

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Two-Month Period Ended January 31, 2024



Bureau of Finance

Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



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ACTING COMPTROLLER

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February 29, 2024

The Honorable President and Members of the
Cook County Board of Commissioners

Attached is an Analysis of Revenues and Expenses Report for the two-month period ended January 31, 2024, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

The Analysis of Revenues and Expenses Report includes the following ten individual tables:

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Transportation Fund
Table - 7	Equity Fund
Table - 8	Comparative Sales Tax Revenues 2007 thru 2023 and 2024
Table - 9	Sales Tax Supplemental Pension Payments 2016 thru 2023
Table - 10	Grants Receivable Revenues 2019 thru 2024

We would be pleased to answer any questions that you may have regarding this report.

Respectfully submitted,

Syril Thomas, CPA
Acting Comptroller

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Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P02 as of January 31, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$313.5	\$395.9	\$82.4	26.3		\$395.9	\$82.4	26.3
Expenses	\$455.4	\$412.7	\$42.7	9.4	\$54.6	\$467.3	(\$11.9)	(2.6)
Net Results	(\$141.9)	(\$16.8)	\$125.1		\$54.6	(\$71.4)	\$70.5	
Health Fund								
Revenues	\$738.3	\$811.8	\$73.5	10.0		\$811.8	\$73.5	10.0
Expenses	\$698.7	\$659.1	\$39.6	5.7	\$218.1	\$877.2	(\$178.5)	(25.5)
Net Results	\$39.6	\$152.7	\$113.1		\$218.1	(\$65.4)	(\$105.0)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of January 31, 2024, the General Fund net results were negative \$16.8 million, \$125.1 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$70.5 million **favorable** to budget.

Revenues were \$82.4 million or 26.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in January 2024, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, and Amusement Tax, that offset reductions in County Clerk, Cigarette Tax, Sports Wagering Tax and in other areas.

Expenditures of \$412.7 million were \$42.7 million or 9.4% **favorable** to the year-to-date budget before factoring in encumbrances of \$54.6 million, which resulted in a negative variance of \$11.9 million or 2.6% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$73.5 million or 10.0% **favorable** to budget. Expenditures of \$659.1 million are \$39.6 million or 5.7% **favorable** to budget before factoring in encumbrances of negative \$218.1 million. When including encumbrances, expenditures were \$178.5 million or 25.5% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through January.

State Revenues Update

Through January 31, 2024, the State of Illinois owes the County \$178.8 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Average days receivable outstanding
(\$ in millions)								
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 2.6	\$ 11.1	\$ 13.7	AOIC vouchers average - 30-60 days
Rent	-	-	-	-	-	0.7	0.7	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.7	3.7	1.3	7.1	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.1	4.0	100.1	39.7	5.3	149.2	Estimated average days over - 90 days
Total - General Fund	0.1	0.3	4.1	101.8	46.0	18.4	170.7	
Health Fund								
Medicaid	-	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.4	0.1	1.1	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.4	3.3	2.0	7.0	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	0.8	0.7	3.7	2.1	8.1	
Total General & Health Fund	\$ 0.4	\$ 0.8	\$ 4.9	\$ 102.5	\$ 49.7	\$ 20.5	\$ 178.8	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through January 31, 2024, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of January 31, 2024, the State AOIC past due amount was \$13.7 million.¹

The federal pass-through grants amount reflects funding to be received from the State, including the Illinois Emergency Management Agency (IEMA) for costs incurred by the County under its grant program.²

As of January 31, 2024, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In January 2024 and February 2024, the State AOIC reimbursed the County in the amount of \$16.0 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The remaining amount owed for FY2023 is \$2.6 million and FY2024 is \$11.1 million.

² In January 2024 and February 2024, the County received a total of \$17.0 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTD, P&D, CCH, Public Health Grants, and others. As of January 31, 2024, the total grants past due amount owed to the County was \$190.2 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. See Table – 10 (page 19) for detail.

As of January 2024, the State owes the County \$156.2 million in Federal pass-through grant receivable.

³ As of January 31, 2024, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total two-month property tax levy revenue of \$95.0 million was behind prior year property tax revenue of \$126.0 million, resulting in an **unfavorable** comparative variance of \$31.0 million or 24.61% based on current collections through January 31, 2024. No tax collections in January 2024.

			FY2024 vs FY2023	
	31-Jan-24	31-Jan-23	FY24 vs FY23 Over (Under)	% Change
General Fund	\$ 55,082,532	\$ 81,630,796	\$ (26,548,264)	-32.52%
Health Fund	39,888,041	44,345,046	(4,457,005)	-10.05%
Total	\$ 94,970,573	\$ 125,975,842	\$ (31,005,269)	-24.61%

General Fund Revenues Fees

Treasurer – Total two-month actual revenue of \$28.4 million was above budgeted revenue of \$3.7 million, resulting in a **favorable** variance of \$24.7 million or 670.36%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of January 2024.

County Clerk – Total two-month actual revenue of \$7.7 million was behind budgeted revenue of \$8.2 million, resulting in an **unfavorable** variance of \$0.5 million or 5.81%. Revenue is based on the health of the economy. The negative variance is due to the slowdown in the real estate market because of the low levels of housing inventory as the result of minimum construction, increased mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remains fragile.

Clerk of the Circuit Court – Total two-month actual revenue of \$10.7 million was behind budgeted revenue of \$9.0 million, resulting in a **favorable** variance of \$1.7 million or 19.23% and is based on current collections.

Sheriff – Total two-month actual revenue of \$2.4 million was above

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 24.7
Sheriff	0.6
Clerk of Circuit Court	1.7
County Sales Tax	0.2
Hotel Accommodations Tax	0.7
Amusement Tax	0.6
Other revenue categories (net)	57.1
Total net favorable variances	\$ 85.6
	Unfavorable Variance (millions)
Cigarette Tax	\$ (1.1)
County Clerk	(0.5)
Sports Wagering Tax	(0.1)
Other Reimbursements / Transfers	(1.5)
Net (unfavorable) variances	(3.2)
Total net favorable (unfavorable) variances	\$ 82.4

budgeted revenue of \$1.8 million, resulting in a **favorable** variance of \$0.6 million or 36.50% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$187.4 million through January 31, 2024 was above budgeted revenue of \$187.2 million and resulted in a **favorable** variance of \$0.2 million or positive 0.11%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, January receipts represent underlying transactions that occurred in October of 2023.

