

INTRODUCTION

The total operating revenue for Cook County in FY 2017 is estimated at \$4,404 million compared to FY 2016 operating revenue of \$4,217 million. The increase of \$186 million is a change of 4.4%; however this figure includes an \$83 million increase associated with the full fiscal year implementation of the 1% increase in the Sales Tax rate, effective on January 1, 2016; that growth is entirely dedicated in FY 2017 to a supplemental appropriation to the County Employees' and Officers' Annuity and Benefit Fund to address the Fund's accrued liabilities. When netting out this factor, along with \$33 million in increased grant funding for designated grant programs that cannot be used for general operations, the growth is \$70 million, or 1.7%, comparable to the rate of inflation projected by the Federal Reserve Survey of Professional Forecasters for 2016 and below the 2.3% the Survey projects for 2017 inflation. The \$70 million growth is entirely driven by a \$16 million increase associated with the full fiscal year implementation of the Hotel Accommodations Tax (1% tax effective on May 1, 2016), and a \$74.6 million impact from a proposed Sweetened Beverage Tax for 2017; absent this new tax initiative year-over-year revenues available to fund general operations would actually decline in 2017. 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 35 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. Generally, transfers between funds may occur under the County's home rule authority or other means, except when prohibited by law.

The County FY 2017 General Fund and Health Enterprise Fund revenue is estimated to be \$3,465 million, approximately \$84 million, or 2.5% above the projected FY 2016 year-end revenue of \$3,381 million; absent the \$83 million increase in sales tax revenues referenced above that are entirely dedicated to the proposed supplemental pension appropriation, revenues in the General and Health Funds are essentially flat year over year. Projected 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 2016 was estimated at \$1,734 million for the General Fund. The FY 2017 revenue is estimated at \$1,873 million for the General Fund, representing an 8%, or \$139 million increase, reflecting the approved sales tax increase for the full fiscal year which will be largely dedicated to an appropriation for supplemental pension funding. The General Fund encompasses the Corporate and Public Safety Funds.

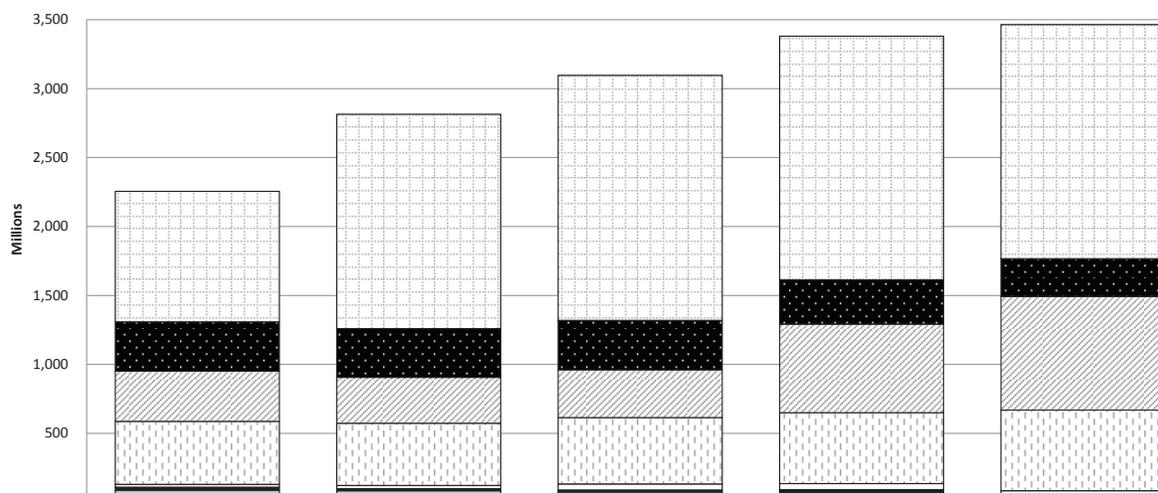
The **Corporate Fund** is the general operating fund of the County; this fund includes the majority of the property tax related functions of County government on behalf of underlying jurisdictions, as well as general administrative functions of the County. It funds such departments as the County Assessor, County Treasurer, County Clerk, Recorder of Deeds, Board of Review and the various offices under the

President, along with the supplemental pension appropriation referenced above. The Corporate Fund accounts for approximately 16% of projected FY 2017 revenue (\$544 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 projected FY 2017 revenue (\$1.33 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 Fund makes up approximately 46% of projected FY 2017 revenue (\$1.59 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 (additional local tax payer funds are also used for debt service on health system facilities and health system employee pension costs that are not accounted for in the Health Fund).

General and Health Enterprise Funds 5 Year Summary



	FY13	FY14	FY15	FY16	FY17
□ Fees	947,258,301	1,555,459,860	1,778,060,937	1,767,581,653	1,697,934,862
■ Property Taxes	357,828,965	352,722,380	357,782,073	321,353,546	274,740,049
▨ Sales Taxes	363,836,841	333,455,361	346,771,478	642,523,000	823,000,395
□ Other Non-Property Taxes	457,120,192	451,608,753	481,571,688	513,266,779	585,340,000
□ Intergovernmental Revenues	19,486,001	23,240,947	44,427,956	44,299,152	43,547,036
■ Miscellaneous Revenues	22,420,327	14,326,028	14,478,073	28,134,435	28,599,896
□ Other Financing Sources	87,610,518	84,011,455	74,018,543	63,371,978	11,594,089

Data Source: Actual Revenues FY 2013 - FY 2015, Projected Actual Revenues FY 2016, Executive Recommendation FY 2017

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 seven categories: 1) property taxes, 2) fees, 3) sales tax 4) other non-property taxes, 5) intergovernmental revenues, 6) miscellaneous revenues, and 7) other financing sources.

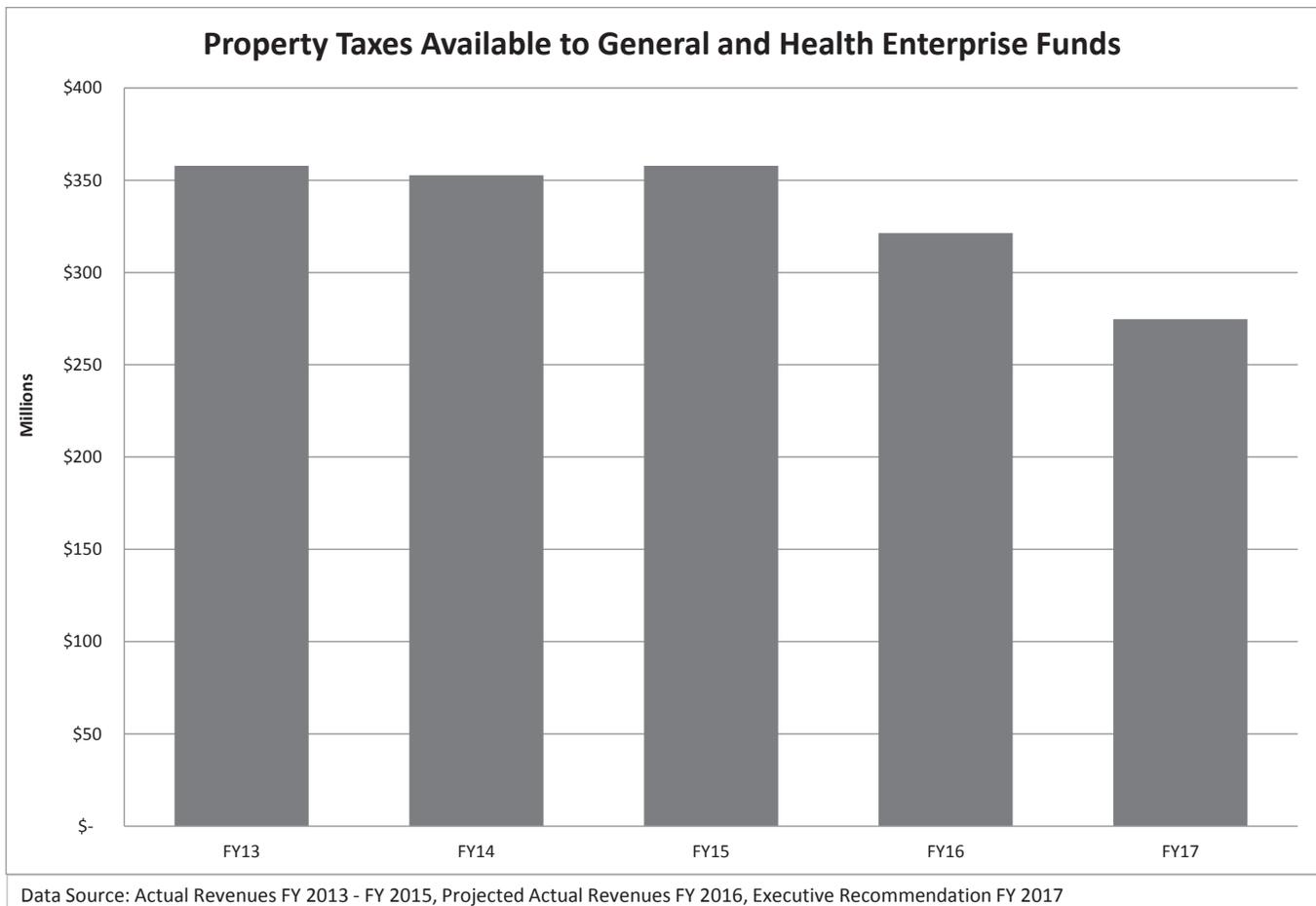
PROPERTY TAX

In FY 2016, the County property tax levy projected revenue available for General and Health Enterprise Fund operations was \$310.1 million. The estimate for property tax levy revenue in FY 2017 to finance General and Health Enterprise Fund operations is \$265.7 million. This figure is \$44.4 million less than FY 2016. The decrease in projected revenue available to the General Fund and Health Enterprise Fund is a result of the County's legacy liabilities, an increase in Bond and Interest debt service obligations by \$27 million as well as an increase to the Employee Annuity & Benefit Fund by \$24 million. Offsetting the decrease in the Election Fund requirements to conduct Federal, State, and County elections will be an investment in Capital Projects for 2017, the County intends to use the alternating year decrease in 2017 and coming years to provide a funding source for shorter duration capital assets that the County traditionally funded from debt proceeds. This approach will assist in reducing debt of the County as well as creating greater stability in financial operations through the alternating year election cycle that leads to cost increases in even years. The projected decrease in revenue is despite the fact that the net property tax levy in aggregate is growing by a modest \$5.3 million through the incorporation of an estimate of the value of taxes generated from new property construction, and the expiration of incentives and tax increment financing districts, which is a continuation of a practice that started in recent years. The County is a Home Rule unit of government and is not bound by these estimates, but uses this estimate process to project the approximate property tax revenues to be generated in Tax Year 2017 from the values of new property and expirations as published by the County Clerk in 2016 for the 2015 tax year based on the millage rates in affect during tax year 2015.

The County's total property tax levy is made up of two basic components; 1) the base property tax levy and 2) estimated revenue from expiring incentives, expired tax increment financing districts, and new property construction. As TIF districts and incentives expire, the County captures additional property tax revenue without increasing property taxes on Cook County taxpayers on a real (net of inflation) or nominal basis, absent any offsetting reduction in property removed from the tax roll. 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 in the same manner. The County's 2017 proposed base property tax levy continues to be \$720.4 million. In addition, the levy includes an estimate of \$31.5 million in property taxes that will be captured from new property, expiring TIF districts and expiring incentives from previous years (estimated for years after the base levy was frozen), and \$5.3 million estimated for the coming 2017 levy, offset for a 3% factor for loss in collections for operating accounts (Corporate, Public Safety, Health, Elections and Capital Projects) for an estimated net total property tax amount of \$748 million available for appropriations; the County Clerk is separately authorized to account for loss in collections as necessary and as consistent with State law to ensure adequate resources are collected to cover obligations in the Bond and Interest and Annuity and Benefit Funds.

The new property projection reflects the figures published by the Cook County Clerk for the 2015 tax year, which are the most recent available and were published in June of 2016. 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 is projected to continue to do so in the 2017 tax year.

