

2012 REVENUES

BASIS FOR ESTIMATING REVENUE

The following sections describe the major revenue sources for the County, as well as the estimated collections for FY2012. Revenues are estimated for budgetary purposes through trend analysis and comparing historical data. For major tax-based revenues, economic forecasting models are applied.

REVENUE BY SOURCE

Under State law, using its Home Rule power, the County imposes and collects taxes and fees (e.g., Cook County Sales Tax). In addition, the State of Illinois also imposes and collects taxes and fees with a portion of the revenue being remitted to the County (e.g., State Income Tax). These different revenue sources which are imposed both by the County and by other governments are grouped into five categories: 1) property taxes, 2) home rule taxes, 3) fees, 4) intergovernmental, and 5) miscellaneous fees. Each category is further broken down into individual revenue sources such as cigarette tax, sales tax and departmental fees.

FUND SYSTEM

The fund system of the County is an accounting system implemented to present accurately and completely the financial position and the results of operation 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.

SUMMARY OF REVENUE BY FUND

There are three funds which comprise the general Funds: the Corporate Fund, the Public Safety Fund, and the Health Fund. In addition, the County administers over thirty-six restricted and Special Purpose funds.

GENERAL FUNDS

The total budgeted revenue for FY2011 is \$2,329 million for the General Fund for Cook County. The estimates for FY2012 budget are \$2,222 million for the General Fund for Cook County, representing a 4.5 percent, or \$107 million decrease from the 2011 budget.

The Corporate Fund is the general operating fund of the County. It is comprised of such departments as the County Assessor, the County Treasurer, the County Clerk, the Recorder of Deeds, Board of Review and the various offices under the President. The Corporate Fund accounts for approximately 7% of FY2012 revenue (\$159 million) and derives most of its revenue from the property tax levy, home rule tax and departmental fees.

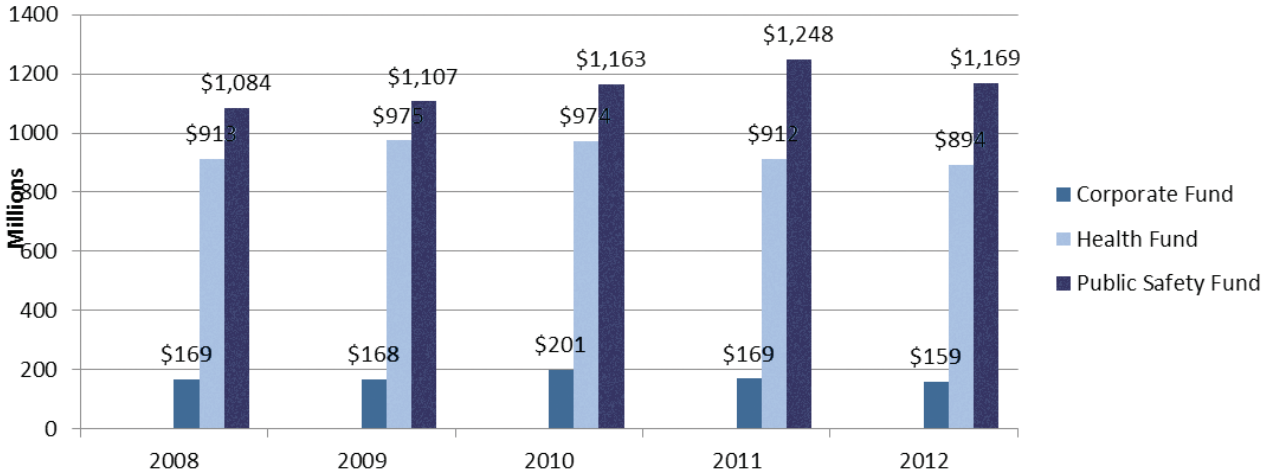
The Public Safety Fund, begun in FY1992, is comprised of the County's criminal justice system: jails, courts, and related programs. Departments in this fund include: Corrections, Sheriff Police and Court Services, State's Attorney, Public Defender, Adult Probation Department, the Juvenile Division of the Judicial Administration and JTDC. The Public Safety Fund comprises approximately 52.5% of FY 2012 revenue (\$1.16 billion). The revenue supporting this fund is mostly derived from the property tax levy, fees and home-rule taxes such as (County sales, use, alcohol, garage, gasoline, and amusement, retail sale of motor vehicles, wheel and cigarette).

The Health Fund encompasses the County's public health care system. Contained within this fund are the Department of Public Health, as well as Stroger Hospital, Oak Forest Hospital, Provident Hospital, Cermak Health Services and the Ambulatory/Community Health Network Clinics. The Health Fund makes up approximately 40% of FY 2012 revenue (\$894 million) and receives the majority of its revenue from the property tax levy, cigarette tax, county sales tax, patient charges (Medicaid, Medicare, other

third party and private pay), Intergovernmental Transfer (IGT), Disproportionate Share (DSH) and Federal Medical

Assistance Percentage (FMAP).

FY2012 General Funds



REVENUE BY SOURCE DETAIL

PROPERTY TAX

In FY2011, the net County property tax revenue is projected to be \$287 million for general fund operations for FY2011. The estimate for net property tax revenue in 2012 is \$331.5, which is \$44.2 million greater than FY2011 due to cost saving initiatives, debt restructuring, and expiring Tax Increment Financing Districts despite increased costs for the Presidential Election.

The County’s total property tax derived revenue is made up of two basic components; the property tax levy and revenue from expiring tax increment financing districts. As TIF districts expire, the County can recognize additional property tax revenue without increasing property tax revenues. The County’s 2012 proposed property taxes levy is \$720 million, including \$1.4 million in property taxes that will be captured with the expiration of TIF districts.

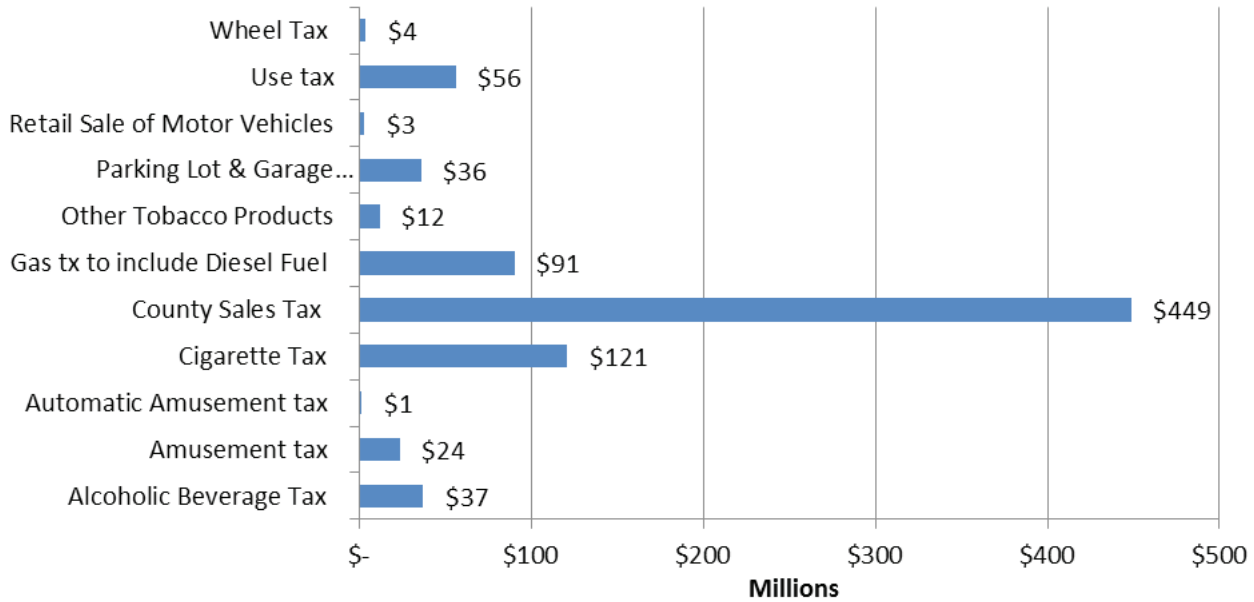
HOME RULE TAXES

The County expects to receive \$842.6 million at the end of FY2011 which is less than the budgeted revenues of \$861.4 million for FY2011. This decline is due to the reduced consumption of gas/diesel, reduced revenue from cigarette taxes, and reduced revenue in the amusement tax. In contrast, the use tax and alcoholic beverage consumption has increased, offsetting the decline of the other taxes.

