

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Four-Month Period Ended March 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.



OFFICE OF THE COMPTROLLER

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April 30, 2024

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

Attached is an Analysis of Revenues and Expenses Report for the four-month period ended March 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  
Comptroller

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P04 as of March 31, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$670.3	\$830.2	\$159.9	23.9		\$830.2	\$159.9	23.9
Expenses	\$815.5	\$809.9	\$5.6	0.7	\$64.8	\$874.7	(\$59.2)	(7.3)
Net Results	(\$145.2)	\$20.3	\$165.5		\$64.8	(\$44.5)	\$100.7	
<b>Health Fund</b>								
Revenues	\$1,426.4	\$1,613.0	\$186.6	13.1		\$1,613.0	\$186.6	13.1
Expenses	\$1,493.8	\$1,647.2	(\$153.4)	(10.3)	\$126.6	\$1,773.8	(\$280.0)	(18.7)
Net Results	(\$67.4)	(\$34.2)	\$33.2		\$126.6	(\$160.8)	(\$93.4)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of March 31, 2024, the General Fund net results were positive \$20.3 million, \$165.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$100.7 million **favorable** to budget.

Revenues were \$159.9 million or 23.9% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in March 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, Amusement Tax, Sports Wagering Tax and Other Reimbursements / Transfers that offset reductions in County Clerk, Cigarette Tax, and in other areas.

Expenditures of \$809.9 million were \$5.6 million or 0.7% **favorable** to the year-to-date budget before factoring in encumbrances of \$64.8 million, which resulted in a negative variance of \$59.2 million or 7.3% 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 \$186.6 million or 13.1% **favorable** to budget. Expenditures of \$1.647 billion are \$153.4 million or 10.3% **unfavorable** to budget before factoring in encumbrances of \$126.6 million. When including encumbrances, expenditures were \$280.0 million or 18.7% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through March.

## State Revenues Update

Through March 31, 2024, the State of Illinois owes the County \$178.7 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	\$ 13.2	\$ 15.8	AOIC vouchers average - 30-60 days
Rent	-	-	-	-	-	0.8	0.8	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.6	1.6	4.7	8.3	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.1	2.2	93.4	41.5	8.3	145.5	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.1</b>	<b>0.3</b>	<b>2.3</b>	<b>95.0</b>	<b>45.7</b>	<b>27.0</b>	<b>170.4</b>	
<b>Health Fund</b>								
Medicaid	-	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.1	0.5	1.2	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.4	2.6	2.8	7.1	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.3</b>	<b>0.5</b>	<b>0.8</b>	<b>0.7</b>	<b>2.7</b>	<b>3.3</b>	<b>8.3</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 0.4</b>	<b>\$ 0.8</b>	<b>\$ 3.1</b>	<b>\$ 95.7</b>	<b>\$ 48.4</b>	<b>\$ 30.3</b>	<b>\$ 178.7</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through March 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 March 31, 2024, the State AOIC past due amount was \$15.8 million.<sup>1</sup>

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.<sup>2</sup>

As of March 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).<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In March 2024 and April 2024, the State AOIC reimbursed the County in the amount of \$8.1 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 \$13.2 million.

<sup>2</sup> In March 2024 and April 2024, the County received a total of \$26.4 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, OJ, DOTD, P&D, CCH, Public Health Grants, and others. As of March 31, 2024, the total grants past due amount owed to the County was \$185.3 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 March 2024, the State owes the County \$15726 million in Federal pass-through grant receivable.

<sup>3</sup> As of March 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 four-month property tax levy revenue of \$223.8 million was above prior year property tax revenue of \$94.9 million, resulting in a **favorable** comparative variance of \$128.8 million or 132.72% based on current collections through March 31, 2024. Tax collections in March 2024 were \$223.8 million based on current tax distributions.

	FY2024 vs FY2023			
	31-Mar-24	31-Mar-23	FY24 vs FY23 Over (Under)	% Change
General Fund	\$ 144,199,193	\$ 55,055,516	\$ 89,143,677	161.92%
Health Fund	79,581,630	39,877,867	39,703,763	99.56%
<b>Total</b>	<b>\$ 223,780,823</b>	<b>\$ 94,933,383</b>	<b>\$ 128,847,440</b>	<b>135.72%</b>

## General Fund Revenues Fees

**Treasurer** – Total four-month actual revenue of \$39.3 million was above budgeted revenue of \$9.4 million, resulting in a **favorable** variance of \$29.9 million or 317.57%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2023 through March 2024.

