286,000	184,277	280,749	465,026	280,749	184,277
Funded through Fees from a State surcharge, to assist in addressing the need for rental housing.										
County Treasurer										
534	Tax Sale Automation Fund	17,573,905	9,500,000	27,073,905	10,431,372	16,642,533	9,500,000	26,142,533	11,137,938	15,004,595
User Fees used to Pay for the expenditures required to start and maintain a computerized system to conduct delinquent property tax sales.										
Chief Judge										
531	Dispute Resolution - Chief Judge	107,253	170,000	277,253	177,074	100,179	150,000	250,179	251,503	(1,324)
Fee revenue source used to support activities to mediate disputes in an attempt to relieve the court system of lengthy lawsuits.										
532	Adult Probation Service Fee	1,563,787	4,100,000	5,663,787	4,389,837	1,273,950	4,200,000	5,473,950	3,889,830	1,584,120
Fee revenue source used to supervise people convicted of criminal and civil offenses.										

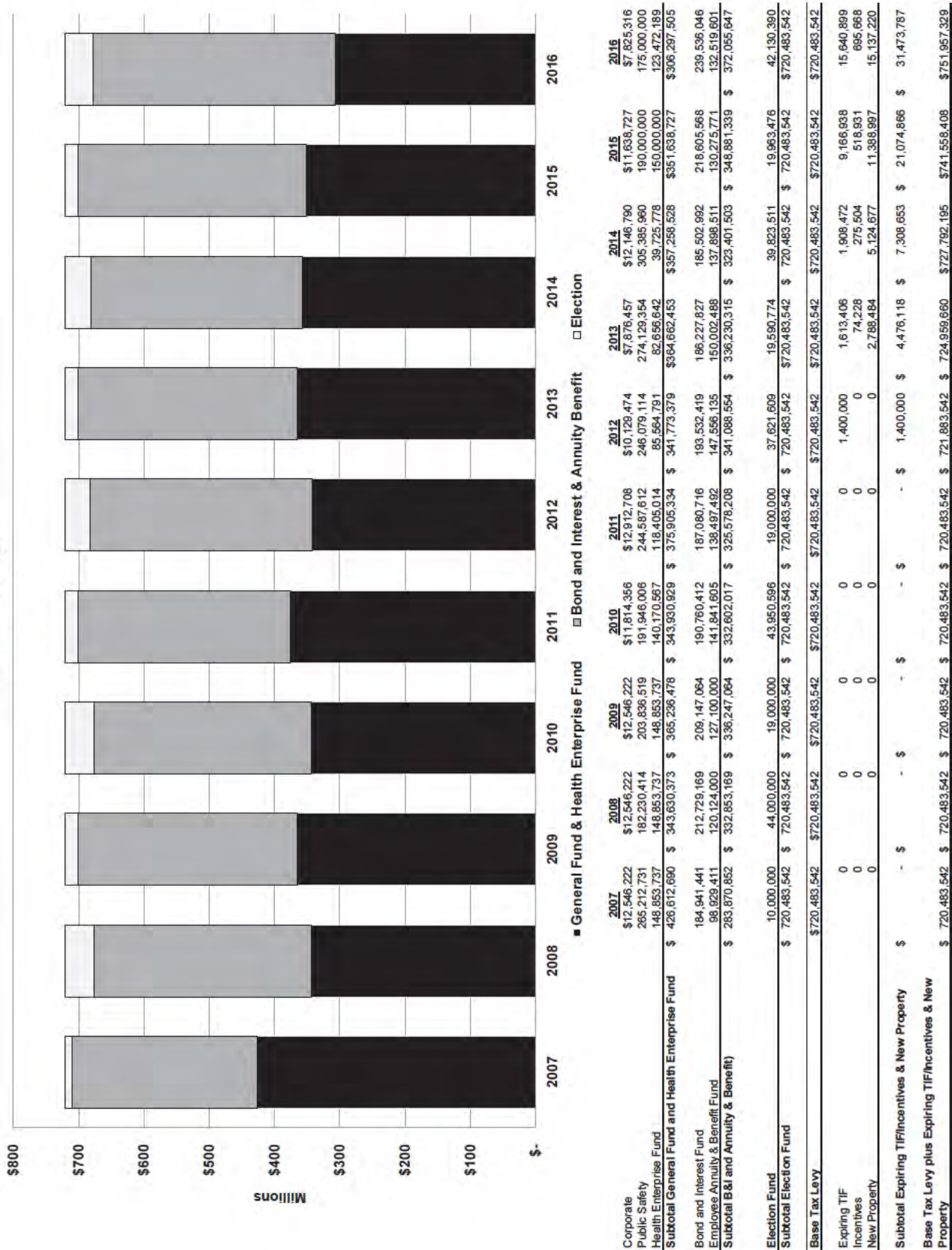
REVENUE

Fiscal Year 2016 Special Purpose Funds

Dept.	Special Purpose Funds	FY 2014 Ending Fund Balance	FY 2015 Revenue Estimate	FY 2015 Estimated Total Resources	FY 2015 Estimated Expenditures	FY 2015 Projected Ending Balance	FY 2016 Revenue Estimate	FY 2016 Estimated Total Resources	FY 2016 Estimated Expenditures	FY 2016 Projected Ending Balance
541	Social Services - Probation Court Fee <i>Fee used to provide social service casework expertise for probation and court service cases.</i>	2,470,753	2,900,000	5,370,753	2,930,202	2,440,551	3,000,000	5,440,551	2,805,922	2,634,629
572	Children Waiting Room	328,530	2,403,000	2,731,530	2,134,625	596,905	2,056,000	2,652,905	2,675,642	(22,737)
574	<i>Fee used to provide free, on-site care for children whose parents or guardians attend court to protect children from being exposed to potentially traumatic courtroom testimony or behavior.</i> Mental Health	(393,124)	845,000	451,876	800,000	(348,124)	890,000	541,876	701,539	(159,663)
575	<i>Fee revenue source to address the disproportionate involvement of individuals with mental illness in the criminal justice system.</i> Peer Court	(137,324)	385,000	247,676	450,000	(202,324)	320,000	117,676	301,148	(183,472)
576	<i>Fee revenue source to collect, disperse, and account for peer jury and teen court or youth diversion services.</i> Drug Court	(203,684)	415,000	211,316	400,000	(188,684)	430,000	241,316	301,246	(59,930)