County Sales Tax contributions to Pension Fund through November 30, 2023 were \$291.7 million based on the IGA ⁴. *For more current data, see Table-8 and Table 9 (Pages 17 and 18).*

The County Cigarette Tax - Revenue of \$11.8 million through January 31, 2024 was behind budgeted revenue of \$12.9 million, and resulted in an **unfavorable** variance of \$1.1 million, or 8.51%. The negative variance is due to a slightly higher than expected decrease in product usage nationally.

The County Hotel Accommodations Tax - Revenue of \$5.2 million through January 31, 2024 was above budgeted revenue of \$4.5 million and resulted in a **favorable** variance of \$0.7 million or 16.62%. The positive variance is due to the continued rebound in bookings.

The County Amusement Tax - Revenue of \$6.2 million through January 31, 2024 was above budgeted revenue of \$5.6 million and resulted in a **favorable** variance of \$0.6 million or 10.99%. The positive variance is due to shifting sales pattern for some large taxpayers.

The Sports Wagering Tax - Revenue of \$1.5 million through January 31, 2024 was behind budgeted revenue of \$1.6 million and resulted in an **unfavorable** variance of \$0.1 million or 7.00%. The negative variance is due to a minor delay in the timing of disbursements.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total two-month actual revenue of \$0.2 million was behind budgeted revenue of \$1.7 million and resulted in an **unfavorable** variance of \$1.5 million or 85.61%. The negative variance is based on current collections to date. The revenue is expected to be collected in the outer months.

***Further detail is available in Table-1 of the appendices.**

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through November 30, 2023 was \$2.6 billion.

General Fund Expenditures

Expenses of \$412.7 million were \$42.7 million or 9.4% **favorable** to budget before \$54.6 million in encumbrances. Combined expenditures and encumbrances of \$467.3 million were \$11.9 million or 2.6% **unfavorable** to budget. On a Control Office level, all offices were generally in line or favorable compared to budget. The overall favorable results are driven by Operations and Maintenance (41.4% favorable) and Contractual Services (61.6% favorable). The Operations and Maintenance variance is driven by lower-than-budgeted expenses in Maintenance and Subscription Services and Utilities, while the Contractual Services variance is driven by lower-than-budgeted expenses in Professional Services and Food Services.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget, accurately project revenues and expenses, and operate more efficiently.

***Further detail is available in Table-2 of the appendices.**

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$73.5 million or 10.0% through January 31, 2024. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$49.8 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$659.1 million were \$39.6 million or 5.7% **favorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state.

Health Fund - Revenue

CCH Medicaid Expansion – Total two-month actual Medicaid Expansion revenue of \$483.7 million was above budgeted revenue of \$476.0 million, resulting in a **favorable** variance of \$7.7 million or 1.62% due to timing of state payment adjustments, to account for the higher membership through January 31, 2024. As of

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 49.8
Medicaid Expansion - Managed Care	7.7
Federal State Medicaid Programming - DSH	9.5
Graduate Medical Education (GME) Revenue	0.7
Miscellaneous Revenue	2.1
Other revenue categories (net)	15.4
Net <i>favorable</i> variances	85.2
	Unfavorable Variance
	(millions)
Directed Payments	\$ (11.7)
Net (unfavorable) variances	(11.7)
Total net favorable (unfavorable) variances	\$ 73.5

January 31, 202, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

Patient Fee Revenue - Total two-month actual Patient Fee revenue of \$167.8 million was above budgeted revenue of \$118.0 million and resulted in a **favorable** variance of \$49.8 million or 42.26%, based on current payments received. This report includes \$43.1 million YTD payments through January 31, 2024 from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through January 31, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$38.0 million was above budgeted revenue of \$28.5 million and resulted in a **favorable** variance of \$9.5 million or 33.46%. The positive variance in DSH revenue was due to a lower State IGT payment due to the federal increase of the cap during the pandemic.

Directed Payments – Total two-month actual Directed Payments \$69.1 million was behind budgeted revenue of \$80.8 million and resulted in an **unfavorable** variance of \$11.7 million or 14.51%, primarily due to current payments received. This report includes \$49.2 million YTD payments through January 31, 2024 in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through January 31, 2024, Graduate Medical Education (GME) actual revenue of \$12.5 million was above budgeted revenue of \$11.8 million and resulted in a **favorable** variance of \$0.7 million or 6.28%. The positive variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total two-month actual miscellaneous revenue of \$5.4 million was above budgeted revenue of \$3.3 million, resulting in a **favorable** variance of \$2.1 million or 61.70% primarily due to a slight decrease of \$.2 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were behind budgeted revenue and resulted in an unfavorable of \$0.9 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$3.2 million.

Health Fund- Expenditures

Expenditures of \$659.1 million were \$39.6 million or 5.7 percent **favorable** to budget before including encumbrances of \$218.1 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were **\$13.7 million** favorable due to existing vacancies.

Expenditures and encumbrances of \$877.2 million were \$178.5 million or 25.5 percent **unfavorable** to 2024 budget as approved. Most of the encumbrances (\$158.1 million out of \$218.1 million) are current obligations entered by Health Plan Services for claims with most of the payments made in January 2024 and \$38.9 million are current encumbrances of Stroger Hospital.

