

## INTRODUCTION TO REVENUE

The total operating revenue for Cook County in FY 2014 is estimated at \$3,207 million compared to FY 2013 budgeted revenue of \$2,948 million. The increase of \$259 million is a change of 8.8%. Total operating revenues include General Funds, Health Enterprise Fund, Special Purpose Funds, and Grants.

The County has a General Fund, Health Enterprise Fund and 36 restricted Special Purpose Funds. The County uses a fund accounting system to present the financial position and the results of operations of 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 2014 General Fund and Health Enterprise Fund revenue is estimated to be \$2,501 million, approximately \$227 million, or 10% above the projected FY 2013 revenue of \$2,274 million. Revenues are estimated for budgetary purposes through trend analysis and comparing historical data. For major tax-based revenues, economic forecasting models are applied to account for the impact of the national and local economy.

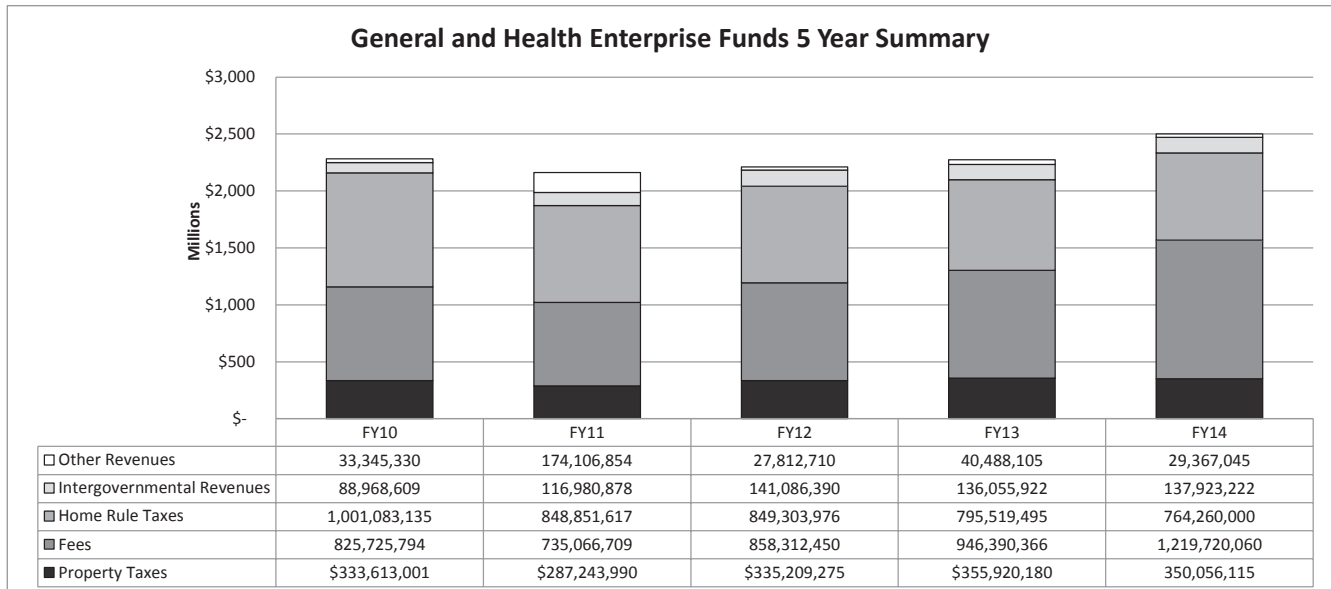
### GENERAL FUND

The total budgeted revenue for FY 2013 was \$1,332 million for the General Fund. The estimated FY 2014 revenue is estimated at \$1,376 million for the General Fund, representing a 3.3% percent, or \$43.5 million increase. The General Fund encompasses the Corporate and Public Safety Funds.

The **Corporate Fund** is the general operating fund 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 6.4% of FY 2014 revenue (\$161 million) and derives most of its revenue from departmental fees.

The **Public Safety Fund** is comprised of the County's criminal justice system: jails, courts, and related programs. Departments in this fund include: Sheriff's Office, State's Attorney, Public Defender, Adult Probation Department, the Office of the Chief Judge and the Juvenile Temporary Detention Center. The Public Safety Fund comprises approximately 48.6% of FY 2014 revenue (\$1.21 billion). The revenue supporting this fund is mostly derived from the property tax levy, departmental fees and home-rule taxes such as: 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, which houses the CountyCare program launched in FY 2013. The Health Fund makes up approximately 45% of FY 2014 revenue (\$1.13 billion) and receives the majority of its revenue from the patient fees (Medicaid, Medicare, other third party and private payers), Medicaid Expansion which expanded Medicaid eligibility to 133% of the federal poverty level (FPL), Disproportionate Share Hospital payments (DSH), payments from the Benefits Improvement and Protection Act (BIPA), and cigarette tax.



### EXISTING REVENUE SOURCES

The FY 2014 budget reflects the full fiscal-year impact of the final rollback of the 1% sales tax increase that was implemented in 2008. Lowering the sales tax rate serves to increase residents' spending power. In addition, the lower sales tax stimulates economic activity which provides additional resources for business investment and job growth in Cook County. The phase out began with a 0.5% reduction in the summer of 2010, followed by an additional 0.25% decrease on January 1st, 2012, and the final 0.25% decrease on January 1st, 2013. In FY2014, the full rollback of the sales tax increase is valued at \$450 million. Since the beginning of the phased rollback, Cook County has returned \$1.3 billion in potential sales tax revenues back to the taxpayers.

The Cook County Health and Hospital System (CCHHS) obtained approval in 2012 for the Section 1115 Medicaid Waiver, allowing Cook County to expand Medicaid to those individuals whose income is 133% of the federal poverty level, and began enrolling patients in Cook County's Medicaid Expansion project (CountyCare) in 2013. In 2014, CCHHS is expected to maintain full-year membership of at least 56,000 patients in the program. The FY 2014 budget presents a \$278 net revenue increase due to the impact of 100% of Federal Medical Assistance Percentage (FMAP), up from 50% in 2013 for the per member per month revenue received. This new source of revenue will replace the several one-time items in FY 2013 revenues, including retro rate adjustments and Disproportionate Share Hospital (DSH) retro-payments. It is also anticipated to offset reductions in supplemental payments from Benefits Improvement and Protection Act (BIPA), DSH, and phase out of federal incentives for implementation and use of electronic medical records.

While maintaining the base property tax levy at \$720.4 million, the budget builds upon the TIF recapture policy instituted for FY 2012. In FY 2014, the property tax will capture revenue of \$5.1 million from new property, \$0.275 million from expiring incentives, and \$1.9 million from expired TIF districts without increasing taxes for Cook County residents. Approximately \$2.8 million from these revenue sources are new in FY 2014.

The budget increases revenue through enforcement and collection activities by using more aggressive audit and compliance techniques to identify Home Rule tax evaders as well as those circumventing paying the required amount of property and real estate transaction taxes. The County will continue to work with the State to intercept debt owed to the County from individual tax returns.

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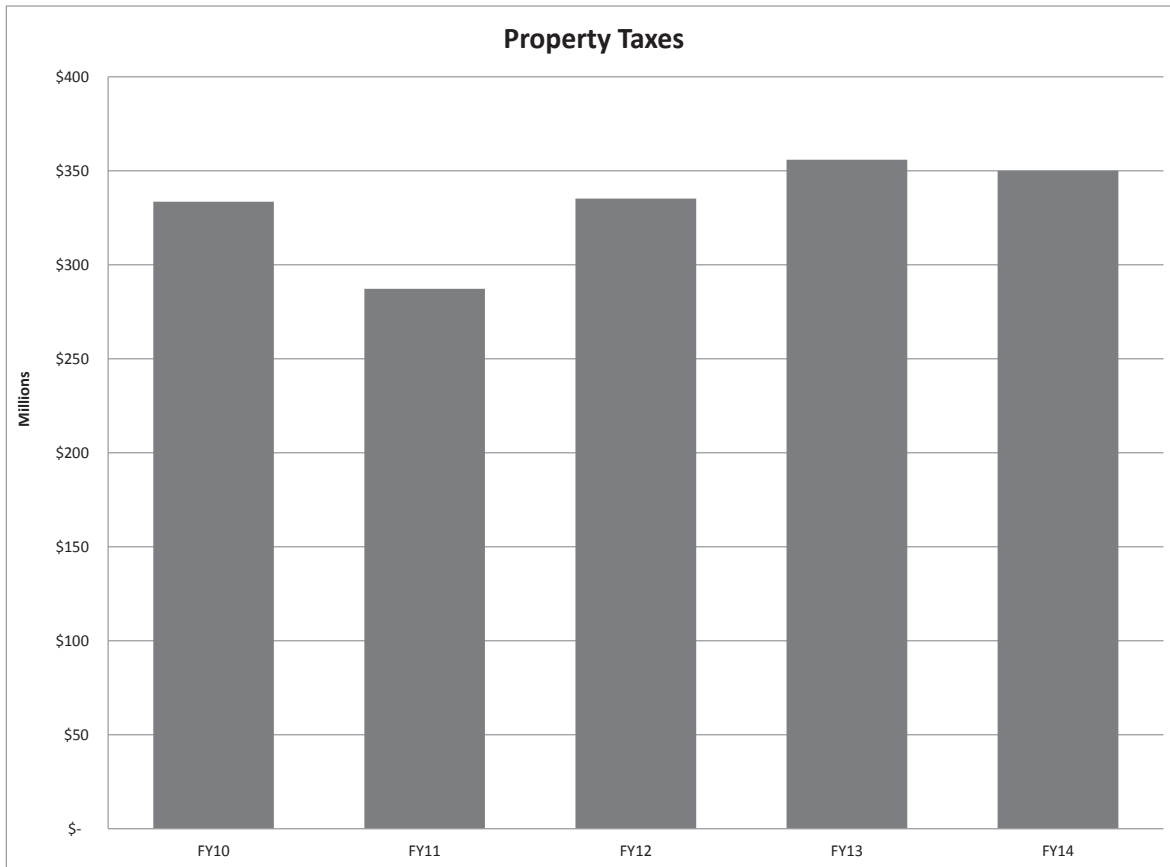
## REVENUE BY SOURCE

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 five categories: 1) property taxes, 2) fees, 3) home rule taxes, 4) intergovernmental, and 5) miscellaneous revenues. Each category is further broken down into individual revenue sources such as cigarette tax, sales tax and departmental fees.

## PROPERTY TAX

In FY 2013, the County property tax revenue available for General Fund operations was \$355.9 million. The estimate for net property tax revenue in FY 2014 to finance General and Health Enterprise Fund operations is \$350 million. This figure is \$5.9 million less than FY 2013, despite the fact that Personal Property Replacement Tax (PPRT) revenues are expected to increase by roughly \$13 million in FY 2014, resulting in a decreased property tax revenue requirement for the County pension contribution. The decrease in revenues available for the General Fund and Health Enterprise Fund is largely a result of increased FY 2014 Election Fund requirements to conduct Federal, State, and County elections that will occur in 2014.

The County's total property tax derived revenue 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. 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 2014 proposed base property tax levy continues to be \$720.4 million, excluding \$7.3 million in property taxes that will be captured from new property along with the expiration of TIF districts and incentives in 2014. 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 collected 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 continues to do so in the 2014 tax year.



## 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 \$274.7 million at the end of FY 2013 which is higher than budgeted revenues of \$269.8 million. This projected surplus is primarily due to the improved housing market as revenues for the Recorder of Deeds are projecting to be \$7.2 million higher than budgeted revenue in FY 2013. For FY 2014, total General Fund fees are estimated to generate \$274.1 million.

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

### COUNTY TREASURER

The Cook County Treasurer is projected to receive \$76 million in FY 2013. The estimated revenue for FY 2014 is \$70 million, which is down by \$6 million due to one-time reimbursements relating to scavenger sale overbids. 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 \$10.1 million in revenue for FY 2013 and estimates revenue to be slightly higher at \$10.2 million for FY 2014 due to an increase in filing fees for amending Assumed Business Names.

## 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 \$40.5 million for the FY 2013 year end projection, \$7.2 million higher than budgeted revenues. For FY 2014, the Recorder is estimating revenues of \$41.5 million. The 2014 revenue projection is impacted by the resurgent housing market, which has shown significant signs of recovery.

## 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 2013 is \$97.6 million and \$96.8 million is estimated for FY 2014. The estimated 2014 revenue reflects stabilization in the decline of court filings.