The estimate for Home Rule taxes for FY2012 is \$833.4 million which is \$27.9 million less than budgeted projection for FY2012. The decrease in Home Rule tax revenue is primarily linked to the planned 0.25% sales tax reduction and decline in consumption. The sales tax reduction will result in a projected decrease of \$51.5 million for FY2012 compared to 2011. The remainder of the reduction is primarily due to the expected decline in the cigarette tax and the gas and diesel tax. However, the decline is offset by the initiation of automatic amusement and other tobacco products tax; as well as a moderate increase in alcohol, wheel and other user taxes.

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. To

FY 2012 Home Rule Taxes



date these taxes include the Cook County Sales Tax, Use Tax, Alcoholic Beverage Tax, Cigarette Tax, Gas Tax which includes Diesel Fuel, Retail Sale of Motor Vehicles, Wheel Tax, Parking Lot and Garage Operations Tax and Amusement Tax. 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.

COOK COUNTY SALES TAX

The Cook County Sales Tax commenced September 1, 1992 and was imposed on general merchandise at a rate of 3/4%. On February 29, 2008 the County Board approved an additional 1% increase in County Sales Tax to bring the total to 1.75%. The tax is County-wide including both incorporated and unincorporated areas. In FY2010 County Board rolled back the County Sales Tax rate from 1.75% to 1.25% effective July 1, 2010. The State, after collecting the Cook County Sales Tax, remits the tax receipts to the County. The 2012 Cook County gross sales tax estimate is \$449million and is distributed between the Public Safety Fund, Health, and Corporate Fund.

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 3/4%. The 2011 Cook County use tax estimate is

\$36.0 million and is distributed only to the Public Safety Fund. The Cook County Use Tax is estimated to bring in \$56 million in revenue for FY2012, due to increase in vehicle sales and the proposed increase on the rate.

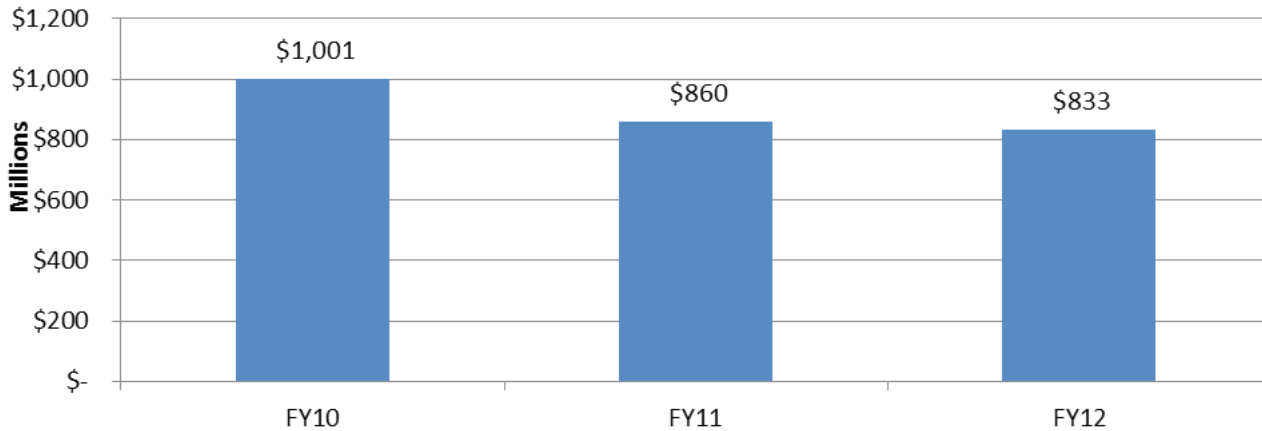
ALCOHOLIC BEVERAGE TAX

The Alcoholic Beverage Tax is imposed on the retail sale in Cook County of all alcoholic beverages. Wines containing 14% or less alcohol by volume are taxed at the rate of 16 cents per gallon. Wines containing more than 14% alcohol by volume are taxed at the rate of 30 cents per gallon. Alcohol and spirits are taxed at a rate of \$2.50 per gallon and beer is taxed at a rate of 6 cents per gallon. Once collected, all receipts are distributed to the Public Safety Fund. The Alcoholic Beverage Tax is estimated to bring in \$37 million in revenue for FY2012 due to increasing the rate by approximately 50%.

CIGARETTE TAX

The Cigarette Tax was imposed at a rate of 5 mills per cigarette, or 10 cents per packet of 20 cigarettes. Beginning in FY1997, an additional 4 mills per cigarette or 8 cents per pack will be charged. One mill is equal to one-tenth of a cent. The 18 cent tax is paid by purchasing a tax stamp which is to be affixed to each package of cigarettes. Effective April 1, 2004 a tax rate of fifty (50 mills) or five cents (\$.05) per cigarette was imposed upon all cigarettes possessed for sale and upon the use of all cigarettes within the County of Cook. Effective March 1, 2006 a tax rate of one-hundred (100mills) or ten cents (\$.10) per cigarette was imposed on cigarettes sales. Historically,

Three Year at Home Rule Taxes



the revenue from the Cigarette Tax has been distributed to the Corporate Fund, the Public Safety Fund, and the Health and Hospitals System on an as needed basis. The Cigarette Tax is estimated to bring in \$120.8 million in revenue for FY2012.

deposited in the Public Safety Fund. The Wheel Tax is estimated to bring in \$3.5 million in revenue for FY2012 due to increasing the tax amount.

GAS TAX

The Gas Tax is imposed on the retail sale of gasoline within Cook County. Prior to FY1997, the tax rate was 6 cents per gallon and was not imposed on propane, jet fuel, diesel fuel, or kerosene. Beginning in FY1997, the Gas Tax was expanded to include diesel fuel. The receipts generated from this tax are deposited in the Public Safety Fund. The Gas Tax is estimated to bring in \$90.6 million in revenue for FY2012.

AMUSEMENT TAX

The Amusement Tax is imposed upon the patrons of any amusement within the Cook County, 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 \$23.9 million in revenue for FY2012.

RETAIL SALE OF MOTOR VEHICLES

A tax is imposed on the retail sale of new motor vehicles in Cook County. The tax is 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 \$2.6 million in revenue for FY2012.

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 Cook County. The tax ranges from \$0.50 to \$1.00 per day, up to a maximum of \$20.00 per month for monthly parking, and is based on the parking fee imposed by the operator for each motor vehicle parked in or upon each parking lot or garage. All tax receipts are deposited in the Public Safety Fund. The Parking Lot and Garage Operations Tax is estimated to bring in \$36.2 million in revenue for FY2012.

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

Home Rule Tax Ordinance Proposed Amendments are estimated to result in an additional \$16.8 million. This increase includes \$12 million from establishing a tax on tobacco products other than cigarettes, which is not currently taxed by Cook County, and closes a loophole on "roll your own" tobacco products. Roll your own tobacco products will be taxed based at a rate per ounce.

The proposed Auto Amusement Device Tax Ordinance will result in an additional \$1.3 million. This amount is expected from a per machine tax on any machine requiring payment to operate that is used by the general public, as a game for entertainment and amusement. This Ordinance will regulate the use of Automated Amusement Devices in the county, help to curb instances of illegal gambling, especially with minors, and mirrors the City of Chicago Ordinance.

Amendments to the Cook County Parking Tax Ordinance will result in an additional \$1.3 million. These amendments will align Cook County and City of Chicago Parking Tiers changing the County rates for daily, weekly and monthly parkers resulting in additional funds. This will make it easier for parking companies to collect and pay the tax, while laying the groundwork for additional collaboration between the City-County regarding the elimination of duplicated efforts pertaining to both enforcement and audits. An additional \$2.15 million is also projected from increasing the Department of Revenue Audit and Investigation staff.

FEES

The County estimates receipt of \$802 million at the end of FY2011 less than the budgeted revenues of \$907 million in the preliminary budget. This shortfall is primarily due to slower-than-anticipated reimbursement/collection of patient fees at the Hospital System. Other factors include a 17% decrease in the number of court filings and the inability to raise court services fees as planned in the budget due to constraints in State law. The estimate for fee revenue for FY2012 is \$886.6 million which is \$20.5 million lower than FY2011 projections.

This budget proposes to increase fees by approximately \$1 million which includes Building and Zoning fee increase of \$600,000, and Environmental Control fee increase of \$420,000. The Building and Zoning fee increase is the result of aligning fees for unincorporated Cook County with neighboring municipalities. Environmental Control fee increases result from a series of 6 changes to fees, such as the registration of asbestos removal contractors, and a fee for revisions to asbestos removal permits. Environmental Control increases will improve the regulation of businesses in unincorporated Cook County, and increase compliance with asbestos removal regulations.