**County Clerk** – Total four-month actual revenue of \$14.9 million was behind budgeted revenue of \$16.4 million, resulting in an **unfavorable** variance of \$1.5 million or 9.18%. 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 four-month actual revenue of \$23.0 million was above budgeted revenue of \$18.3 million, resulting

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 29.9
Sheriff	1.1
Clerk of Circuit Court	4.7
County Sales Tax	6.5
Hotel Accommodations Tax	1.3
Amusement Tax	1.3
Sports Wagering Tax	1.5
Other Reimbursements / Transfers	1.2
Other revenue categories (net)	116.1
Total net favorable variances	\$ 163.6
	Unfavorable Variance (millions)
Cigarette Tax	\$ (2.2)
County Clerk	(1.5)
Net (unfavorable) variances	(3.7)
Total net favorable (unfavorable) variances	\$ 159.9

in a **favorable** variance of \$4.7 million or 25.76% and is based on current collections.

**Sheriff** – Total four-month actual revenue of \$4.6 million was above budgeted revenue of \$3.5 million, resulting in a **favorable** variance of \$1.1 million or 30.86% and is based on current collections.

### **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$396.8 million through March 31, 2024 was above budgeted revenue of \$390.3 million and resulted in a **favorable** variance of \$6.5 million or positive 1.65%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, March receipts represent underlying transactions that occurred in December of 2023.

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

**The County Cigarette Tax** - Revenue of \$23.2 million through March 31, 2024 was behind budgeted revenue of \$25.4 million, and resulted in an **unfavorable** variance of \$2.2 million, or 8.86%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$8.7 million through March 31, 2024 was above budgeted revenue of \$7.4 million and resulted in a **favorable** variance of \$1.3 million or 18.29%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$15.1 million through March 31, 2024 was above budgeted revenue of \$13.8 million and resulted in a **favorable** variance of \$1.3 million or 9.59%. The positive variance is due to shifting sales pattern for some large taxpayers.

**The Sports Wagering Tax** - Revenue of \$4.9 million through March 31, 2024 was above budgeted revenue of \$3.4 million and resulted in a **favorable** variance of \$1.5 million or 44.11%. The positive variance is due to the timing of disbursements.

### **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total four-month actual revenue of \$11.0 million was above budgeted revenue of \$9.8 million and resulted in a **favorable** variance of \$1.2 million or 11.97%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$10.4 million through 1<sup>st</sup> quarter of 2024 and other revenues collected through March 31, 2024.

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

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<sup>4</sup> 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 \$809.9 million were \$5.6 million or 0.7% **favorable** to budget before including \$64.8 million in encumbrances. Combined expenditures and encumbrances of \$874.7 million were \$59.2 million or 7.3% **unfavorable** to budget. There is \$49.9 million unfavorable variance in the general fund due to appropriations transfers occurring later than expected, primarily impacting the Sheriff (\$31.4 million), State’s Attorney (\$4 million), Clerk of Circuit Court (\$3.3 million), and Chief Judge (\$7.7 million) offices. Outside of the appropriations transfers, all control offices are generally in line or favorable compared to budget. The overall favorable results outside of appropriations transfers are driven by Salaries and Wages (6.2%, \$21.6 million favorable) and Contractual Services (44.3%, \$14.6 million favorable). The Salaries and Wages variance is driven by vacancies, 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 \$186.6 million or 13.1% through March 31, 2024. The positive variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state in the amount of \$127.6 million. Expenditures of \$1.647 billion were \$153.4 million or 10.3% **unfavorable** 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 four-month actual Medicaid Expansion revenue of \$1.053 billion was above budgeted revenue of \$925.3 million, resulting in a **favorable** variance of

	<b>Health Enterprise Fund favorable Variance (millions)</b>
Medicaid Expansion - Managed Care	\$ 127.6
Federal State Medicaid Programming - DSH	18.5
Graduate Medical Education (GME) Revenue	3.0
Miscellaneous Revenue	3.1
Other revenue categories (net)	43.7
Net <i>favorable</i> variances	195.9
	<b>Unfavorable Variance (millions)</b>
Patient Fees	\$ (9.2)
Net (unfavorable) variances	(9.2)
Total net favorable (unfavorable) variances	\$ 186.7