## SHERIFF

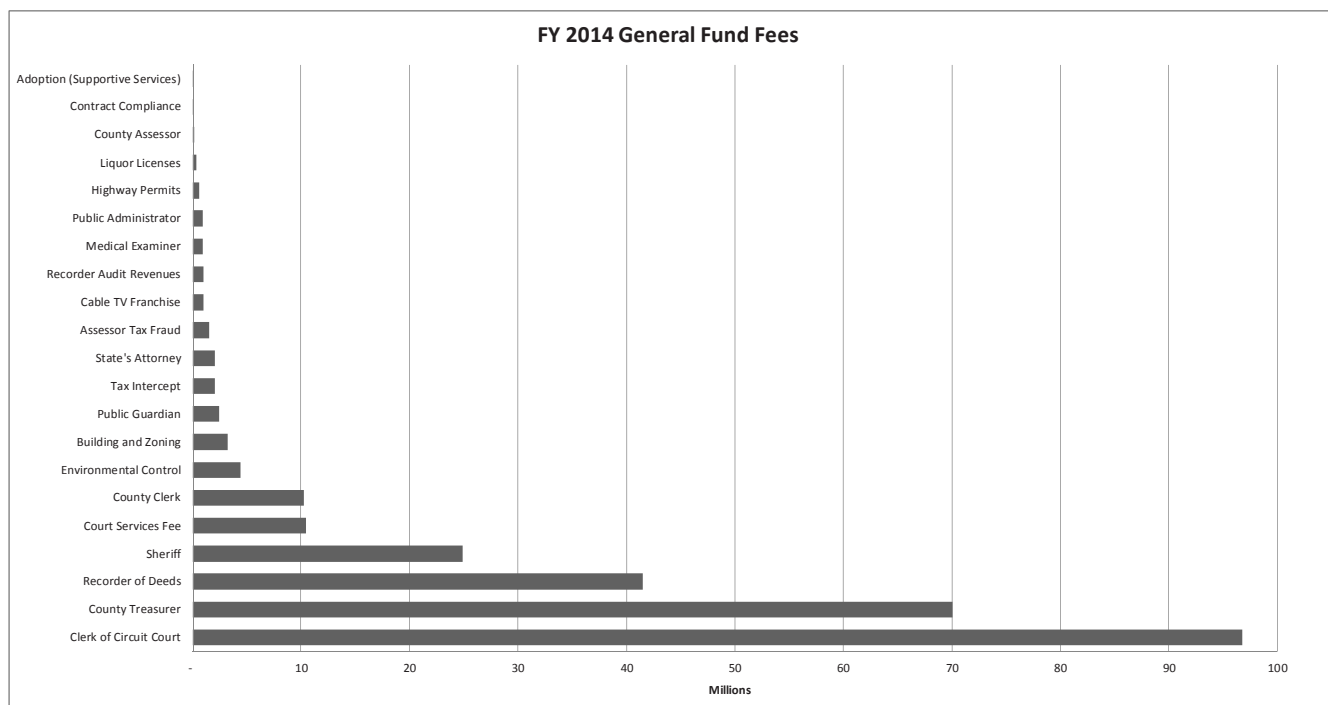
The Sheriff derives revenue from processing court orders, the Municipal Division, evictions, escrow, Department of Corrections, fines and citations. The projected revenue for FY 2013 is \$24.1 million and for FY 2014 revenue is estimated to increase to \$24.8 million. The FY 2014 revenue estimation reflects stable receipts from fines and citations year over year.

## 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 projected revenues for FY 2013 to FY 2014 slightly decrease from \$2.5 million to \$2.4 million due to a reduction in past due collections.

## STATE'S ATTORNEY

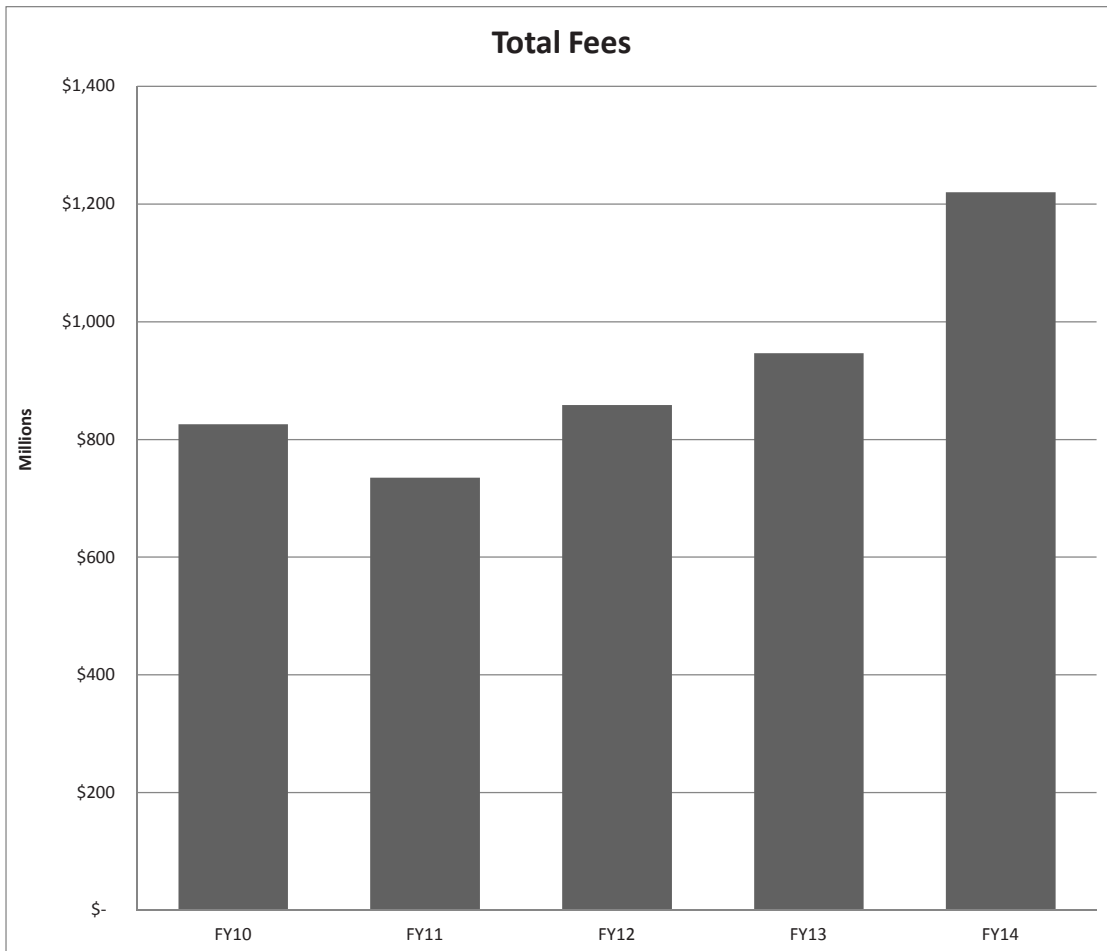
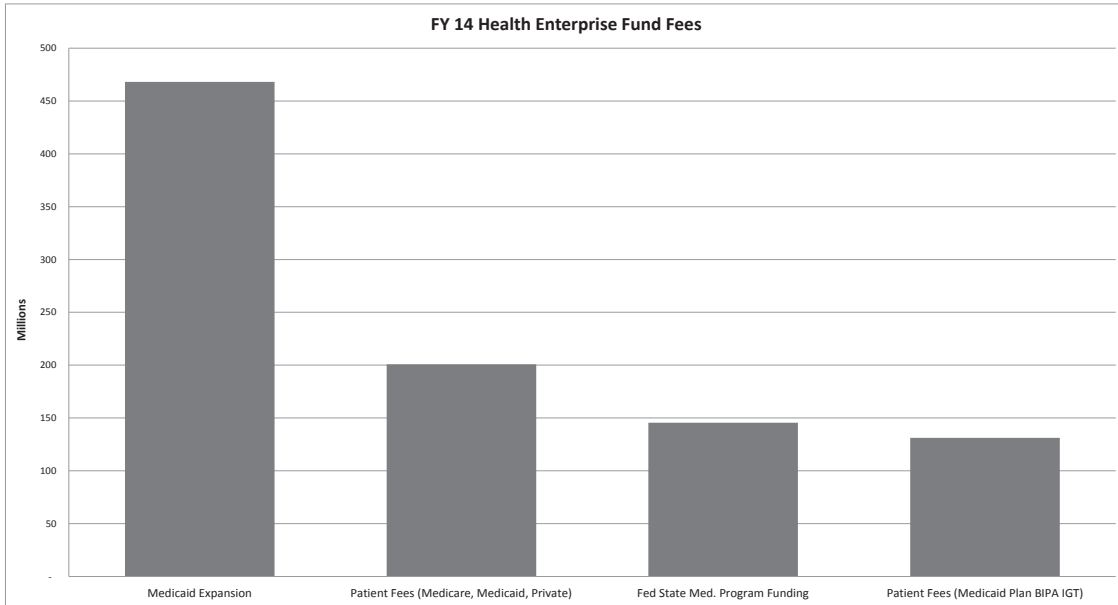
The State's Attorney's budgeted revenue consists entirely of certain fees for felony and misdemeanor convictions in the Circuit Court, which are imposed by the judges, collected by the Clerk of the Court and deposited directly to the Public Safety Fund. The projected revenues for FY 2013 are \$2 million and are estimated to remain \$2 million in FY 2014.



## ENTERPRISE HEALTH FUND FEES

### COOK COUNTY HEALTH AND HOSPITALS

The Health Enterprise Fund receives fees from patient fees and supplemental payments for care provided at County hospitals. Patient fees include those from Medicare, Medicaid, private payers and carriers, and the Cook County Managed Care Community Network, 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 FY 2013 projection is \$671.7 million, \$38.4 million less than budgeted revenues primarily due to the 1115 Medicaid Waiver Expansion revenue projecting to end FY 2013 \$74.7 million less than budgeted revenues. Though the County has been successful in meeting targets for initiated applications for the 1115 Medicaid Waiver, the State has not been able to process applications to verify eligibility at the same pace. Staffing at the State level is now in place to expedite the processing and approval of the applicants as revenues improved in the second half of the fiscal-year leading into FY 2014. The FY 2014 Health Enterprise Fund fees revenue estimate is \$945.6 million, \$235.5 million higher than budgeted revenues in FY 2013. The increase is mainly attributed to the full-year implementation of Medicaid Expansion and the increased reimbursement under the Affordable Care Act. CCHHS management expects to also substantially improve patient fee revenues by increasing physician billing, and continuing to work with the State to secure timely payment.