The County imposes various fees for certain services that it performs or privileges it grants. Fees are charged by various County departments and offices for birth and death records, transcripts of records, and subpoena fees, to name a few. For example, filing fees, fines and other costs are also collected by the Clerk of the Circuit Court

for expenses in administering and maintaining judicial facilities and satellite offices, and the County Treasurer's Office collects fines for delinquent taxes and revenue from scavenger sales. Additionally, the County Sheriff's Office receives revenue for processing all court orders and summons and evictions and the Recorder of Deeds collects revenue for recording real estate transactions and supplying vital information to the banking, real estate and title insurance industries. The majority of the fees are distributed into the Corporate Fund, Public Safety Fund, and the Health Fund. The following estimates were prepared by the responsible elected officials and department heads.

COUNTY TREASURER

The Cook County Treasurer FY2011 revenue projection was \$71.7 million. The revenue for FY2012 is \$60 million, which is down by \$11.7 million due to the date change of the timing of the tax sale. The Treasurer's source of revenue primarily comes from penalties on delinquent taxes, overbid-penalty and interest projects, inheritance tax, interest earnings, special fees and the scavenger sale.

COUNTY CLERK

Revenue projection for the Clerk for FY2011 was \$9.3 million and \$10.2 million for FY2012. The revenues increase by \$961,000 was due to tax sale schedule and document requests.

RECORDER OF DEEDS

The Recorder of Deeds revenue projections remain constant at \$ 32 million for FY2011 and FY2012. The housing market has shown no signs of recovery due to stricter lending requirements, unemployment, and foreclosures. The decrease of property values and the 25% equity requirement has hindered property refinancing.

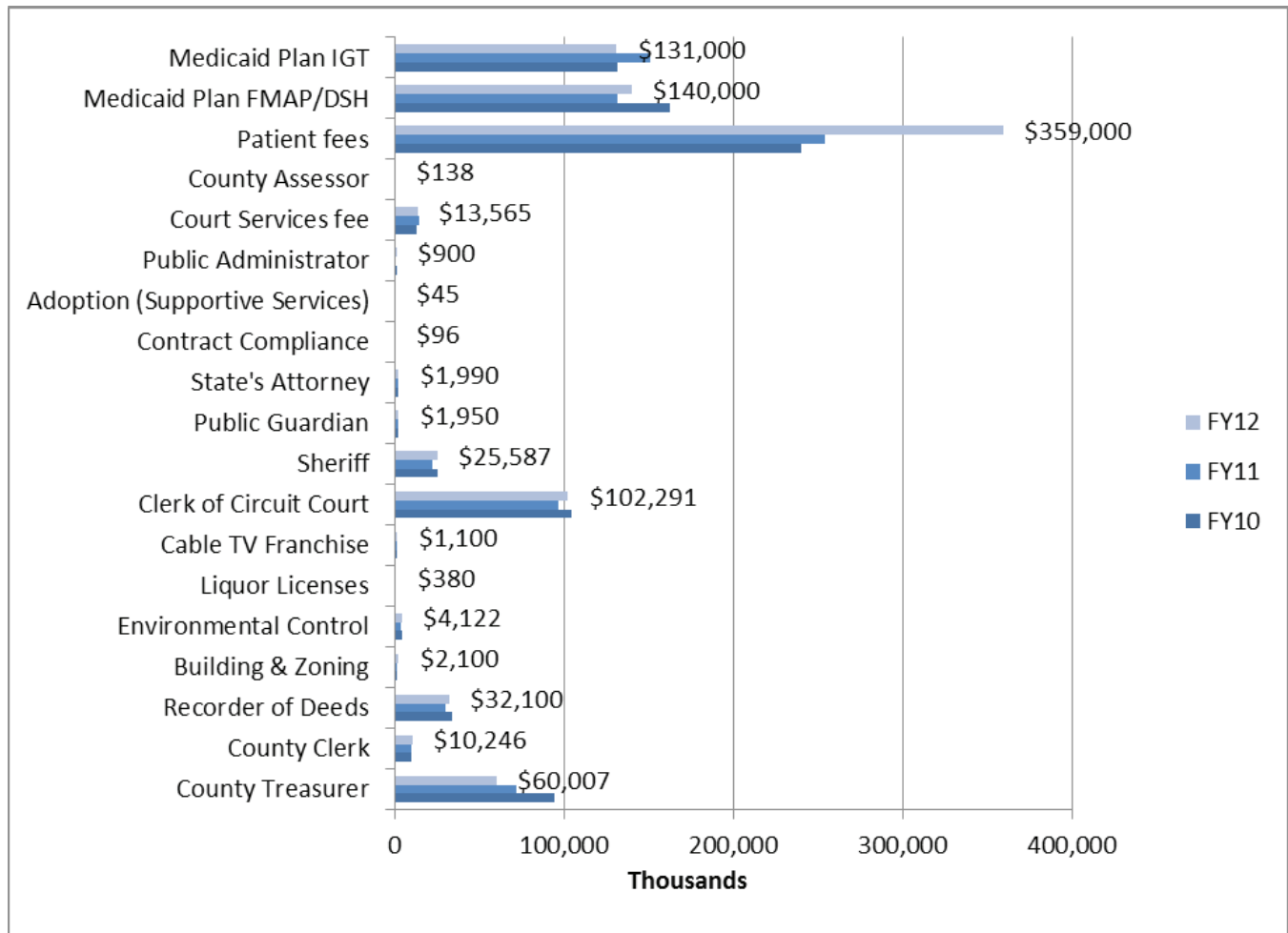
CLERK OF THE CIRCUIT COURT

FY2011 budgeted revenue estimate was a \$108 million and \$102 million for FY2012. The decline of \$6 million is to a decrease in court filings.

SHERIFF

The Sheriff derives revenue from the Municipal division, evictions, escrow, Department of Corrections, fines and citations. The revenue projection for FY2011 was \$21.7 million and \$25.5 million for FY2012 due to an increase in enforcement and cell tower rentals.

FY 2012 Fees



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 2012 estimate of fees has remained at FY 2011 levels of \$1.9 million.

STATE’S ATTORNEY

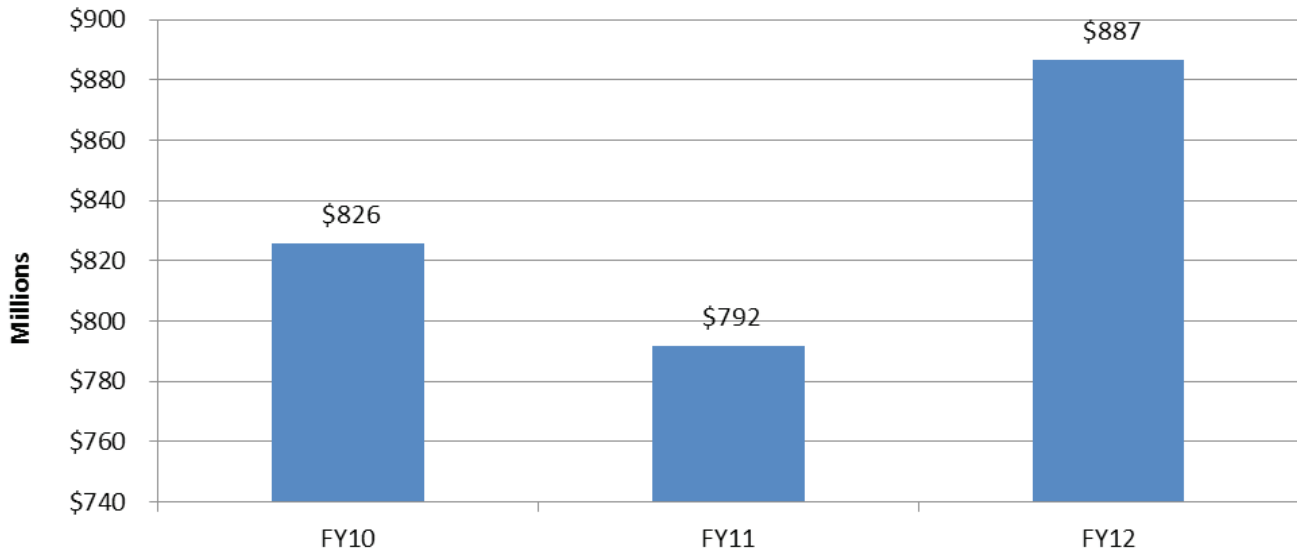
The State’s Attorney’s budgeted revenue consists entirely of certain fees for felony and misdemeanor convictions in the Circuit Court, which are imposed by the judges, collected by the Clerk of the Court and deposited directly to the Public Safety Fund. These revenues are not cyclical, but are relatively consistent throughout the year, with minor fluctuations from month to month. The revenues for FY2011 were \$2.2 million and are projected to be \$1.9 million in FY2012.