	<i>Funded by fees to assist nonviolent substance abusing offenders in their recovery from drug and/or alcohol addiction.</i>									
	Health and Hospital									
544	Lead Poisoning Prevention Fund <i>Funded by "other revenue" to reduce the danger of lead-based paint in Cook County dwellings, through lead abatement, mitigation, and education of residents on the dangers of lead based paint/materials.</i>	10,891,209	0	10,891,209	1,180,128	9,711,081	0	9,711,081	1,398,334	8,312,747
564	Suburban Cook County TB Sanitarium District <i>Funded by "other revenue" to prevent, care, treat, and control tuberculosis and other communicable diseases in or associated with Cook County.</i>	15,512,435	1,172,719	16,685,154	5,211,269	11,473,885	1,172,719	12,646,604	5,982,153	6,664,451
	Clerk of the Circuit Court									
528	Automation <i>Funded by fees for the acquisition, installation, and maintenance of all computer hardware system analysis, design, programming, and all computer programs.</i>	(8,590,196)	7,922,357	(667,839)	9,786,722	(10,454,561)	10,314,789	(139,772)	10,314,789	(10,454,561)
529	Document Storage <i>Funded by fees to assist in the preparation of documents to be microfilmed or microfiche, and perform filming when necessary.</i>	(5,871,721)	6,976,580	1,104,859	8,951,599	(7,846,740)	8,979,522	1,132,782	8,979,522	(7,846,740)
567	Clerk Administrative <i>Funded through fees to offset costs incurred by the Circuit Court Clerk in performing additional duties required to collect and disburse funds to entities of State and Local Governments.</i>	(164,338)	815,708	651,370	798,811	(147,441)	800,000	652,559	867,449	(214,890)
580	Electronic Citation Fund <i>Fees used to establish and maintain a system for electronic citations.</i>	44,740	297,805	342,545	450,000	(107,455)	300,000	192,545	300,000	(107,455)
	Public Defender									
584	Records Automation Fund <i>Fee revenue source to develop and implement cost effective and productivity enhancing information technology solutions to meet current and future document storage and records retention needs.</i>	101,317	158,000	259,317	155,460	103,857	158,000	261,857	158,000	103,857
	Sheriff									
535	911 - Intergovernmental Agreement - ETSB <i>Intergovernmental revenue for the implementation, installation of an enhanced "911" emergency telephone system for the citizens of unincorporated Cook County.</i>	(2,764,409)	1,552,805	(1,211,604)	1,588,689	(2,800,293)	3,023,312	223,019	3,106,103	(2,883,084)