***Further detail is available in Table-3 and Table-4 of the appendices.**

Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS									
Analysis of Year-to-Date Revenues, Expenses and Encumbrances									
Thru Period Two as of January 31, 2024									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
Special Purpose Funds									
Revenues	\$77.3	\$96.9	\$19.6	25.4		\$96.9	\$19.6	25.4	
Expenses	\$220.8	(\$70.8)	\$291.6	132.1	\$13.7	(\$57.1)	\$277.9	125.9	
Net Results	(\$143.5)	\$167.7	\$311.2		\$13.7	\$154.0	\$297.5		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of January 31, 2024, revenues were \$96.9 million, \$19.6 million above budgeted revenue of \$77.3 million, resulting in a **favorable** variance of 25.4% to budget based on current collections. Total expenditures were negative \$57.1 million after encumbrances. Through January 31, 2024, revenues have exceeded expenditures and encumbrances by \$154.0 million on a modified cash basis. *See Table 5 for further details.*

Special Purpose Fund Revenues

The Non-Retailer Transactions Use Tax & State - Revenue of \$2.2 million through January 31, 2024 was behind budgeted revenue of \$2.4 million and resulted in an **unfavorable** variance of \$0.2 million or 6.36%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$15.2 million through January 31, 2024 was behind budgeted revenue of \$15.6 million and resulted in an **unfavorable** variance of \$0.4 million or 2.40%. The negative variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$14.4 million through January 31, 2024 was behind budgeted revenue of \$14.8 million and resulted in an **unfavorable** variance of \$0.4 million or 2.47%. The negative variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$0.4 million through January 31, 2024 was on target of budgeted revenue of \$0.4 million. The variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$8.4 million through January 31, 2024 was above budgeted revenue of \$8.3 million and resulted in a **favorable** variance of \$0.1 million or 0.64%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$0.3 million through January 31, 2024 was on target with the budgeted revenue of \$0.3 million.

The Cannabis Tax – Revenue of \$2.1 million through January 31, 2024 was on target of budgeted revenue of \$2.1 million. ⁵

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of February 9, 2024, the County has spent \$187.8 million of its allocation, which is 99.5% of the ERA 1, 97.0% of its ERA 2 allocation, and 97.2% of its IDHS grant.

American Rescue Plan Act (ARPA)

On May 19, 2021, Cook County received \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA) program established under the recent stimulus bill. On June 9, 2022, Cook County received the second tranche payment of \$500.2 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA) program established under the recent stimulus bill.

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of February 9, 2024, the County has spent over \$388.0 million of its ARPA allocation.

A report reflecting the monthly activity on the ERA and ARPA funding is provided separately to the Board of Commissioners each month by the Office of the Chief Financial Officer.

See Table 5 for further details.

⁵ Beginning on January 1, 2020, the State of Illinois introduced the Cannabis Regulation and Tax Act, which controlled legalization of Cannabis among adult users. The Cannabis Retailers' Occupation Act, which allows County and municipal governments to tax the sales of cannabis, went into effect July 1, 2020.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Two As of January 31, 2024

REVENUES	2024 Budget	January 31, 2024	January 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 157,026,073	\$ 973,562	\$ 55,082,532	5557.84%	\$ 54,108,970
Property Tax Levy Timing Differential			(685,935)		(685,935)
Property Tax - Tax Increment Financing Surplus	13,453,200	0	31,406	0.00%	31,406
Fees					
County Treasurer	35,000,000	3,680,640	28,354,006	670.36%	24,673,366
County Clerk	49,292,220	8,215,370	7,738,373	(5.81%)	(476,997)
Building and Zoning	4,100,000	581,248	717,523	23.45%	136,275
Environment and Sustainability	4,695,000	442,390	358,385	(18.99%)	(84,005)
Liquor Licenses	350,000	6,300	4,887	(22.43%)	(1,413)
Clerk of Circuit Court	59,500,000	9,017,016	10,751,312	19.23%	1,734,296
Sheriff	10,464,836	1,744,140	2,380,801	36.50%	636,661
Public Guardian	2,600,000	538,953	435,239	(19.24%)	(103,714)
Public Administrator	1,722,267	310,619	609,778	96.31%	299,159
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	319,123	255,308	(20.00%)	(63,815)
Medical Examiner	3,910,800	708,103	704,586	(0.50%)	(3,517)
Contract Compliance M/WBE Cert	34,200	6,195	4,000	(35.43%)	(2,195)
Total Fee Revenue	173,899,323	25,570,097	52,314,198	104.59%	26,744,101
Non-Property Taxes					
Home Rule County Sales Tax	1,119,037,554	187,225,462	187,429,076	0.11%	203,614
Off Track Betting Commission	750,000	100,000	49,513	(50.49%)	(50,487)
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	0	0	0.00%	0
Retailer's Occupation Tax	5,197,209	869,542	770,353	(11.41%)	(99,189)
State Income Tax	21,583,000	3,170,843	3,349,532	5.64%	178,689
Alcoholic Beverage Tax	37,840,000	7,472,111	6,698,854	(10.35%)	(773,257)
Cigarette Tax	79,500,000	12,857,650	11,763,483	(8.51%)	(1,094,167)
Other Tobacco and Consumable Products Tax	7,100,000	1,140,039	1,104,908	(3.08%)	(35,131)
Hotel Accommodations Tax	35,250,000	4,454,581	5,194,895	16.62%	740,314
Gambling Machine Tax	6,900,000	223,714	74,500	(66.70%)	(149,214)
Video Gaming	1,061,385	140,000	19,500	(86.07%)	(120,500)
Amusement Tax	42,000,000	5,576,867	6,189,952	10.99%	613,085
Sports Wagering Tax	11,000,000	1,619,532	1,506,084	(7.00%)	(113,448)
Total Non-Property Taxes	1,440,409,021	224,850,341	224,150,650	(0.31%)	(699,691)
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	9,464,893	11,095,916	17.23%	1,631,023
Salaries of State's Attorney	224,872	37,052	38,600	4.18%	1,548
Salaries of Public Defender	135,878	22,646	22,858	0.94%	212
FPD Reimbursements for Services	2,228,780	0	461	0.00%	461
Total Intergovernmental Revenues	61,672,550	9,524,591	11,157,835	17.15%	1,633,244
Investment Income					
Investment Income	43,473,000	6,503,619	9,648,110	48.35%	3,144,491
Miscellaneous Revenue					
Cable TV Franchise	1,055,000	0	0	0.00%	0
Real Estate and Rental Income	10,230,752	1,704,444	1,551,648	(8.96%)	(152,796)
Other Reimbursements / Transfers	38,761,653	1,708,981	245,865	(85.61%)	(1,463,116)
Total Miscellaneous Revenue	50,047,405	3,413,425	1,797,513	(47.34%)	(1,615,912)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	2,225,077	1,973,200	(11.32%)	(251,877)
Other Financing Sources - Fund Balance	242,919,954	40,486,659	40,486,659	0.00%	0
Total Other Financing Sources	256,270,417	42,711,736	42,459,859	(0.59%)	(251,877)
Grand Total Corporate / Public Safety	\$ 2,196,250,989	\$ 313,547,371	\$ 395,956,168	26.28%	\$ 82,408,797