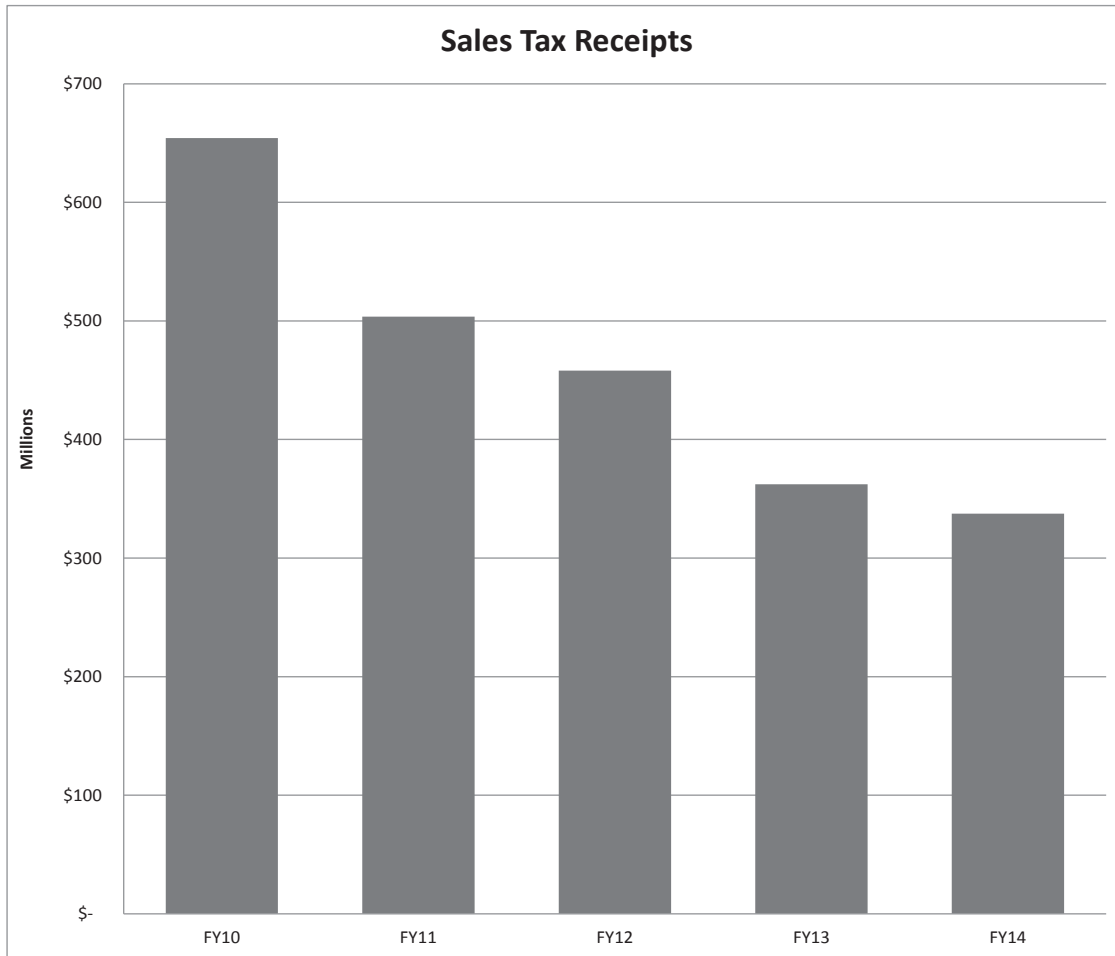
## HOME RULE TAXES

The County is projecting to receive \$795.5 million in FY 2013 which is slightly more than the budgeted revenues of \$788.6 million in FY 2013. The estimate for Home Rule taxes for FY 2014 is \$764.3 million which is a decrease of \$24.3 million compared to the FY 2013 appropriation. This decline is the result of the full fiscal-year implementation of the final reduction of the 0.25% to the sales tax in order to fully repeal the 1% sales tax increase that was enacted in 2008. This final reduction to the sales tax is estimated to decrease revenues by \$37.5 million; this is offset by an improved economic outlook which reduces overall sales tax revenues by \$24.8 million in comparison to projected FY 2013. The projection on cigarette taxes further reduces the home rule tax outlook with a loss of \$10.5 million in comparison to the FY 2013 projection due to the continued trend in decreased usage. These declines are offset by enhanced revenue from the use tax due to increased vehicle sales and the amusement tax due to the natural growth in amusement ticket prices. Home rule taxes are also expected to be positively impacted by increased enforcement efforts from the Department of Revenue to ensure compliance.

Home rule taxes are 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 home rule taxes are administered and collected by the Cook County Department of Revenue except for the Cook County Sales Tax, which is collected by the State on the County's behalf. All home rule taxes are deposited into the Corporate Fund, Public Safety Fund, and Health Fund. To date, the home rule taxes include the following:

### COOK COUNTY SALES TAX

The Cook County Sales Tax commenced 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. On February 29, 2008 the County Board approved an additional 1% increase in County Sales Tax to bring the total to 1.75%. This increase was phased out with the last 0.25% roll back in FY 2013. The State collects the sales tax on behalf of Cook County, and remits the tax receipts to the County. The FY 2014 Cook County gross sales tax estimate is \$337.4 million and is distributed between the Public Safety Fund and Corporate Fund. In FY 2013, the budgeted revenue from sales tax was \$362.5 million, projected sales tax revenues in FY 2013 are expected to be slightly lower at \$362.2 as the economy continues to recover from the recession.



### 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 titled or registered with a State agency, within the corporate limits of Cook County. The rate is 1%. The FY 2013 Cook County use tax projection is \$65.1 million, \$5.6 million higher than the FY 2013 estimate. The use tax is distributed only to the Public Safety Fund. The Cook County Use Tax is estimated to bring in \$68.3 million in revenue for FY 2014 due to continued growth in vehicle sales along with additional enforcement efforts by the Department of Revenue.

### 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 \$35 million in FY 2013 and is estimated to bring in \$36.5 million in revenue for FY 2014.

### 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. Generally, the revenue from the Cigarette Tax has been distributed to the Public Safety Fund and the Health Fund. The Cigarette Tax is estimated to bring in \$134.5 million in revenue for FY 2014, compared to a



projected \$145 million in FY 2013. This decrease is due to price sensitivity to higher tax rates, increased usage of alternative e-cigarettes, and the continued downward trend of cigarette usage. The decline in consumption is offset by increased compliance efforts conducted by the Department of Revenue such as a whistleblower telephone hotline.

### **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 \$87 million in revenue for FY 2014, compared to projected FY 2013 revenue of \$85 million. Revenue collections have been negatively impacted from increasing gas prices that has reduced consumption. In addition, the increase of more fuel efficient cars and cars that run on alternative fuel and electricity also impact the demand for gasoline and diesel products in the County; which in turn negatively impact the revenue from this tax. The slight increase in Gas Tax proceeds for FY 2014 is tied to an improved economic outlook and lower gas prices due to functioning State refineries which were briefly closed in FY 2013.

### **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 \$3.1 million in revenue for FY 2014, compared to projected FY 2013 revenue of \$2.9 million. The increase in revenue is due to an increase in new car sale activity.

### **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 2014 revenue is \$11.5 million, compared to projected FY 2013 revenue of \$14.3 million. The decrease is due to the reduced tax rate which was amended mid-year FY 2013.

### **GAMBLING MACHINE TAX**

In FY 2013, Cook County instituted a tax on electronic gambling machines. The tax rate is \$1,000 per electronic gambling device, such as a slot machine, and \$200 per video gaming terminal, such as a video poker machine. The Gambling Machine Tax is estimated to generate \$1.4 million for FY 2014, compared to projected FY 2013 revenue of \$1.2 million. The moderate increase is attributed to the growth of video gaming machines approved by the State Gaming Board.

### **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 and Health Fund to help alleviate the cost of gun violence. The tax on firearms is estimated to generate revenue of \$0.75 million for FY 2014, compared to \$0.5 million projected in FY 2013.

**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, this 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 2014, compared to projected FY 2013 revenue of \$4 million. The minor increase in revenue for FY 2014 is due to additional noticing to increase compliance amongst the townships.

**AMUSEMENT TAX**

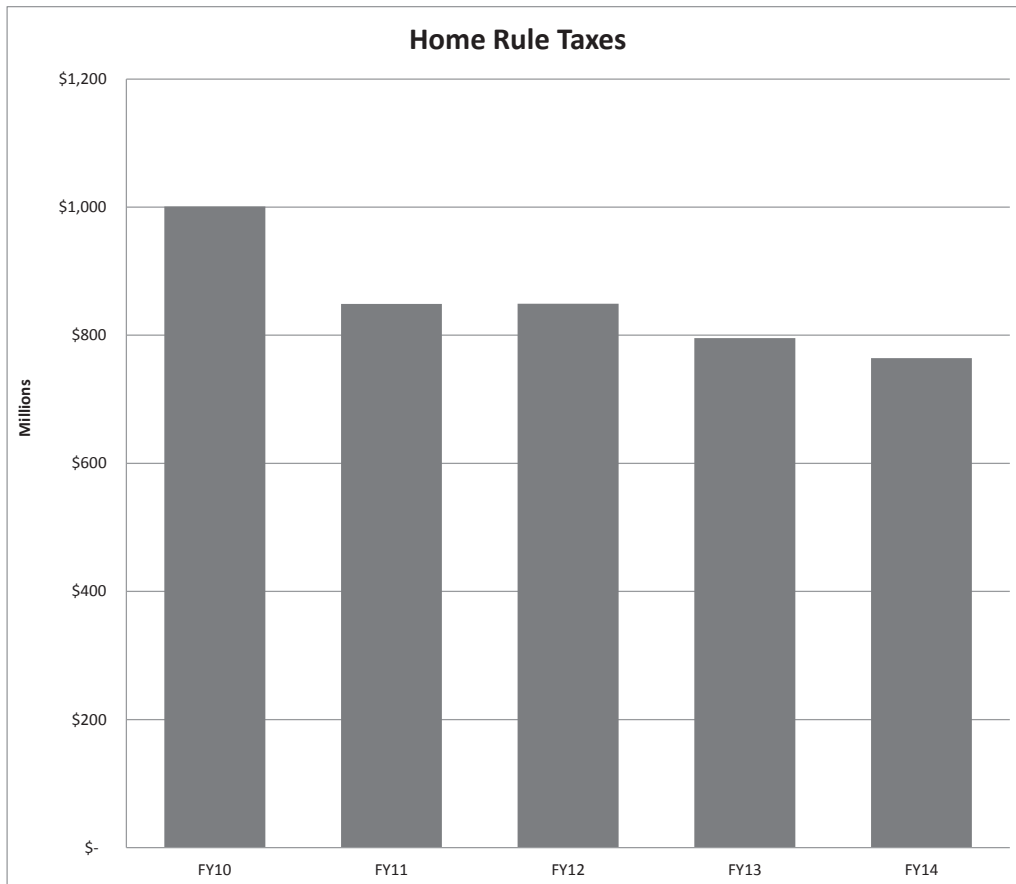
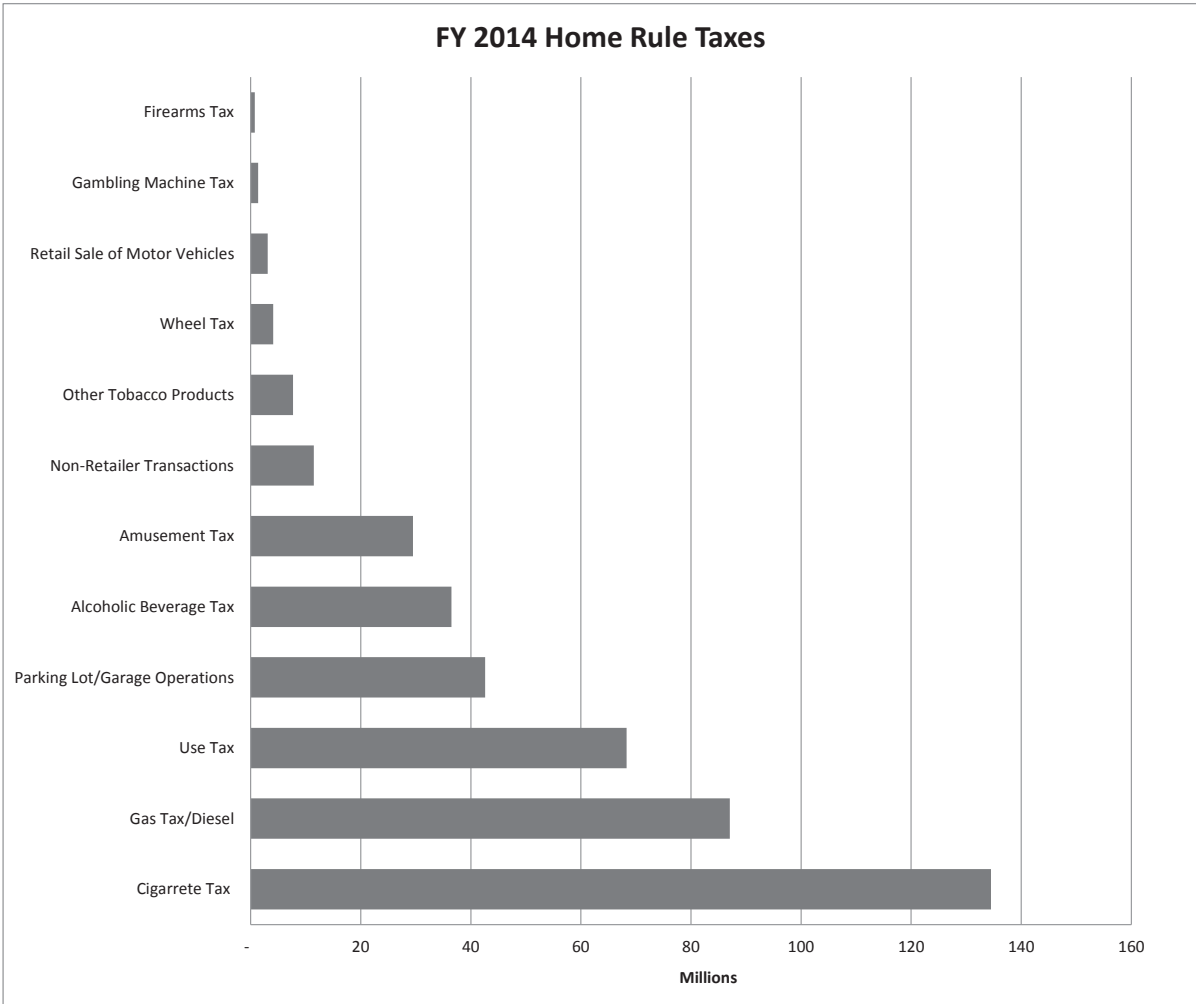
The Amusement Tax is imposed upon the patrons of any amusement within the County of Cook, such as sporting events and theaters. The tax rate is 3.0% of the gross receipts from admission fees or other charges. All tax receipts are deposited in the Public Safety Fund. The Amusement Tax is estimated to bring in \$29.5 million in revenue for FY 2014, compared to a projected \$26 million in FY 2013. The increase is attributed to the natural growth in amusement ticket prices.