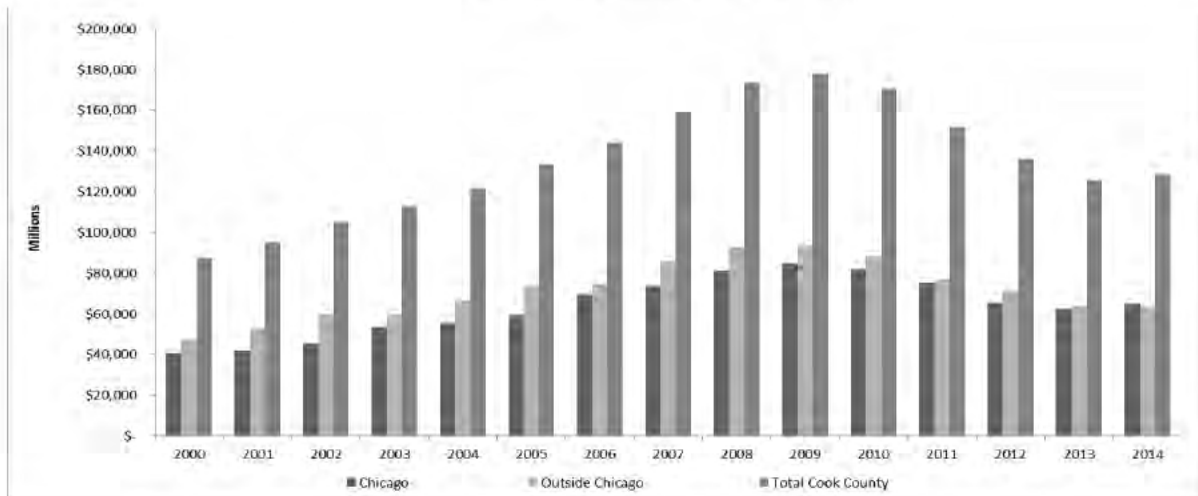
REVENUE

Tax Levy



FY 2016 Tax Levy

	Base Tax Levy	Expiring TIF/Incentive & New Property Previous Years	Expiring TIF/Incentive & New Property Current Year	Gross Tax Levy	Appropriation Allowance for Uncollected Taxes	Net Tax Levy For Appropriation
Corporate Purpose Fund	\$ 7,825,316	\$ 228,898	\$ 112,945	\$ 8,167,159	\$ (245,015)	\$ 7,922,144
Public Safety Fund	\$ 175,000,000	\$ 5,118,925	\$ 2,525,819	\$ 182,644,745	\$ (5,479,342)	\$ 177,165,402
Sub Total General Fund	\$ 182,825,316	\$ 5,347,823	\$ 2,638,764	\$ 190,811,904	\$ (5,724,357)	\$ 185,087,546
Health Enterprise Fund	\$ 123,472,189	\$ 3,611,685	\$ 1,782,105	\$ 128,865,979	\$ (3,865,979)	\$ 125,000,000
Election Fund	\$ 42,130,390	\$ 1,232,356	\$ 608,079	\$ 43,970,825	\$ (1,319,125)	\$ 42,651,700
Bond and Interest Fund	\$ 239,536,046	\$ 7,006,670	\$ 3,457,284	\$ 250,000,000	\$ -	\$ 250,000,000
Employee Annuity & Benefit Fund	\$ 132,519,601	\$ 3,876,331	\$ 1,912,689	\$ 138,308,621	\$ -	\$ 138,308,621
Total All Funds	\$ 720,483,542	\$ 21,074,866	\$ 10,398,921	\$ 751,957,329	\$ (10,909,461)	\$ 741,047,867