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P02 as of January 31, 2024

Control Officer DEPT #	2024 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	297,598,359	43,104,602	38,515,638	4,588,964	10.6%	828,086	39,343,724	8.7%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	434,828	284,825	150,003	34.5%	2,984	287,809	33.8%
1081 FIRST DISTRICT	465,000	57,799	53,454	4,345	7.5%	3,355	56,809	1.7%
1082 SECOND DISTRICT	465,000	54,578	51,856	2,722	5.0%	-	51,856	5.0%
1083 THIRD DISTRICT	465,000	57,926	45,672	12,254	21.2%	1,256	46,928	19.0%
1084 FOURTH DISTRICT	465,000	57,754	55,631	2,123	3.7%	7,200	62,831	-8.8%
1085 FIFTH DISTRICT	465,000	58,688	43,351	15,337	26.1%	-	43,351	26.1%
1086 SIXTH DISTRICT	465,000	57,790	45,804	11,986	20.7%	-	45,804	20.7%
1087 SEVENTH DISTRICT	465,000	59,112	44,059	15,053	25.5%	575	44,634	24.5%
1088 EIGHTH DISTRICT	465,000	59,964	53,991	5,973	10.0%	(4,089)	49,902	16.8%
1089 NINTH DISTRICT	465,000	59,365	44,772	14,593	24.6%	-	44,772	24.6%
1090 TENTH DISTRICT	465,000	60,009	47,802	12,207	20.3%	(3,132)	44,670	25.6%
1091 ELEVENTH DISTRICT	523,500	63,250	46,626	16,624	26.3%	-	46,626	26.3%
1092 TWELFTH DISTRICT	465,000	61,398	49,202	12,196	19.9%	-	49,202	19.9%
1093 THIRTEENTH DISTRICT	465,000	58,455	38,935	19,520	33.4%	1,165	40,100	31.4%
1094 FOURTEENTH DISTRICT	465,000	57,109	61,347	(4,238)	-7.4%	(204)	61,143	-7.1%
1095 FIFTEENTH DISTRICT	465,000	61,654	52,286	9,368	15.2%	-	52,286	15.2%
1096 SIXTEENTH DISTRICT	465,000	60,552	55,490	5,062	8.4%	370	55,860	7.7%
1097 SEVENTEENTH DISTRICT	465,000	54,660	49,053	5,607	10.3%	-	49,053	10.3%
COOK COUNTY BOARD OF COMISSIONERS	10,103,116	1,434,892	1,124,156	310,736	21.7%	9,480	1,133,636	21.0%
1040 COUNTY ASSESSOR	32,030,376	4,382,483	4,154,711	227,772	5.2%	135,931	4,290,642	2.1%
1050 BOARD OF REVIEW	19,628,457	2,796,913	2,462,003	334,910	12.0%	5,693	2,467,696	11.8%
1060 COUNTY TREASURER	704,242	98,956	84,386	14,570	14.7%	-	84,386	14.7%
1110 COUNTY CLERK	20,616,125	2,875,849	2,400,622	475,227	16.5%	29,893	2,430,515	15.5%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	20,154,352	19,905,671	248,681	1.2%	(9,162)	19,896,509	1.3%
SHERIFF	515,819,101	95,087,630	89,548,261	5,539,369	5.8%	246,737	89,794,998	5.6%
CHIEF JUDGE	280,085,456	45,178,767	41,305,163	3,873,604	8.6%	516,180	41,821,343	7.4%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	16,351,912	15,141,181	1,210,731	7.4%	240,464	15,381,645	5.9%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	378,730	333,952	44,778	11.8%	-	333,952	11.8%
1390 PUBLIC ADMINISTRATOR	1,766,060	264,997	242,974	22,023	8.3%	-	242,974	8.3%
FIXED CHARGES	783,201,215	223,253,795	197,497,386	25,756,409	11.5%	52,590,907	250,088,293	-12.0%
TOTAL	\$ 2,196,250,989	\$ 455,363,880	\$ 412,716,104	\$ 42,647,776	9.4%	\$ 54,594,209	\$ 467,310,313	-2.6%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Two As of January 31, 2024