COUNTY ASSESSOR

Projected numbers for the Cook County Assessor’s Office are based on historical numbers with continued concern about the economic downturn in the real estate market in Cook County. The Assessor decreased general revenue estimate for FY2012 from \$336 thousand to \$138 thousand but established a special purpose fund in the amount of \$727 thousand. The special purpose revenue will be generated through advertising initiatives.

Cook County Health and Hospitals (CCHHS) receives patient fees for care provided at County hospitals. Such fees include those from Medicare, Public Assistance (Medicaid), and private payers and carriers. Health management expects to improve patient fee revenues through the implementation of a revenue cycle contract expected to substantially upgrade the billing process. For FY2012 the budgeted revenues for patient fees are expected to be \$359 million, a decline of \$1 million from FY 2011. The effective decline is \$31 million, however, because in 2011 of contract costs paid directly out of revenues in 2011 that will be paid from expenditures in

Three Year Look at Fees



2012. CCHHS continues to work with the State of Illinois to process a Medicaid applications backlog. In addition to the patient fees, CCHHS is expecting Disproportionate Share funding from the Federal government in the amount of \$140 million and \$131 million in payments from the Benefits Improvement and Protection Act.

County's portion of gaming revenues from the Des Plaines Casino, and \$5.7 million of TIF surplus funds. As well as \$25 million of additional Motor Fuel Tax (MFT) allotments will be transferred to the Courts-Public Safety Fund. These funds are available due to the issuance of MFT Bonds, resulting in total (MFT) transfers to the Public Safety Fund of \$69.5 million.

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. Examples include motor fuel tax, retailer's and services occupation tax, State income derivative share grants, off-track betting commissions, and reimbursements from other governments.

All revenue received from the motor fuel tax grant, off-track betting commissions, retailer's and services occupation tax, and the State income derivative share grants are deposited into the Public Safety Fund.

The anticipated Intergovernmental revenue for the end of FY2011 is \$121 million. Projections reflect higher revenue of \$137 million in FY2012 from Intergovernmental sources due to the new receipt of gaming revenue because of the opening of the Rivers Casino in Des Plaines, IL. In addition, the County is expected to receive proceeds from City of Chicago Tax Increment Financing Funds (TIF) in the amount of \$5.7 million

Intergovernmental Revenues are expected to be increased by \$36.7 million. This amount includes \$6 million, Cook

MISCELLANEOUS

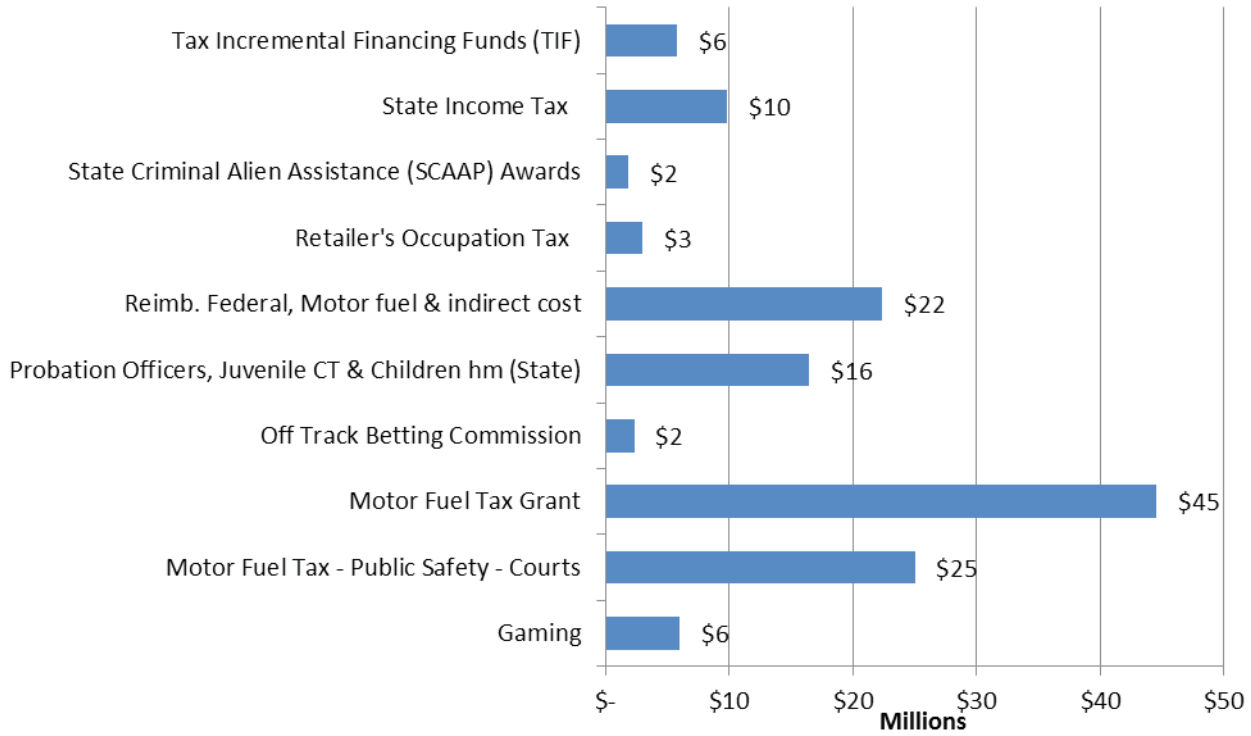
The last category of revenue sources is miscellaneous receipts. This category includes commissions on public telephones, Highway department construction and hauling permits, real estate rental income from various County Buildings, sale of excess real estate, interest income on investments, Health revenue includes cafeteria, medical records, parking income, physician's fees, pharmacy service charge, mobile home/motel license, restaurant license, swimming pool, sewage and well and other miscellaneous income.

All revenue from bail bond forfeitures is deposited in the Public Safety Fund. Revenue received from miscellaneous items is deposited in the Corporate Fund, the Public Safety Fund, and the Health Fund.

For FY 2012 Cook County is projected to receive \$21.8 million in revenue initiatives. For instance the collection of Unknown Heirs Fund surplus, Allowance for Encumbrances recapture, expansion of fee based parking at County facilities, and County Marketing initiatives.

Miscellaneous Fees are expected to increase by \$18 million. This amount includes \$4 million from expanding paid parking to County Courthouses. Currently only the

FY 2012 Intergovernmental Revenues



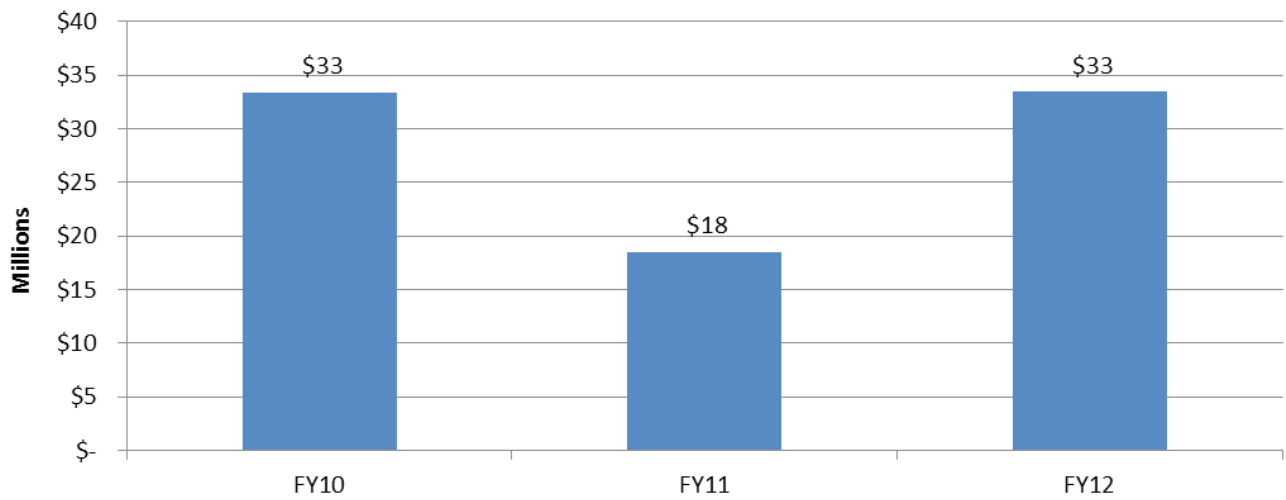
Juvenile Temporary Detention Center has paid parking. The County Treasurer receives proceeds from estates with unknown heirs, monitors funds received and disbursed, and directs proceeds in excess of \$5 million to the General Fund. The expected increase in Miscellaneous Fees also includes a surplus distribution of \$2.5 from the Unknown Heirs Funds. The County anticipates the sale

of advertising space on digital kiosks, billboards, and elevator information screens. Some of these opportunities will provide public information along with opportunities for advertising revenue. We estimate that \$1 million will be received from this revenue source.