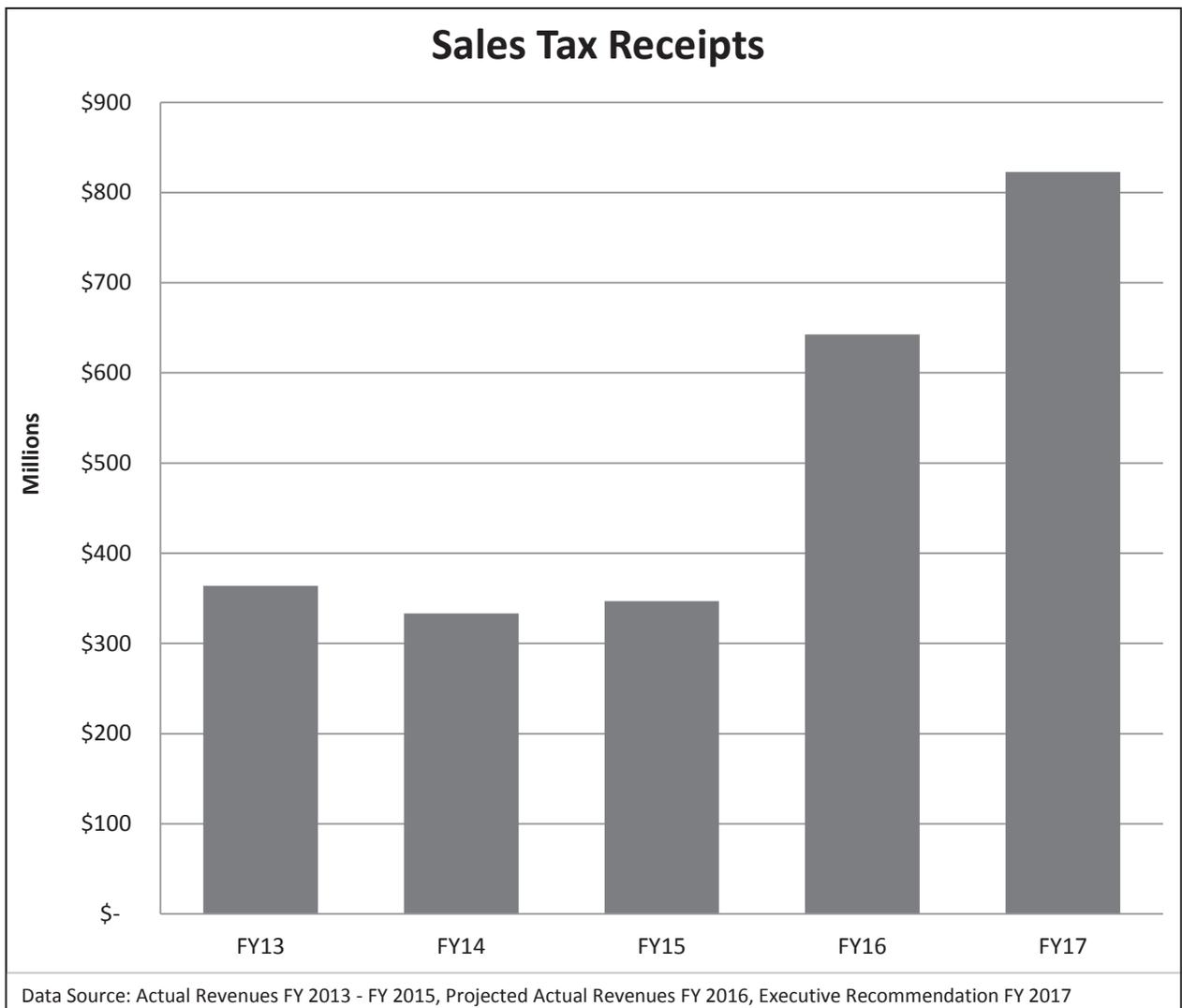
In addition to the Property Tax Levy, projected property tax revenues also reflect an estimate of declared TIF surplus of remittance of the County’s proportionate share of expiring TIF districts across the County. Budgeted TIF surplus revenues were \$11.3 million in FY 2016, the FY 2017 estimate is approximately \$9 million, reflecting the estimate of the County’s proportional share of the City of Chicago’s anticipated TIF surplus as well as an estimate for the annual average receipts from expiring suburban TIF districts such as the Hoffman Estates Sears Economic Development Area TIF.



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%. As of January 1, 2016, the effective sales tax rate in Cook County increased to 1.75%. 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 2017 Cook County gross sales tax estimate is \$823 million and is distributed between the Public Safety Fund and Corporate Fund, with approximately \$353.8 million dedicated to a supplemental appropriation for an additional payment to the Pension Fund. In FY 2016, the projected revenue from sales tax was \$663.5 million; projected year-end sales tax revenues in FY 2016 are expected to be slightly lower at \$642.5 million due to slower than expected economic growth during the fiscal year. The underlying sluggish trend of economic growth and increasing movement of consumption to online sales activity seen in Cook County and across the nation is projected to continue in FY 2017 with a forecasted 1.45% change in underlying sales volumes underpinning the 2017 revenue estimate.



OTHER NON-PROPERTY TAXES

The County is projecting to receive \$513.3 million in other non-property taxes in FY 2016; this is higher than the FY 2016 budgeted revenue of \$494.2 million. The estimated revenue for other non-property taxes in FY 2017 is \$585.3 million, which is an increase of \$91.1 million compared to the FY 2016 budget. This projected increase is the result of the full fiscal year implementation and collection of receipts for the Hotel Accommodations Tax in FY 2016. In addition, the increase is the result of a new Sweetened Beverage Tax of one cent per fluid ounce in FY 2017.

Other 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 State law, the County's taxing authority is generally limited by a prohibition against an income based tax and a tax upon occupations. With the exception of the County's general sales tax and its non-retailer motor vehicle tax, all of the County's non-property taxes are administered and collected by the Cook County Department of Revenue. All non-property taxes are deposited into the Corporate Fund, Public Safety Fund, and Health Fund. From the State of Illinois, the County also receives a portion of income taxes paid by those who live in unincorporated Cook County.

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 2016 Cook County use tax projection is \$81.3 million, \$4.3 million higher than the FY 2016 budget. The Use Tax receipts are deposited in the Public Safety Fund, for transportation purposes authorized by law. The Cook County Use Tax is estimated to bring in \$81 million in revenue for FY 2017, consistent with the FY 2016 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 \$37.6 million in FY 2016 and is estimated to bring in \$37.3 million in revenue for FY 2017 as well. Continued enforcement efforts will keep the revenue level despite modest declines in projected consumption.

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 \$125.2 million in revenue for FY 2017, compared to a projected \$128.9 million in FY 2016. The decline in consumption due to price sensitivity to higher tax rates, the City of Chicago raising the age for the legal purchase of tobacco to 21, the impact of smoking cessation programs and the increased usage of alternative e-cigarettes is offset by increased compliance efforts

conducted by the Department of Revenue. The Department of Revenue has begun 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. The Cigarette Tax is distributed to the Public Safety Fund and Health Enterprise Fund.

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, for transportation purposes authorized by law. The Gas Tax is estimated to bring in \$91.5 million in revenue for FY 2017, compared to projected FY 2016 revenue of \$94.4 million. This slight decrease is the result of more fuel efficient cars and cars that run on alternative fuel and electricity along with several significant payments of back taxes for this tax type due to enforcement initiatives of the Department of Revenue. Though average vehicle miles driven has declined, the stabilization of lower 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 2017 will keep revenue generation steady.

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 for transportation purposes authorized by law. The Retail Sale of Motor Vehicles Tax is estimated to bring in \$3.4 million in revenue for FY 2017, compared to projected FY 2016 revenue of \$3.4 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 MOTOR VEHICLE 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 2017 revenue is \$20 million, compared to projected FY 2016 revenue of \$22 million. Though revenues that the State is now collecting on behalf of the County at registration are stable, the collection on outstanding past due taxes from prior years is projected to decrease slightly as the amount outstanding decreases. All of the tax receipts are deposited in the Public Safety Fund, for transportation purposes authorized by law.

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 \$2.1 million for FY 2017, a \$0.6 million increase from FY 2016 budgeted revenues as additional machines are brought on-line.

FIREARM AND FIREARM AMMUNITION 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. In FY 2016, Cook County established a tax on ammunition at a rate of \$0.05 per cartridge of centerfire ammunition and \$0.01 per cartridge of rimfire ammunition. The revenue generated by the Firearm and Firearm Ammunition Tax is deposited into the Public Safety Fund to help

alleviate the cost of gun violence. The tax on firearm and firearm ammunition is estimated to generate revenue of \$1.2 million for FY 2017, comparable to the \$1.1 million projected in FY 2016.

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, for transportation purposes authorized by law. The Wheel Tax is estimated to bring in \$4.2 million in revenue for FY 2017, compared to budgeted FY 2016 revenue of \$4.1 million. The minor increase in revenue for FY 2017 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 for larger venues with lower tax rates applicable to live performances at smaller venues. All tax receipts are deposited in the Public Safety Fund. The Amusement Tax is estimated to bring in \$32.3 million in revenue for FY 2017, compared to a projected \$34 million in FY 2016. Though the tax rate is being held steady in FY 2017, the decrease is attributed to one-time audit compliance collections in 2016 that are not recurring in the coming year.

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, for transportation purposes authorized by law. The Parking Lot and Garage Operations Tax is estimated to bring in \$47.3 million in revenue for FY 2017. This amount reflects a slight decrease from the projected revenue in FY 2016 of \$48.1 million due to fewer audit compliance findings.

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 products. In FY 2016 the County is expected to collect approximately \$8.6 million from taxing tobacco products other than cigarettes including liquid nicotine as well as taxing "roll your own" tobacco on a per ounce basis. The FY 2017 revenue estimate is \$8 million; the decrease is based on the City of Chicago raising the age for the legal purchase of tobacco to 21. All of the tax receipts are deposited in the Public Safety Fund.

HOTEL ACCOMMODATIONS TAX

In FY 2016, Cook County established a Hotel Accommodations Tax at a rate of 1% of the gross rental or leasing charge effective May 1, 2016. In FY 2016 the County is projecting to generate \$16.6 million compared to a FY 2017 revenue estimate of \$31.5 million. The increase is the result of the full fiscal year implementation of the tax and initial monthly collections during 2016 suggest initial estimates for this tax appear to be accurate. The revenue generated will be deposited entirely in the Public Safety Fund.

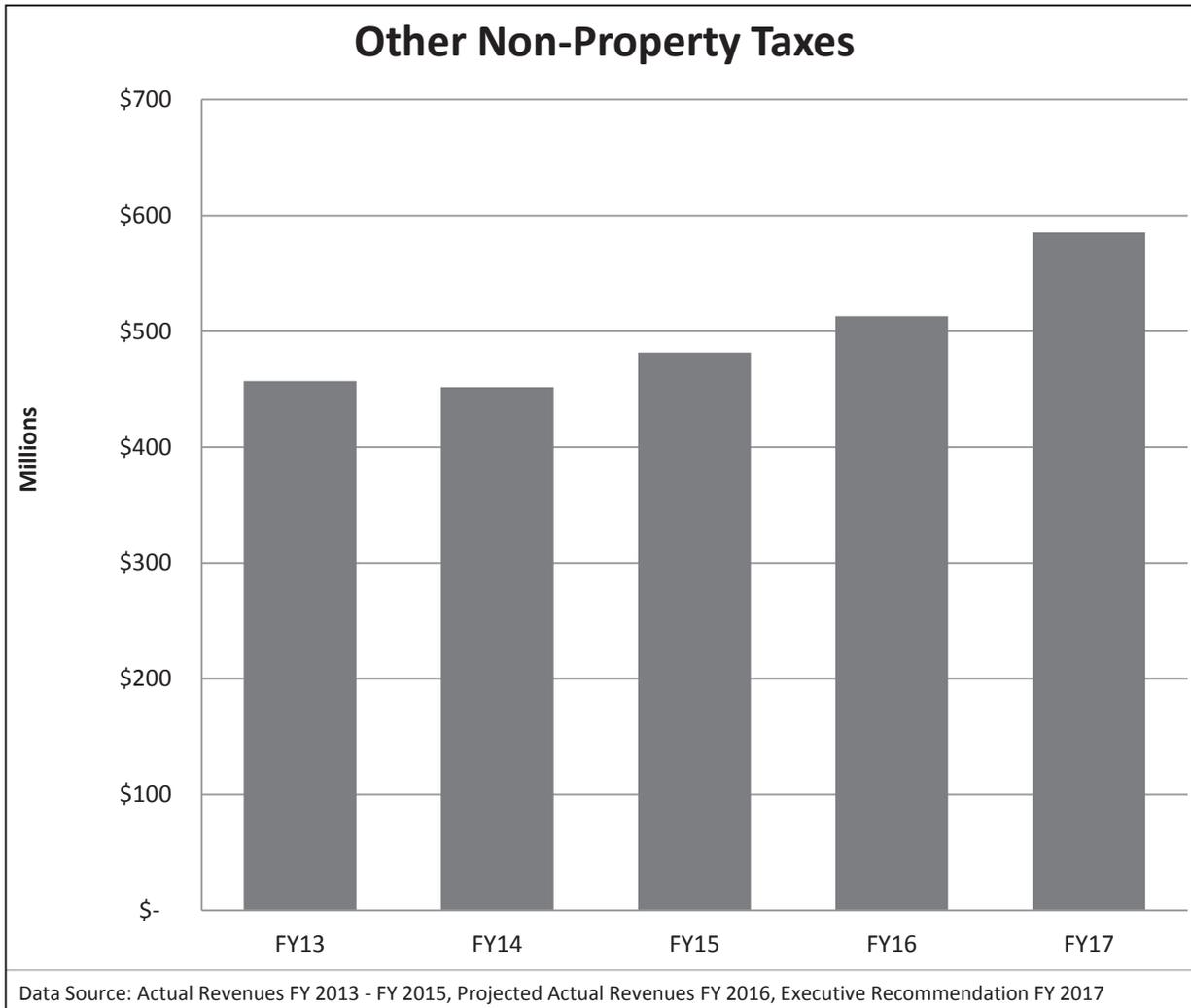
SWEETENED BEVERAGE TAX

In FY 2017, Cook County proposes a Sweetened Beverage Tax imposed on the retail sale of sweetened beverages in Cook County at the rate of a one cent per fluid ounce. The tax includes amongst other products carbonated soft drinks, sweetened fruit beverages (excluding 100% fruit juice), sports drinks, ready-to-drink (RTD) tea, energy drinks, and RTD coffee. The tax, which has long been advocated to address the rising cost and incidence of diabetes and obesity in our society, applies to both canned and bottled sweetened beverages and fountain drinks as well as diet drinks and flavored/enhanced waters with added sweetener. The Sweetened Beverage tax is expected to provide \$74.6 million in revenue in FY 2017 based on an effective date of July, 2017.