REVENUES	2024 Budget	January 31, 2024	January 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 977,771	\$ 39,888,041	3979.49%	\$ 38,910,270
Property Tax Levy Timing Differential			62,000		62,000
Stroger Hospital -					
409549-Medicare	192,457,356	32,526,115	34,045,449	4.67%	1,519,334
409593-Medicaid Fees for Service	394,559,682	66,179,221	108,506,180	63.96%	42,326,959
409598-Private Payors & Carriers	67,699,042	11,333,640	16,067,446	41.77%	4,733,806
Stroger Hospital - Sub Total	654,716,080	110,038,976	158,619,075	44.15%	48,580,099
Provident Hospital -					
409549-Medicare	13,815,906	2,336,190	2,971,240	27.18%	635,050
409593-Medicaid Fees for Service	28,324,194	4,794,302	4,181,573	(12.78%)	(612,729)
409598-Private Payors & Carriers	4,859,900	802,937	2,058,862	156.42%	1,255,925
Provident Hospital - Sub Total	47,000,000	7,933,429	9,211,675	16.11%	1,278,246
Patient Fees (Medicare, Medicaid, Private & 3rd)	701,716,080	117,972,405	167,830,750	42.26%	49,858,345
409574-CCHHS - Medicaid BIPA IGT	131,300,000	37,550,000	37,550,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	170,771,262	28,461,876	37,985,892	33.46%	9,524,016
409604-Directed Payments	475,426,185	80,757,324	69,039,907	(14.51%)	(11,717,417)
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	713,225,838	134,084,888	143,617,683	7.11%	9,532,795
409528-Family Health Plans PMPM	778,413,175	140,848,749	143,769,377	2.07%	2,920,628
409532-Integrated Care Program PMPM	731,874,505	128,536,232	117,638,076	(8.48%)	(10,898,156)
409536-Managed Long Term Services and Support PMPM	276,835,470	49,139,507	51,066,612	3.92%	1,927,105
409539-Other Population Revenue PMPM	111,803,518	18,508,900	24,419,564	31.93%	5,910,664
409542-Other State Revenue	27,045,898	4,880,889	3,206,026	(34.31%)	(1,674,863)
Medicaid Expansion - Managed Care Sub Total	2,639,198,404	475,999,165	483,717,338	1.62%	7,718,173
409563-Graduate Medical Education	69,540,649	11,812,384	12,554,241	6.28%	741,857
409585-Domestic Transfer - Elimination	(114,358,276)	(19,425,242)	(43,090,626)	121.83%	(23,665,384)
CCH - Total Fees	4,073,594,304	733,127,912	765,587,502	4.43%	32,459,590
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,571,040	2,428,506	1,492,988	(38.52%)	(935,518)
Public Health	2,528,604	421,434	267,423	(36.54%)	(154,011)
Managed Care - Investment Income	3,000,000	500,000	3,656,324	631.26%	3,156,324
Miscellaneous Revenues - Sub	20,099,644	3,349,940	5,416,735	61.70%	2,066,795
411495-Other Financing Sources	4,900,000	816,667	816,667	0.00%	0
TOTALS	\$ 4,256,298,868	\$ 738,272,289	\$ 811,770,945	9.96%	\$ 73,498,655

THE COUNTY OF COOK, ILLINOIS
 Health Fund Analysis of Expenses and Encumbrances
 Thru Period 02 as of January 31, 2024

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	\$ 106,203,386	\$ 14,332,248	\$ 8,801,669	\$ 5,530,579	38.6%	\$ 5,265,663	\$ 14,067,332	\$ 264,916	1.8%
4241	Health Services - JTDC	\$ 9,683,643	\$ 1,399,847	999,603	400,244	28.6%	700	1,000,303	399,544	28.5%
4890	Health System Administration	\$ 124,179,253	\$ 17,975,677	17,363,379	612,298	3.4%	2,315,604	19,678,983	(1,703,306)	-9.5%
4891	Provident Hospital	\$ 99,244,020	\$ 14,353,958	6,622,446	7,731,512	53.9%	3,580,732	10,203,178	4,150,780	28.9%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 25,816,488	13,116,887	12,699,601	49.2%	8,675,031	21,791,918	4,024,570	15.6%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 4,618,173	1,109,076	3,509,097	76.0%	908,188	2,017,264	2,600,909	56.3%
4895	Department of Public Health	\$ 22,084,287	\$ 2,941,683	1,803,720	1,137,963	38.7%	114,969	1,918,689	1,022,994	34.8%
4896	Health Plan Services	\$ 2,524,770,165	\$ 456,590,246	543,316,877	(86,726,631)	-19.0%	158,194,602	701,511,479	(244,921,233)	-53.6%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 149,489,722	83,634,671	65,855,051	44.1%	38,934,008	122,568,679	26,921,043	18.0%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 11,198,896	(17,679,926)	28,878,822	257.9%	108,365	(17,571,561)	28,770,457	256.9%
TOTAL		\$ 4,256,298,868	\$ 698,716,937	\$ 659,088,402	39,628,535	5.7%	\$ 218,097,862	\$ 877,186,264	\$ (178,469,327)	-25.5%

THE COUNTY OF COOK, ILLINOIS
 Special Purpose Funds (SPF)
 Analysis of Revenues, Expenses and Encumbrances
Two month Period ended January 31, 2024