Cook County, Illinois
Equalized Assessed Valuation

Year	Chicago	Outside Chicago	Total Cook County
2014	\$ 64,908,056,690	\$ 63,302,490,501	128,210,547,191
2013	62,363,875,664	63,550,963,278	125,914,838,942
2012	65,250,387,267	70,925,637,060	136,176,024,327
2011	75,122,913,910	76,946,137,806	152,069,051,716
2010	82,087,170,063	88,317,443,227	170,404,613,290
2009	84,586,807,689	93,483,786,583	178,070,594,272
2008	80,977,543,020	92,664,404,974	173,641,947,994
2007	73,645,316,037	85,621,597,612	159,266,913,649
2006	69,511,192,285	74,833,590,915	144,344,783,200
2005	59,304,530,189	74,067,183,541	133,371,713,730
2004	55,276,929,775	66,285,171,636	121,562,101,411
2003	53,168,632,414	59,332,812,042	112,501,444,456
2002	45,330,892,358	59,754,320,644	105,085,213,002
2001	41,981,912,323	52,927,743,804	94,909,656,127
2000	40,480,077,486	46,828,104,949	87,308,182,435

Source: Cook County Clerk, Tax Extension Division.

**COOK COUNTY, ILLINOIS
COUNTY EMPLOYEES ANNUITY AND BENEFITS FUND
RECOMMENDATION FOR FISCAL YEAR 2016**

County Contributions for

Salary Deductions	\$	124,443,943
Refund Repayments	\$	2,386,762
Former Service Payments	\$	162,929
Military Service	\$	168,559
Optional Deductions	\$	43,846
Optional Payments	\$	196
Sick Time	\$	272,155
1 Yr. ODCX	\$	27,299
Deductions in lieu of disability	\$	1,819,629

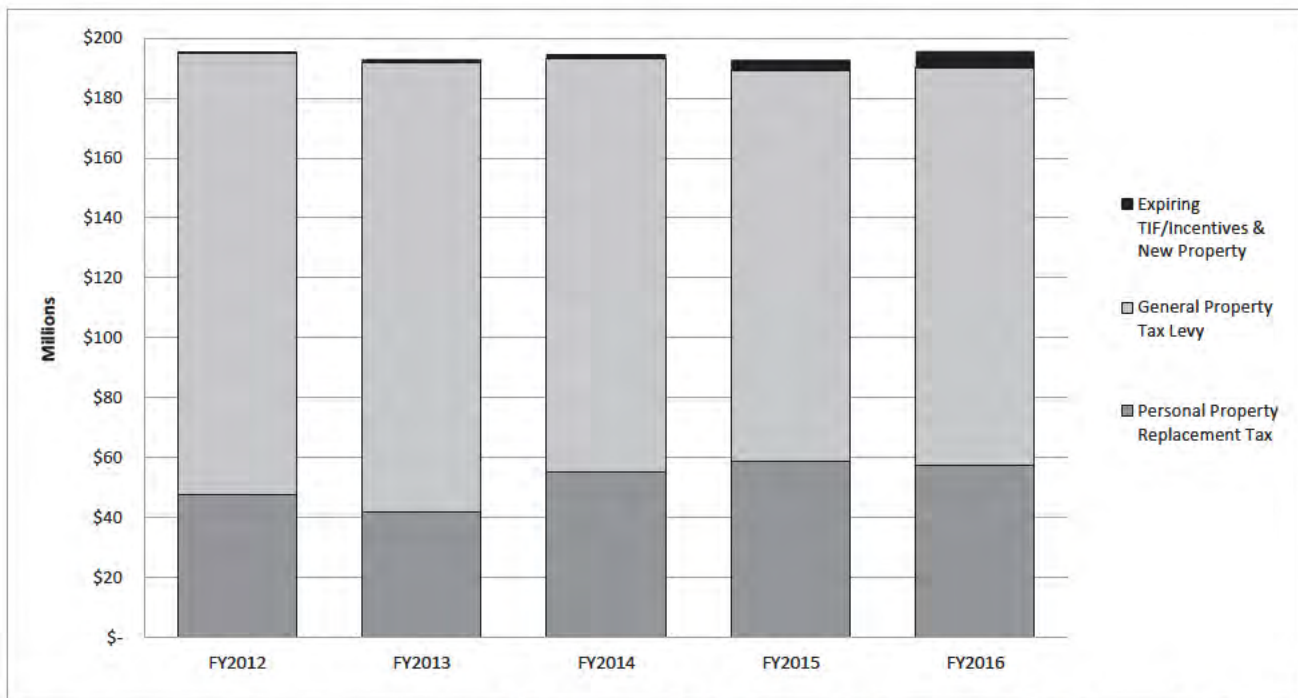
Total Contrib. For levy \$ 129,325,318

Levy Factor 1.54

Gross Tax Levy \$ 199,160,990

Less: Federal Grants \$ (3,538,369)