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

The remaining non-property taxes received by the County are generated through State taxes, a portion of which is remitted by the State 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) 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 full budget for the fiscal year beginning July 1, 2016 and until the State adopts a full year budget many of these revenue sources remain at risk for further disruption from the State.





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 \$227 million at the end of FY 2016 which is slightly lower than budgeted revenues of \$229 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 2016 \$5.9 million under budgeted revenues. For FY 2017, total General Fund fees are estimated to generate \$217.5 million, or a roughly \$10 million decline from the prior year. Traditionally many of these fees are set by state statute or local ordinance and may not generally keep pace with the rate of inflation.

The following estimates were prepared either by or in certain instances in collaboration with the respective elected officials and department directors.

COUNTY TREASURER

The Cook County Treasurer is projected to receive \$54 million in FY 2016. The estimated revenue for FY 2017 remains \$54 million. Revenue collections are lower than historical averages due to State legislation moving up the annual delinquent tax sale by 8 months over a several year period, with a change to April in 2017 and a further change in 2018. 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 \$10.45 million in revenue for FY 2016 and estimates revenue to be slightly higher at \$10.6 million for FY 2017. The projected increase reflects fees resulting from the schedule of two tax sales in FY 2017.

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 \$40.4 million in FY 2016. For FY 2017, we are estimating revenues lower at \$36.5 million. The decrease is the result of a projected slowdown in commercial real estate activity which has been extremely strong in recent years and traditionally follows a cyclical pattern along with economic activity.

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 2016 is \$72 million and \$72 million is estimated by the Clerk of the Circuit Court's office for FY 2017 as well. The FY 2017 revenue estimate projects a stabilization of overall court case filings as anticipated by the office.

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 2016 is \$21.4 million and for FY 2017 revenue is estimated to decrease to \$18.2 million. The FY 2017 revenue estimation reflects a decrease in fines collected by the Sheriff Police.

PUBLIC GUARDIAN

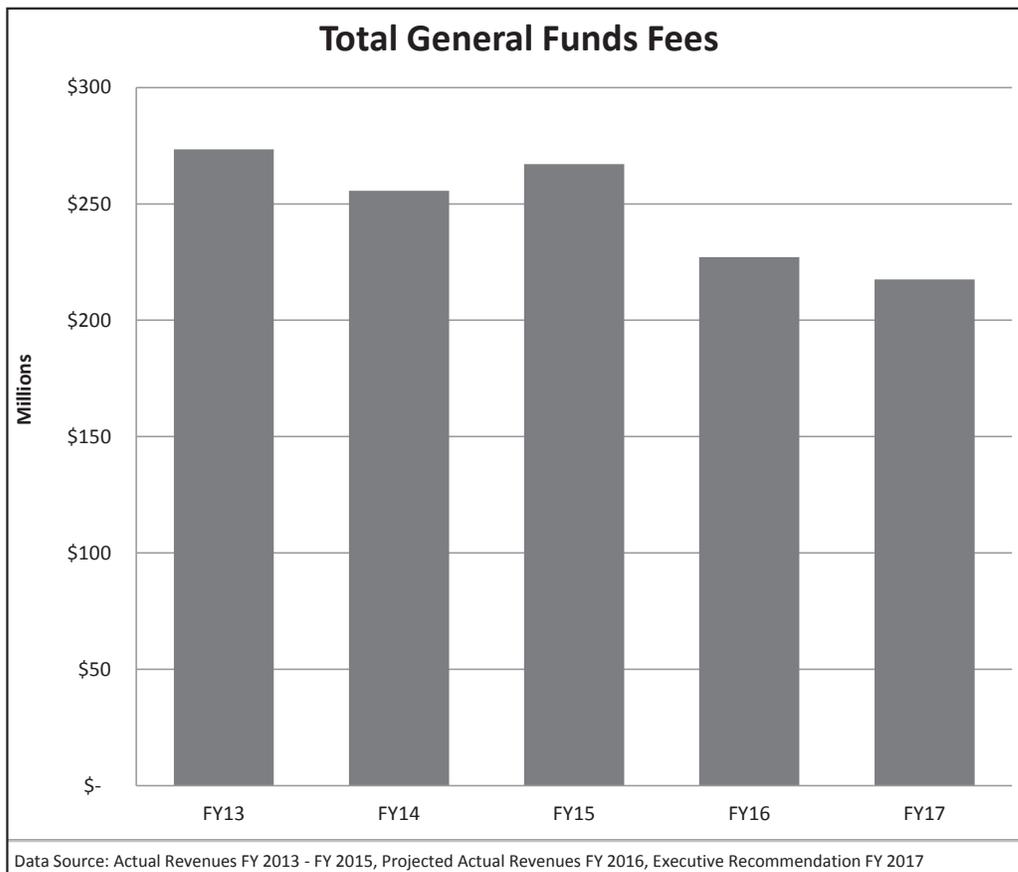
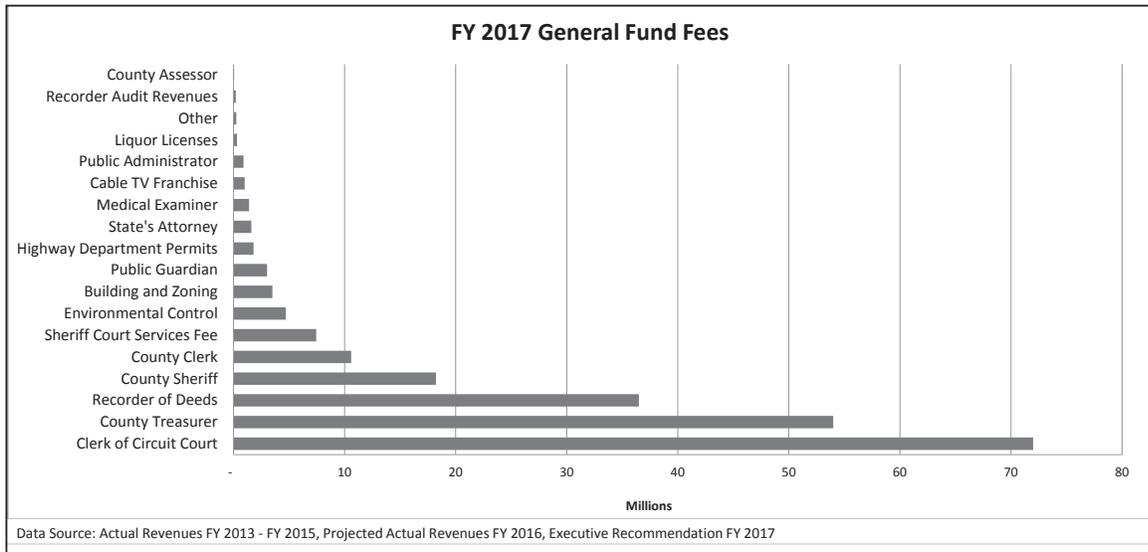
The Public Guardian's Office charges legal and other fees for the representation of disabled adult wards and for the maintenance of their estates in the Probate Division and for minors in the Domestic Relations Division. The FY 2017 revenue estimate remains consistent at \$3 million in comparison to budgeted revenue in FY 2016 of \$3 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 2016 are \$1.7 million and are estimated to remain roughly level at \$1.6 million in FY 2017.

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 \$3.5 million in FY 2016 and estimates revenue to be steady at \$3.5 million for FY 2017 as real estate construction activities continue at a similar pace.



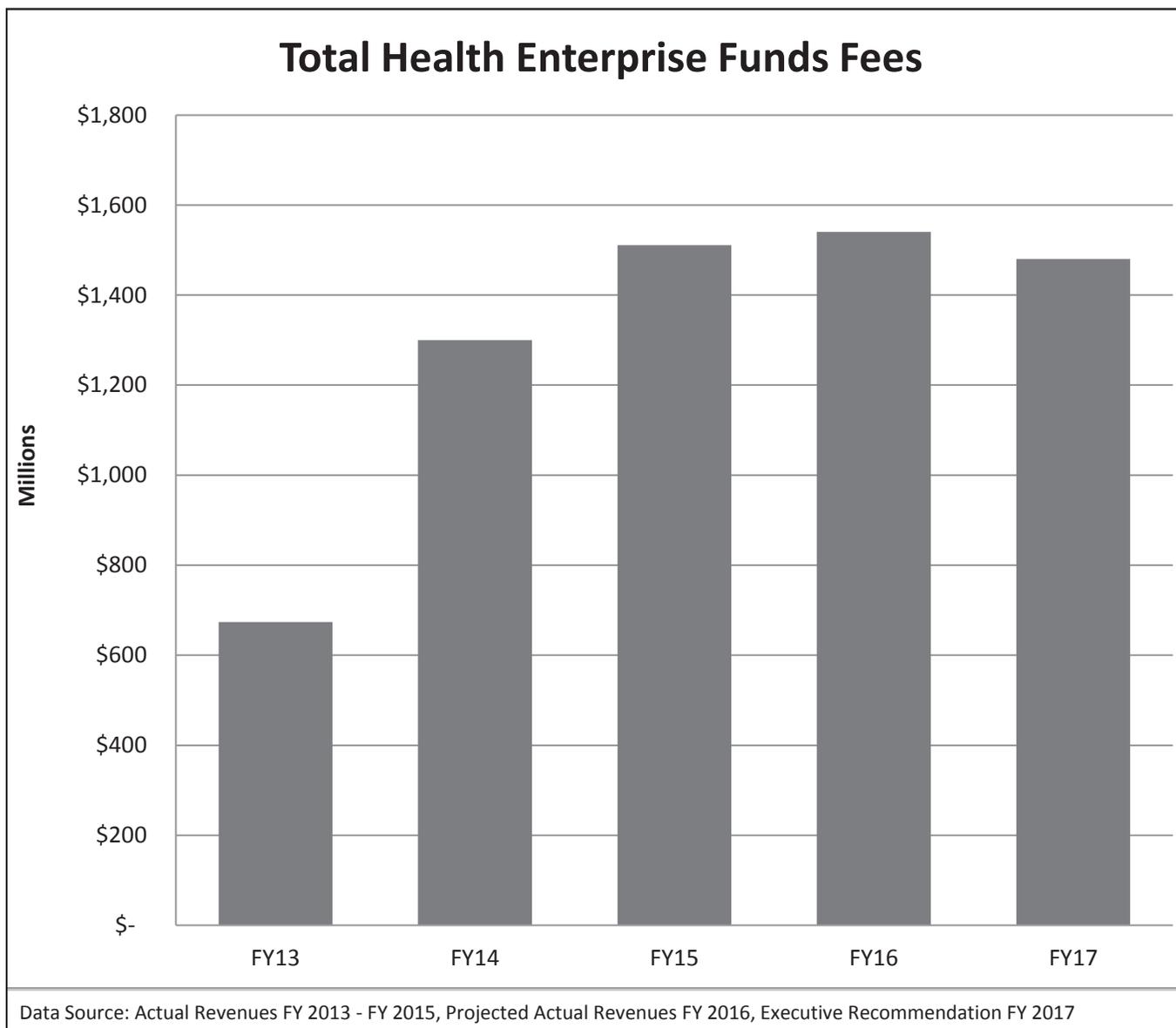
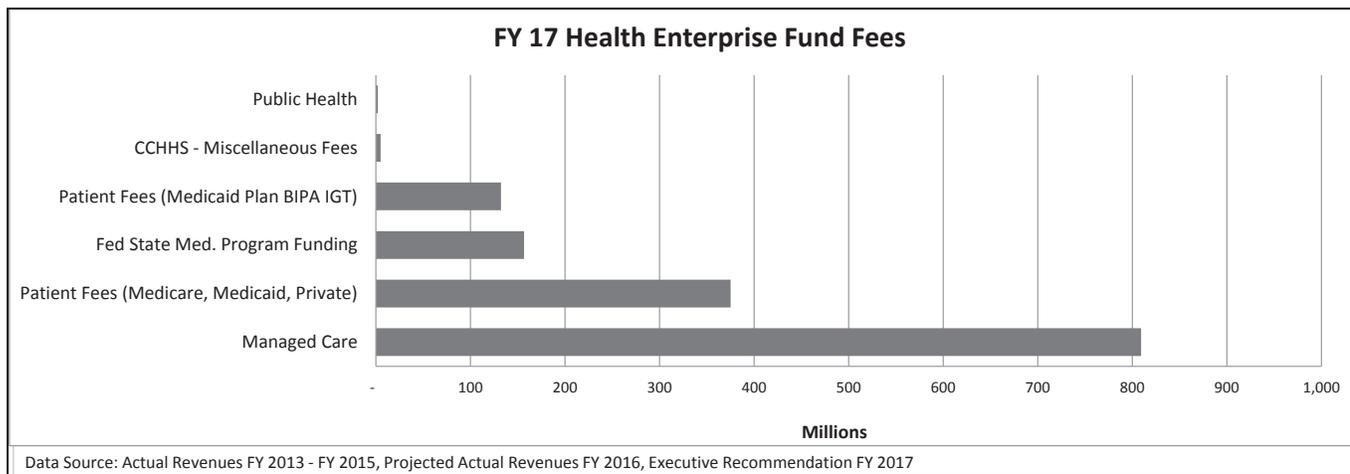
HEALTH ENTERPRISE FUND

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 (with additional local taxpayer support provided for debt service costs and employee pension costs that are accounted for outside the Health Fund).