**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 \$42.6 million in revenue for FY 2014. This amount reflects no increase from the projected revenue in FY 2013.

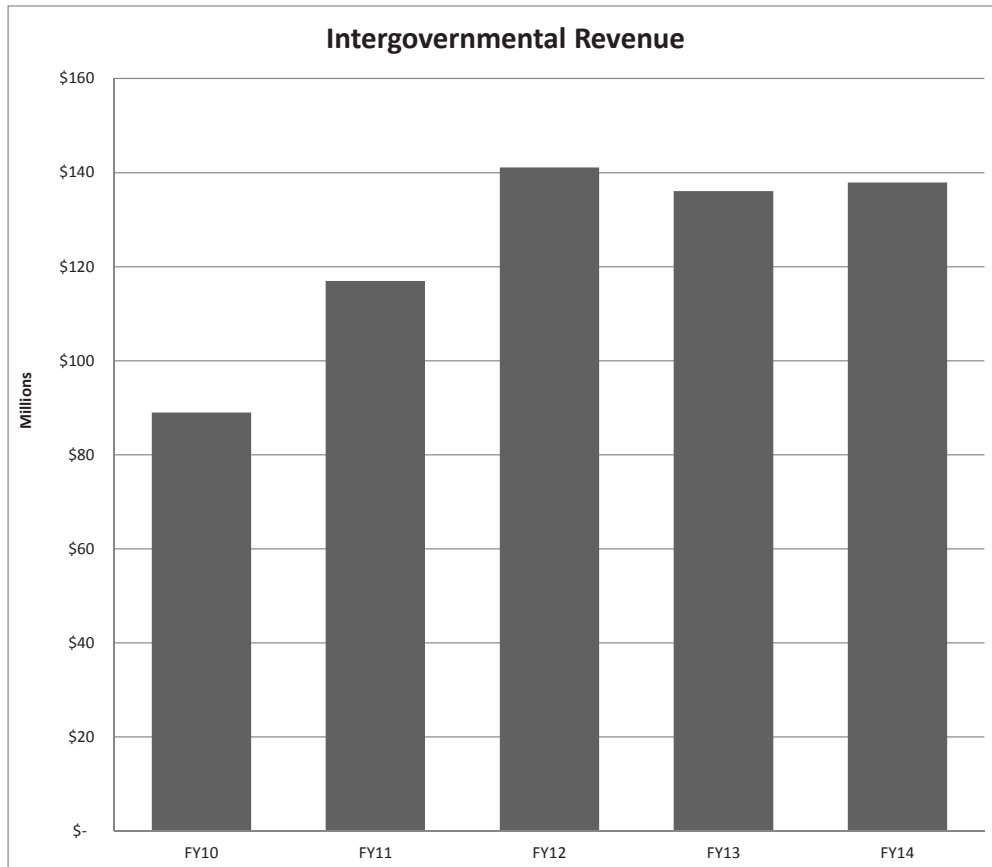
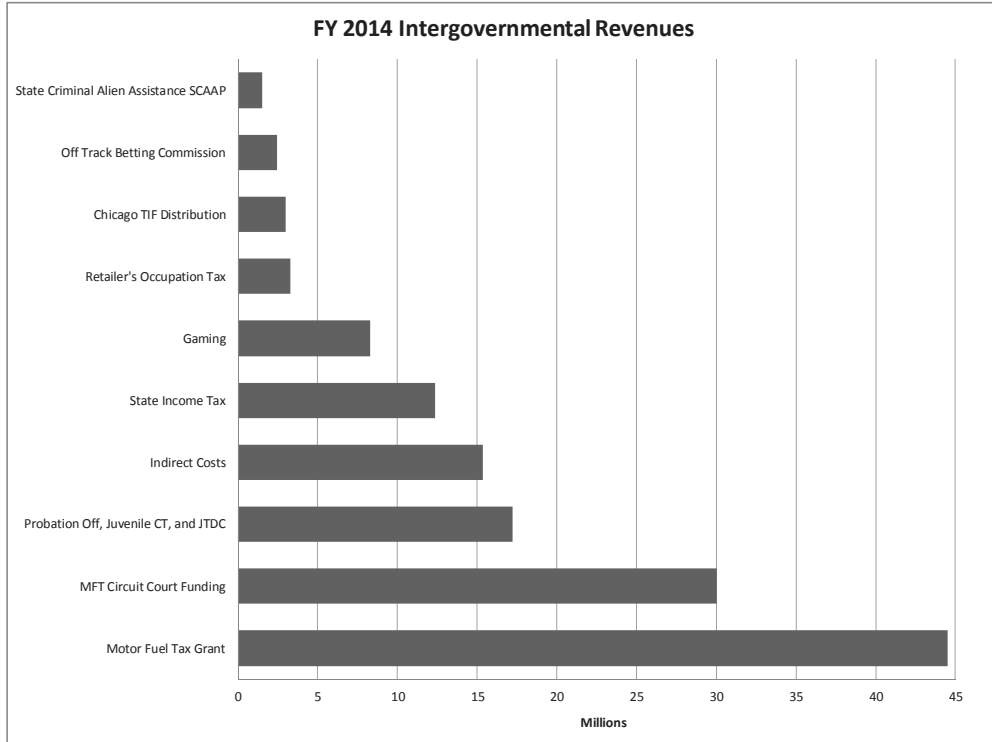
**OTHER TOBACCO PRODUCTS TAX**

In FY 2012 the Home Rule Tax Ordinance was amended to close a loophole in the taxing of other tobacco products. In FY 2013 the County is expected to collect approximately \$7.5 million from taxing tobacco products other than cigarettes, as well as taxing "roll your own" tobacco on a per ounce basis. The FY 2014 revenue estimate is \$7.7 million, a slight increase as consumer's option against conventional cigarettes.



## INTERGOVERNMENTAL REVENUES

Revenue from intergovernmental sources is from taxes 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. For example, the State collects the motor fuel tax and remits a portion to the County.



All revenue received from the motor fuel tax fund, retailer's occupation tax, State income tax, off-track betting commissions, gaming, state criminal alien assistance (SCAAP), and probation, juvenile, and JTDC are deposited into the Public Safety Fund.

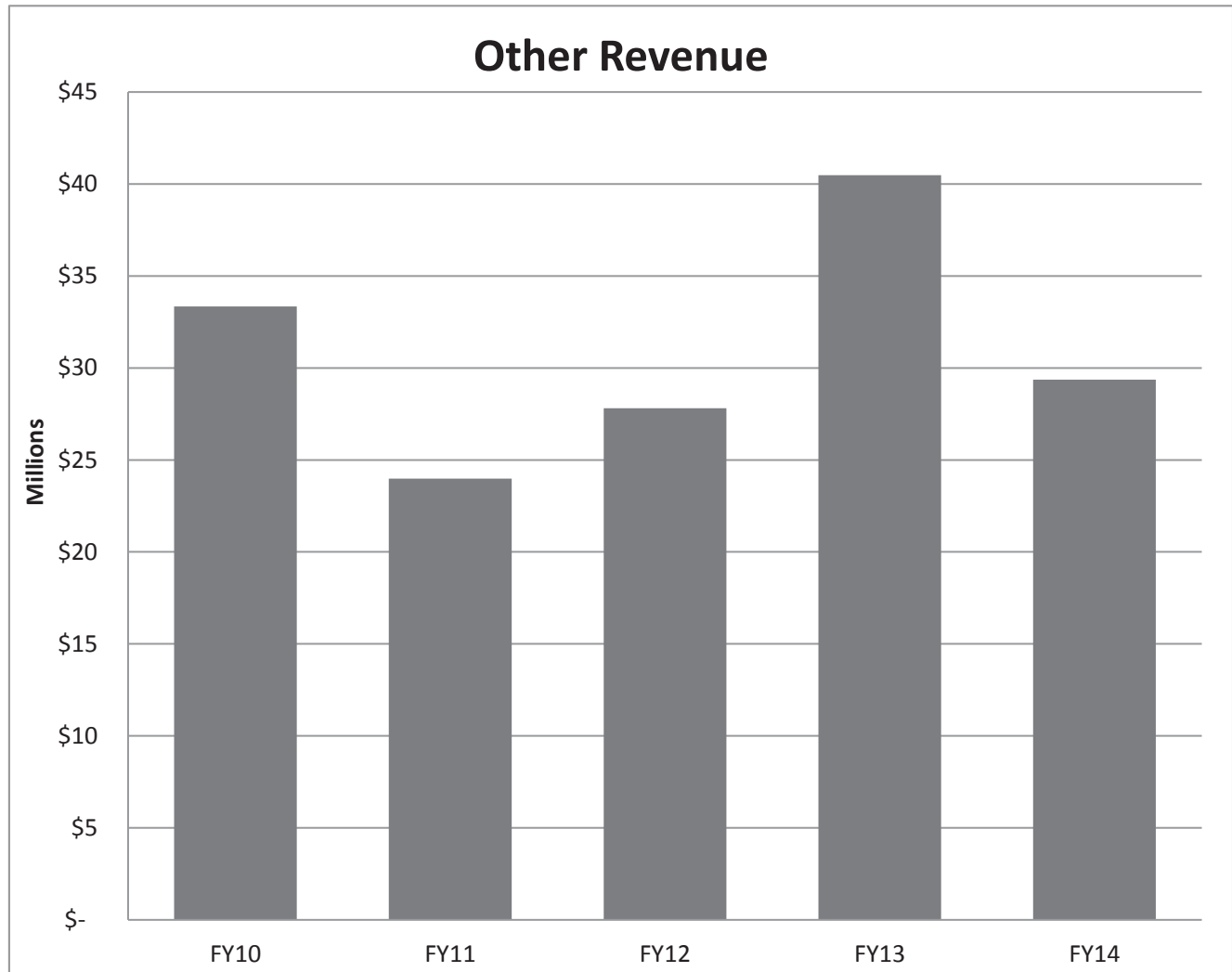
The Intergovernmental revenue for FY 2013 is projected to be \$136.1 million. In FY 2014, the estimate is expected to increase moderately to \$137.9 million. The \$137.9 million revenue estimate for FY 2014 includes \$8.3 million from Cook County's portion of gaming revenues from the Des Plaines Casino and \$12.4 million from the State income tax.

## OTHER REVENUES

Other Revenues include real estate rental income from various County Buildings, commissions on public telephones, sale of excess real estate, and energy efficient rebates. For FY 2014, Cook County is estimated to receive \$29.4 million in other revenues. These revenues fall into five main categories:

### LEASES, RENTALS, AND SALES

For FY 2014, revenue from leases, rentals, and sales is estimated to be \$9 million. This revenue includes leases at the George W. Dunne Building and sales of excess marketable real estate.



**CCHHS MISCELLANEOUS REVENUE**

Revenue for CCHHS miscellaneous revenue is estimated to be \$1.9 million for FY 2014. Health miscellaneous revenue includes cafeteria, medical records, parking income, physician's fees, and pharmacy service charge and other miscellaneous income.

**PUBLIC HEALTH**

For FY 2014, revenue from the Department of Public Health is estimated to generate \$3.2 million. Public Health revenue includes a combination of inspection fees and a grant reimbursement for services it performs.

**OTHER REIMBURSEMENTS/TRANSFERS**

Revenue from other reimbursements and transfers is estimated to be approximately \$11.5 million in FY 2014. This revenue includes items such as energy efficiency rebates, state reimbursements to the State's Attorney and Public Defender, and commissions on public telephones.

**PARKING**

Currently only the Juvenile Temporary Detention Center and CCHHS has paid parking. In FY 2014, \$3.8 million in revenue for total parking fees is estimated, including the FY 2012 budget initiative to institute paid parking at the County Courthouses.