Net Tax Levy \$ 195,622,621



	FY2012	FY2013	FY2014	FY2015	FY2016
Personal Property Replacement Tax	\$ 47,545,314	\$ 42,035,103	\$ 55,370,862	\$ 58,700,000	\$ 57,314,000
General Property Tax Levy	\$ 147,556,135	\$ 150,002,487	\$ 137,898,511	\$ 130,275,771	\$ 132,519,601
Expiring TIF/Incentives & New Property	\$ 413,137	\$ 931,915	\$ 1,398,856	\$ 3,810,697	\$ 5,789,020
Total Employee Annuity & Benefit Fund	\$ 195,514,586	\$ 192,969,505	\$ 194,668,229	\$ 192,786,468	\$ 195,622,621

Cook County Health and Hospital System Tax Allocation Summary

	FY2011 Budget	FY2012 Budget	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget
CCHHS General Fund Expenditures						
240 - Cermak Health Services of Cook County Total	41,238,218	40,113,162	40,864,509	46,630,843	56,299,744	66,538,235
241 - Health Services - JTDC Total	3,541,587	3,920,113	3,876,605	3,910,387	3,741,279	3,803,049
890 - Office of The Chief Health Administrator Total	147,622,343	168,676,467	154,886,527	189,471,395	118,823,517	113,828,374
891 - Provident Hospital of Cook County Total	67,054,238	51,492,542	49,495,466	48,357,796	52,606,689	46,736,384
893 - Ambulatory and Community Health Network of Cook County Total	51,768,786	47,067,401	51,815,924	51,465,467	59,280,607	80,263,596
894 - The Ruth M. Rothstein CORE Center Total	11,865,274	11,844,779	11,698,210	11,753,051	11,661,577	12,200,049
895 - Department of Public Health Total	17,678,034	17,164,364	16,107,119	14,450,251	11,274,533	10,865,659
896 - Managed Care	-	-	96,164,900	190,804,289	566,844,037	646,058,342
897 - John H. Stroger, Jr. Hospital of Cook County Total	421,968,840	429,771,321	425,624,711	445,202,520	525,032,357	545,156,981
898 - Oak Forest Hospital of Cook County Total	52,367,379	35,180,850	12,438,287	11,216,096	11,090,712	10,391,890
899 - Fixed Charges and Special Purpose Appropriations - Health Total	96,755,532	88,902,088	100,706,267	112,455,101	118,857,406	108,274,440
Total CCHHS General Fund Expenditures	911,860,231	894,133,047	963,678,525	1,125,717,196	1,535,512,458	1,644,116,999
CCHHS Revenue						
Patient Fees (Medicare, Medicaid, Private)	360,237,000	363,062,057	231,105,542	200,699,686	155,229,218	266,000,000
Fed State Med. Program Funding	271,299,000	140,000,000	150,800,000	145,500,000	162,338,232	162,338,232
Patient Fees - Medicaid Plan BIPA IGT	-	131,300,000	131,250,000	131,250,000	131,250,000	131,250,000
Medicaid Expansion	-	-	196,964,900	468,154,294	914,645,008	952,420,286
Misc. Fees - CCHHS Revenue for Cafeteria, Parking fees, Med records, Rx and other charges	4,066,814	6,000,035	1,994,042	5,113,084	8,050,000	5,108,481
Public Health	-	-	-	-	-	2,000,000
Total CCHHS Revenue	635,602,814	640,362,092	712,114,484	950,717,064	1,371,512,458	1,519,116,999
Total Operating Tax Allocation						
	276,257,417	253,770,955	251,564,041	175,000,132	164,000,000	125,000,000
Indirect Tax Allocation*						
Pension Payments	60,522,732	60,858,576	57,622,626	57,037,013	57,073,474	62,223,131
Additional Pension Payments	-	-	-	-	-	85,880,893
Debt Service Payments	-	88,596,157	78,781,689	84,332,150	94,515,848	110,221,707
Total Indirect Tax Allocation	60,522,732	149,454,733	136,404,315	141,369,163	151,589,322	258,325,731
Total County Allocation						
	\$ 336,780,149	\$ 403,225,688	\$ 387,968,356	\$ 316,369,295	\$ 315,589,322	\$ 383,325,731

*Debt service and pension payments are estimates. Used to help approximate the total county tax allocation.