\$127.6 million or 13.79% due to timing of state payment adjustments, to account for the higher membership through March 31, 2024. As of March 31, 2024, 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 four-month actual Patient Fee revenue of \$223.5 million was behind budgeted revenue of \$232.7 million and resulted in an **unfavorable** variance of \$9.2 million or 3.96%, based on current payments received and other collection issues. This report includes \$53.8 million YTD payments through March 31, 2024 from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through March 31, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$75.4 million was above budgeted revenue of \$56.9 million and resulted in a **favorable** variance of \$18.5 million or 32.50%. 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 four-month actual Directed Payments \$158.9 million was on target with budgeted revenue of \$158.9 million primarily due to current payments received. This report includes \$97.5 million YTD payments through March 31, 2024 in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through March 31, 2024, Graduate Medical Education (GME) actual revenue of \$26.1 million was above budgeted revenue of \$23.1 million and resulted in a **favorable** variance of \$3.0 million or 13.10%. The positive variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total four-month actual miscellaneous revenue of \$9.8 million was above budgeted revenue of \$6.7 million, resulting in a **favorable** variance of \$3.1 million or 46.95% primarily due to a slight decrease of \$.1 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 \$2.6 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$5.8 million.

## **Health Fund- Expenditures**

Expenditures of \$1.647 billion were \$153.4 million or 10.3 percent **unfavorable** to budget before including encumbrances of \$126.6 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were **\$33.5 million favorable** due to existing vacancies and contractual labor remains favorable to budget **by \$71.5M** due to lower-than-budgeted registry service usages as well as the lower hourly rate.

Expenditures and encumbrances of \$1.774 billion were \$280.0 million or 18.7 percent **unfavorable** to 2024 budget as approved. Most of the encumbrances (\$18.9 million out of \$126.6 million) are current

obligations entered by Health Plan Services for claims with most of the payments made in March 2024 and \$83.1 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 Four as of March 31, 2024								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$149.8	\$165.1	\$15.3	10.2		\$165.1	\$15.3	10.2
Expenses	\$441.7	(\$14.4)	\$456.1	103.3	\$38.3	\$23.9	\$417.8	94.6
Net Results	(\$291.9)	\$179.5	\$471.4		\$38.3	\$141.2	\$433.1	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of March 31, 2024, revenues were \$165.1 million, \$15.3 million above budgeted revenue of \$149.8 million, resulting in a **favorable** variance of 10.2% to budget based on current collections. Total expenditures were positive \$23.9 million after encumbrances. Through March 31, 2024, revenues have exceeded expenditures and encumbrances by \$141.2 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 \$4.1 million through March 31, 2024 was behind budgeted revenue of \$4.4 million and resulted in an **unfavorable** variance of \$0.3 million or 6.60%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$28.3 million through March 31, 2024 was behind budgeted revenue of \$28.9 million and resulted in an **unfavorable** variance of \$0.6 million or 2.18%. The negative variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$28.4 million through March 31, 2024 was above budgeted revenue of \$28.3 million and resulted in a **favorable** variance of \$0.1 million or 0.32%. The positive variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$0.8 million through March 31, 2024 was above budgeted revenue of \$0.7 million and resulted in a **favorable** variance of \$0.1 million or 7.83%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$16.3 million through March 31, 2024 was above budgeted revenue of \$16.1 million and resulted in a **favorable** variance of \$0.2 million or 1.02%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$0.5 million through March 31, 2024 was on target with the budgeted revenue of \$0.5 million.