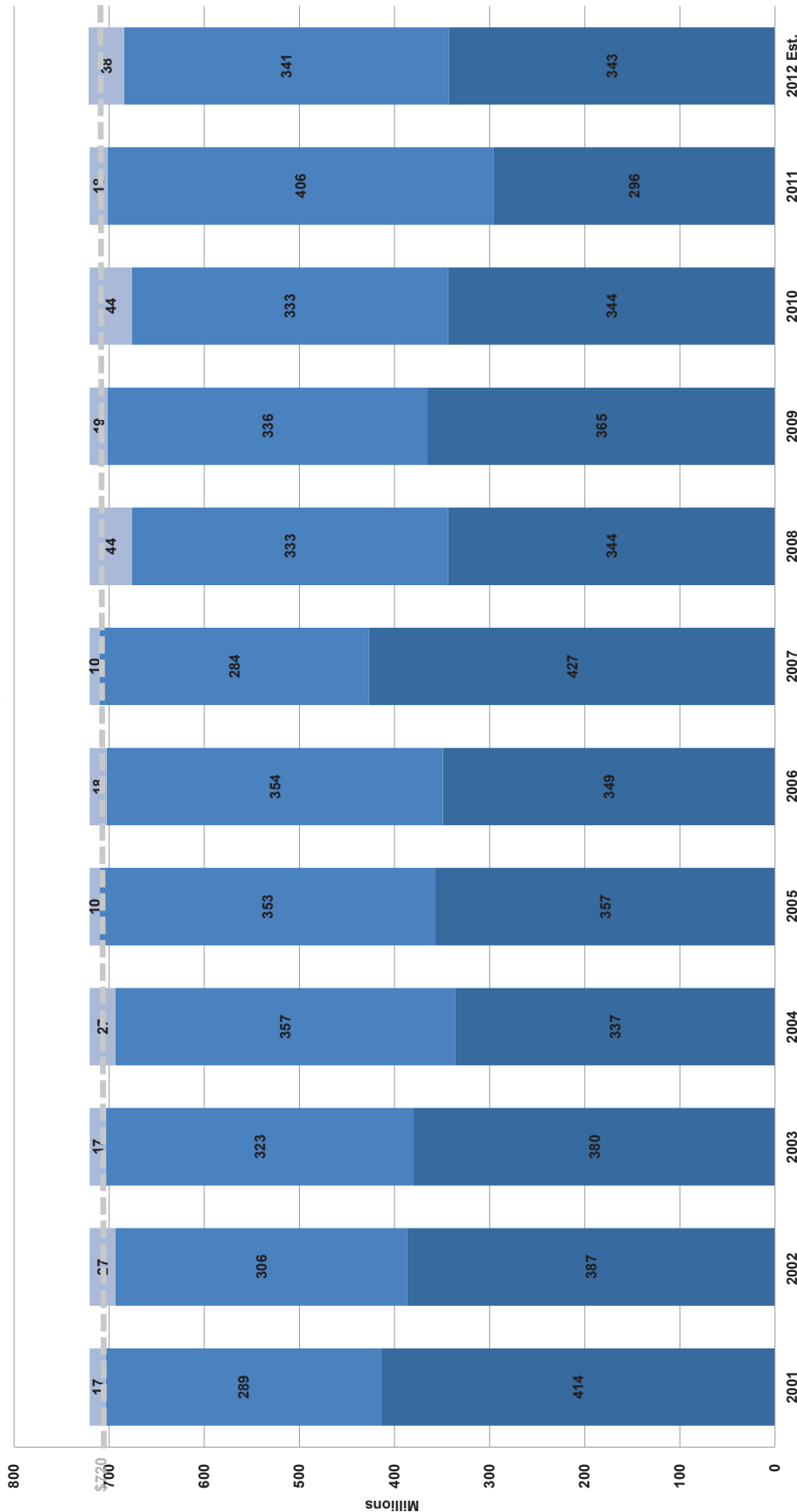
Three Year Look Intergovernmental Revenues



Three Year Look Miscellaneous Fees



Tax Levy

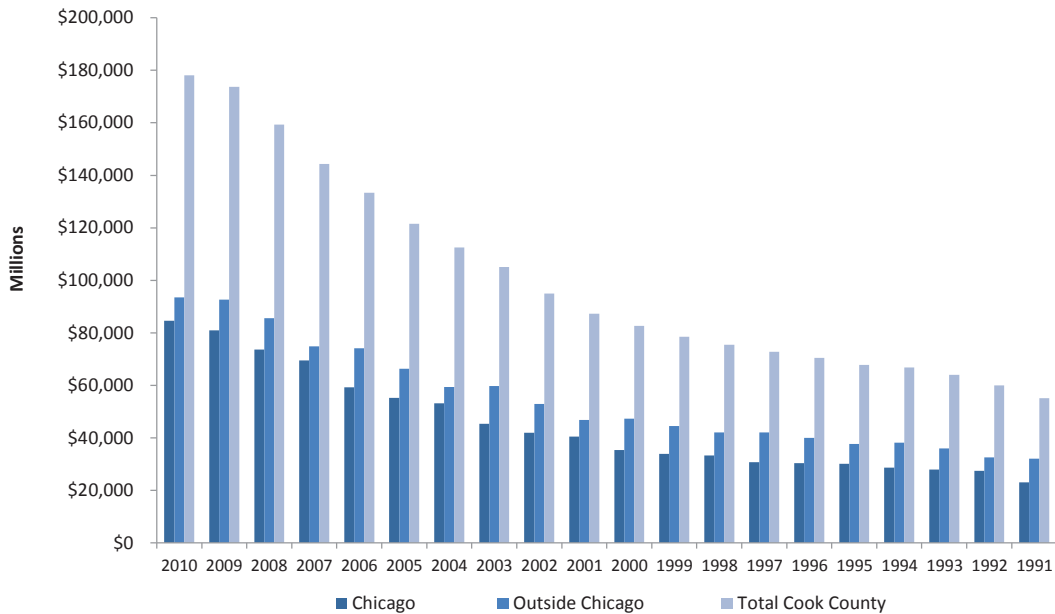


	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Corporate	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$12,546,222	\$11,814,356	\$10,129,474	\$10,129,474
Public Safety	210,598,897	210,598,897	208,498,897	175,205,146	195,631,920	187,682,920	265,212,731	182,230,414	203,836,519	191,946,006	200,276,885	246,079,114
Health Fund	191,158,754	163,853,737	158,853,737	148,853,737	148,853,737	148,853,737	148,853,737	148,853,737	148,853,737	140,170,567	85,564,791	85,564,791
Subtotal (General Funds)	414,303,873	386,998,856	379,898,856	336,605,105	357,031,879	349,082,879	426,612,690	343,630,373	365,236,478	343,930,929	296,971,150	341,773,379
Bond and Interest Fund	144,656,118	144,679,698	154,492,824	164,246,728	180,500,663	180,870,852	184,941,441	212,729,169	209,147,064	190,760,412	272,080,716	193,532,419
Employee Annuity & Benefit Fund	144,615,730	161,624,740	168,951,725	192,531,709	172,851,000	172,800,000	98,929,411	120,124,000	127,100,000	141,841,605	133,941,676	147,566,135
Subtotal(B&I and Annuity & Benefit)	289,271,848	306,304,438	323,444,549	356,778,437	353,351,663	353,670,852	283,870,852	332,853,169	336,247,064	332,602,017	406,022,392	341,088,554
Election Fund	16,907,821	27,180,248	17,140,137	27,100,000	10,100,000	17,729,811	10,000,000	44,000,000	19,000,000	43,950,596	18,490,000	37,621,609
Subtotal	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542
Total Tax Levy	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542	\$720,483,542
Expiring TIF	0	0	0	0	0	0	0	0	0	0	0	1,400,000
Total Tax Levy plus Expiring TIF	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	720,483,542	721,883,542

* The County's 2012 proposed property taxes levy is \$720 million, including \$1.4 million in property taxes that will be captured with the expiration of TIF districts