## 2014 PROJECTED ANNUAL REVENUES BY SOURCE

	Actual	Appropriation	Projected Actual	Recommendation
	FY12	FY13	FY13	FY14
<b>Property Taxes</b>	\$ 335,209,275	\$ 355,920,180	\$ 355,920,180	\$ 350,056,115
<b>Fees</b>				
County Treasurer	90,243,958	76,000,000	76,000,000	70,000,000
County Clerk	10,169,274	10,315,000	10,104,000	10,225,000
Recorder of Deeds	35,819,726	33,364,000	40,514,688	41,500,000
Recorder Audit Revenues	-	-	-	1,000,000
Building & Zoning	2,410,073	2,750,000	2,932,000	3,200,000
Environmental Control	4,387,686	4,374,000	4,374,000	4,361,750
Liquor Licenses	350,000	360,000	330,000	324,000
Cable TV Franchise	1,199,235	1,000,000	1,012,076	1,000,000
Clerk of Circuit Court	94,199,089	95,000,000	97,564,498	96,750,000
Sheriff	24,835,797	26,521,500	24,091,116	24,856,130
Public Guardian	2,583,133	2,680,000	2,502,000	2,400,000
State's Attorney	1,936,039	1,900,000	2,004,343	2,000,000
Contract Compliance	58,827	83,000	36,050	40,000
Adoption (Supportive Services)	21,439	25,000	16,000	15,000
Public Administrator	995,390	900,000	900,000	900,000
Court Services Fee	11,053,598	11,000,000	10,724,551	10,424,200
County Assessor	92,391	150,000	150,000	150,000
Assessor Tax Fraud	-	-	-	1,500,000
Highway Sale of Permits (Hauling and Construction)	-	562,000	537,000	560,000
Tax Intercept	-	2,000,000	-	2,000,000
Medical Examiner	-	825,000	897,000	910,000
Patient Fees (Medicare ,Medicaid, Private)	276,117,029	231,105,542	248,872,794	200,699,686
Patient Fees - Medicaid Plan BIPA IGT	131,250,000	131,250,000	131,400,000	131,250,000
Fed State Med. Program Funding	170,589,766	150,800,000	169,144,724	145,500,000
Medicaid Expansion	-	196,964,900	122,283,526	468,154,294
<b>Total Fee Revenue</b>	<b>\$ 858,312,450</b>	<b>\$ 979,929,942</b>	<b>\$ 946,390,366</b>	<b>\$ 1,219,720,060</b>
<b>Home Rule Taxes</b>				
Sales Tax	458,191,323	362,506,668	362,214,807	337,400,000
Gas Tax/Diesel	89,742,668	87,130,000	85,000,000	87,050,000
Cigarette Tax	122,448,137	133,310,000	145,000,000	134,500,000
Other Tobacco Products	7,566,715	8,000,000	7,500,000	7,680,000
Retail Sale of Motor Vehicles	2,656,070	2,900,000	2,890,473	3,095,000
Wheel Tax	4,207,264	4,000,000	4,031,155	4,100,000
Alcoholic Beverage Tax	33,968,980	39,100,000	35,014,450	36,500,000
Use Tax	57,366,287	59,450,000	65,063,882	68,300,000
Non-Retailer Transactions	878,275	7,800,000	14,300,000	11,460,000
Parking Lot/Garage Operations	39,617,973	42,560,000	42,614,419	42,600,000
Amusement Tax	32,660,284	26,250,000	26,000,000	29,475,000
Non-Titled Use Tax	-	13,800,000	4,189,309	-
Gambling Machine Tax	-	1,200,000	1,200,000	1,350,000
Firearms Tax	-	600,000	501,000	750,000
<b>Total Home Rule Taxes</b>	<b>\$ 849,303,976</b>	<b>\$ 788,606,668</b>	<b>\$ 795,519,495</b>	<b>\$ 764,260,000</b>
<b>Intergovernmental Revenues</b>				
Motor Fuel Tax Grant	44,500,000	44,500,000	44,500,000	44,500,000
MFT Circuit Court Funding	30,000,000	30,000,000	30,000,000	30,000,000
Retailer's Occupation Tax	2,948,079	3,200,000	3,115,000	3,290,000
State Income Tax	10,750,683	12,400,000	11,792,000	12,351,000
Off Track Betting Commission	1,648,884	2,550,000	2,750,000	2,422,500
Gaming	8,345,267	8,000,000	8,323,000	8,300,000
State Criminal Alien Assist. (SCAAP)	1,719,072	1,250,000	1,800,000	1,500,000
Probation Off, Juvenile CT & JTDC	17,539,203	17,196,300	17,196,300	17,196,300
Indirect Costs	19,193,982	16,389,300	15,151,622	15,363,422
Tax Increment Financing Funds	4,441,220	1,428,000	1,428,000	3,000,000
<b>Total Intergovernmental Revenues</b>	<b>\$ 141,086,390</b>	<b>\$ 136,913,600</b>	<b>\$ 136,055,922</b>	<b>\$ 137,923,222</b>
<b>Other Revenues</b>				
Miscellaneous Fees	16,340,589	-	-	-
Leases, Rentals, Sales	-	7,247,997	5,389,127	8,965,552
CCHHS - Miscellaneous Fees	-	1,994,042	1,831,284	1,931,284
Public Health	-	2,000,000	2,517,680	3,181,800
Other Reimbursements/Transfers	7,425,871	18,141,767	29,805,451	11,526,738
Parking Fees - JTDC, Courts, etc.	4,046,250	4,944,563	944,563	3,761,671
<b>Total Other Revenues</b>	<b>\$ 27,812,710</b>	<b>\$ 34,328,369</b>	<b>\$ 40,488,105</b>	<b>\$ 29,367,045</b>
<b>Revenue Total</b>	<b>\$ 2,211,724,801</b>	<b>\$ 2,295,698,759</b>	<b>\$ 2,274,374,068</b>	<b>\$ 2,501,326,442</b>

**2014 PROJECTED ANNUAL REVENUE ALLOCATION  
GENERAL FUND**

	<b>Recommendation</b>	<b>Revenue Allocation</b>
<b>Property Taxes</b>	\$ 350,056,115	\$ 311,131,218
<b>Fees</b>		
County Treasurer	70,000,000	70,000,000
County Clerk	10,225,000	10,225,000
Recorder of Deeds	41,500,000	41,500,000
Recorder Audit Revenues	1,000,000	1,000,000
Building & Zoning	3,200,000	3,200,000
Environmental Control	4,361,750	4,361,750
Liquor Licenses	324,000	324,000
Cable TV Franchise	1,000,000	1,000,000
Clerk of Circuit Court	96,750,000	96,750,000
Sheriff	24,856,130	24,856,130
Public Guardian	2,400,000	2,400,000
State's Attorney	2,000,000	2,000,000
Contract Compliance	40,000	40,000
Adoption (Supportive Services)	15,000	15,000
Public Administrator	900,000	900,000
Court Services Fee	10,424,200	10,424,200
County Assessor	150,000	150,000
Assessor Tax Fraud	1,500,000	1,500,000
Highway Sale of Permits (Hauling and Construction)	560,000	560,000
Tax Intercept	2,000,000	2,000,000
Medical Examiner	910,000	910,000
Patient Fees (Medicare ,Medicaid, Private)	200,699,686	-
Patient Fees - Medicaid Plan BIPA IGT	131,250,000	-
Fed State Med. Program Funding	145,500,000	-
Medicaid Expansion	468,154,294	-
<b>Total Fee Revenue</b>	<b>\$ 1,219,720,060</b>	<b>\$ 274,116,080</b>
<b>Home Rule Taxes</b>		
Sales Tax	337,400,000	337,400,000
Gas Tax/Diesel	87,050,000	87,050,000
Cigarette Tax	134,500,000	4,691,414
Other Tobacco Products	7,680,000	1,788,351
Retail Sale of Motor Vehicles	3,095,000	3,095,000
Wheel Tax	4,100,000	4,100,000
Alcoholic Beverage Tax	36,500,000	36,500,000
Use Tax	68,300,000	68,300,000
Non-Retailer Transactions	11,460,000	11,460,000
Parking Lot/Garage Operations	42,600,000	42,600,000
Amusement Tax	29,475,000	29,475,000
Gambling Machine Tax	1,350,000	1,350,000
Firearms Tax	750,000	375,000
<b>Total Home Rule Taxes</b>	<b>\$ 764,260,000</b>	<b>\$ 628,184,765</b>
<b>Intergovernmental Revenues</b>		
Motor Fuel Tax Grant	44,500,000	44,500,000
MFT Circuit Court Funding	30,000,000	30,000,000
Retailer's Occupation Tax	3,290,000	3,290,000
State Income Tax	12,351,000	12,351,000
Off Track Betting Commission	2,422,500	2,422,500
Gaming	8,300,000	8,300,000
State Criminal Alien Assist. (SCAAP)	1,500,000	1,500,000
Probation Off, Juvenile CT & JTDC	17,196,300	17,196,300
Indirect Costs	15,363,422	15,363,422
Tax Increment Financing Funds	3,000,000	3,000,000
<b>Total Intergovernmental Revenues</b>	<b>\$ 137,923,222</b>	<b>\$ 137,923,222</b>
<b>Other Revenues</b>		
Miscellaneous Fees		
Leases, Rentals, Sales	8,965,552	8,965,552
CCHHS - Miscellaneous Fees	1,931,284	-
Public Health	3,181,800	-
Other Reimbursements/Transfers	11,526,738	11,526,738
Parking Fees - JTDC, Courts, etc.	3,761,671	3,761,671
<b>Total Other Revenues</b>	<b>\$ 29,367,045</b>	<b>\$ 24,253,961</b>
<b>Revenue Total</b>	<b>\$ 2,501,326,442</b>	<b>\$ 1,375,609,246</b>



**2014 PROJECTED ANNUAL REVENUE ALLOCATION  
HEALTH ENTERPRISE FUND**

	<b>Recommendation</b>	<b>Revenue Allocation</b>
<b>Property Taxes</b>	\$ 350,056,115	\$ 38,924,897
<b>Fees</b>		
County Treasurer	70,000,000	-
County Clerk	10,225,000	-
Recorder of Deeds	41,500,000	-
Recorder Audit Revenues	1,000,000	-
Building & Zoning	3,200,000	-
Environmental Control	4,361,750	-
Liquor Licenses	324,000	-
Cable TV Franchise	1,000,000	-
Clerk of Circuit Court	96,750,000	-
Sheriff	24,856,130	-
Public Guardian	2,400,000	-
State's Attorney	2,000,000	-
Contract Compliance	40,000	-
Adoption (Supportive Services)	15,000	-
Public Administrator	900,000	-
Court Services Fee	10,424,200	-
County Assessor	150,000	-
Assessor Tax Fraud	1,500,000	-
Highway Sale of Permits (Hauling and Construction)	560,000	-
Tax Intercept	2,000,000	-
Medical Examiner	910,000	-
Patient Fees (Medicare ,Medicaid, Private)	200,699,686	200,699,686
Patient Fees - Medicaid Plan BIPA IGT	131,250,000	131,250,000
Fed State Med. Program Funding	145,500,000	145,500,000
Medicaid Expansion	468,154,294	468,154,294
<b>Total Fee Revenue</b>	<b>\$ 1,219,720,060</b>	<b>\$ 945,603,980</b>
<b>Home Rule Taxes</b>		
Sales Tax	337,400,000	-
Gas Tax/Diesel	87,050,000	-
Cigarette Tax	134,500,000	129,808,586
Other Tobacco Products	7,680,000	5,891,649
Retail Sale of Motor Vehicles	3,095,000	-
Wheel Tax	4,100,000	-
Alcoholic Beverage Tax	36,500,000	-
Use Tax	68,300,000	-
Non-Retailer Transactions	11,460,000	-
Parking Lot/Garage Operations	42,600,000	-
Amusement Tax	29,475,000	-
Gambling Machine Tax	1,350,000	-
Firearms Tax	750,000	375,000
<b>Total Home Rule Taxes</b>	<b>\$ 764,260,000</b>	<b>\$ 136,075,235</b>
<b>Intergovernmental Revenues</b>		
Motor Fuel Tax Grant	44,500,000	-
MFT Circuit Court Funding	30,000,000	-
Retailer's Occupation Tax	3,290,000	-
State Income Tax	12,351,000	-
Off Track Betting Commission	2,422,500	-
Gaming	8,300,000	-
State Criminal Alien Assist. (SCAAP)	1,500,000	-
Probation Off, Juvenile CT & JTDC	17,196,300	-
Indirect Costs	15,363,422	-
Tax Increment Financing Funds	3,000,000	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 137,923,222</b>	<b>\$ -</b>
<b>Other Revenues</b>		
Miscellaneous Fees		
Leases, Rentals, Sales	8,965,552	-
CCHHS - Miscellaneous Fees	1,931,284	1,931,284
Public Health	3,181,800	3,181,800
Other Reimbursements/Transfers	11,526,738	-
Parking Fees - JTDC, Courts, etc.	3,761,671	-
<b>Total Other Revenues</b>	<b>\$ 29,367,045</b>	<b>\$ 5,113,084</b>
<b>Revenue Total</b>	<b>\$ 2,501,326,442</b>	<b>\$ 1,125,717,196</b>