**The Cannabis Tax** – Revenue of \$4.4 million through March 31, 2024 was on target of budgeted revenue of \$4.4 million.<sup>5</sup>

### **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 March 31, 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 March 31, 2024, the County has spent over \$424.8 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.*

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<sup>5</sup> 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 Four As of March 31, 2024**

REVENUES	2024 Budget	March 31, 2024	March 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
<b>Property Taxes (See note below)</b>	\$ 157,026,073	\$ 21,732,409	\$ 144,199,193	563.52%	\$ 122,466,784
<b>Property Tax Levy Timing Differential</b>			(15,311,847)		(15,311,847)
Property Tax - Tax Increment Financing Surplus	13,453,200	0	347,825	0.00%	347,825
<b>Fees</b>					
County Treasurer	35,000,000	9,406,616	39,279,188	317.57%	29,872,572
County Clerk	49,292,220	16,430,740	14,921,614	(9.18%)	(1,509,126)
Building and Zoning	4,100,000	1,198,650	1,264,507	5.49%	65,857
Environment and Sustainability	4,695,000	948,619	936,258	(1.30%)	(12,361)
Liquor Licenses	350,000	86,900	167,219	92.43%	80,319
Clerk of Circuit Court	59,500,000	18,293,442	23,005,749	25.76%	4,712,307
Sheriff	10,464,836	3,488,280	4,564,751	30.86%	1,076,471
Public Guardian	2,600,000	1,008,866	881,231	(12.65%)	(127,635)
Public Administrator	1,722,267	516,107	948,621	83.80%	432,514
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	582,283	535,898	(7.97%)	(46,385)
Medical Examiner	3,910,800	1,354,236	1,337,701	(1.22%)	(16,535)
Contract Compliance M/WBE Cert	34,200	12,928	6,500	(49.72%)	(6,428)
<b>Total Fee Revenue</b>	<b>173,899,323</b>	<b>53,327,667</b>	<b>87,849,237</b>	<b>64.73%</b>	<b>34,521,570</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,119,037,554	390,321,393	396,775,910	1.65%	6,454,517
Off Track Betting Commission	750,000	230,000	258,889	12.56%	28,889
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	0	0	0.00%	0
Retailer's Occupation Tax	5,197,209	1,812,792	1,764,272	(2.68%)	(48,520)
State Income Tax	21,583,000	6,635,018	6,773,509	2.09%	138,491
Alcoholic Beverage Tax	37,840,000	12,080,326	12,109,511	0.24%	29,185
Cigarette Tax	79,500,000	25,405,995	23,154,738	(8.86%)	(2,251,257)
Other Tobacco and Consumable Products Tax	7,100,000	2,256,755	2,125,504	(5.82%)	(131,251)
Hotel Accommodations Tax	35,250,000	7,365,437	8,712,452	18.29%	1,347,015
Gambling Machine Tax	6,900,000	383,930	151,400	(60.57%)	(232,530)
Video Gaming	1,061,385	380,000	569,574	49.89%	189,574
Amusement Tax	42,000,000	13,764,024	15,084,658	9.59%	1,320,634
Sports Wagering Tax	11,000,000	3,410,439	4,914,847	44.11%	1,504,408
<b>Total Non-Property Taxes</b>	<b>1,440,409,021</b>	<b>464,046,109</b>	<b>472,395,264</b>	<b>1.80%</b>	<b>8,349,155</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	18,611,085	21,304,586	14.47%	2,693,501
Salaries of State's Attorney	224,872	74,104	77,201	4.18%	3,097
Salaries of Public Defender	135,878	45,292	47,459	4.78%	2,167
FPD Reimbursements for Services	2,228,780	556,972	370,845	(33.42%)	(186,127)
<b>Total Intergovernmental Revenues</b>	<b>61,672,550</b>	<b>19,287,453</b>	<b>21,800,091</b>	<b>13.03%</b>	<b>2,512,638</b>
<b>Investment Income</b>					
Investment Income	43,473,000	13,039,120	19,182,990	47.12%	6,143,870
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,055,000	265,000	241,454	(8.89%)	(23,546)
Real Estate and Rental Income	10,230,752	3,408,888	3,081,347	(9.61%)	(327,541)