The FY 2016 fee revenue projection is \$1,540 million, \$21.4 million higher than budgeted revenues primarily due to the increased number of insured patients receiving services at CCHHS, a reflection of the positive financial impact from the Federal Affordable Care Act, 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 initially and the expansion of the insured population through the Affordable Care Act generally, the health system is transitioning its business model and reducing the self-payer proportion of its patient base. The uninsured/self-payer proportion treated by CCHHS has declined from 56% in 2012 to approximately 33% in 2016. For FY 2017 the Health Enterprise Fund estimates fees totaling \$1,480 million, \$60 million lower than projected revenues in FY 2016. This decrease is mainly attributed to the projected decline in membership in the CountyCare program to 142,500 members. As a result, FY 2017 projected CountyCare revenue is \$809 million, about \$97 million less than FY 2016 projected revenue. This revenue pays claims costs for member care. In 2017, CCHHS expects to receive \$221 million in reimbursement for care rendered to CountyCare members as a result of a plan to increase utilization of CCHHS services within the CountyCare network. In addition to caring for CountyCare patients, CCHHS continues to increase its contracts with managed care health plans and commercial insurers to further drive new reimbursement to the system. Revenue from patient fees is expected to increase to \$375 million in FY 2017, \$38 million higher than the FY 2016 projection. This increase is mainly attributed to the projected growth in primary and specialty care, labor and delivery, and surgical patient volumes. A portion of expenditures associated with the Health Enterprise Fund will entail transportation purposes authorized by law.

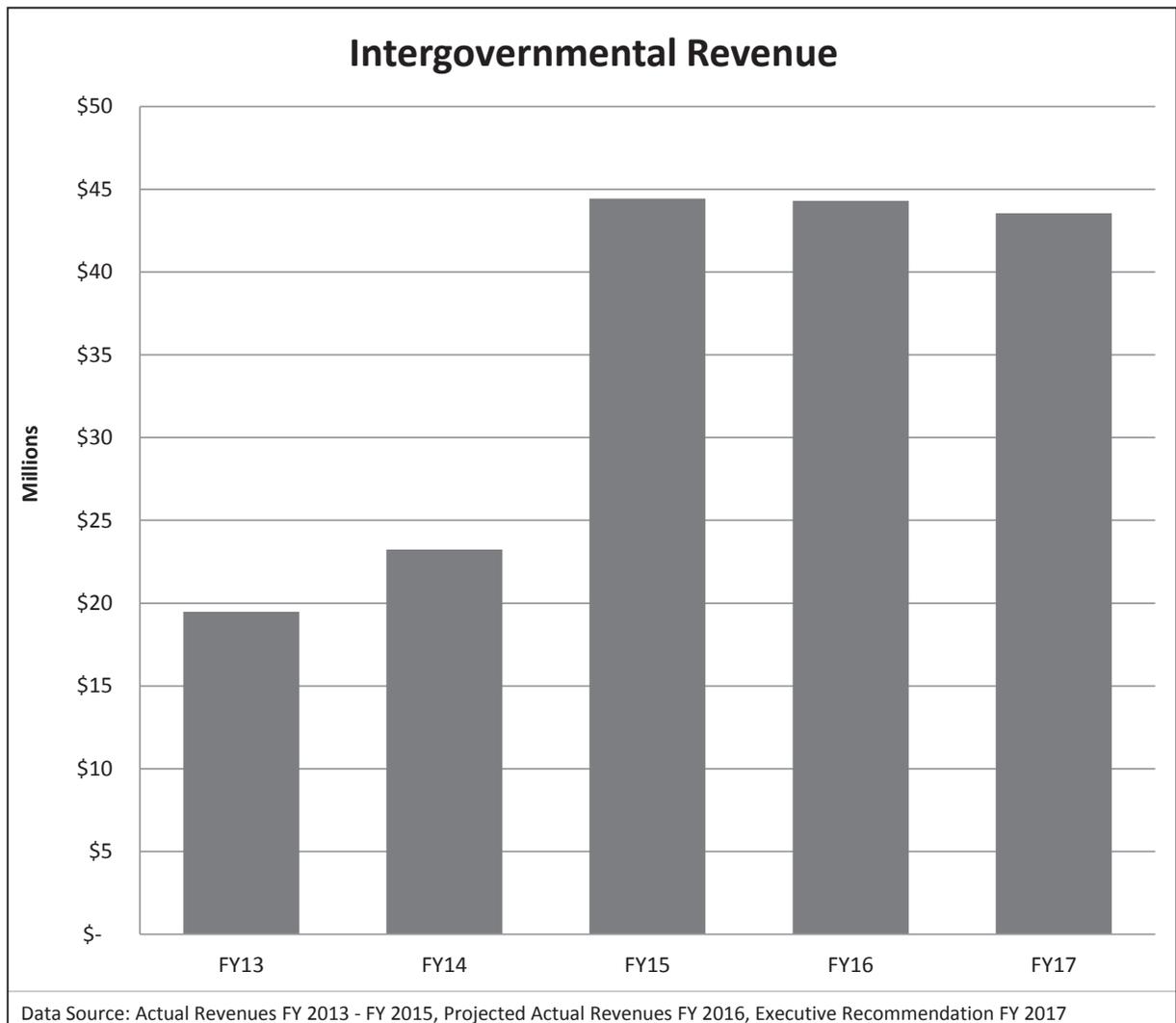


INTERGOVERNMENTAL REVENUES

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.

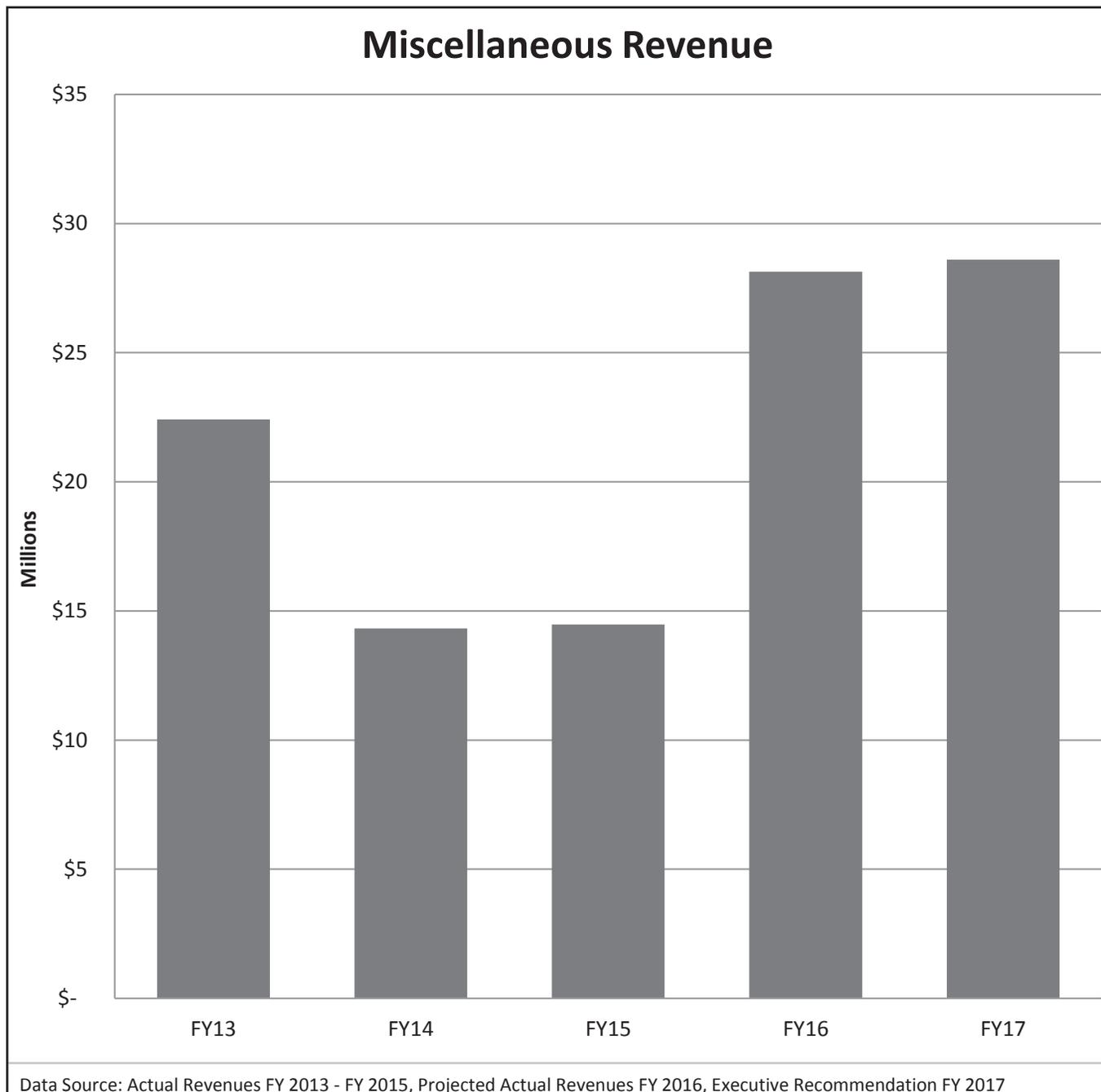
All revenue received from the state criminal alien assistance (SCAAP), probation, Juvenile Temporary Detention Center (JTDC), Forest Preserve, State’s Attorney and the Public Defender are deposited into the Public Safety Fund.

The Intergovernmental revenue for FY 2016 is projected to be \$44.3 million, though this incorporates an assumption that the State of Illinois ultimately funds these amounts despite the delay in passage of a full year state budget. In the County FY 2017, the revenue estimate is expected to decrease to \$43.5 million due to a decrease 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. In 2015 the Juvenile Temporary Detention Center (JTDC) transitioned from a Federal Transitional Administrator to the Office of the Chief Judge; as a result, the personnel assigned to the JTDC also became eligible for the AOIC subsidy.



MISCELLANEOUS REVENUES

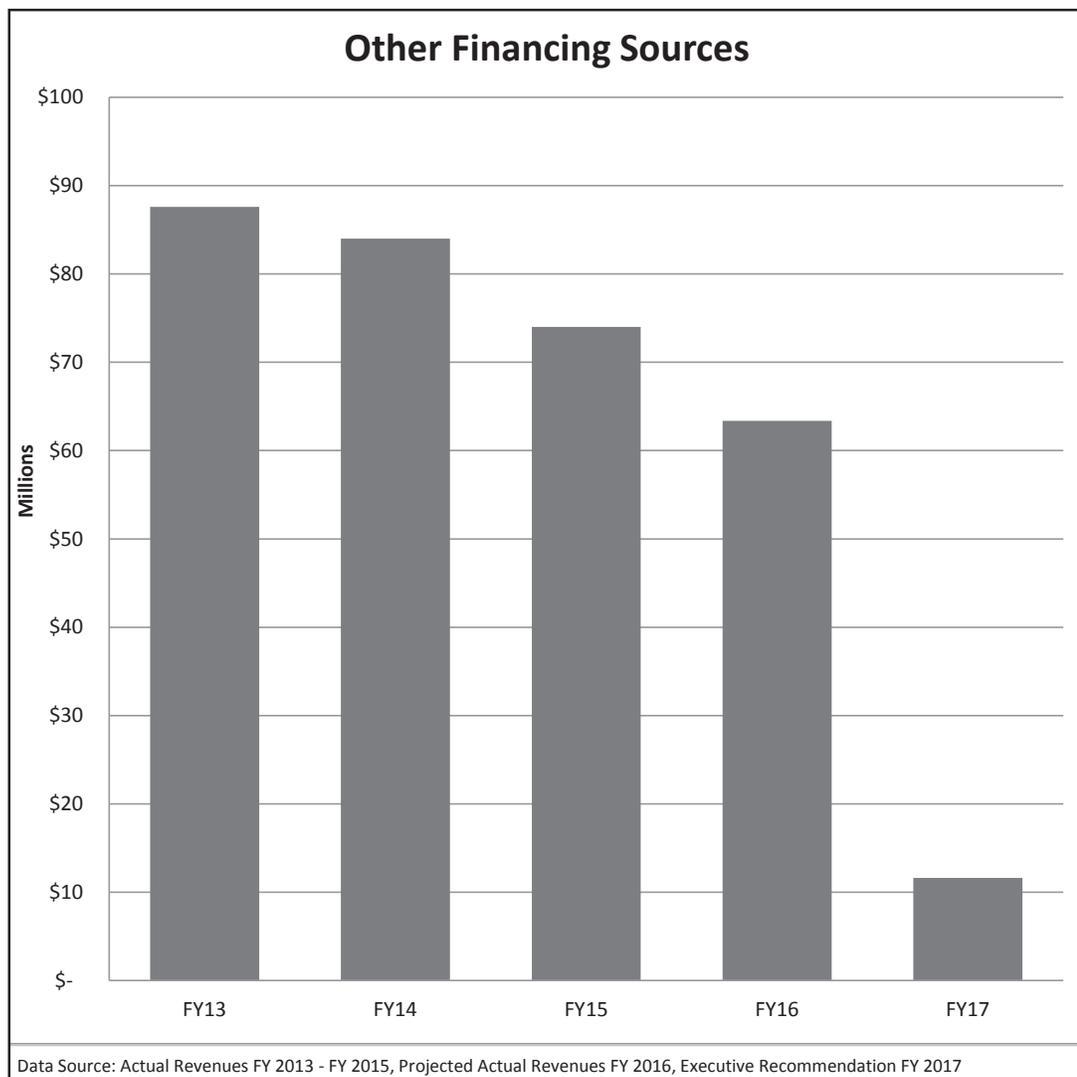
Miscellaneous Revenues includes real estate rental income from various County Buildings, sale of excess real estate, commissions on public telephones, proceeds from the estates of unknown heirs, investment income, and other forms of miscellaneous revenue such as parking fees and the sale of salvage. For FY 2017, Cook County is estimated to receive \$28.6 million in miscellaneous revenues, a decline from the 2016 budgeted level but a modest \$465,000 greater than projected 2016 year-end estimates.