## General & Health Enterprise Fund Revenues Uses and Purposes

Department	Purposes			Grand Total
	Corporate	Health	Public Safety	
Building and Zoning	\$ 3,200,000			\$ 3,200,000
Highway Sale of Permits	560,000			560,000
Medical Examiner			910,000	910,000
Tax Intercept			2,000,000	2,000,000
Cable TV Franchise	1,000,000			1,000,000
CCHHS		945,603,980		945,603,980
County Clerk	10,225,000			10,225,000
Clerk of the Circuit Court			96,750,000	96,750,000
Contract Compliance	40,000			40,000
County Assessor	150,000			150,000
Assessor Tax Fraud	1,500,000			1,500,000
Court Services Fee			10,424,200	10,424,200
Environmental Control	4,361,750			4,361,750
Home Rule Taxes	1,174,800	136,075,235	627,009,965	764,260,000
Intergovernmental Revenues	3,000,000		134,923,222	137,923,222
Liquor Licenses	324,000			324,000
Other Revenues	11,117,343	5,113,084	13,136,618	29,367,045
Property Tax	11,901,908	38,924,897	299,229,310	350,056,115
Public Administrator			900,000	900,000
Public Guardian			2,400,000	2,400,000
Recorder of Deeds	41,500,000			41,500,000
Recorder Audit Revenues	1,000,000			1,000,000
Sheriff			24,856,130	24,856,130
States Attorney			2,000,000	2,000,000
Adoption (Supportive Services)			15,000	15,000
Treasurer	70,000,000			70,000,000
<b>Grand Total</b>	<b>\$ 161,054,801</b>	<b>\$ 1,125,717,196</b>	<b>\$ 1,214,554,445</b>	<b>\$ 2,501,326,442</b>

Home Rule Taxes	Purposes			Grand Total
	Corporate	Health	Public Safety	
Sales Tax	\$ 674,800		\$ 336,725,200	\$ 337,400,000
Gas Tax/Diesel	500,000		86,550,000	87,050,000
Cigarette Tax		129,808,586	4,691,414	134,500,000
Other Tobacco Products		5,891,649	1,788,351	7,680,000
Retail Sale of Motor Vehicles			3,095,000	3,095,000
Wheel Tax			4,100,000	4,100,000
Alcoholic Beverage Tax			36,500,000	36,500,000
Use tax			68,300,000	68,300,000
Non retailer Transactions			11,460,000	11,460,000
Parking Lot/Garage Operations			42,600,000	42,600,000
Amusement Tax			29,475,000	29,475,000
Non-titled Use Tax			-	-
Gambling Machine Tax			1,350,000	1,350,000
Firearms Tax		375,000	375,000	750,000
<b>Total home rule taxes</b>	<b>\$ 1,174,800</b>	<b>\$ 136,075,235</b>	<b>\$ 627,009,965</b>	<b>\$ 764,260,000</b>

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## **INTRODUCTION TO SPECIAL PURPOSE FUNDS**

The total amount of special purpose fund revenue and fund balance used for appropriation in FY 2014 is estimated to be \$544 million, an increase of \$26 million from \$518 million in FY 2013. Special purpose funds are enabled through State statute and have defined sources of revenue and uses for expenditures. In FY 2014, there are 36 special purpose funds. The Land Bank Authority is newly established as a special purpose fund. In addition to these special purpose funds, there are funds specifically utilized to pay for bond and interest as well as statutory County contributions for employee annuity and benefits. These funds receive revenues from the property tax as well as the Personal Property Replacement Tax (PPRT).

### **BOARD OF ELECTION COMMISSIONERS ELECTION FUND**

The election fund revenues come from the property tax and vary according to the election cycle. In FY 2014, there are County, State, and Federal elections. As a result, this fund increases from approximately \$19.7 million in FY 2013 to \$40.2 million in FY 2014.

### **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 2014, this fund is expected to receive \$187.4 million, unchanged in comparison to FY 2013.

### **ANNUITY AND BENEFITS**

The annuity and benefits fund is utilized for statutory payments to the County's pension fund. For FY 2014, this fund will receive revenue from the property tax of \$139.3 million and \$55.4 million from the PPRT, for a total of \$194.7 million. This is an increase from the FY 2013 total of \$193 million. The overall increase in the annuity and benefits fund is due to cost of living adjustments to salaries; the 2012 employee payroll deductions for pension purposes are used to establish the statutory County funding requirement for the Annuity and Benefits Fund in the 2014 levy year.

Fiscal year 2014 Special Purpose Funds

Dept.	Special Purpose Funds	FY 2012 Ending Fund Balance	FY 2013 Revenue Estimate	FY 2013 Estimated Total Resources	FY 2013 Estimated Expenditures	FY 2013 Projected Ending Balance	FY 2014 Revenue Estimate	FY 2014 Estimated Total Resources	FY 2014 Estimated Expenditures	FY 2014 Projected Ending Balance
<b>Bureau of Administration</b>										
501	Motor Fuel Tax Illinois First (1st)	2,968,381	20,008,922	22,977,303	22,368,768	608,535	21,200,000	21,808,535	22,748,938	(940,403)
<i>Intergovernmental revenue for planning road infrastructure improvements with the State of Illinois and Federal Government.</i>										
510	Animal Control	7,169,344	3,358,789	10,528,133	3,083,208	7,444,925	3,358,789	10,803,714	3,452,832	7,350,882
<i>Funded by fees for the control and prevent the spread of rabies.</i>										
530	Law Library	(2,377,601)	6,529,407	4,151,806	6,240,485	(2,088,679)	6,500,000	4,411,321	6,003,918	(1,592,597)
<i>Funded by fees to provide for organized book collections, bibliographical and reference service to lawyers, judges and general law library services to public.</i>										
<b>Bureau of Technology</b>										
545	Geographical Information System (Recorder)	19,558,921	10,332,315	29,891,236	13,158,642	16,732,594	10,700,000	27,432,594	15,461,850	11,970,744
<i>Funded by Fees for equipment, material, and necessary expenses incurred in implementing and maintaining the GIS system.</i>										
<b>County Clerk</b>										
Board of Elections - County Clerk Election										
524	Division State of Illinois Reimbursement HAVA	0	20,880,129	20,880,129	20,880,129	0	40,239,401	40,239,401	40,227,484	11,917
<i>Property Tax revenue to pay for the costs of elections under the jurisdiction of the County Clerk and the Board of Elections</i>										
533	County Clerk Automation Fund	729,504	1,175,000	1,904,504	1,398,056	506,448	1,122,500	1,628,948	1,573,300	55,648
<i>Fees used to upgrade and establish computerized files for voter registration and election judges.</i>										
<b>Recorder of Deeds</b>										
527	County Recorder Document Storage	1,647,763	4,174,299	5,822,062	2,556,459	3,265,603	4,000,000	7,265,603	4,771,195	2,494,408
<i>Funded with fees used to pay for the expenditures involved in starting and maintaining a document storage system.</i>										
570	Recorder GIS Fee	1,233,268	2,504,580	3,737,848	2,151,082	1,586,766	2,500,000	4,086,766	3,599,488	487,278
<i>Funded with Fees to provide and maintain a countywide map through a geographic information system.</i>										
571	Rental Housing Support Fee	208,994	365,823	574,817	346,506	228,311	350,000	578,311	576,867	1,444
<i>Funded through Fees from a State surcharge, to assist in addressing the need for rental housing.</i>										
<b>County Treasurer</b>										
534	Tax Sale Automation Fund	15,169,384	7,700,000	22,869,384	9,750,919	13,118,465	9,641,231	22,759,696	9,605,533	13,154,163
<i>User Fees used to Pay for the expenditures required to start and maintain a computerized system to conduct delinquent property tax sales.</i>										
<b>Chief Judge</b>										
531	Dispute Resolution - Chief Judge	156,101	225,000	381,101	280,000	101,101	210,000	311,101	225,000	86,101
<i>Fee revenue source used to support activities to mediate disputes in an attempt to relieve the court system of lengthy lawsuits.</i>										

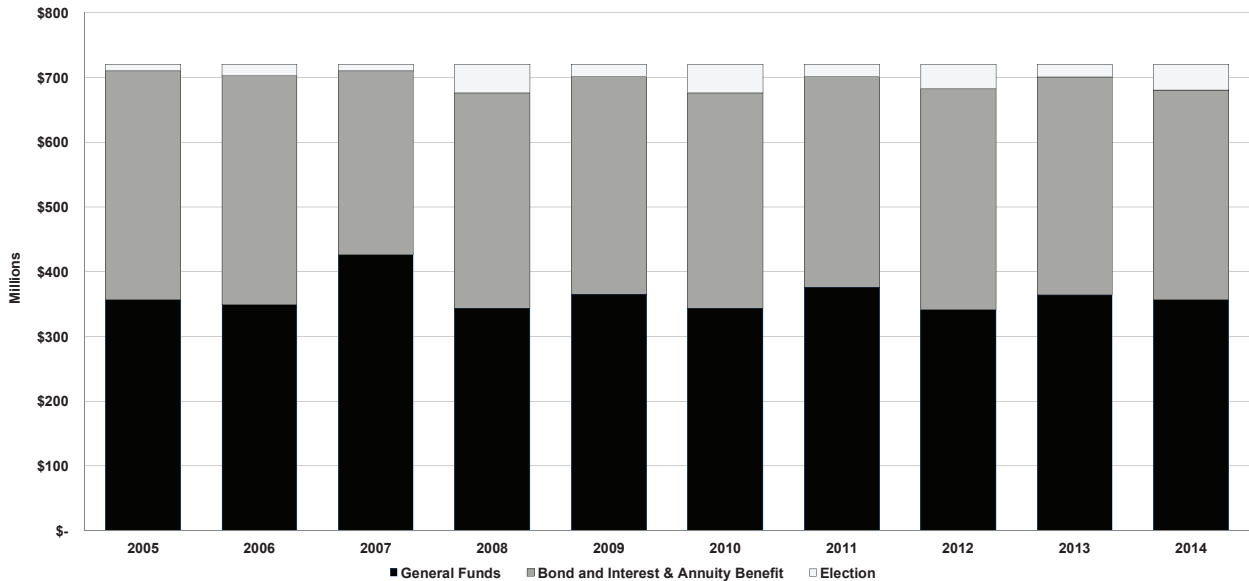
## Fiscal year 2014 Special Purpose Funds

Dept.	Special Purpose Funds	FY 2012 Ending Fund Balance	FY 2013 Revenue Estimate	FY 2013 Estimated Total Resources	FY 2013 Estimated Expenditures	FY 2013 Projected Ending Balance	FY 2014 Revenue Estimate	FY 2014 Estimated Total Resources	FY 2014 Estimated Expenditures	FY 2014 Projected Ending Balance
532	Adult Probation Service Fee	1,276,557	4,360,241	5,636,798	5,223,044	413,754	4,350,000	4,763,754	4,324,052	439,702
	<i>Fee revenue source used to supervise people convicted of criminal and civil offenses.</i>									
538	Juvenile Probation - Supplemental Officers	(16,342,034)	4,500,000	(11,842,034)	4,824,545	0	4,661,951	4,661,951	3,240,516	1,421,435
	<i>Intergovernmental revenue to provide professional services to youthful offender's involved in the Juvenile Justice system.</i>									
541	Social Services - Probation Court Fee	1,915,013	2,800,000	4,715,013	3,005,045	1,709,968	2,800,000	4,509,968	2,944,994	1,564,974
	<i>Fee used to provide social service case-work expertise for probation and court service cases.</i>									
572	Children Waiting Room	(276,145)	3,019,599	2,743,454	1,814,008	929,446	3,100,000	4,029,446	3,085,407	944,039
	<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>									
574	Mental Health	(52,116)	1,080,870	1,028,754	1,175,000	(146,246)	1,150,000	1,003,754	1,035,000	(31,246)
	<i>Fee revenue source to address the disproportionate involvement of individuals with mental illness in the criminal justice system.</i>									
575	Peer Court	657,641	494,586	1,152,227	1,130,000	22,227	500,000	522,227	1,095,000	(572,773)
	<i>Fee revenue source to collect, disperse, and account for peer jury and teen court or youth diversion services.</i>									
576	Drug Court	65,927	535,551	601,478	650,000	(48,522)	560,000	511,478	510,000	1,478
	<i>Funded by fees to assist nonviolent substance abusing offenders in their recovery from drug and/or alcohol addiction.</i>									
	<b>Health and Hospital</b>									
544	Lead Poisoning Prevention Fund	4,148,897	3,000	4,151,897	1,218,263	2,933,634	8,302,138	11,235,772	1,227,008	10,008,764
	<i>Funded by "other revenue" to reduce the danger of lead-based pain in Cook County dwellings, through lead abatement, mitigation, and education of residents on the dangers of lead based paint/materials.</i>									
564	Suburban Cook County TB Sanitarium District	21,556,898	1,100,000	22,656,898	5,300,595	17,356,303	6,546,902	23,903,205	6,546,902	17,356,303
	<i>Funded by "other revenue" to prevent, care, treat, and control tuberculosis and other communicable diseases in or associated with Cook County.</i>									
	<b>Clerk of the Circuit Court</b>									
528	Automation	(4,316,199)	12,000,000	7,683,801	11,142,334	(3,458,533)	12,000,000	8,541,467	10,617,929	(2,076,462)
	<i>Funded by fees for the acquisition, installation, and maintenance of all computer hardware system analysis, design, programming, and all computer programs.</i>									
529	Document Storage	(2,350,739)	11,000,000	8,649,261	10,255,952	(1,606,691)	11,000,000	9,393,309	9,842,419	(449,110)
	<i>Funded by fees to assist in the preparation of documents to be microfilmed or microfiched, and perform filming when necessary.</i>									
567	Clerk Administrative	(291,325)	850,000	558,675	738,740	(180,065)	910,000	729,935	730,369	(434)
	<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>									
580	Electronic Citation Fund	201,093	450,000	651,093	450,000	201,093	450,000	651,093	450,000	201,093
	<i>Fees used to establish and maintain a system for electronic citations.</i>									
	<b>Public Defender</b>									
584	Records Automation Fund	44,999	157,928	202,927	100,000	102,927	158,000	260,927	158,000	102,927
	<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>									