Other Reimbursements / Transfers	38,761,653	9,782,717	10,953,531	11.97%	1,170,814
<b>Total Miscellaneous Revenue</b>	<b>50,047,405</b>	<b>13,456,605</b>	<b>14,276,332</b>	<b>6.09%</b>	<b>819,727</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	4,450,154	4,469,821	0.44%	19,667
Other Financing Sources - Fund Balance	242,919,954	80,973,318	80,973,318	0.00%	0
<b>Total Other Financing Sources</b>	<b>256,270,417</b>	<b>85,423,472</b>	<b>85,443,139</b>	<b>0.02%</b>	<b>19,667</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,196,250,989</b>	<b>\$ 670,312,835</b>	<b>\$ 830,182,224</b>	<b>23.85%</b>	<b>\$ 159,869,389</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P04 as of March 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	97,712,078	89,611,550	8,100,528	8.3%	2,674,991	92,286,541	5.6%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	785,489	584,615	200,874	25.6%	161,209	745,824	5.0%
1081 FIRST DISTRICT	465,000	136,516	111,332	25,184	18.4%	26,780	138,112	-1.2%
1082 SECOND DISTRICT	465,000	138,633	134,628	4,005	2.9%	398	135,026	2.6%
1083 THIRD DISTRICT	465,000	143,690	128,330	15,360	10.7%	989	129,319	10.0%
1084 FOURTH DISTRICT	465,000	140,887	135,743	5,144	3.7%	2,049	137,792	2.2%
1085 FIFTH DISTRICT	465,000	146,455	115,039	31,416	21.5%	3,750	118,789	18.9%
1086 SIXTH DISTRICT	465,000	143,012	129,552	13,460	9.4%	-	129,552	9.4%
1087 SEVENTH DISTRICT	465,000	146,674	128,541	18,133	12.4%	5,197	133,738	8.8%
1088 EIGHTH DISTRICT	465,000	146,583	131,729	14,854	10.1%	442	132,171	9.8%
1089 NINTH DISTRICT	465,000	146,994	116,053	30,941	21.0%	4,291	120,344	18.1%
1090 TENTH DISTRICT	465,000	146,604	109,352	37,252	25.4%	2,417	111,769	23.8%
1091 ELEVENTH DISTRICT	523,500	164,184	121,435	42,749	26.0%	-	121,435	26.0%
1092 TWELFTH DISTRICT	465,000	147,949	126,676	21,273	14.4%	-	126,676	14.4%
1093 THIRTEENTH DISTRICT	465,000	145,858	131,160	14,698	10.1%	3,885	135,045	7.4%
1094 FOURTEENTH DISTRICT	465,000	145,213	152,217	(7,004)	-4.8%	1,477	153,694	-5.8%
1095 FIFTEENTH DISTRICT	465,000	153,363	134,796	18,567	12.1%	994	135,790	11.5%
1096 SIXTEENTH DISTRICT	465,000	147,942	132,467	15,475	10.5%	7,423	139,890	5.4%
1097 SEVENTEENTH DISTRICT	465,000	144,055	127,590	16,465	11.4%	-	127,590	11.4%
COOK COUNTY BOARD OF COMISSIONERS	10,103,116	3,270,101	2,751,255	518,846	15.9%	221,301	2,972,556	9.1%
1040 COUNTY ASSESSOR	32,030,376	10,257,250	9,346,103	911,147	8.9%	114,373	9,460,476	7.8%
1050 BOARD OF REVIEW	19,628,457	6,421,729	6,302,513	119,216	1.9%	11,878	6,314,391	1.7%
1060 COUNTY TREASURER	704,242	228,403	202,881	25,522	11.2%	11,870	214,751	6.0%
1110 COUNTY CLERK	20,616,125	6,612,901	5,522,145	1,090,756	16.5%	49,359	5,571,504	15.7%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	44,618,851	46,781,484	(2,162,633)	-4.8%	719,109	47,500,593	-6.5%
SHERIFF	515,819,101	186,698,253	209,964,483	(23,266,230)	-12.5%	6,160,621	216,125,104	-15.8%
CHIEF JUDGE	280,085,456	95,449,724	96,878,013	(1,428,289)	-1.5%	935,716	97,813,729	-2.5%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	34,369,875	35,809,494	(1,439,619)	-4.2%	384,754	36,194,248	-5.3%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	769,170	759,087	10,083	1.3%	-	759,087	1.3%
1390 PUBLIC ADMINISTRATOR	1,766,060	628,422	546,257	82,165	13.1%	4,601	550,858	12.3%
FIXED CHARGES	783,201,215	328,420,198	305,397,841	23,022,357	7.0%	53,508,530	358,906,371	-9.3%
<b>TOTAL</b>	<b>\$ 2,196,250,989</b>	<b>\$ 815,456,955</b>	<b>\$ 809,873,106</b>	<b>\$ 5,583,849</b>	<b>0.7%</b>	<b>\$ 64,797,103</b>	<b>\$ 874,670,209</b>	<b>-7.3%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Four As of March 31, 2024**