Five Year Comparison of Estimated Revenue / Sources of Funds	Estimated Expenditures / Encumbrances / Uses of Funds
Transportation Programs Fiscal Year 2012 - 2016	Transportation Programs For Fiscal Year 2016

Highway (Funding Source Corporate Fund) - Department 500							2016 Estimated Expenditures / Encumbrances
2012	2013	2014	2015	2016	2016 / 2015		
Revenue	Revenue	Revenue	Estimated Revenue	Estimated Revenue	Variance Est. Revenue		
\$ 7,530,304	\$ 6,390,077	\$ 5,860,453	\$ 5,830,891	\$ 5,368,815	\$ (462,076)		
Motor Fuel Tax Fund (Governmental Fund Type)							
2012	2013	2014	2015	2016	2016 / 2015	2016 Estimated Expenditures / Encumbrances	
Revenue	Revenue	Revenue	Estimated Revenue	Estimated Revenue	Variance Est. Revenue		
\$ 93,011,335	\$ 92,237,588	\$ 92,748,945	\$ 87,734,167	\$ 92,000,000	\$ 4,265,833	5,084,765	
16,739,339	16,739,339	16,739,339	16,739,339	-	\$ (16,739,339)	-	
2,419,784	2,500,000	7,618,739	2,031,000	2,230,000	\$ 199,000	5,084,765	
3,194,543	3,000,000	1,778,036	1,858,121	6,526,000	\$ 4,667,879	-	
115,365,001	114,476,927	118,885,059	108,362,627	100,756,000	\$ (7,606,627)	2,000,000	
12,444,967	15,000,000	15,000,000	30,000,000	15,000,000	\$ (15,000,000)	7,046,000	
127,809,968	129,476,927	133,885,059	138,362,627	115,756,000	\$ (22,606,627)	9,046,000	
Total Motor Fuel Tax Revenue / Sources of Funds							
Transfer Out to Motor Fuel Tax First (1st)							
(21,946,330)	(21,960,729)	(22,748,938)	(23,504,319)	(25,925,235)	\$ (2,420,916)	54,500,000	
105,863,638	107,516,198	111,136,121	114,858,308	89,830,765	\$ (25,027,543)	6,200,000	
30,000,000	25,000,000	35,000,000	10,000,000	-	\$ (10,000,000)	60,700,000	
Transfer In - Motor Fuel Tax - Bonds							
Reserve For Future Obligations							
15,000,000							
Total Net Motor Fuel Tax Revenue / Sources of Funds							
\$ 135,863,638	\$ 132,516,198	\$ 146,136,121	\$ 124,858,308	\$ 89,830,765	\$ (35,027,543)	89,830,765	
State of Illinois Motor Fuel Tax Allotments (Transfer In)							
2012	2013	2014	2015	2016	2016 / 2015	2016 Estimated Expenditures / Encumbrances	
Revenue	Revenue	Revenue	Estimated Revenue	Estimated Revenue	Variance Est. Revenue		
\$ 21,946,330	\$ 21,960,729	\$ 22,748,938	\$ 23,504,319	\$ 25,925,235	\$ 2,420,916	25,925,235	
3,199,511	1,022,678	1,100,000	1,100,000	-	\$ (1,100,000)	-	
\$ 25,145,841	\$ 22,042,862	\$ 23,848,938	\$ 24,604,319	\$ 25,925,235	\$ 1,320,916	25,925,235	
Total Motor Fuel Tax First (1st) Revenue / Sources of Funds							
Township Roads (Non - Major Governmental Fund)							
2012	2013	2014	2015	2016	2016 / 2015	2016 Estimated Expenditures / Encumbrances	
Revenue	Revenue	Revenue	Estimated Revenue	Estimated Revenue	Variance Est. Revenue		
\$ 440,000	\$ 444,740	\$ 444,740	\$ 444,740	\$ 444,740	\$ -	3,510,494	
2,944,067	2,933,387	3,168,013	3,065,754	3,065,754	\$ (0)	-	
\$ 3,384,067	\$ 3,378,127	\$ 3,612,753	\$ 3,510,494	\$ 3,510,494	\$ (0)	3,510,494	
Total Township Roads Revenue							
\$ 171,923,950	\$ 164,327,264	\$ 179,458,265	\$ 158,804,012	\$ 124,635,309	\$ (34,168,703)	124,635,309	
Estimated Transportation/MFT Program Revenue / Sources of Funds							
Estimated reserves Expenditures / Uses of Funds							