## Fiscal year 2014 Special Purpose Funds

Dept.	Special Purpose Funds	FY 2012 Ending Fund Balance	FY 2013 Revenue Estimate	FY 2013 Estimated Total Resources	FY 2013 Estimated Expenditures	FY 2013 Projected Ending Balance	FY 2014 Revenue Estimate	FY 2014 Estimated Total Resources	FY 2014 Estimated Expenditures	FY 2014 Projected Ending Balance
<b>Sherriff</b>										
911 -										
535	Intergovernmental Agreement - ETSB	(998,616)	3,141,002	2,142,386	3,244,704	(1,102,318)	1,141,335	39,017	1,141,335	(1,102,318)
	<i>Intergovernmental revenue for the implementation, installation of an enhanced "911" emergency telephone system for the citizens of unincorporated Cook County.</i>									
546	Sheriff's Youthful Offender Alcohol & Drug Education	12,383	2,400	14,783	0	14,783	2,400	17,183	2,400	14,783
	<i>Intergovernmental revenue used for the education alternative for youthful offenders and their parents to decrease alcohol/drug use and raise awareness of negative consequences.</i>									
573	Women's Justice Service	105,946	30,000	135,946	55,000	80,946	55,000	135,946	65,000	70,946
	<i>Fee revenue source for the operation of the rehabilitation programs provided by the Sheriff's Department of Women's Justice Services, including mental health and substance services.</i>									
577	Vehicle Purchase Fund - (Clerk of the Circuit Court)	601,194	0	601,194	0	601,194	0	601,194	0	601,194
	<i>Other revenue sources to fund the acquisition or maintenance of police vehicles.</i>									
<b>States Attorney</b>										
561	Narcotic Forfeiture	(1,387,788)	4,117,230	2,729,442	4,132,524	(1,403,082)	4,221,596	2,818,514	4,227,001	(1,408,487)
	<i>Intergovernmental revenue to fund work with State, City and County Agencies on various drug related cases. Revenues are derived through monies and Forfeited Narcotics Investigations.</i>									
562	Bad Debt Diversion	185,314	33,984	219,278	200,000	19,278	30,000	49,278	67,000	(17,722)
	<i>Intergovernmental revenue used for pre-trial educational diversion programs for first time check-passers, providing restitution to victims and avoid increased caseload for the criminal justice</i>									
583	Records Automation Fund	44,999	157,928	202,927	100,000	102,927	158,000	260,927	158,000	102,927
	<i>Fee revenue used to provide professional services to youthful offender's involved in the Juvenile Justice system.</i>									
<b>Assessor</b>										
579	Assessor Special Revenue	67,493	750,000	817,493	750,000	67,493	750,000	817,493	750,000	67,493
586	Land Bank Authority	--	--	--	--	--	1,000,000	1,000,000	1,000,000	0
	<i>Other revenue for marketing opportunities for, and not limited to, the Assessor's website, database and assessment notices.</i>									
	<i>Establishes Land Bank, funded by "other revenue," to reduce and return vacant and abandoned properties back into productive and sustainable community assets.</i>									
	<b>Special Purpose Fund Subtotal</b>	<b>\$ 51,333,451</b>	<b>\$ 127,838,563</b>	<b>\$ 179,172,014</b>	<b>\$ 137,724,008</b>	<b>\$ 58,114,585</b>	<b>\$ 163,669,243</b>	<b>\$ 221,783,828</b>	<b>\$ 161,464,737</b>	<b>\$ 60,319,091</b>
<b>Other Special Purpose Funds</b>										
700	Bond and interest		187,384,752	187,384,752	187,384,752	0	187,384,752	187,384,752	187,384,752	0
590	Annuity and Benefits		150,934,402	150,934,402	150,934,402	0	139,297,367	139,297,367	139,297,367	0
590	Annuity and Benefits		42,035,103	42,035,103	42,035,103	0	55,370,862	55,370,862	55,370,862	0
	<b>Total Special Purpose Funds</b>	<b>\$ 51,333,451</b>	<b>\$ 508,192,820</b>	<b>\$ 559,526,271</b>	<b>\$ 518,078,265</b>	<b>\$ 58,114,585</b>	<b>\$ 545,722,224</b>	<b>\$ 603,836,809</b>	<b>\$ 543,517,718</b>	<b>\$ 60,319,091</b>

### Tax Levy



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Corporate	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$11,814,356	\$12,912,708	\$10,129,474	\$12,526,504	\$12,146,790
Public Safety	195,631,920	187,682,920	265,212,731	182,230,414	203,836,519	191,946,006	244,567,612	246,079,114	237,272,288	305,385,960
Health Fund	148,853,737	148,853,737	148,853,737	148,853,737	148,853,737	140,170,567	118,405,014	85,564,791	114,863,661	39,725,778
<b>Subtotal (General Funds)</b>	<b>\$ 357,031,879</b>	<b>\$ 349,082,879</b>	<b>\$ 426,612,690</b>	<b>\$ 343,630,373</b>	<b>\$ 365,236,478</b>	<b>\$ 343,930,929</b>	<b>\$ 375,905,334</b>	<b>\$ 341,773,379</b>	<b>\$ 364,662,453</b>	<b>\$ 357,258,528</b>
Bond and Interest Fund	180,500,663	180,870,852	184,941,441	212,729,169	209,147,064	190,760,412	187,080,716	193,532,419	186,227,827	185,502,992
Employee Annuity & Benefit Fund	172,851,000	172,800,000	98,929,411	120,124,000	127,100,000	141,841,605	138,497,492	147,556,135	150,002,488	137,898,511
<b>Subtotal(B&amp;I and Annuity &amp; Benefit)</b>	<b>\$ 353,351,663</b>	<b>\$ 353,670,852</b>	<b>\$ 283,870,852</b>	<b>\$ 332,853,169</b>	<b>\$ 336,247,064</b>	<b>\$ 332,602,017</b>	<b>\$ 325,578,208</b>	<b>\$ 341,088,554</b>	<b>\$ 336,230,315</b>	<b>\$ 323,401,503</b>
Election Fund	10,100,000	17,729,811	10,000,000	44,000,000	19,000,000	43,950,596	19,000,000	37,621,609	19,590,774	39,823,511
<b>Subtotal</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>
<b>Base Tax Levy</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>	<b>\$720,483,542</b>
Expiring TIF Incentives	0	0	0	0	0	0	0	1,400,000	1,613,406	1,908,472
New Property	0	0	0	0	0	0	0	0	74,228	275,504
<b>Subtotal Expiring TIF/Incentives &amp; New Property</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400,000</b>	<b>\$ 4,476,118</b>	<b>\$ 7,308,653</b>
<b>Base Tax Levy plus Expiring TIF/Incentives &amp; New Property</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 720,483,542</b>	<b>\$ 721,883,542</b>	<b>\$ 724,959,660</b>	<b>\$ 727,792,195</b>

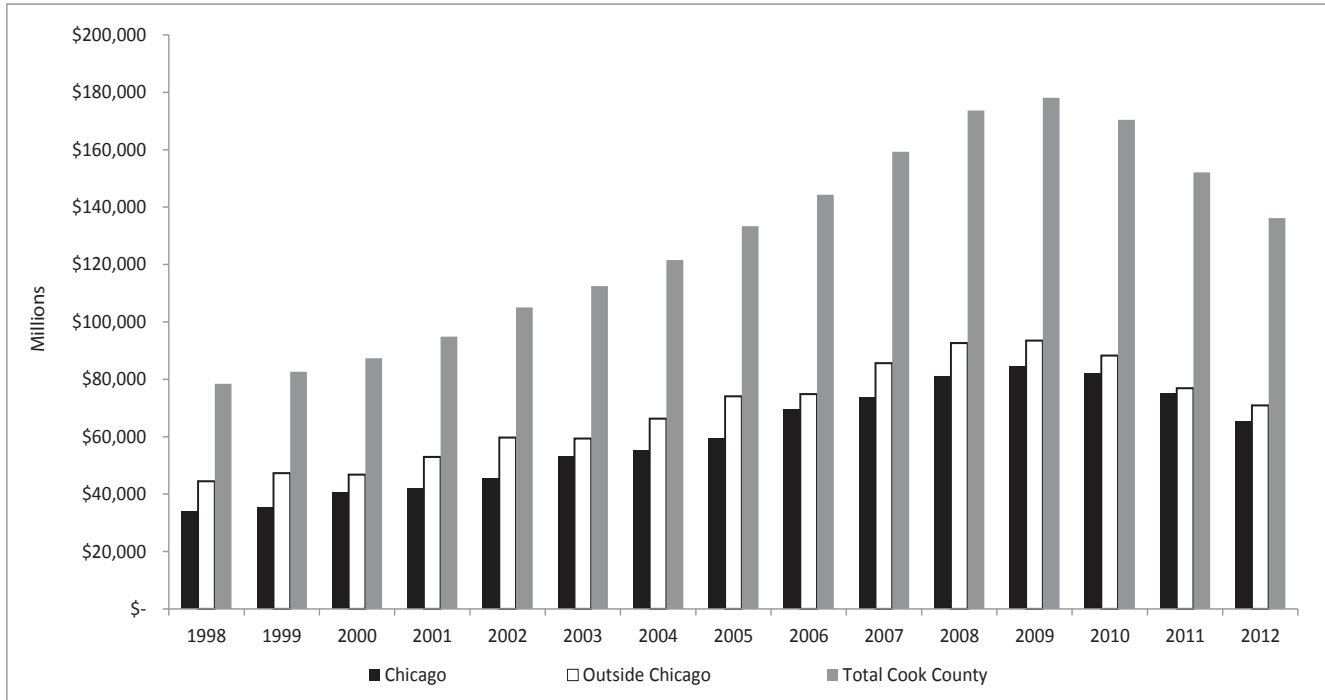
### FY2014 Tax Levy

	Base Tax Levy	Expiring TIF/Incentives & New Property	Base Tax Levy plus Expiring TIF/Incentives & New Property	Allowance for Uncollected Taxes	Net Tax Levy minus Allowance for Uncollected Taxes
<b>Corporate Purpose Fund</b>	12,146,790	123,218	12,270,008	(368,100)	11,901,908
<b>Public Safety Fund</b>	305,385,960	3,097,864	308,483,824	(9,254,514)	299,229,310
<b>County Health Fund</b>	39,725,778	402,982	40,128,760	(1,203,863)	38,924,897
<b>Subtotal County General Fund</b>	<b>\$ 357,258,528</b>	<b>\$ 3,624,064</b>	<b>\$ 360,882,592</b>	<b>\$ (10,826,477)</b>	<b>\$ 350,056,115</b>
<b>Bond and Interest Fund</b>	185,502,992	1,881,760	187,384,752	-	187,384,752
<b>Employee Annuity &amp; Benefit Fund</b>	137,898,511	1,398,856	139,297,367	-	139,297,367
<b>Election Fund</b>	39,823,511	403,973	40,227,484	-	40,227,484
<b>Total All Funds</b>	<b>\$ 720,483,542</b>	<b>\$ 7,308,653</b>	<b>\$ 727,792,195</b>	<b>\$ (10,826,477)</b>	<b>\$ 716,965,718</b>



## Cook County, Illinois

### Equalized Assessed Valuation



<u>Year</u>	<u>Chicago</u>	<u>Outside Chicago</u>	<u>Total Cook County</u>
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
1999	35,354,802,059	47,305,121,590	82,659,923,649
1998	33,940,145,776	44,516,200,073	78,456,345,849