REVENUES	2024 Budget	March 31, 2024	March 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 21,826,361	\$ 79,581,630	264.61%	\$ 57,755,269
Property Tax Levy Timing Differential			1,384,000		1,384,000
<b>Stroger Hospital -</b>					
409549-Medicare	192,457,356	63,685,535	59,471,970	(6.62%)	(4,213,565)
409593-Medicaid Fees for Service	394,559,682	130,870,577	117,978,142	(9.85%)	(12,892,435)
409598-Private Payors & Carriers	67,699,042	22,452,471	31,696,278	41.17%	9,243,807
<b>Stroger Hospital - Sub Total</b>	<b>654,716,080</b>	<b>217,008,583</b>	<b>209,146,390</b>	<b>(3.62%)</b>	<b>(7,862,193)</b>
<b>Provident Hospital -</b>					
409549-Medicare	13,815,906	4,568,788	4,613,831	0.99%	45,043
409593-Medicaid Fees for Service	28,324,194	9,437,234	5,113,269	(45.82%)	(4,323,965)
409598-Private Payors & Carriers	4,859,900	1,653,034	4,568,979	176.40%	2,915,945
<b>Provident Hospital - Sub Total</b>	<b>47,000,000</b>	<b>15,659,056</b>	<b>14,296,079</b>	<b>(8.70%)</b>	<b>(1,362,977)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>701,716,080</b>	<b>232,667,639</b>	<b>223,442,469</b>	<b>(3.96%)</b>	<b>(9,225,170)</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	170,771,262	56,923,752	75,422,220	32.50%	18,498,468
409604-Directed Payments	475,426,185	158,909,573	158,937,320	0.02%	27,747
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	713,225,838	257,120,435	302,089,368	17.49%	44,968,933
409528-Family Health Plans PMPM	778,413,175	273,020,553	304,414,866	11.50%	31,394,313
409532-Integrated Care Program PMPM	731,874,505	252,426,171	248,909,863	(1.39%)	(3,516,308)
409536-Managed Long Term Services and Support PMPM	276,835,470	96,386,304	108,594,179	12.67%	12,207,875
409539-Other Population Revenue PMPM	111,803,518	36,885,565	85,752,155	132.48%	48,866,590
409542-Other State Revenue	27,045,898	9,486,354	3,206,026	(66.20%)	(6,280,328)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,639,198,404</b>	<b>925,325,382</b>	<b>1,052,966,457</b>	<b>13.79%</b>	<b>127,641,075</b>
<b>409563-Graduate Medical Education</b>	<b>69,540,649</b>	<b>23,053,201</b>	<b>26,072,656</b>	<b>13.10%</b>	<b>3,019,455</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(114,358,276)</b>	<b>(38,223,863)</b>	<b>(53,797,126)</b>	<b>40.74%</b>	<b>(15,573,263)</b>
<b>CCH - Total Fees</b>	<b>4,073,594,304</b>	<b>1,396,205,684</b>	<b>1,520,593,996</b>	<b>8.91%</b>	<b>124,388,312</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	14,571,040	4,857,013	2,253,733	(53.60%)	(2,603,280)
Public Health	2,528,604	842,868	752,008	(10.78%)	(90,860)
Managed Care - Investment Income	3,000,000	1,000,000	6,839,630	583.96%	5,839,630
<b>Miscellaneous Revenues - Sub</b>	<b>20,099,644</b>	<b>6,699,881</b>	<b>9,845,371</b>	<b>46.95%</b>	<b>3,145,490</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>1,633,333</b>	<b>1,633,333</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 4,256,298,868</b>	<b>\$ 1,426,365,259</b>	<b>\$ 1,613,038,330</b>	<b>13.09%</b>	<b>\$ 186,673,071</b>