OTHER FINANCING SOURCES

In 2017 Other Financing Sources available to the General and Health Funds no longer includes the Motor Fuel Tax (MFT) which the State collects and remits to the County; these funds are now dedicated to support the Highway and Transportation plan and associated operating costs of the Highway and Transportation system. The remaining revenue source in Other Financing Sources are 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 2017, the County is estimated to receive \$11.6 million in Other Financing Sources, a decline of \$52 million from FY 2016 projected revenues, entirely reflecting the County's commitment to completely rollback MFT transfers to the General Fund and increase spending on infrastructure costs across the County following the 2016 increase in the sales tax. The Cook County Department of Transportation has developed 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.



2017 ANNUAL REVENUES BY SOURCE

	Actual FY15	Appropriation FY16	Projected Actual FY16	Recommendation FY17
Property Taxes				
Property Tax - Tax Levy	\$ 351,066,777	\$ 310,087,546	\$ 310,087,546	\$ 265,700,049
Property Tax - Tax Increment Financing Surplus	6,715,296	11,266,000	11,266,000	9,040,000
Total Property Tax Revenue	\$ 357,782,073	\$ 321,353,546	\$ 321,353,546	\$ 274,740,049
Sales Taxes				
Home Rule Sales Tax	346,771,478	663,500,000	642,523,000	823,000,395
Total Sales Tax Revenue	\$ 346,771,478	\$ 663,500,000	\$ 642,523,000	\$ 823,000,395
Other Non-Property Taxes				
County Use Tax	80,991,543	77,000,000	81,291,313	81,000,000
Off Track Betting Commission	1,783,185	1,150,000	1,504,586	1,000,000
Illinois Gaming - Casino	8,508,058	8,450,000	11,384,804	8,500,000
Retail Sale of Motor Vehicles Tax	3,634,741	3,200,000	3,358,614	3,400,000
Retailer's Occupation Tax	2,747,398	2,440,000	2,919,000	2,930,000
Wheel Tax	3,720,806	4,100,000	3,499,150	4,200,000
State Income Tax	13,384,885	13,900,000	12,813,000	13,160,000
Alcoholic Beverage Tax	36,616,131	37,000,000	37,584,508	37,250,000
Gas / Diesel Fuel Tax	90,591,948	88,650,000	94,441,729	91,500,000
Cigarette Tax	135,002,849	134,000,000	128,862,663	125,190,000
Other Tobacco and Consumable Products Tax	6,886,583	8,750,000	8,605,330	8,000,000
Firearm and Firearm Ammunition Tax	853,180	930,000	1,072,697	1,210,000
Hotel Accommodations Tax	-	15,400,000	16,617,830	31,500,000
Gambling Machine Tax	987,923	1,500,000	5,165,987	2,100,000
Sweetened Beverage Tax	-	-	-	74,600,000
Non-Retailer Transaction Use Tax	15,289,970	22,000,000	22,037,061	20,200,000
Amusement Tax	33,860,195	30,250,000	34,038,848	32,300,000
Parking Lot / Garage Operations Tax	46,712,293	45,500,000	48,069,659	47,300,000
Total Other Non Property Taxes	\$ 481,571,688	\$ 494,220,000	\$ 513,266,779	\$ 585,340,000
Fees				
County Treasurer	90,677,013	54,000,000	54,222,000	54,000,000
County Clerk	10,120,275	10,350,000	10,447,218	10,595,000
Recorder of Deeds	40,078,645	33,293,302	40,369,309	36,500,000
Recorder Audit Revenues	113,745	750,000	162,953	200,000
Clerk of Circuit Court	75,336,026	77,990,000	72,026,371	72,000,000
County Sheriff	21,943,773	21,416,600	21,448,472	18,226,300
State's Attorney	1,688,347	1,850,000	1,678,000	1,600,000
Building & Zoning	4,400,449	3,550,000	3,520,934	3,500,000
Environmental Control	4,673,961	4,770,000	4,770,000	4,700,000
County Assessor	67,747	56,760	56,760	56,760
County Assessor Tax Fraud	1,756,934	3,453,250	1,622,400	-
Highway Department Permits	1,501,258	1,800,000	1,863,582	1,800,000
Public Administrator	750,068	900,000	900,000	900,000
Liquor Licenses	348,935	330,000	331,000	305,000
Public Guardian	2,625,635	3,000,000	2,799,954	3,027,127
Medical Examiner	1,276,312	1,500,000	1,275,000	1,400,000
Sheriff Court Services Fee	8,231,200	8,474,000	8,200,886	7,440,885
Cable TV Franchise	1,195,470	1,320,000	1,134,587	1,000,000
Other Fees	277,214	262,500	244,725	253,000
Total Fee Revenue	\$ 267,063,007	\$ 229,066,412	\$ 227,074,151	\$ 217,504,072
County Health & Hospital System Fees				
Patient Fees (Medicare, Medicaid, Private)	347,318,111	266,000,000	337,101,438	375,119,387
Patient Fees - Medicaid Plan BIPA IGT	138,668,750	131,250,000	134,586,500	132,337,500
Fed State Med. Program Funding	157,709,645	162,338,232	156,718,352	156,700,000
Managed Care	859,295,613	952,420,286	906,101,212	809,273,903
CCHHS - Miscellaneous Fees	5,128,401	5,108,481	4,000,000	5,000,000
Public Health	2,877,410	2,000,000	2,000,000	2,000,000
Total CCHHS Fee Revenue	\$ 1,510,997,930	\$ 1,519,116,999	\$ 1,540,507,502	\$ 1,480,430,790
Intergovernmental Revenues				
Federal Government				
State Criminal Alien Assist. (SCAAP)	1,350,766	1,436,985	1,436,985	1,436,985
State of Illinois				
Probation Off, Juvenile CT & JTDC	42,756,732	49,000,000	42,536,680	39,967,570
Salaries of State's Attorney	195,792	195,784	195,784	195,784
Salaries of Public Defender	124,666	129,703	129,703	131,320
Cook County Forest Preserve District				
Reimbursement for Services	-	-	-	1,815,377
Total Intergovernmental Revenues	\$ 44,427,956	\$ 50,762,472	\$ 44,299,152	\$ 43,547,036
Miscellaneous Revenues				
Investment Income	260,619	260,236	260,236	760,236
Estate of Heirs	-	500,000	500,000	500,000
Telephone Commissions	3,356,293	2,400,000	3,357,600	2,200,000
Real Estate and Rental Income	5,905,004	9,197,272	7,782,360	8,857,599
Other	4,956,157	19,823,829	16,234,239	16,282,061
Total Miscellaneous Revenues	\$ 14,478,073	\$ 32,181,337	\$ 28,134,435	\$ 28,599,896
Other Financing Sources				
Motor Fuel Tax	64,500,000	54,500,000	54,500,000	-
Indirect Costs	9,518,543	10,087,429	8,871,978	11,594,089
Total Other Financing Sources	\$ 74,018,543	\$ 64,587,429	\$ 63,371,978	\$ 11,594,089
Revenue Total	\$ 3,097,110,748	\$ 3,374,788,195	\$ 3,380,530,543	\$ 3,464,756,327

**2017 PROJECTED ANNUAL REVENUE ALLOCATION
GENERAL FUND**

	Recommendation	Revenue Allocation
Property Taxes		
Property Tax - Tax Levy	\$ 265,700,049	\$ 177,836,169
Property Tax - Tax Increment Financing Surplus	9,040,000	9,040,000
Total Property Tax Revenue	<u>\$ 274,740,049</u>	<u>\$ 186,876,169</u>
Sales Taxes		
Home Rule Sales Tax	823,000,395	823,000,395
Total Sales Tax Revenue	<u>\$ 823,000,395</u>	<u>\$ 823,000,395</u>
Other Non-Property Taxes		
County Use Tax	81,000,000	81,000,000
Off Track Betting Commission	1,000,000	1,000,000
Illinois Gaming - Casino	8,500,000	8,500,000
Retail Sale of Motor Vehicles Tax	3,400,000	3,400,000
Retailer's Occupation Tax	2,930,000	2,930,000
Wheel Tax	4,200,000	4,200,000
State Income Tax	13,160,000	13,160,000
Alcoholic Beverage Tax	37,250,000	37,250,000
Gas / Diesel Fuel Tax	91,500,000	91,500,000
Cigarette Tax	125,190,000	121,803,880
Other Tobacco and Consumable Products Tax	8,000,000	8,000,000
Firearm and Firearm Ammunition Tax	1,210,000	1,210,000
Hotel Accommodations Tax	31,500,000	31,500,000
Gambling Machine Tax	2,100,000	2,100,000
Sweetened Beverage Tax	74,600,000	54,600,000
Non-Retailer Transaction Use Tax	20,200,000	20,200,000
Amusement Tax	32,300,000	32,300,000
Parking Lot / Garage Operations Tax	47,300,000	47,300,000
Total Other Non Property Taxes	<u>\$ 585,340,000</u>	<u>\$ 561,953,880</u>
Fees		
County Treasurer	54,000,000	54,000,000
County Clerk	10,595,000	10,595,000
Recorder of Deeds	36,500,000	36,500,000
Recorder Audit Revenues	200,000	200,000
Clerk of Circuit Court	72,000,000	72,000,000
County Sheriff	18,226,300	18,226,300
State's Attorney	1,600,000	1,600,000
Building & Zoning	3,500,000	3,500,000
Environmental Control	4,700,000	4,700,000
County Assessor	56,760	56,760
County Assessor Tax Fraud	-	-
Highway Department Permits	1,800,000	1,800,000
Public Administrator	900,000	900,000
Liquor Licenses	305,000	305,000
Public Guardian	3,027,127	3,027,127
Medical Examiner	1,400,000	1,400,000
Sheriff Court Services Fee	7,440,885	7,440,885
Cable TV Franchise	1,000,000	1,000,000
Other Fees	253,000	253,000
Total Fee Revenue	<u>\$ 217,504,072</u>	<u>\$ 217,504,072</u>
County Health & Hospital System Fees		
Patient Fees (Medicare ,Medicaid, Private)	375,119,387	
Patient Fees - Medicaid Plan BIPA IGT	132,337,500	
Fed State Med. Program Funding	156,700,000	
Managed Care	809,273,903	
CCHHS - Miscellaneous Fees	5,000,000	
Public Health	2,000,000	
Total CCHHS Fee Revenue	<u>\$ 1,480,430,790</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	39,967,570	39,967,570
Salaries of State's Attorney	195,784	195,784
Salaries of Public Defender	131,320	131,320
Cook County Forest Preserve District		
Reimbursement for Services	1,815,377	1,815,377
Total Intergovernmental Revenues	<u>\$ 43,547,036</u>	<u>\$ 43,547,036</u>
Miscellaneous Revenues		
Investment Income	760,236	760,236
Estate of Heirs	500,000	500,000
Telephone Commissions	2,200,000	2,200,000
Real Estate and Rental Income	8,857,599	8,857,599
Other	16,282,061	16,282,061
Total Miscellaneous Revenues	<u>\$ 28,599,896</u>	<u>\$ 28,599,896</u>
Other Financing Sources		
Motor Fuel Tax	-	-
Indirect Costs	11,594,089	11,594,089
Total Other Financing Sources	<u>\$ 11,594,089</u>	<u>\$ 11,594,089</u>
Revenue Total	<u>\$ 3,464,756,327</u>	<u>\$ 1,873,075,537</u>