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total	Current Year	Total	Revenues	1/31/2024	FY2023 Projected	Estimated	
		Revenues		Encumbrances	Expenditures & Encumbrances	Over (Under) Expenditures & Encumbrances	Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 6,991,094	\$ 6,163,008	\$ 1,142,900	\$ 7,305,908	\$ (314,814)	\$ (314,814)	\$ 24,790,194	\$ 24,475,380
11312	Animal Control	1,181,738	687,004	(281,620)	405,384	776,354	776,354	3,246,249	4,022,603
11306	Election Division Fund	17,485,187	2,065,842	1,604,863	3,670,705	13,814,482	13,814,482	(8,906,735)	4,907,747
11314	County Clerk Document Storage System	728,097	(152,472)	1,576,249	1,423,777	(695,680)	(695,680)	12,158,983	11,463,303
11320	Circuit Court Automation	1,110,055	690,393	123,247	813,640	296,415	296,415	1,118,973	1,415,388
11318	Circuit Court Document Storage	1,070,129	903,420	(109,450)	793,970	276,159	276,159	2,271,225	2,547,384
11310	Law Library	662,495	1,007,677	45,829	1,053,506	(391,011)	(391,011)	(756,885)	(1,147,896)
11322	Circuit Court - Dispute Resolution	54,898	24	0	24	54,874	54,874	128,684	183,558
11326	Adult Probation / Probation Service Fee	84,107	19,705	(46,958)	(27,253)	111,360	111,360	6,003,455	6,114,815
11316	County Clerk Automation	177,574	81,436	33	81,469	96,105	96,105	1,011,785	1,107,890
11854	Treasurer - Tax Sales Automation	4,745,036	1,727,703	163,672	1,891,375	2,853,661	2,853,661	5,513,431	8,367,092
11324	Intergovernment Agreement/ ETSB	350,000	576,719	(101)	576,618	(226,618)	(226,618)	2,968,944	2,742,326
11328	Social Service/ Probation & Court Services	37,105	30,122	(8,981)	21,141	15,964	15,964	4,909,255	4,925,219
11248	Lead Poisoning Prevention Fund	15,288	89,033	0	89,033	(73,745)	(73,745)	2,178,334	2,104,589
11249	Geographic Information Systems - GIS	981,646	1,907,476	26,968	1,934,444	(952,798)	(952,798)	18,086,212	17,133,414
11252	State's Attorney Narcotics Forfeiture	191,471	401,849	0	401,849	(210,378)	(210,378)	642,272	431,894
11292	Disaster Response and Recovery Fund	0	(100,000,000)	0	(100,000,000)	100,000,000	100,000,000	0	100,000,000
11258	Circuit Court Administrative Fund	170,748	82,113	828	82,941	87,807	87,807	1,642,180	1,729,987
11259	County Clerk GIS Fee Fund	439,158	75,084	10,150	85,234	353,924	353,924	9,857,918	10,211,842
11260	County Clerk Rental Housing Support Fee	32,367	63	0	63	32,304	32,304	749,294	781,598
11262	Sheriff Women's Justice Services	2,873	62	0	62	2,811	2,811	297,949	300,760
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	99,085	25	0	25	99,060	99,060	584,671	683,731
11269	CCC Electronic Citation Fund	80,821	11,443	(8,222)	3,221	77,600	77,600	1,958,113	2,035,713
11271	SAO Records Automation	2,190	25,296	0	25,296	(23,106)	(23,106)	25,633	2,527
11272	PD Records Automation	8,433	0	0	0	8,433	8,433	253,322	261,755
11273	Environmental Control Solid Waste Mgmt	162,570	85,278	(1,306)	83,972	78,598	78,598	3,056,641	3,135,239
11274	Land Bank Authority	872,557	981,943	(10,139)	971,804	(99,247)	(99,247)	(8,602,088)	(8,701,335)
11275	Section 108 Loan Program	0	0	0	0	0	0	6,736,446	6,736,446
11276	Erroneous Homestead Exemption Recovery	292,864	129,392	0	129,392	163,472	163,472	2,768,292	2,931,764
11302	Township Roads	178,542	0	(667)	(667)	179,209	179,209	4,410,717	4,589,926
11277	Sheriff Pharmaceutical Disposal	6,500	0	0	0	6,500	6,500	153,157	159,657
11278	Sheriff Operations State Asset Forfeiture	0	1,300	5,480	6,780	(6,780)	(6,780)	315,517	308,737
11279	Sheriff Money Laundering State Asset Forfeiture	1,950	0	0	0	1,950	1,950	21,841	23,791
11281	Cable TV Peg Access Support Fund	0	0	0	0	0	0	29,922	29,922
11282	Cook County Assessor GIS Fee Fund	188,448	77,567	0	77,567	110,881	110,881	1,497,002	1,607,883
11284	COVID-19 Federal Programs	6,010,721	0	0	0	6,010,721	6,010,721	17,669,947	23,680,668
11285	Mortgage Foreclosure Mediation Program	105,513	0	0	0	105,513	105,513	2,930,913	3,036,426
11270	Medical Examiner Fees	6,158	208	0	208	5,950	5,950	1,080,433	1,086,383
11286	American Rescue Plan Act (ARPA) Fund	5,569,840	24,220,454	2,811,941	27,032,395	(21,462,555)	(21,462,555)	688,732,435	667,269,880
11287	Equity Fund SPF	6,064,934	(12,677,368)	6,624,725	(6,052,643)	12,117,577	12,117,577	78,489,913	90,607,490
11288	ZABOROWSKI FUND	0	0	0	0	0	0	812,238	812,238
11291	DOC Program Services Fund	0	0	0	0	0	0	732,492	732,492
11290	Opioid Remediation and Abatement	71,258	0	0	0	71,258	71,258	12,109,305	12,180,563
11289	Transportation Related Home Rule Taxes	40,653,648	0	0	0	40,653,648	40,653,648	0	40,653,648
TOTAL		\$ 96,887,098	\$ (70,788,201)	\$ 13,669,441	\$ (57,118,760)	\$ 154,005,858	\$ 154,005,858	\$ 903,400,477	\$ 1,057,406,335

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Two As of January 31, 2024

REVENUES	2024 Budget	January 31, 2024	January 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 14,500,000	\$ 2,377,050	\$ 2,225,937	(6.36%)	\$ (151,113)
County Use Tax	95,900,000	15,567,247	15,193,032	(2.40%)	(374,215)
Gasoline / Diesel Fuel Tax	86,300,000	14,759,358	14,395,040	(2.47%)	(364,318)
New Motor Vehicle Tax	2,400,000	392,565	421,926	7.48%	29,361
Wheel Tax	0	0	(1,825)	0.00%	(1,825)
Parking Lot & Garage Operations Tax	49,300,000	8,364,790	8,418,685	0.64%	53,895
Interest Income	0	0	853	0.00%	853
<hr/>					
Total Transportation Fund Revenue	\$ 248,400,000	\$ 41,461,010	\$ 40,653,648	(1.95%)	\$ (807,362)