THE COUNTY OF COOK, ILLINOIS  
 Health Fund Analysis of Expenses and Encumbrances  
 Thru Period 04 as of March 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	\$ 33,958,454	\$ 29,801,804	\$ 4,156,650	12.2%	\$ 2,166,733	\$ 31,968,537	\$ 1,989,917	5.9%
4241	Health Services - JTDC	\$ 9,683,643	\$ 3,262,532	2,701,659	560,873	17.2%	82,393	2,784,052	478,480	14.7%
4890	Health System Administration	\$ 124,179,253	\$ 39,416,744	32,811,228	6,605,516	16.8%	2,760,930	35,572,158	3,844,586	9.8%
4891	Provident Hospital	\$ 99,244,020	\$ 31,623,506	22,250,891	9,372,615	29.6%	6,347,856	28,598,747	3,024,759	9.6%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 57,949,064	49,720,836	8,228,228	14.2%	11,215,139	60,935,975	(2,986,911)	-5.2%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 9,672,183	4,365,918	5,306,265	54.9%	1,758,766	6,124,684	3,547,499	36.7%
4895	Department of Public Health	\$ 22,084,287	\$ 6,874,381	5,026,433	1,847,948	26.9%	196,504	5,222,937	1,651,444	24.0%
4896	Health Plan Services	\$ 2,524,770,165	\$ 887,089,511	1,232,948,492	(345,858,981)	-39.0%	18,851,729	1,251,800,221	(364,710,710)	-41.1%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 402,254,523	273,929,488	128,325,035	31.9%	83,110,741	357,040,229	45,214,294	11.2%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 21,711,700	(6,369,741)	28,081,441	129.3%	113,067	(6,256,674)	27,968,374	128.8%
<b>TOTAL</b>		<b>\$ 4,256,298,868</b>	<b>\$ 1,493,812,597</b>	<b>\$ 1,647,187,008</b>	<b>(153,374,411)</b>	<b>-10.3%</b>	<b>\$ 126,603,858</b>	<b>\$ 1,773,790,866</b>	<b>\$ (279,978,269)</b>	<b>-18.7%</b>