**2017 PROJECTED ANNUAL REVENUE ALLOCATION
HEALTH ENTERPRISE FUND**

	Recommendation	Revenue Allocation
Property Taxes		
Property Tax - Tax Levy	\$ 265,700,049	\$ 87,863,880
Property Tax - Tax Increment Financing Surplus	9,040,000	
Total Property Tax Revenue	<u>\$ 274,740,049</u>	<u>\$ 87,863,880</u>
Sales Taxes		
Home Rule Sales Tax	823,000,395	
Total Sales Tax Revenue	<u>\$ 823,000,395</u>	<u>\$ -</u>
Other Non-Property Taxes		
County Use Tax	81,000,000	
Off Track Betting Commission	1,000,000	
Illinois Gaming - Casino	8,500,000	
Retail Sale of Motor Vehicles Tax	3,400,000	
Retailer's Occupation Tax	2,930,000	
Wheel Tax	4,200,000	
State Income Tax	13,160,000	
Alcoholic Beverage Tax	37,250,000	
Gas / Diesel Fuel Tax	91,500,000	
Cigarette Tax	125,190,000	3,386,120
Other Tobacco and Consumable Products Tax	8,000,000	
Firearm and Firearm Ammunition Tax	1,210,000	
Hotel Accommodations Tax	31,500,000	
Gambling Machine Tax	2,100,000	
Sweetened Beverage Tax	74,600,000	20,000,000
Non-Retailer Transaction Use Tax	20,200,000	
Amusement Tax	32,300,000	
Parking Lot / Garage Operations Tax	47,300,000	
Total Other Non Property Taxes	<u>\$ 585,340,000</u>	<u>\$ 23,386,120</u>
Fees		
County Treasurer	54,000,000	
County Clerk	10,595,000	
Recorder of Deeds	36,500,000	
Recorder Audit Revenues	200,000	
Clerk of Circuit Court	72,000,000	
County Sheriff	18,226,300	
State's Attorney	1,600,000	
Building & Zoning	3,500,000	
Environmental Control	4,700,000	
County Assessor	56,760	
County Assessor Tax Fraud	-	
Highway Department Permits	1,800,000	
Public Administrator	900,000	
Liquor Licenses	305,000	
Public Guardian	3,027,127	
Medical Examiner	1,400,000	
Sheriff Court Services Fee	7,440,885	
Cable TV Franchise	1,000,000	
Other Fees	253,000	
Total Fee Revenue	<u>\$ 217,504,072</u>	<u>\$ -</u>
County Health & Hospital System Fees		
Patient Fees (Medicare, Medicaid, Private)	375,119,387	375,119,387
Patient Fees - Medicaid Plan BIPA IGT	132,337,500	132,337,500
Fed State Med. Program Funding	156,700,000	156,700,000
Managed Care	809,273,903	809,273,903
CCHHS - Miscellaneous Fees	5,000,000	5,000,000
Public Health	2,000,000	2,000,000
Total CCHHS Fee Revenue	<u>\$ 1,480,430,790</u>	<u>\$ 1,480,430,790</u>
Intergovernmental Revenues		
Federal Government		
State Criminal Alien Assist. (SCAAP)	1,436,985	
State of Illinois		
Probation Off, Juvenile CT & JTDC	39,967,570	
Salaries of State's Attorney	195,784	
Salaries of Public Defender	131,320	
Cook County Forest Preserve District		
Reimbursement for Services	1,815,377	
Total Intergovernmental Revenues	<u>\$ 43,547,036</u>	<u>\$ -</u>
Miscellaneous Revenues		
Investment Income	760,236	
Estate of Heirs	500,000	
Telephone Commissions	2,200,000	
Real Estate and Rental Income	8,857,599	
Other	16,282,061	
Total Miscellaneous Revenues	<u>\$ 28,599,896</u>	<u>\$ -</u>
Other Financing Sources		
Motor Fuel Tax	-	
Indirect Costs	11,594,089	
Total Other Financing Sources	<u>\$ 11,594,089</u>	<u>\$ -</u>
Revenue Total	<u>\$ 3,464,756,327</u>	<u>\$ 1,591,680,790</u>

General & Health Enterprise Fund Revenues Uses and Purposes

Revenue Source	Corporate	Public Safety	Health	Grand Total
Property Taxes				
Property Tax - Tax Levy	\$ 17,669,022	\$ 160,167,147	\$ 87,863,880	\$ 265,700,049
Property Tax - Tax Increment Financing Surplus		9,040,000		\$ 9,040,000
Total Property Tax Revenue	\$ 17,669,022	\$ 169,207,147	\$ 87,863,880	\$ 274,740,049
Sales Taxes				
Home Rule Sales Tax	381,610,239	441,390,156		823,000,395
Total Sales Tax Revenue	\$ 381,610,239	\$ 441,390,156	\$ -	\$ 823,000,395
Other Non-Property Taxes				
County Use Tax		81,000,000		81,000,000
Off Track Betting Commission		1,000,000		1,000,000
Illinois Gaming - Casino		8,500,000		8,500,000
Retail Sale of Motor Vehicles Tax		3,400,000		3,400,000
Retailer's Occupation Tax		2,930,000		2,930,000
Wheel Tax		4,200,000		4,200,000
State Income Tax		13,160,000		13,160,000
Alcoholic Beverage Tax		37,250,000		37,250,000
Gas / Diesel Fuel Tax		91,500,000		91,500,000
Cigarette Tax		121,803,880	3,386,120	125,190,000
Other Tobacco and Consumable Products Tax		8,000,000		8,000,000
Firearm and Firearm Ammunition Tax		1,210,000		1,210,000
Hotel Accommodations Tax		31,500,000		31,500,000
Gambling Machine Tax		2,100,000		2,100,000
Sweetened Beverage Tax		54,600,000	20,000,000	74,600,000
Non-Retailer Transaction Use Tax		20,200,000		20,200,000
Amusement Tax		32,300,000		32,300,000
Parking Lot / Garage Operations Tax		47,300,000		47,300,000
Total Other Non Property Taxes	\$ -	\$ 561,953,880	\$ 23,386,120	\$ 585,340,000
Fees				
County Treasurer	54,000,000			54,000,000
County Clerk	10,595,000			10,595,000
Recorder of Deeds	36,500,000			36,500,000
Recorder Audit Revenues	200,000			200,000
Clerk of Circuit Court		72,000,000		72,000,000
County Sheriff		18,226,300		18,226,300
State's Attorney		1,600,000		1,600,000
Building & Zoning	3,500,000			3,500,000
Environmental Control	4,700,000			4,700,000
County Assessor	56,760			56,760
Highway Department Permits	1,800,000			1,800,000
Public Administrator		900,000		900,000
Liquor Licenses	305,000			305,000
Public Guardian		3,027,127		3,027,127
Medical Examiner		1,400,000		1,400,000
Sheriff Court Services Fee		7,440,885		7,440,885
Cable TV Franchise	1,000,000			1,000,000
Other Fees	253,000			253,000
Total Fee Revenue	\$ 112,909,760	\$ 104,594,312	\$ -	\$ 217,504,072
County Health & Hospital System Fees				
Patient Fees (Medicare ,Medicaid, Private)			375,119,387	375,119,387
Patient Fees - Medicaid Plan BIPA IGT			132,337,500	132,337,500
Fed State Med. Program Funding			156,700,000	156,700,000
Managed Care			809,273,903	809,273,903
CCHHS - Miscellaneous Fees			5,000,000	5,000,000
Public Health			2,000,000	2,000,000
Total CCHHS Fee Revenue	\$ -	\$ -	\$ 1,480,430,790	\$ 1,480,430,790
Intergovernmental Revenues				
Federal Government				
State Criminal Alien Assist. (SCAAP)		1,436,985		1,436,985
State of Illinois				
Probation Off, Juvenile CT & JTDC		39,967,570		39,967,570
Salaries of State's Attorney		195,784		195,784
Salaries of Public Defender		131,320		131,320
Cook County Forest Preserve District				
Reimbursement for Services	1,815,377			1,815,377
Total Intergovernmental Revenues	\$ 1,815,377	\$ 41,731,659	\$ -	\$ 43,547,036
Miscellaneous Revenues				
Investment Income	760,236			760,236
Estate of Heirs	500,000			500,000
Telephone Commissions		2,200,000		2,200,000
Real Estate and Rental Income	8,857,599			8,857,599
Other	12,226,061	4,056,000		16,282,061
Total Miscellaneous Revenues	\$ 22,343,896	\$ 6,256,000	\$ -	\$ 28,599,896
Other Financing Sources				
Motor Fuel Tax				
Indirect Costs	7,844,297	3,749,792		11,594,089
Total Other Financing Sources	\$ 7,844,297	\$ 3,749,792	\$ -	\$ 11,594,089
Grand Total	\$ 544,192,591	\$ 1,328,882,946	\$ 1,591,680,790	\$ 3,464,756,327

INTRODUCTION TO SPECIAL PURPOSE FUNDS

The total amount of special purpose fund revenue and fund balance used for the appropriation in FY 2017 is estimated to be \$680.9 million, an increase of \$63.4 million from FY 2016. Special purpose funds are enabled through State statute and have defined sources of revenue and uses for expenditures; in contrast to the General Fund the County has traditionally considered the appropriation of fund balance for Special Purpose Funds as an available resource for appropriation, though it is not required to budget such fund balances and generally does not appropriate the entire fund balance where practical. In FY 2017, there are 35 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 statutory payment for the employee annuity and benefit fund. These funds receive revenues from the property tax as well as the Personal Property Replacement Tax (PPRT). Most of the variance between FY 2016 and FY 2017 special purpose funds is attributed to a \$27 million increase in rising bond and interest expenses associated with legacy debt service as well as a transfer of \$22 million to the Motor Fuel Tax Illinois First Special Purpose Fund.

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 decreases from \$42.7 million in FY 2016 to \$22 million in FY 2017 due to the decline in the City of Chicago election costs that occur in odd numbered years.

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 2017, this fund is expected to receive \$277.1 million, up from \$250 million in FY 2016, reflecting an increase in projected debt service costs associated with legacy debt issuance.

ANNUITY AND BENEFITS

The annuity and benefits fund is utilized for statutory payments to the Pension Fund. For FY 2017, this fund will receive revenue from the property tax levy in the amount of \$162.3 million and a projected \$46 million from the PPRT, for a total budget of \$208.2 million. This is an increase of \$12.6 million from the FY 2016 total of \$195.6 million. The 2015 employee payroll deductions for pension purposes are used to establish the County funding requirement for the Annuity and Benefits Fund in the 2017 levy year which reflected higher costs versus the 2014 figure utilized in calculating the 2016 statutorily authorized payment, largely due to the timing of the calendar in 2015 having 27 bi-weekly pay periods rather than the 26 that occurs in most years, along with the impact of retroactive union agreement settlements during 2015.

Fiscal Year 2017 Special Purpose Funds

Dept.	Special Purpose Funds	FY 2015 Ending Fund Balance	FY 2016 Revenue Estimate	FY 2016 Estimated Total Resources	FY 2016 Projected Ending Balance	FY 2017 Revenue Estimate	FY 2017 Estimated Total Resources	FY 2017 Estimated Expenditures	FY 2017 Projected Ending Balance
Bureau of Administration									
501	Motor Fuel Tax Illinois First (1st)	4,296,671	25,925,235	30,221,906	5,368,307	48,214,617	53,582,924	48,214,617	5,368,307
<i>Intergovernmental revenue for planning road infrastructure improvements with the State of Illinois and Federal Government.</i>									
510	Animal Control	8,832,644	3,376,752	12,209,396	8,675,668	3,750,000	12,425,668	4,545,521	7,880,147
<i>Funded by fees for the control and prevent the spread of rabies.</i>									
530	Law Library	(956,792)	5,000,000	4,043,208	4,862,261	5,000,000	4,180,947	4,891,570	(710,623)
<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>									
585	Environmental Control Solid Waste	405,924	480,000	885,924	443,439	480,000	922,485	559,102	363,383
<i>Fees collected from sanitary landfills and municipal solid waste transfer stations located within Cook County.</i>									
Bureau of Technology									
545	Geographical Information System (Recorder)	12,357,389	8,696,981	21,054,370	12,661,458	8,696,981	17,089,893	12,733,799	4,356,094
<i>Funded by Fees for equipment, material, and necessary expenses incurred in implementing and maintaining the GIS system.</i>									
County Clerk									
524	County Clerk Election Division	13,664,659	24,790,623	38,455,282	24,790,623	20,914,046	34,578,705	20,914,046	13,664,659
525	Board of Election Commissioners	9,845,075	17,861,077	27,706,152	17,861,077	1,089,581	10,934,656	1,089,581	9,845,075
<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	771,430	1,179,521	1,950,951	1,579,042	1,350,000	1,721,909	1,683,208	38,701
<i>Fees used to upgrade and establish computerized files for voter registration and election judges.</i>									
Recorder of Deeds									
527	County Recorder Document Storage	1,302,363	3,036,562	4,338,925	4,845,274	2,945,466	2,439,117	3,889,560	(1,450,443)
<i>Funded with fees used to pay for the expenditures involved in starting and maintaining a document storage system.</i>									
570	Recorder GIS Fee	(671,821)	1,894,030	1,222,409	1,813,067	1,837,209	1,246,551	1,594,331	(347,780)
<i>Funded with Fees to provide and maintain a countywide map through a geographic information system.</i>									
571	Rental Housing Support Fee	196,670	274,836	471,506	274,836	266,591	463,261	457,117	6,144
<i>Funded through Fees from a State surcharge to assist in addressing the need for rental housing.</i>									
County Treasurer									
534	Tax Sale Automation Fund	17,049,018	9,515,466	26,564,484	10,486,388	9,500,000	25,578,096	11,690,191	13,887,905
<i>User Fees used to Pay for the expenditures required to start and maintain a computerized system to conduct delinquent property tax sales.</i>									
Chief Judge									
531	Dispute Resolution - Chief Judge	101,323	172,000	273,323	192,553	175,000	255,770	196,547	59,223
<i>Fee revenue source used to support activities to mediate disputes in an attempt to relieve the court system of lengthy lawsuits.</i>									
532	Adult Probation Service Fee	1,621,088	4,160,000	5,781,088	3,857,572	4,150,000	6,073,516	6,055,156	18,360
<i>Fee revenue source used to supervise people convicted of criminal and civil offenses.</i>									