Cook County , Illinois

Equalized Assessed Valuation

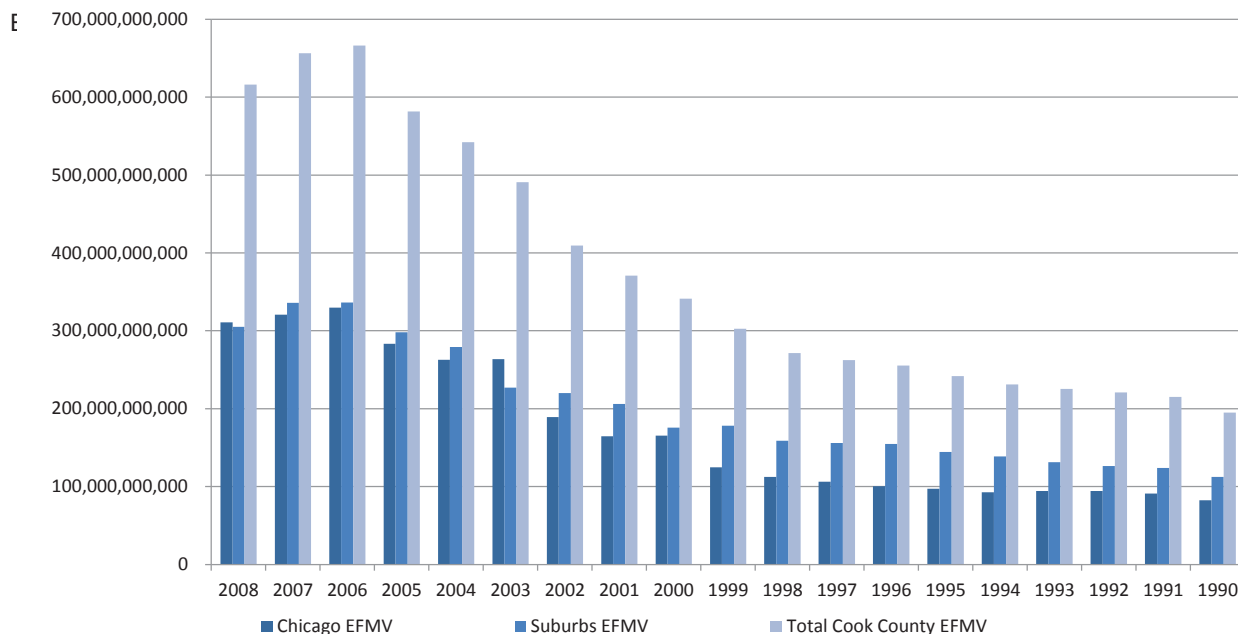


<u>Year</u>	<u>Chicago</u>	<u>Outside Chicago</u>	<u>Total Cook County</u>
2010	\$82,087,170,063	\$88,317,443,227	\$170,404,613,290
2009	84,586,807,689	93,483,786,583	178,070,594,272
2008	80,977,543,020	92,664,404,974	173,641,947,994
2007	73,645,316,037	85,621,597,612	159,266,913,649
2006	69,511,192,285	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
1997	33,349,557,227	42,134,556,668	75,484,113,895
1996	30,765,001,358	42,034,673,017	72,799,674,375
1995	30,381,480,347	40,035,226,980	70,416,707,327
1994	30,090,355,467	37,672,993,567	67,763,349,034
1993	28,661,954,119	38,166,137,285	66,828,091,404
1992	27,964,127,826	35,995,210,536	63,959,338,362
1991	27,397,830,030	32,580,177,151	59,978,007,181
1990	23,104,106,497	32,068,760,209	55,172,866,706

Source: Cook County Clerk, Tax Extension Division.

Cook County, Illinois

The estimated fair market value of real property in the County over recent years are set forth below. The figures shown for each year for estimated fair market value correspond to the Equalized Assessed Valuation for the same year.



Year	Total Chicago EFMV		Total Suburban EFMV		Total Cook County
	Chicago EFMV	%	Outside Chicago EFMV	%	
2009	\$280,288,729,779	50.9%	\$269,846,639,980	49.1%	\$550,135,369,759
2008	\$310,888,609,224	50.5%	\$305,274,984,918	49.5%	\$616,163,594,142
2007	\$320,503,503,311	48.8%	\$335,971,241,010	51.2%	\$656,474,744,321
2006	\$329,770,733,208	49.5%	\$336,452,328,416	50.5%	\$666,223,061,624
2005	\$283,137,884,228	48.7%	\$298,233,410,485	51.3%	\$581,371,294,713
2004	\$262,904,167,082	48.5%	\$279,037,883,366	51.5%	\$541,942,050,448
2003	\$263,482,257,968	53.7%	\$227,081,822,438	46.3%	\$490,564,080,406
2002	\$189,362,472,118	46.2%	\$220,070,146,600	53.8%	\$409,432,618,718
2001	\$164,572,707,886	44.4%	\$206,061,740,289	55.6%	\$370,634,448,175
2000	\$165,520,129,904	48.5%	\$175,774,045,203	51.5%	\$341,294,175,107
1999	\$124,544,157,747	41.2%	\$178,000,611,549	58.8%	\$302,544,769,296
1998	\$112,606,894,143	41.5%	\$158,980,052,018	58.5%	\$271,586,946,161
1997	\$106,282,206,560	40.5%	\$156,144,047,036	59.5%	\$262,426,253,596
1996	\$100,460,112,578	39.4%	\$154,725,416,129	60.6%	\$255,185,528,707
1995	\$97,291,355,992	40.3%	\$144,412,766,369	59.7%	\$241,704,122,361
1994	\$92,572,461,358	40.0%	\$138,730,866,304	60.0%	\$231,303,327,662
1993	\$94,219,758,929	41.8%	\$131,173,049,219	58.2%	\$225,392,808,148
1992	\$94,378,613,328	42.7%	\$126,547,831,736	57.3%	\$220,926,445,064
1991	\$91,031,581,689	42.3%	\$123,950,570,339	57.7%	\$214,982,152,028
1990	\$82,394,516,523	42.3%	\$112,419,789,921	57.7%	\$194,814,306,444

Source: (1) Civic Federation, Chicago Illinois, based upon information from the Illinois Department of Revenue, Cook County Assessor's Office. Excludes railroad property, pollution control, or the part of O'Hare located in Dupage County.
Statistical Information