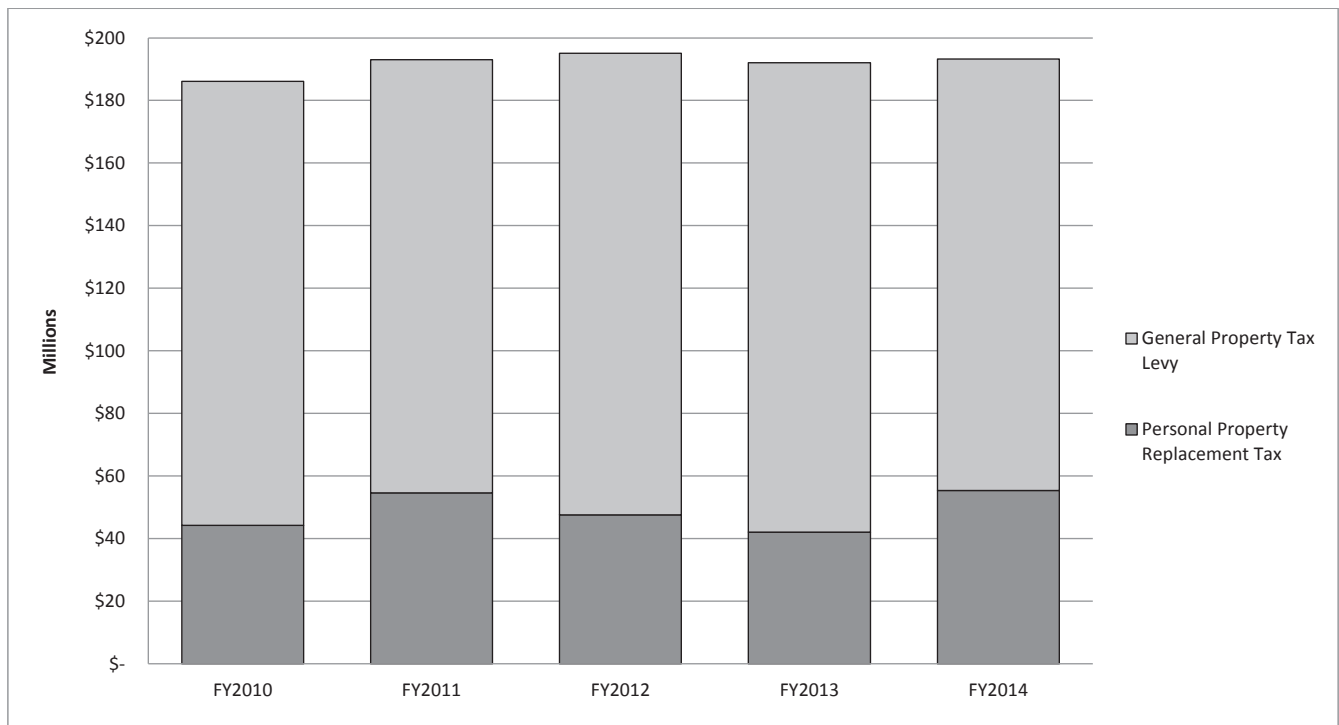
Source: Cook County Clerk, Tax Extension Division.



**COOK COUNTY, ILLINOIS  
COUNTY EMPLOYEES ANNUITY AND BENEFITS FUND  
RECOMMENDATION FOR FISCAL YEAR 2014**

County Contributions for

Salary Deductions	\$ 123,070,923
Refund Repayments	\$ 2,847,548
Former Service Payments	\$ 367,558
Military Service	\$ 161,045
Optional Deductions	\$ 46,681
Optional Payments	\$ -
Sick Time	\$ 212,228
1 Yr. ODCX	\$ 56,682
Deductions in lieu of disability	\$ 2,106,841
 Total Contrib. For levy	 \$ 128,869,506
 Levy Factor	 <u>1.54</u>
 Gross Tax Levy	 \$ 198,459,039
 Less: Federal Grants	 \$ (3,790,810)
 Net Tax Levy	 <u><u>\$ 194,668,229</u></u>



	FY2010	FY2011	FY2012	FY2013	FY2014
Personal Property Replacement Tax	\$ 44,235,589	\$ 54,569,161	\$ 47,545,314	\$ 42,035,103	\$ 55,370,862
General Property Tax Levy	\$ 141,841,605	\$ 138,497,492	\$ 147,556,135	\$ 150,002,487	\$ 137,898,511
Expiring TIF/Incentives & New Property			\$ 413,137	\$ 931,915	\$ 1,398,856
<b>Total Employee Annuity &amp; Benefit Fund</b>	<b>\$ 186,077,194</b>	<b>\$ 193,066,653</b>	<b>\$ 195,514,586</b>	<b>\$ 192,969,505</b>	<b>\$ 194,668,229</b>

## Cook County Health and Hospital System Subsidy Summary

	FY2009 Budget	FY2010 Budget	FY2011 Budget	FY2012 Budget	FY2013 Budget	FY2014 Budget
<b>CCHHS General Fund Expenditures</b>						
240 - Cermak Health Services of Cook County Total	35,705,117	41,278,455	41,238,218	40,113,162	40,864,509	46,630,843
241 - Health Services - JTDC Total	6,868,974	3,677,600	3,541,587	3,920,113	3,876,605	3,910,387
890 - Office of The Chief Health Administrator Total	127,197,793	140,648,324	147,622,343	168,676,467	154,886,527	189,471,395
891 - Provident Hospital of Cook County Total	93,324,098	97,052,895	67,054,238	51,492,542	49,495,466	48,357,796
893 - Ambulatory and Community Health Network of Cook County Total	48,889,961	51,793,734	51,768,786	47,067,401	51,815,924	51,465,467
894 - The Ruth M. Rothstein CORE Center Total	11,201,858	11,841,106	11,865,274	11,844,779	11,698,210	11,753,051
895 - Department of Public Health Total	15,963,403	17,438,553	17,678,034	17,164,364	16,107,119	14,450,251
896 - Managed Care	-	-	-	-	96,164,900	190,804,289
897 - John H. Stroger, Jr. Hospital of Cook County Total	427,661,957	436,765,313	421,968,840	429,771,321	425,624,711	445,202,520
898 - Oak Forest Hospital of Cook County Total	90,406,273	90,459,606	52,367,379	35,180,850	12,438,287	11,216,096
899 - Fixed Charges and Special Purpose Appropriations - Health Total	117,476,668	82,895,066	96,755,532	88,902,088	100,706,267	112,455,101
<b>Total CCHHS General Fund Expenditures</b>	<b>974,696,102</b>	<b>973,850,652</b>	<b>911,860,231</b>	<b>894,133,047</b>	<b>963,678,525</b>	<b>1,125,717,196</b>
<b>CCHHS Revenue</b>						
Patient Fees (Medicare, Medicaid, Private)	310,897,429	259,000,000	360,237,000	363,062,057	231,105,542	200,699,686
Fed State Med. Program Funding	158,250,000	320,000,000	271,299,000	140,000,000	150,800,000	145,500,000
Patient Fees - Medicaid Plan BIPA IGT	-	-	-	131,300,000	131,250,000	131,250,000
Medicaid Expansion	-	-	-	-	196,964,900	468,154,294
Misc. Fees - CCHHS Revenue for Cafeteria, Parking fees, Med records, Rx and other charges	24,128,801	5,737,425	4,066,814	6,000,035	1,994,042	5,113,084
<b>Total CCHHS Revenue</b>	<b>493,276,230</b>	<b>584,737,425</b>	<b>635,602,814</b>	<b>640,362,092</b>	<b>712,114,484</b>	<b>950,717,064</b>
<b>Total Operating Subsidy</b>	<b>481,419,872</b>	<b>389,113,227</b>	<b>276,257,417</b>	<b>253,770,955</b>	<b>251,564,041</b>	<b>175,000,132</b>
<b>Indirect Subsidy*</b>						
Pension Payments	58,214,090	57,206,981	60,522,732	60,858,576	57,622,626	57,037,013
Debt Service Payments	54,549,376	37,080,953	88,596,157	88,596,157	78,781,689	84,332,150
<b>Total Indirect Subsidy</b>	<b>112,763,466</b>	<b>94,287,934</b>	<b>60,522,732</b>	<b>149,454,733</b>	<b>136,404,315</b>	<b>141,369,163</b>
<b>Total County Subsidy</b>	<b>\$ 594,183,338</b>	<b>\$ 483,401,161</b>	<b>\$ 336,780,149</b>	<b>\$ 403,225,688</b>	<b>\$ 387,968,356</b>	<b>\$ 316,369,295</b>

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

## Cook County, Illinois

Five Year Comparison of Estimated Revenue / Sources of Funds		Transportation Programs					Transportation Programs	
Fiscal Year 2010 - 2015		For Fiscal Year 2014/15					For Fiscal Year 2014/15	
	2010	2011	2012	2013	2014	2014 / 2013	2014 Estimated	
	Revenue	Revenue	Revenue	Estimated	Estimated	Variance	Expenditures /	
				Revenue	Revenue	Est. Revenue	Encumbrances	
<b>Highway (Funding Source Corporate Fund) - Department 500</b>	\$ 15,048,718	\$ 8,923,848	\$ 7,530,304	\$ 6,390,077	\$ 5,808,469	\$ (581,608)	\$ 5,808,469	
<b>Motor Fuel Tax Fund (Governmental Fund Type)</b>								
State of Illinois Motor Fuel Tax Allotments	99,372,490	\$ 97,681,000	\$ 93,011,335	\$ 91,000,000	\$ 91,000,000	\$ -	2014 Estimated Expenditures / Encumbrances	
Illinois Jobs Now Capital Bill		16,739,339	16,739,339	16,739,339	16,739,339	\$ -		
Federal Reimbursements	7,503,847	36,972	2,419,784	2,500,000	3,500,000	\$ 1,000,000		
Local Agency Reimbursements and Others	2,559,976	3,680,532	3,194,543	3,000,000	5,000,000	\$ 2,000,000		
Total Motor Fuel Tax Revenue & Reimbursement	109,436,313	118,137,843	115,365,001	113,239,339	116,239,339	\$ 3,000,000		
Fund Balance (Deficit)	30,364,638	42,383,550	12,444,967	15,000,000	15,000,000	\$ -		
Total Motor Fuel Tax Revenue / Sources of Funds	139,800,951	160,521,393	127,809,968	128,239,339	131,239,339	\$ 3,000,000		
Transfer Out to Motor Fuel Tax First (1st)	(11,971,384)	(8,000,000)	(21,946,330)	(21,960,729)	(22,748,938)	\$ (788,209)		
	127,829,567	152,521,393	105,863,638	106,278,610	108,490,401	\$ 2,211,791		
<b>Transfer In - Motor Fuel Tax - Bonds</b>								
			30,000,000	25,000,000	35,000,000	\$ 10,000,000		
<b>Total Net Motor Fuel Tax Revenue / Sources of Funds</b>	\$ 127,829,567	\$ 152,521,393	\$ 135,863,638	\$ 131,278,610	\$ 143,490,401	\$ 12,211,791	\$ 144,700,000	
<b>Motor Fuel Tax First (1st) (Non - Major Governmental Fund)</b>								
State of Illinois Motor Fuel Tax Allotments (Transfer In)	\$ 11,971,384	\$ 8,000,000	\$ 21,946,330	\$ 21,960,729	\$ 22,748,938	\$ 788,209	2014 Estimated Expenditures / Encumbrances	
Fund Balance	14,582,669	13,865,848	3,199,511	1,022,678	1,100,000	\$ 77,322	\$ 22,748,938	
<b>Total Motor Fuel Tax First (1st) Revenue / Sources of Funds</b>	\$ 26,554,053	\$ 21,865,848	\$ 25,145,841	\$ 22,042,862	\$ 23,848,938	\$ 865,531	\$ 22,748,938	
<b>Township Roads (Non - Major Governmental Fund)</b>								
State of Illinois Tax Allotments	\$ 500,000	\$ 481,766	\$ 440,000	\$ 444,740	\$ 444,740	\$ -	2014 Estimated Expenditures / Encumbrances	
Fund Balance	2,542,239	2,898,479	2,944,067	2,989,222	2,989,222	\$ -	\$ 2,989,222	
<b>Total Township Roads Revenue</b>	\$ 3,042,239	\$ 3,380,245	\$ 3,384,067	\$ 3,433,962	\$ 3,433,962	\$ -	\$ 2,989,222	
<b>Estimated Transportation Program Revenue / Sources of Funds</b>	\$ 172,474,577	\$ 186,691,334	\$ 171,923,850	\$ 163,145,511	\$ 176,581,770	\$ 12,495,714	\$ 176,246,629	