Fiscal Year 2017 Special Purpose Funds

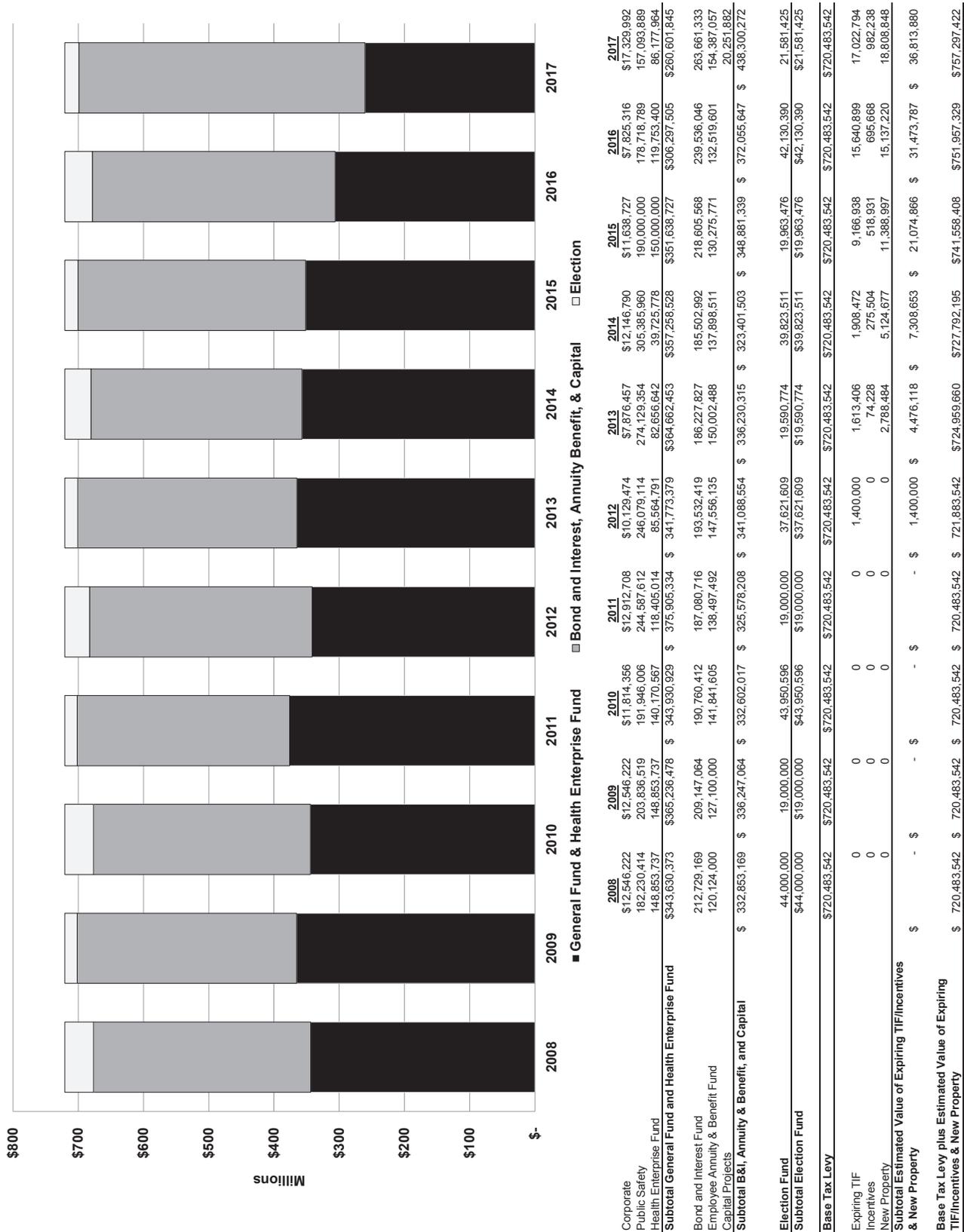
Dept.	Special Purpose Funds	FY 2015 Ending Fund Balance	FY 2016 Revenue Estimate	FY 2016 Estimated Resources	FY 2016 Estimated Expenditures	FY 2016 Projected Ending Balance	FY 2017 Revenue Estimate	FY 2017 Estimated Resources	FY 2017 Estimated Expenditures	FY 2017 Projected Ending Balance	
541	Social Services - Probation Court Fee	2,621,655	2,850,000	5,471,655	4,389,278	1,082,377	5,820,000	6,902,377	6,855,592	46,785	
	<i>Fee used to provide social service casework expertise for probation and court service cases.</i>										
572	Children Waiting Room	620,292	2,350,000	2,970,292	2,366,336	603,956	2,350,000	2,963,956	2,724,924	229,032	
574	Mental Health	(409,037)	770,000	360,963	681,539	(320,576)	770,000	449,424	701,254	(251,830)	
	<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>										
575	Peer Court	(227,626)	350,000	122,374	301,148	(178,774)	350,000	171,226	301,107	(129,881)	
	<i>Fee revenue source to address the disproportionate involvement of individuals with mental illness in the criminal justice system.</i>										
576	Drug Court	(217,372)	400,000	182,628	301,246	(118,618)	375,000	256,382	301,071	(44,689)	
	<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	10,155,108	0	10,155,108	1,320,571	8,834,537	0	8,834,537	4,142,223	4,692,314	
	<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>										
564	Suburban Cook County TB Sanitarium District	12,867,942	1,110,608	13,978,550	5,161,774	8,816,776	1,287,805	10,104,581	5,695,934	4,408,647	
	<i>Funded by "other revenue" to prevent, care, treat, and control tuberculosis and other communicable diseases in or associated with Cook County.</i>										
Clerk of the Circuit Court											
528	Automation	(9,789,575)	11,419,000	1,629,425	9,372,683	(7,743,258)	10,500,000	2,756,742	9,900,042	(7,143,300)	
	<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	(7,585,339)	10,372,000	2,786,661	8,278,132	(5,491,471)	9,200,000	3,708,529	8,687,391	(4,978,862)	
	<i>Funded by fees to assist in the preparation of documents to be microfilmed or microfiche, and perform filing when necessary.</i>										
567	Clerk Administrative	(225,346)	820,000	594,654	776,511	(181,857)	820,000	638,143	739,048	(100,905)	
	<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	44,740	268,000	312,740	268,000	44,740	250,000	294,740	250,000	44,740	
	<i>Fees used to establish and maintain a system for electronic citations.</i>										
Public Defender											
584	Records Automation Fund	86,749	128,333	215,082	158,000	57,082	158,000	215,082	138,000	77,082	
	<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>										
Sheriff											
535	911 - Intergovernmental Agreement - ETSB	(2,589,525)	1,547,283	(1,042,242)	3,023,312	(4,065,554)	2,099,388	(1,966,166)	1,917,470	(3,883,636)	
	<i>Intergovernmental revenue for the implementation, installation of an enhanced "911" emergency telephone system for the citizens of unincorporated Cook County.</i>										

Fiscal Year 2017 Special Purpose Funds

Dept.	Special Purpose Funds	FY 2015 Ending Fund Balance	FY 2016 Revenue Estimate	FY 2016 Estimated Total Resources	FY 2016 Estimated Expenditures	FY 2016 Projected Ending Balance	FY 2017 Revenue Estimate	FY 2017 Estimated Total Resources	FY 2017 Estimated Expenditures	FY 2017 Projected Ending Balance
573	Women's Justice Service	(3,137)	64,339	61,202	40,000	21,202	20,000	41,202	20,000	21,202
<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)	861,628	500,000	1,361,628	500,000	861,628	300,000	1,161,628	277,500	884,128
<i>Other revenue sources to fund the acquisition or maintenance of police vehicles.</i>										
States Attorney										
561	Narcotic Forfeiture	(2,826,765)	3,775,737	948,952	3,597,408	(2,648,456)	3,800,000	1,151,544	3,382,089	(2,230,545)
<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>										
583	Records Automation Fund	207,502	137,488	344,990	158,411	186,579	138,000	324,579	138,000	186,579
<i>Fee revenue used to provide professional services to youthful offender's involved in the Juvenile Justice system.</i>										
Assessor										
579	Assessor Special Revenue	70,508	815,000	885,508	815,000	70,508	815,000	885,508	815,000	70,508
<i>Other revenue for marketing opportunities for, and not limited to, the Assessor's website, database and assessment notices.</i>										
588	Erroneous Homestead Exemption Recovery Fund	0	0	0	0	0	2,672,282	2,672,282	2,672,282	0
<i>Revenue generated through penalties and interest based on audit findings of erroneous homestead exemptions.</i>										
Land Bank										
586	Land Bank Authority	3,434,796	9,140,656	12,575,452	6,394,518	6,180,934	20,879,066	27,060,000	27,060,000	0
<i>Establishes Land Bank, funded by "other revenue," to reduce and return vacant and abandoned properties back into productive and sustainable community assets.</i>										
Economic Development										
587	Section 108 Loan Program	0	0	0	0	0	350,000	350,000	350,000	0
<i>Program allows local governments to transform a portion of their CDBG funds into federally guaranteed loans to pursue physical and economic revitalization, projects capable of renewing entire neighborhoods.</i>										
Special Purpose Fund Subtotal		\$75,913,019	\$153,181,527	\$229,094,546	\$159,956,784	\$69,135,762	\$171,324,032	\$240,459,794	\$195,583,273	\$44,876,521
Other Special Purpose Funds										
700	Bond and Interest	N/A	250,000,000	250,000,000	250,000,000	N/A	277,133,392	277,133,392	277,133,392	N/A
590	Annuity and Benefits (Property Tax)	0	138,308,621	138,308,621	138,308,621	0	162,275,629	162,275,629	162,275,629	0
590	Annuity and Benefits (PPRT)	0	57,314,000	57,314,000	57,314,000	0	45,950,577	45,950,577	45,950,577	0
Total Special Purpose Funds		\$75,913,019	\$598,804,148	\$674,717,167	\$605,581,405	\$69,135,762	\$656,683,630	\$725,819,392	\$680,942,871	\$44,876,521

* Department 542 Self Insurance Fund not included.

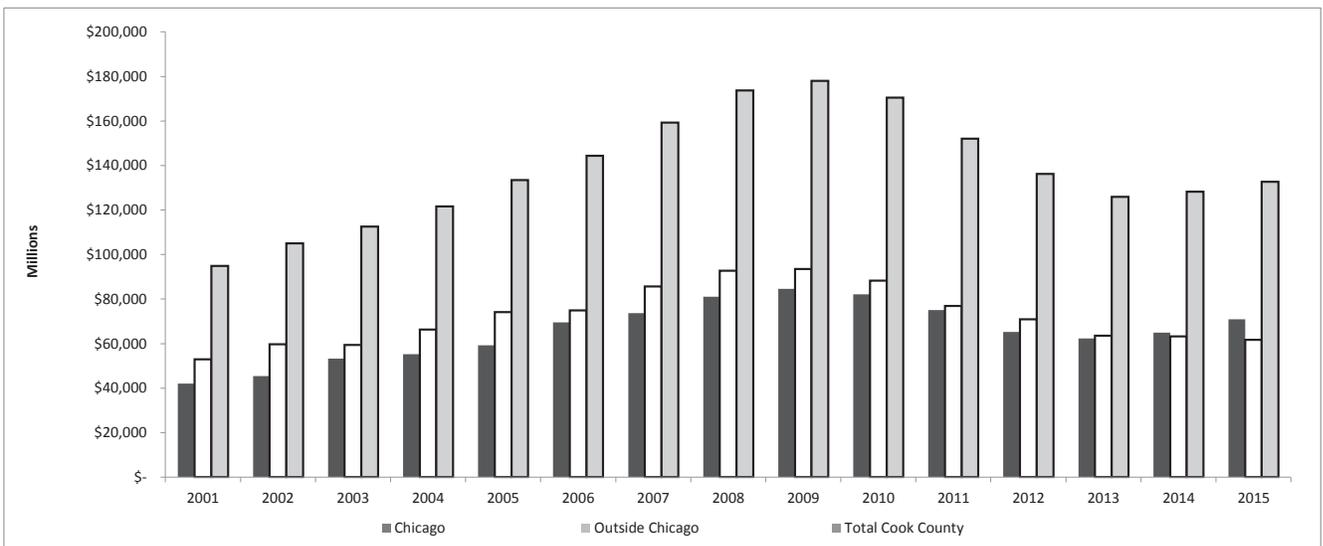
Tax Levy



FY 2017 Tax Levy

	Base Tax Levy	Estimated Value of Expiring TIF/Incentive & New Property Previous Years	Estimated Value of Expiring TIF/Incentive, New Property Current Year	Gross Tax Levy	Appropriation Allowance for Uncollected Taxes	Net Tax Levy For Appropriation
Corporate Purpose Fund	\$ 17,329,992	\$ 757,048	\$ 128,447	\$ 18,215,487	\$ (546,465)	\$ 17,669,022
Public Safety Fund	\$ 157,093,889	\$ 6,862,530	\$ 1,164,351	\$ 165,120,770	\$ (4,953,623)	\$ 160,167,147
Sub Total General Fund	\$ 174,423,881	\$ 7,619,577	\$ 1,292,798	\$ 183,336,257	\$ (5,500,088)	\$ 177,836,169
Health Enterprise Fund	\$ 86,177,964	\$ 3,764,620	\$ 638,735	\$ 90,581,320	\$ (2,717,440)	\$ 87,863,880
Election Fund	\$ 21,581,425	\$ 942,768	\$ 159,958	\$ 22,684,151	\$ (680,525)	\$ 22,003,627
Capital Projects	\$ 20,251,882	\$ 884,688	\$ 150,103	\$ 21,286,674	\$ (638,600)	\$ 20,648,073
Bond and Interest Fund	\$ 263,661,333	\$ 11,517,849	\$ 1,954,210	\$ 277,133,392	\$ -	\$ 277,133,392
Employee Annuity & Benefit Fund	\$ 154,387,057	\$ 6,744,284	\$ 1,144,289	\$ 162,275,629	\$ -	\$ 162,275,629
Total All Funds	\$ 720,483,542	\$ 31,473,787	\$ 5,340,093	\$ 757,297,422	\$ (9,536,652)	\$ 747,760,770