Cook County, Illinois

Summary of Revenue Producing Agencies/Department for General Funds

	FY08	FY09	FY10	Projected Actual FY11	Dept. Estimate FY12
Property Taxes	333,321,462	354,279,383	333,613,001	287,243,990	331,520,178
Bond Restructuring				85,000,000	
Fees					
County Treasurer	82,744,156	79,972,437	94,284,334	71,760,000	60,007,000
Treasurer Indemnity	0	0	0	0	0
County Clerk	8,877,439	10,090,209	9,407,629	9,793,079	10,246,000
Recorder of Deeds	46,308,166	34,151,181	33,571,773	30,130,063	32,100,000
Building & Zoning	1,502,838	1,567,539	1,329,972	1,580,000	2,100,000
Environmental Control	4,311,489	3,949,671	4,126,084	3,700,000	4,122,000
Liquor Licenses	370,000	390,000	370,000	380,000	380,000
Cable TV Franchise	1,138,736	1,088,367	1,134,365	1,100,000	1,100,000
Clerk of Circuit Court	106,855,369	103,158,931	104,211,099	96,571,828	102,290,500
Sheriff	22,341,472	26,046,043	25,123,823	21,760,196	25,587,000
Public Guardian	2,263,388	2,055,905	2,247,524	2,086,680	1,950,000
State's Attorney	2,588,575	2,241,279	2,123,261	1,989,446	1,990,000
Public Defender	0	0	0	53,073	0
Contract Compliance	0	0	0	72,000	96,000
Adoption (Supportive Services)	64,834	47,061	36,057	39,225	45,000
Public Administrator	1,760,248	792,987	952,624	500,641	900,000
Court Services fee	9,558,426	13,119,269	12,890,150	14,201,614	13,565,000
County Assessor	505,046	449,050	289,735	47,199	138,200
Chief Judge	6,030,627	0	0	0	0
Patient fees (Medicare, Medicaid, Other)	279,005,999	237,987,712	239,626,832	253,736,861	359,000,000
Medicaid Plan FMAP/DSH		294,100,749	162,750,532	131,299,000	140,000,000
Medicaid Plan IGT	127,270,439	131,300,000	131,250,000	150,882,763	131,000,000
Total fee revenue	703,497,247	942,508,390	825,725,794	791,683,668	886,616,700
Home Rule Taxes					
Sales Tax	386,608,668	658,832,464	654,238,552	503,838,893	448,800,000
Tax Anticipation Note	122,000,000	(121,814,369)			
Gas Tax/Diesel	95,721,797	89,940,077	93,845,117	88,833,000	90,600,000
Cigarette Tax	162,180,286	136,792,198	130,991,187	124,000,000	120,800,000
Other Tobacco Products	0	0	0	0	12,100,000
Retail Sale of Motor Vehicles	2,810,637	2,005,829	2,056,440	2,611,000	2,600,000
Wheel Tax	2,070,830	1,878,261	1,949,624	1,946,688	3,540,000
Alcoholic Beverage Tax	27,093,088	26,717,665	24,877,627	25,746,000	37,300,000
Use tax	44,858,687	35,611,087	35,093,912	39,701,749	56,278,115
Delinquency/Home Rule Projects	0	0	0	14,800,000	0
Automatic Amusement Tax	0	0	0	0	1,340,000
Parking Lot/Garage Operations	38,314,638	36,555,787	36,061,999	35,011,000	36,220,000
Amusement tax	21,779,492	20,257,771	21,968,677	23,494,000	23,900,000
Total home rule taxes	903,438,123	886,776,770	1,001,083,135	859,982,330	833,478,115
Intergovernmental Revenues					
Motor Fuel Tax Grant	34,500,000	43,500,000	44,500,000	44,500,000	44,500,000
MFT Circuit Court Funding	0	0	0	0	25,000,000
Retailer's Occupation Tax	4,066,399	2,982,731	2,834,645	2,716,000	3,000,000
State Income Tax	11,178,664	9,602,339	9,026,975	9,404,000	9,800,000
Operating Transfer Corp Fund	0	0	0	0	0
Off Track Betting Commission	3,119,035	2,820,507	2,079,312	2,500,000	2,300,000
Gaming	0	0	0	0	6,000,000
Chicago TIF distribution	0	0	0	19,144,184	5,761,966
State Criminal Alien Assist. (SCAAP)	0	0	0	2,225,000	1,867,500
Probation Off, Juvenile CT & JTDC	18,714,435	18,091,770	16,912,205	16,440,000	16,440,000
Indirect Costs and MFT Reimb	12,698,999	12,123,110	13,615,472	24,885,638	22,389,341
Transfer from Forest Preserve	0	0	0	0	0
Total Intergovernmental rev	84,277,532	89,120,457	88,968,609	121,814,822	137,058,807
Other Revenues					
Interest Earnings - Transfer Out	2,500,000	18,000,000	10,000,000	0	0
Sale of Real Estate	19,750	183,000	1,838,392	0	0
Bail Bond Forfeitures	0	0	0	0	0
Unknown Heirs	0	0	0	0	2,500,000
Allowance for encumbrances	0	0	0	0	12,000,000
Marketing/Other	0	0	0	0	1,315,003
Miscellaneous Fees	29,621,312	24,411,836	21,506,938	18,463,029	17,617,404
Total other revenues	32,141,062	42,594,836	33,345,330	18,463,029	33,432,407
Lawsuit Line of Credit	0	0	0	46,000,000	0
Allocation of Sales Tax to Special Fund	(28,191,816)	(26,127,443)	0	0	0
Revenue Total	2,028,483,610	2,289,152,393	2,282,735,869	2,125,187,839	2,222,106,207

FY2012 Special Purpose Funds Summary

Special Purpose Funds	Funding Purpose	FY 2012 Revenue Estimate	FY 2011 Estimated Fund Balance	FY 2012 Total Estimated Resources	Appropriations	Diff
Property Tax (1)						
Board of Elections - 525/County Clerk Election Division - 524/State of Illinois Reimbursement HAVA	Pay for the costs of elections under the jurisdiction of the County Clerk and the Board of Elections.	\$ 38,825,834	\$ 3,180,814	\$ 42,006,648	\$ 42,006,648	\$ -
Treasurer (2) Fees						
Tax Sale Automation Fund - 534	Pay for the expenditures required to start and maintain a computerized system to conduct delinquent property tax sales.	7,600,000	9,966,304	17,566,304	8,913,040	\$ 8,653,264
Clerk (2) Fees						
County Clerk Automation Fund - 533	To upgrade and establish computerized files for voter registration and election judges.	1,175,000	483,736	1,658,736	1,297,273	\$ 361,463
Recorder (2) Fees						
County Recorder Document Storage - 527	Pay for the expenditures involved in starting and maintaining a document storage system	3,000,000	220,044	3,220,044	2,729,796	\$ 490,248
Recorder GIS Fee - 570	Fraud Prevention Program / offering early warning notification / regarding things that may effect property ownership.	2,000,000	1,138,753	3,138,753	2,504,892	\$ 633,861
Rental Housing Support Fee - 571	Fraud Prevention Program / offering early warning notification / regarding things that may effect property ownership.	282,000	200,591	482,591	482,591	\$ -
Clerk of the Circuit Court (2)						
Automation -528	Acquisition, installation, and maintenance of all computer hardware system analysis and design, and programming, documentation and maintenance of all computer programs	13,000,000	21,447	13,021,447	13,021,447	\$ -
Document Storage - 529	Assist in the preparation of documents to be microfilmed or microfiche, and also to perform the actual filming at times.	12,000,000	3,846,600	15,846,600	15,846,600	\$ -
Dispute Resolution - Chief Judge - 531	To support activities to mediate disputes in an attempt to relieve the court system of lengthy lawsuits	225,000	544,668	769,668	400,000	\$ 369,668
Clerk Administrative - 567	Used to offset the cost incurred by the Circuit Court Clerk in performing additional duties required to collect and disburse funds to entities of State and Local Governments.	800,000	95,756	895,756	889,018	\$ 6,738
Electronic Citation Fund - 580	To establish and maintain a system for electronic citations	600,000		600,000	600,000	\$ -
Sheriff (2) Fees						
Women's Justice Service - 573	Funds utilized for purposes related to operation of the rehabilitation programs provided by the Sheriff's Department of Women's Justice Services, including mental health and substance services.	30,000	45,325	75,325	30,000	\$ 45,325
Sheriff (3) Intergovernmental						
911 - Intergovernmental Agreement - ETSB - 535	Implementation, installation of an enhanced "911" emergency telephone system for the citizens of unincorporated Cook County, including the municipalities of Dixmoore, Ford Heights, Golf, Northlake, Phoenix, Robbins, and Stone Park..	4,070,336		4,070,336	3,403,181	\$ 667,155

FY2012 Special Purpose Funds Summary

Special Purpose Funds	Funding Purpose	FY 2012 Revenue Estimate	FY 2011 Estimated Fund Balance	FY 2012 Total Estimated Resources	Appropriations	Diff
Youthful Offender Alcohol and Drug Education - 546	Education alternative for youthful offenders and their parents to assist the court and community in decreasing alcohol and other drug use while increasing information regarding the negative consequences of such	2,200	12,256	14,456	8,635	\$ 5,821
Sheriff (4) Other Revenue						
Vehicle Purchase Fund - (Clerk of the Circuit Court) - 577	Acquisition or maintenance of police vehicles.	200,000	348,518	548,518	200,000	\$ 348,518
Bureau of Administration (2)						
Fees						
Animal Control - 510	Control and prevent the spread of rabies.	3,410,000	5,238,736	8,648,736	3,161,093	\$ 5,487,643
Law Library - 530	Provide for organized book collections, bibliographical and reference service to lawyers, judges and general law library services to public.	6,955,212		6,955,212	6,955,212	\$ -
Medical Examiner - 582	Cremation and various fees	725,000	91,119	816,119	725,000	\$ 91,119
Bureau of Administration (3)						
Intergovernmental						
Motor Fuel Tax Illinois First (1st) - 501	Planning for road infrastructure improvements with the State of Illinois and Federal Government.	18,171,494	3,199,511	21,371,005	21,371,005	\$ -
Bureau of Administration (4)						
Other Revenue						
Environmental Control Management Fund - 578	Funds must be used for environmental purposes	20,000	51,855	71,855	40,000	\$ 31,855
Chief Judge (2) Fees						
Adult Probation Service Fee - 532	To supervise people convicted of criminal and civil offenses.	3,300,000	835,401	4,135,401	3,313,898	\$ 821,503
Social Services - Probation Court Fee - 541	To provide social service casework expertise for probation and court service cases.	2,400,000	426,179	2,826,179	2,749,049	\$ 77,130
Children's Waiting Room - 572	Children's Waiting Room Special Revenue Fund / for the collection and disbursements of fees to finance various court services.	3,200,000	6,879	3,206,879	3,206,879	\$ -
The Mental Health - 574	The Mental Health Special Revenue Fund / for the collection and disbursement of fees to finance various court services.	1,100,000	41,107	1,141,107	1,100,000	\$ 41,107
The Peer Court - 575	Peer Jury Special Revenue Fund / for the collection and disbursement of fees to finance various court services.	30,000	48,131	78,131	30,000	\$ 48,131
Drug Court - 576	Driving under the influence of alcohol, other drug or drugs, intoxicating compound or compounds.	480,000	42,848	522,848	480,000	\$ 42,848
Chief Judge (3)						
Intergovernmental						
Juvenile Probation - Supplemental Officers - 538	To provide professional services to youthful offender's involved in the Juvenile Justice system.	6,922,534	-	6,922,534	6,768,931	\$ 153,603
Bureau of Technology (2) Fees						
Geographical Information System - 545 (Recorder)	For equipment, material, and necessary expenses incurred in implementing and maintaining this new project.	10,675,000	18,389,582	29,064,582	17,834,776	\$ 11,229,806