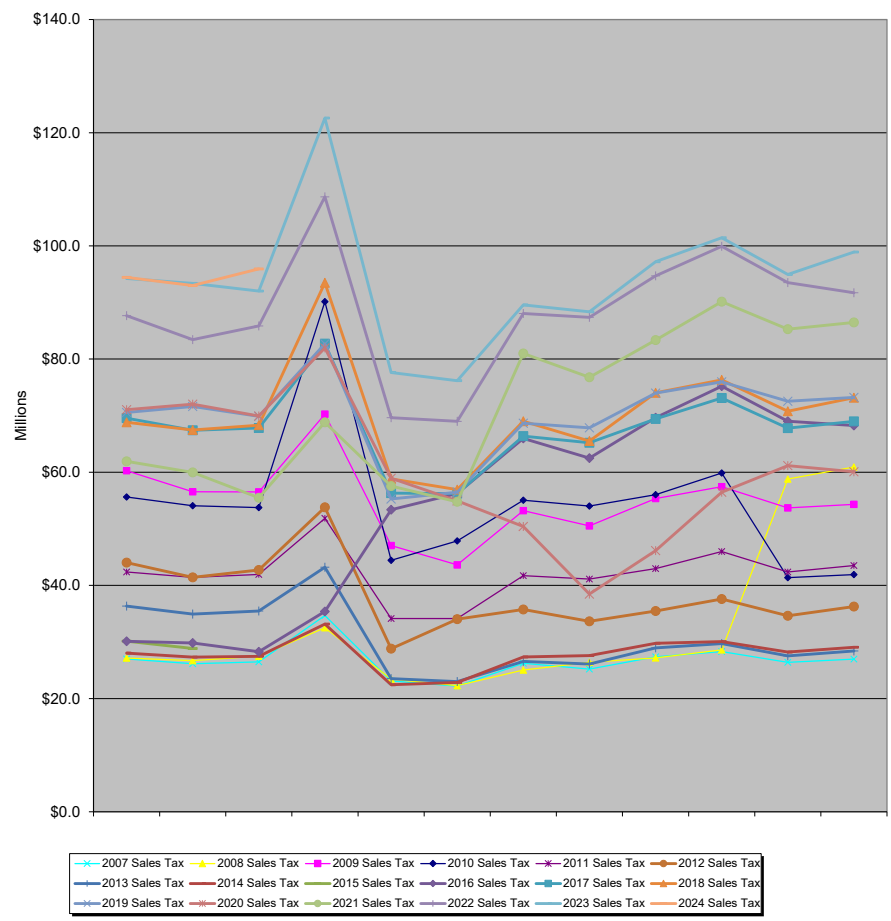
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Two As of January 31, 2024

REVENUES	2024 Budget	January 31, 2024	January 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
Equity Fund Revenue					
Cannabis Tax	\$ 14,250,000	\$ 2,194,502	\$ 2,172,938	(0.98%)	\$ (21,564)
Firearms Tax	1,500,000	274,244	285,623	4.15%	11,379
Il Gaming Des Plaines Casino	16,000,000	2,569,137	3,040,330	18.34%	471,193
Other Revenue Landbank Initiative Activities	2,933,000	488,834	0	(100.00%)	(488,834)
Interest Income	0	0	566,043	0.00%	566,043
<hr/>					
Equity Fund Revenue	\$ 34,683,000	\$ 5,526,717	\$ 6,064,934	9.74%	\$ 538,217

Table - 8

Cook County Sales Tax Revenue (1)

Cook County FY 2007, FY 2008, FY 2009, FY 2010, FY 2011, FY 2012, FY 2013, FY 2014, FY 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024 Sales Tax Comparison (Unaudited)



FY2024 YTD - FEBRUARY 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 279,312,058	\$283,364,791	1.45%	\$ 4,052,733
FY2023 YTD - NOVEMBER 2023			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347
FY2022 YTD - NOVEMBER 2022			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862
FY2021 YTD - NOVEMBER 2021			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 849,129,310	\$ 1,059,602,538	24.79%	\$ 210,473,228
FY2019 YTD - NOVEMBER 2019			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts				
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	YTD Collections
2024	\$94,430,022	\$92,999,054	\$95,935,715										\$283,364,791
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8										\$4.1
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
Over(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9	\$3.5	\$2.1	\$5.4	\$34.0
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,667	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

2008/2009	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
- In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute. March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
- January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

The County Of Cook, Illinois

Table - 9

Subject: Sales Tax Supplemental Pension Payments

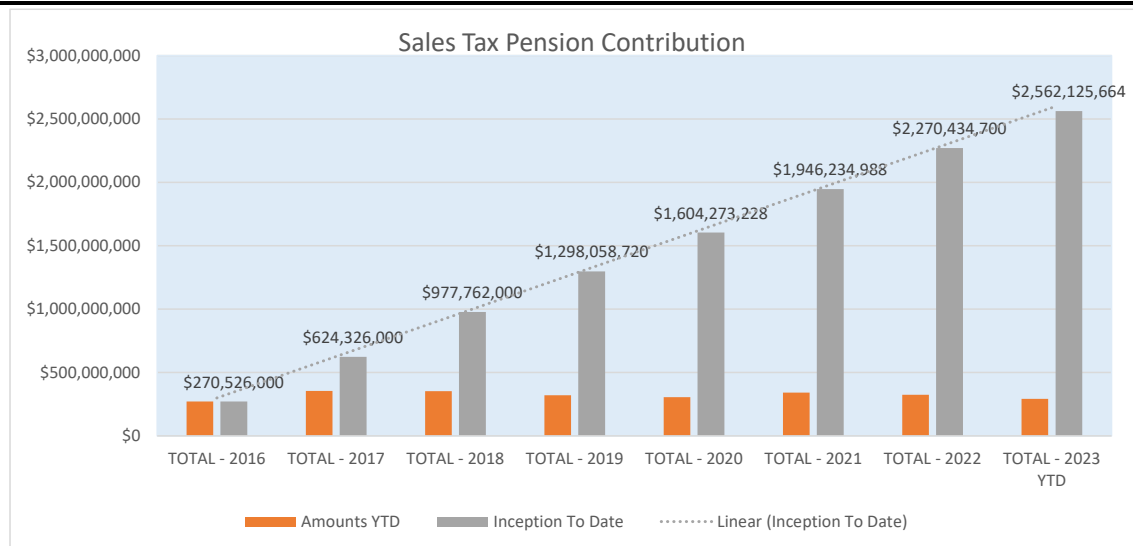
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
February	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
March	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
April	25,668,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
May	25,555,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
June	30,542,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
July	30,157,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
August	32,297,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
November	59,518,000	78,800,000	78,436,000	45,296,720	31,214,508	33,961,760	38,199,712	27,690,964

TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 324,199,712 \$ 291,690,964

Sales Tax Pension Payments

	Amounts YTD	Inception to Date
TOTAL - 2016	\$270,526,000	\$270,526,000
TOTAL - 2017	\$353,800,000	\$624,326,000
TOTAL - 2018	\$353,436,000	\$977,762,000
TOTAL - 2019	\$320,296,720	\$1,298,058,720
TOTAL - 2020	\$306,214,508	\$1,604,273,228
TOTAL - 2021	\$341,961,760	\$1,946,234,988
TOTAL - 2022	\$324,199,712	\$2,270,434,700
TOTAL - 2023 YTD	\$291,690,964	\$2,562,125,664

Sales Tax Pension Payments - Inception to date: **\$2,562,125,664**



History Notes:

Effective January 1, 2016, the Home Rule Sales Taxes are imposed at a rate of 1.75 percent. The current rate of 1.75 percent is pursuant to an ordinance amendment to the Home Rule Sales Taxes passed by the County Board on July 15, 2015. Pursuant to an accompanying resolution, the County Board expressed its intention that proceeds of the new tax are to be specifically allocated to address the County's and the Retirement Fund's legacy liability costs and critical infrastructure funding needs.

In addition, on October 28, 2015, the Cook County Board authorized an Intergovernmental Agreement with the Cook County Officer and Employees Annuity and Benefit Fund ("Pension Fund") to establish a mechanism by which the County can disburse additional funds to the Pension Fund, from the County's Retailers' Occupation and Services Occupation Tax. The Pension Fund can receive these funds from the County, independent and in addition to the sums provided for in Sections 9-169 of Illinois Pension Code (40 ICS 5/9-169). The County Board authorized a sum in each budget year since the County's FY 2016 Appropriation Bill for this additional payment and the entire amount was remitted to the A & B plan through FY 2021 and during FY2022 YTD.

The County of Cook, Illinois

Grant Receivables (\$millions)

As of January 31, 2024

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.5	0.5	0.0	3.1	1.6%
Planning and Development	1.1	2.1	2.6	3.8	7.4	-1.3	15.7	8.3%
Office of Economic Development	0.0	0.0	0.1	0.0	0.2	0.0	0.3	0.2%
County Clerk	-	-	0.2	0.3	-	-	0.5	0.3%
Environment and Sustainability	-	-	0.1	-	0.2	0.1	0.4	0.2%
Justice Advisory Council	-	-	-	-	0.6	-	0.6	0.3%
Office of the Sheriff	-	0.1	-	0.6	0.3	0.6	1.6	0.8%
State's Attorney	-	0.1	(0.1)	-	4.3	2.7	7.0	3.7%
Medical Examiner	-	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	-	-	3.9	99.8	30.5	3.3	137.5	72.3%
Adult Probation Dept.	-	-	0.1	-	-	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	0.2	1.3	0.3	1.8	0.9%
Juvenile Probation	-	-	-	-	0.1	-	0.1	0.1%
Clerk of the Circuit Court	-	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	-	0.0	0.0%
Dept. of Transportation And Highways	-	-	(0.1)	-	6.4	0.1	6.4	3.4%
Board of Election	-	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	0.2	-	0.3	0.2%
Dept. of Public Health	0.5	0.8	1.1	1.0	8.3	3.1	14.8	7.8%
Grand Total	\$ 1.6	\$ 3.2	\$ 8.0	\$ 108.2	\$ 60.3	\$ 8.9	\$ 190.2	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	-	-	0.8	0.3	-	\$ 1.0
Federal Direct - CCH	0.1	-	-	0.2	2.8	0.6	\$ 3.7
Federal Direct - CCP	1.1	2.2	2.8	4.5	8.1	(0.8)	\$ 17.9
Federal Direct - DPH	-	-	-	-	1.9	0.3	\$ 2.2
Federal Direct - DOT	-	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	1.4	0.5	\$ 3.3
Federal Pass Through - CCP	-	0.1	4.1	100.1	36.9	5.3	\$ 146.5
Federal Pass Through - DOT	-	-	(0.1)	-	2.8	-	\$ 2.7
Federal Pass Through - DPH	0.1	-	0.4	(0.2)	1.9	1.5	\$ 3.7
Private/Other - CCH	-	0.2	0.3	0.2	0.1	-	\$ 0.8
Private/Other - CCP	-	-	-	-	0.1	0.1	\$ 0.2
Private/Other - DPH	-	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	-	-	\$ -
State Direct - CCP	0.1	0.2	0.1	1.7	3.7	1.3	\$ 7.1
State Direct - DOT	-	-	-	-	-	-	\$ -
State Direct - DPH	0.1	-	0.2	0.3	0.4	0.1	\$ 1.1
Grand Total	\$ 1.6	\$ 3.2	\$ 8.0	\$ 108.2	\$ 60.3	\$ 8.9	\$ 190.2

Notes to the January 2024 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 17th, 2024 and is included in this revenue report.** Certain other fee revenues for January 2024 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted and limited to the total amount of the State grant. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the recent State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources' revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

Revenues collected by the Treasurer are presented as reported by the monthly "Cook County Treasurer–Analysis of Revenue" communication to the Office of the Comptroller.

Note: 1 The FY2024 budgeted Property Tax revenue is based on the FY2024 tax levy, which will not be collected until 2025; actual revenue received during 2024 is based on the FY2023 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2024 will be equal to the difference between the FY2024 and FY2023 tax levies.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July, and August as a function of the Property Tax billing cycle.