Cook County, Illinois Equalized Assessed Valuation



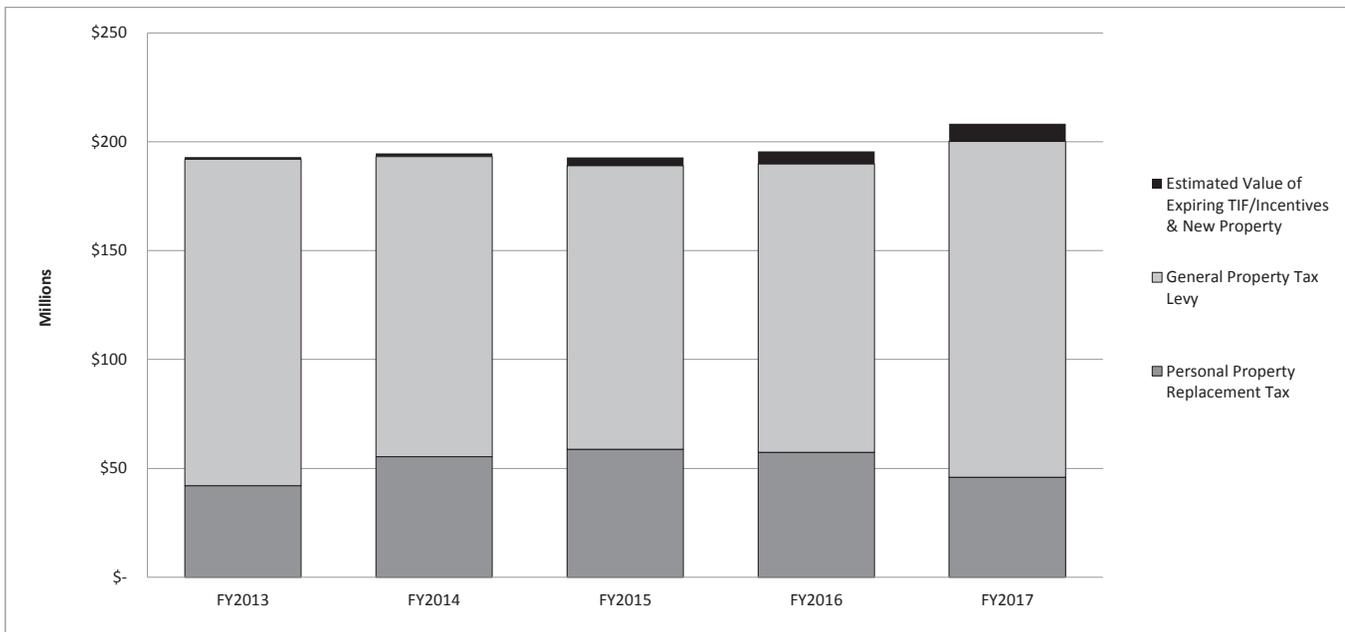
Year	Chicago	Outside Chicago	Total Cook County
2015	\$ 70,963,288,968	\$ 61,751,561,451	\$ 132,714,850,419
2014	64,908,056,690	63,302,490,501	128,210,547,191
2013	62,363,875,664	63,550,963,278	125,914,838,942
2012	65,250,387,267	70,925,637,060	136,176,024,327
2011	75,122,913,910	76,946,137,806	152,069,051,716
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

Source: Cook County Clerk, Tax Extension Division.

**COOK COUNTY, ILLINOIS
COUNTY EMPLOYEES ANNUITY AND BENEFITS FUND
RECOMMENDATION FOR FISCAL YEAR 2017**

County Contributions for

Salary Deductions	\$ 132,637,621
Refund Repayments	\$ 2,651,848
Former Service Payments	\$ 227,697
Military Service	\$ 118,785
Optional Deductions	\$ 42,030
Optional Payments	\$ -
Sick Time	\$ 293,813
1 Yr. ODCX	\$ 17,593
Tier 2 - Salary Deduction Shortage Payments	\$ 1,955
Deductions in lieu of disability	\$ 1,716,377
 Total Contrib. For levy	 \$ 137,707,719
 Levy Factor	 <u>1.54</u>
 Gross Tax Levy	 \$ 212,069,887
 Add: Compensation Annuity Per Section 5/9-147	 \$ 4,043
 Less: Federal Grants	 <u>\$ (3,847,725)</u>
 Net Tax Levy	 <u>\$ 208,226,205</u>



	FY2013	FY2014	FY2015	FY2016	FY2017
Personal Property Replacement Tax	\$ 42,035,103	\$ 55,370,862	\$ 58,700,000	\$ 57,314,000	\$ 45,950,577
General Property Tax Levy	\$ 150,002,487	\$ 137,898,511	\$ 130,275,771	\$ 132,519,601	\$ 154,207,469
Estimated Value of Expiring TIF/Incentives & New Property	\$ 931,915	\$ 1,398,856	\$ 3,810,697	\$ 5,789,020	\$ 8,068,160
Total Employee Annuity & Benefit Fund	\$ 192,969,505	\$ 194,668,229	\$ 192,786,468	\$ 195,622,621	\$ 208,226,206

Cook County Health and Hospital System Tax Allocation Summary

	FY2012 Budget	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
CCHHS General Fund Expenditures						
240 - Cermak Health Services of Cook County Total	40,113,162	40,864,509	46,630,843	56,299,744	65,591,831	68,923,753
241 - Health Services - JTDC Total	3,920,113	3,876,605	3,910,387	3,741,279	3,798,200	3,804,453
890 - Office of The Chief Health Administrator Total	168,676,467	154,886,527	189,471,395	118,823,517	113,628,352	109,568,435
891 - Provident Hospital of Cook County Total	51,492,542	49,495,466	48,357,796	52,606,689	46,704,160	47,525,405
893 - Ambulatory and Community Health Network of Cook County Total	47,067,401	51,815,924	51,465,467	59,280,607	78,815,125	78,341,746
894 - The Ruth M. Rothstein CORE Center Total	11,844,779	11,698,210	11,753,051	11,661,577	12,183,198	12,835,145
895 - Department of Public Health Total	17,164,364	16,107,119	14,450,251	11,274,533	10,836,201	10,797,890
896 - Managed Care	-	96,164,900	190,804,289	566,844,037	646,044,653	547,783,028
897 - John H. Stroger, Jr. Hospital of Cook County Total	429,771,321	425,624,711	445,202,520	525,032,357	544,088,008	591,114,778
898 - Oak Forest Hospital of Cook County Total	35,180,850	12,438,287	11,216,096	11,090,712	10,388,027	8,055,747
899 - Fixed Charges and Special Purpose Appropriations - Health Total	88,902,088	100,706,267	112,455,101	118,857,406	108,274,440	112,930,410
Total CCHHS General Fund Expenditures	894,133,047	963,678,525	1,125,717,196	1,535,512,458	1,640,352,195	1,591,680,790
CCHHS Revenue						
Patient Fees (Medicare, Medicaid, Private)	363,062,057	231,105,542	200,699,686	155,229,218	266,000,000	375,119,387
Fed State Med. Program Funding	140,000,000	150,800,000	145,500,000	162,338,232	162,338,232	156,700,000
Patient Fees - Medicaid Plan BIPA IGT	131,300,000	131,250,000	131,250,000	131,250,000	131,250,000	132,337,500
Medicaid Expansion	-	196,964,900	468,154,294	914,645,008	952,420,286	809,273,903
Misc. Fees - CCHHS Revenue for Cafeteria, Parking fees, Med records, Rx and other charges	6,000,035	1,994,042	5,113,084	8,050,000	5,108,481	5,000,000
Public Health					2,000,000	2,000,000
Total CCHHS Revenue	640,362,092	712,114,484	950,717,064	1,371,512,458	1,519,116,999	1,480,430,790
Total Operating Tax Allocation	253,770,955	251,564,041	175,000,132	164,000,000	121,235,196	111,250,000
Additional Tax Allocation*						
Pension Payments	60,858,576	57,622,626	57,037,013	57,073,474	62,223,131	68,443,954
Additional Pension Payments					85,880,893	116,294,060
Debt Service Payments	88,596,157	78,781,689	84,332,150	94,515,848	110,221,707	115,903,700
Total Additional Tax Allocation	149,454,733	136,404,315	141,369,163	151,589,322	258,325,731	300,641,714
Total County Allocation	\$ 403,225,688	\$ 387,968,356	\$ 316,369,295	\$ 315,589,322	\$ 379,560,927	\$ 411,891,714

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

Cook County, Illinois

Five Year Comparison of Estimated Revenue / Sources of Funds Transportation Programs Fiscal Year 2013 - 2017		Estimated Expenditures / Encumbrances / Uses of Funds Transportation Programs For Fiscal Year 2017				
	2013	2014	2015	2016	2017	2017 / 2016
	Revenue	Revenue	Estimated Revenue	Estimated Revenue	Estimated Revenue	Variance Est. Revenue
Highway (Funding Source Corporate Fund) - Department 500	\$ 6,390,077	\$ 5,860,453	\$ 5,830,891	\$ 5,368,815	\$ 848,922	\$ (4,519,893)
Motor Fuel Tax Fund (Governmental Fund Type)						
State of Illinois Motor Fuel Tax Allotments	\$ 92,237,588	\$ 92,748,945	\$ 87,734,167	\$ 92,000,000	\$ 96,000,000	\$ 4,000,000
Illinois Jobs Now Capital Bill	16,739,339	16,739,339	16,739,339	-	-	-
Federal Reimbursements	2,500,000	7,618,739	2,031,000	2,230,000	-	\$(2,230,000)
Local Agency Reimbursements and Others	3,000,000	1,778,036	1,858,121	6,526,000	20,347,500	\$ 13,821,500
Total Motor Fuel Tax Revenue & Reimbursement	114,476,927	118,885,059	108,362,627	100,756,000	116,347,500	15,591,500
Fund Balance (Deficit)	15,000,000	15,000,000	30,000,000	15,000,000	15,000,000	-
Total Motor Fuel Tax Revenue / Sources of Funds	129,476,927	133,885,059	138,362,627	115,756,000	131,347,500	15,591,500
Transfer Out to Motor Fuel Tax First (1st)	(21,960,729)	(22,748,938)	(23,504,319)	(25,925,235)	(48,214,617)	\$(2,289,382)
	107,516,198	111,136,121	114,858,308	89,830,765	83,132,883	(6,697,882)
Transfer In - Motor Fuel Tax - Bonds	25,000,000	35,000,000	10,000,000	-	5,000,000	\$ 5,000,000
Total Net Motor Fuel Tax Revenue / sources of Funds	\$ 132,516,198	\$ 146,136,121	\$ 124,858,308	\$ 89,830,765	\$ 88,132,883	\$ (1,697,882)
State of Illinois Motor Fuel Tax Allotments (Transfer In)	\$ 21,960,729	\$ 22,748,938	\$ 23,504,319	\$ 25,925,235	\$ 48,214,617	\$ 22,289,382
Fund Balance	1,022,678	1,100,000	1,100,000	-	-	-
Total Motor Fuel Tax First (1st) Revenue / Sources of Funds	\$ 22,042,862	\$ 23,848,938	\$ 24,604,319	\$ 25,925,235	\$ 48,214,617	\$ 22,289,382
Township Roads (Non-Major Governmental Fund)						
State of Illinois Tax Allotments	\$ 444,740	\$ 444,740	\$ 444,740	\$ 444,740	\$ 440,165	\$ (4,577)
Fund Balance	2,933,387	3,166,013	3,065,754	3,065,754	3,834,350	\$ 768,596
Total Township Roads Revenue	\$ 3,378,127	\$ 3,612,753	\$ 3,510,494	\$ 3,510,494	\$ 4,274,513	\$ 764,019
Estimated Transportation/MFT Program Revenue / Sources of Funds	\$ 164,327,264	\$ 179,458,265	\$ 158,804,012	\$ 124,635,309	\$ 141,470,935	\$ 16,835,626
Highway (Corporate Expenditures)						
Motor Fuel Tax Allotments						56,890,021
Motor Fuel Tax - Bonds						5,000,000
Total Capital Expenditures						61,890,021
Funding of CTA						-
Maintenance Costs						4,986,000
Total Non Capital Outlays						4,986,000
Transfer Out						-
Funding of Public Safety - Courts						6,256,862
Debt Service						6,256,862
Reserve For Future Obligations						15,000,000
Total Motor Fuel Tax Expenditures / Uses of Funds						\$ 88,132,883
Motor Fuel Tax First (1st) (Non-Major Governmental Fund)						
Expenditures						\$ 48,214,617
Total Motor Fuel Tax First (1st) Expenditures / Uses of Funds						\$ 48,214,617
Township Roads (Non-Major Governmental Fund)						
Available Resources for Expenditures						\$ 3,834,350
Total Township Roads Expenditures / Uses of Funds						\$ 3,834,350
Estimated Transportation Program/MFT						\$ 141,030,772
Estimated reserves Expenditures / Uses of Funds						