FY2012 Special Purpose Funds Summary

Special Purpose Funds	Funding Purpose	FY 2012 Revenue Estimate	FY 2011 Estimated Fund Balance	FY 2012 Total Estimated Resources	Appropriations	Diff
States Attorney (3)						
<u>Intergovernmental</u>						
Narcotic Forfeiture - 561	To work with State, City and County Agencies on various drug related cases. Revenues are derived through monies and Forfeited Narcotics Investigations.	3,500,000	-	3,500,000	3,384,472	\$ 115,528
Bad Debt Diversion - 562	To offer pre-trial educational diversion programs for first time check passers, while providing restitution to victims, and avoiding an increased caseload in the criminal justice system	75,000	172,978	247,978	70,000	\$ 177,978
<u>Assessor (4) Other Revenue</u>						
Assessor Special Revenue - 579	Revenue for marketing opportunities for, and not limited to, the Assessor's, Website, Database and Assessment Notices.	727,300	510,208	1,237,508	1,237,508	\$ -
<u>Health and Hospital (15)</u>						
Lead Poisoning Prevention Fund - 544 - Due From Other Funds	Prevent lead poisoning in Cook County.	-	3,241,016	3,241,016	1,388,957	\$ 1,852,059
Suburban Cook County TB Sanitarium District - 564	The prevention, care, treatment and control of tuberculosis with the suburban Cook County Area.	1,100,000	22,862,749	23,962,749	5,715,915	\$ 18,246,834
Total Special Purpose Funds		\$ 146,601,910	\$ 75,263,111	\$ 221,865,021	\$ 171,865,816	\$ 49,999,205

Cook County, Illinois

Five Year Comparison of Estimated Revenue / Sources of Funds		Transportation Programs Fiscal Year 2008 - 2012					Transportation Programs For Fiscal Year 2012	
Draft 8/20/2011	2008 Estimated Revenue	2009 Estimated Revenue	2010 Estimated Revenue	2011 Estimated Revenue	2012 Estimated Revenue	2012 / 2011 Variance Est. Revenue	2012 Estimated Expenditures / Encumbrances	
	\$17,175,100	\$16,645,329	\$15,048,718	\$8,923,848	\$7,530,304	(\$1,393,544)	\$7,530,304	
Highway (Funding Source Corporate Fund) - Department 500								
Motor Fuel Tax Fund (Governmental Fund Type)								
State of Illinois Motor Fuel Tax Allotments	\$109,000,000	\$101,000,000	\$100,000,000	\$97,681,000	\$95,357,509	(\$2,323,491)	\$26,000,000	
Illinois Jobs Now Capital Bill (likely not guaranteed)					16,739,339	16,739,339	25,000,000	
Federal Reimbursements	3,800,000	3,500,000	9,000,000	5,000,000	5,400,000	400,000	51,000,000	
Local Agency Reimbursements and Others	3,190,000	4,500,000	1,500,000	6,667,000	3,000,000	(\$3,667,000)		
Total Motor Fuel Tax Revenue & Reimbursement	115,990,000	106,000,000	110,500,000	109,348,000	120,496,848	11,148,848	2,000,000	
Fund Balance (Deficit)	274,377	5,166,438	(19,992,791)	11,812,729	35,156,468	23,343,739	7,000,000	
Total Motor Fuel Tax Revenue / Sources of Funds	116,264,377	111,166,438	90,507,209	121,160,729	155,653,316	34,492,587	9,000,000	
Transfer Out to Motor Fuel Tax First (1st)	(9,878,800)	(9,875,000)	(11,971,384)	(8,000,000)	(18,171,494)	(10,171,494)	44,500,000	
	106,385,577	101,291,438	78,535,825	113,160,729	137,481,822	24,321,093	25,000,000	
Transfer In - Motor Fuel Tax - Bonds								
					25,000,000	25,000,000	4,574,250	
							28,407,572	
Total Net Motor Fuel Tax Revenue / Sources of Funds	\$106,385,577	\$101,291,438	\$78,535,825	\$113,160,729	\$162,481,822	\$49,321,093	\$162,481,822	
Motor Fuel Tax First (1st) (Non - Major Governmental Fund)								
State of Illinois Motor Fuel Tax Allotments (Transfer In)	\$9,878,800	\$9,875,000	\$11,971,384	\$8,000,000	\$18,171,494	\$10,171,494	\$21,371,005	
Fund Balance	14,119,860	15,601,989	14,582,669	13,865,848	3,199,511	(10,666,337)		
Total Motor Fuel Tax First (1st) Revenue / Sources of Funds	\$24,070,660	\$25,476,989	\$26,554,053	\$21,865,848	\$21,371,005	(\$494,843)	\$21,371,005	
Township Roads (Non-Major Governmental Fund)								
State of Illinois Tax Allotments	\$535,000	\$500,000	\$500,000	\$481,766	\$440,000	(\$41,766)	\$3,384,067	
Fund Balance	2,757,869	2,013,139	2,542,239	2,898,479	2,944,067	45,588		
Total Township Roads Revenue	\$3,292,869	\$2,513,139	\$3,042,239	\$3,380,245	\$3,384,067	\$3,822	\$3,384,067	
Estimated Transportation Program Revenue / Sources of Funds	\$150,924,206	\$145,926,895	\$123,180,835	\$147,330,670	\$194,767,198	\$47,436,528	\$194,767,198	
Estimated Reserves Expenditures / Uses of Funds								

Cook County (Illinois)

General Obligation Bonds Debt Service, 2012 Budget

Series	Description	Principal	Interest	Total
2011D	Taxable Short Term Note			-
2011C	Taxable Self Insurance		7,756,250.00	7,756,250.00
2011B	Taxable Restructure		6,392,489.20	6,392,489.20
2011A	Tax Exempt Restructure		9,354,879.01	9,354,879.01
2010G	Refunding Bonds		5,992,750.00	5,992,750.00
2010A	Refunding Bonds		14,592,375.00	14,592,375.00
2010C	Taxable Pension Bonds	-	-	-
2010D	Build America Bonds		12,496,370.64	12,496,370.64
2010E	Taxable Project Bonds		762,677.55	762,677.55
2009A	Refunding Bonds	1,980,000.00	6,857,500.00	8,837,500.00
2009B	Build America Bonds		9,519,758.98	9,519,758.98
2009C	Refunding Bonds	35,000.00	4,255,387.50	4,290,387.50
2009D	Capital Equipment Bonds	-	-	-
2009E	Taxable Capital Equipment			-
2006A	Refunding Bonds	350,000.00	16,295,118.75	16,645,118.75
2006B	Refunding Bonds	8,845,000.00	9,588,875.00	18,433,875.00
2004A	Refunding Bonds	315,000.00	9,811,012.50	10,126,012.50
2004B	Capital Improvement Bonds	-	-	-
2004C	Taxable Self-Insurance		7,786,800.00	7,786,800.00
2004D-V	Taxable Self-Insurance - Variable		6,500,000.00	6,500,000.00
2003A	Refunding Bonds			-
2003B	Refunding Bonds	11,685,000.00	4,375,837.50	16,060,837.50
2002A-V	Taxable Self-Insurance - Variable	2,300,000.00	5,097,500.00	7,397,500.00
2002B-V	Capital Improvement - Variable		11,043,000.00	11,043,000.00
2002C	Capital Improvement Bonds		7,890,500.00	7,890,500.00
2002D	Refunding Bonds	6,300,000.00	5,353,337.50	11,653,337.50
2001A	Capital Improvement Bonds	-	-	-
1999A	Capital Improvement Bonds	-	-	-
1999B	Refunding Bonds			-
1998A	Refunding Bonds	-	-	-
1997A	Capital Improvement Bonds	-	-	-
1997B	Refunding Bonds	-	-	-
1996	Capital Improvement & Refunding	-	-	-
		31,810,000.00	161,722,419.13	193,532,419.13