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

**SPECIAL PURPOSE FUNDS**

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues	3/31/2024	FY2023 Projected	Estimated
						Over (Under) Expenditures & Encumbrances	Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 13,987,089	\$ 14,224,722	\$ 940,343	\$ 15,165,065	\$ (1,177,976)	\$ (1,177,976)	\$ 24,790,194	\$ 23,612,218
11312	Animal Control	1,780,763	1,252,738	1,987,486	3,240,224	(1,459,461)	(1,459,461)	3,246,249	1,786,788
11306	Election Division Fund	15,690,274	12,446,979	408,736	12,855,715	2,834,559	2,834,559	(8,906,735)	(6,072,176)
11314	County Clerk Document Storage System	1,404,820	1,398,288	1,578	1,399,866	4,954	4,954	12,158,983	12,163,937
11320	Circuit Court Automation	2,500,233	1,684,960	213,724	1,898,684	601,549	601,549	1,118,973	1,720,522
11318	Circuit Court Document Storage	2,255,022	1,892,478	102,247	1,994,725	260,297	260,297	2,271,225	2,531,522
11310	Law Library	1,355,932	1,573,470	79,401	1,652,871	(296,939)	(296,939)	(756,885)	(1,053,824)
11322	Circuit Court - Dispute Resolution	119,039	49	0	49	118,990	118,990	128,684	247,674
11326	Adult Probation / Probation Service Fee	176,140	97,690	17,984	115,674	60,466	60,466	6,003,455	6,063,921
11316	County Clerk Automation	367,606	252,223	5,869	258,092	109,514	109,514	1,011,785	1,121,299
11854	Treasurer - Tax Sales Automation	10,539,789	4,258,645	194,677	4,453,322	6,086,467	6,086,467	5,513,431	11,599,898
11324	Intergovernment Agreement/ ETSB	700,000	1,203,710	0	1,203,710	(503,710)	(503,710)	2,968,944	2,465,234
11328	Social Service/ Probation & Court Services	74,097	73,783	17,641	91,424	(17,327)	(17,327)	4,909,255	4,891,928
11248	Lead Poisoning Prevention Fund	30,149	174,406	217,220	391,626	(361,477)	(361,477)	2,178,334	1,816,857
11249	Geographic Information Systems - GIS	1,894,116	2,674,874	20,903	2,695,777	(801,661)	(801,661)	18,086,212	17,284,551
11252	State's Attorney Narcotics Forfeiture	238,933	995,134	0	995,134	(756,201)	(756,201)	642,272	(113,929)
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	361,998	188,236	0	188,236	173,762	173,762	1,642,180	1,815,942
11259	County Clerk GIS Fee Fund	852,553	189,521	0	189,521	663,032	663,032	9,857,918	10,520,950
11260	County Clerk Rental Housing Support Fee	64,154	126	0	126	64,028	64,028	749,294	813,322
11262	Sheriff Women's Justice Services	9,203	62	0	62	9,141	9,141	297,949	307,090
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	148,317	50	0	50	148,267	148,267	584,671	732,938
11269	CCC Electronic Citation Fund	169,354	26,269	0	26,269	143,085	143,085	1,958,113	2,101,198
11271	SAO Records Automation	4,094	61,890	0	61,890	(57,796)	(57,796)	25,633	(32,163)
11272	PD Records Automation	19,133	0	0	0	19,133	19,133	253,322	272,455
11273	Environmental Control Solid Waste Mgmt	195,805	152,992	0	152,992	42,813	42,813	3,056,641	3,099,454
11274	Land Bank Authority	1,799,241	2,623,809	278,397	2,902,206	(1,102,965)	(1,102,965)	(8,602,088)	(9,705,053)
11275	Section 108 Loan Program	0	520	0	520	(520)	(520)	6,736,446	6,735,926
11276	Erroneous Homestead Exemption Recovery	431,175	321,565	80	321,645	109,530	109,530	2,768,292	2,877,822
11302	Township Roads	339,341	0	0	0	339,341	339,341	4,410,717	4,750,058
11277	Sheriff Pharmaceutical Disposal	19,234	0	0	0	19,234	19,234	153,157	172,391
11278	Sheriff Operations State Asset Forfeiture	0	19,508	45,700	65,208	(65,208)	(65,208)	315,517	250,309
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	14,441	0	0	0	14,441	14,441	29,922	44,363
11282	Cook County Assessor GIS Fee Fund	362,004	185,576	0	185,576	176,428	176,428	1,497,002	1,673,430
11284	COVID-19 Federal Programs	6,053,928	807,902	5,884,898	6,692,800	(638,872)	(638,872)	17,669,947	17,031,075
11285	Mortgage Foreclosure Mediation Program	341,468	0	0	0	341,468	341,468	2,930,913	3,272,381
11270	Medical Examiner Fees	12,602	150,415	159	150,574	(137,972)	(137,972)	1,080,433	942,461
11286	American Rescue Plan Act (ARPA) Fund	10,925,341	46,843,617	21,318,846	68,162,463	(57,237,122)	(57,237,122)	688,732,435	631,495,313
11287	Equity Fund SPF	11,971,382	(10,195,080)	6,575,471	(3,619,609)	15,590,991	15,590,991	78,489,913	94,080,904
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	145,837	37,118	0	37,118	108,719	108,719	12,109,305	12,218,024
11289	Transportation Related Home Rule Taxes	77,763,052	0	0	0	77,763,052	77,763,052	0	77,763,052
<b>TOTAL</b>		\$ 165,119,609	\$ (14,381,755)	\$ 38,311,360	\$ 23,929,605	\$ 141,190,004	\$ 141,190,004	\$ 903,400,477	\$ 1,044,590,481



**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Thru Period Four As of March 31, 2024**

REVENUES	2024 Budget	March 31, 2024	March 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
<b>Transportation Fund Revenue</b>					
Non Retailer Transactions Use Tax & State	\$ 14,500,000	\$ 4,345,101	\$ 4,058,212	(6.60%)	\$ (286,889)
County Use Tax	95,900,000	28,962,018	28,330,376	(2.18%)	(631,642)
Gasoline / Diesel Fuel Tax	86,300,000	28,287,371	28,376,614	0.32%	89,243
New Motor Vehicle Tax	2,400,000	709,472	765,035	7.83%	55,563
Wheel Tax	0	0	(1,665)	0.00%	(1,665)
Parking Lot & Garage Operations Tax	49,300,000	16,069,351	16,233,358	1.02%	164,007
Interest Income	0	0	1,122	0.00%	1,122
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 248,400,000</b>	<b>\$ 78,373,313</b>	<b>\$ 77,763,052</b>	<b>(0.78%)</b>	<b>\$ (610,261)</b>

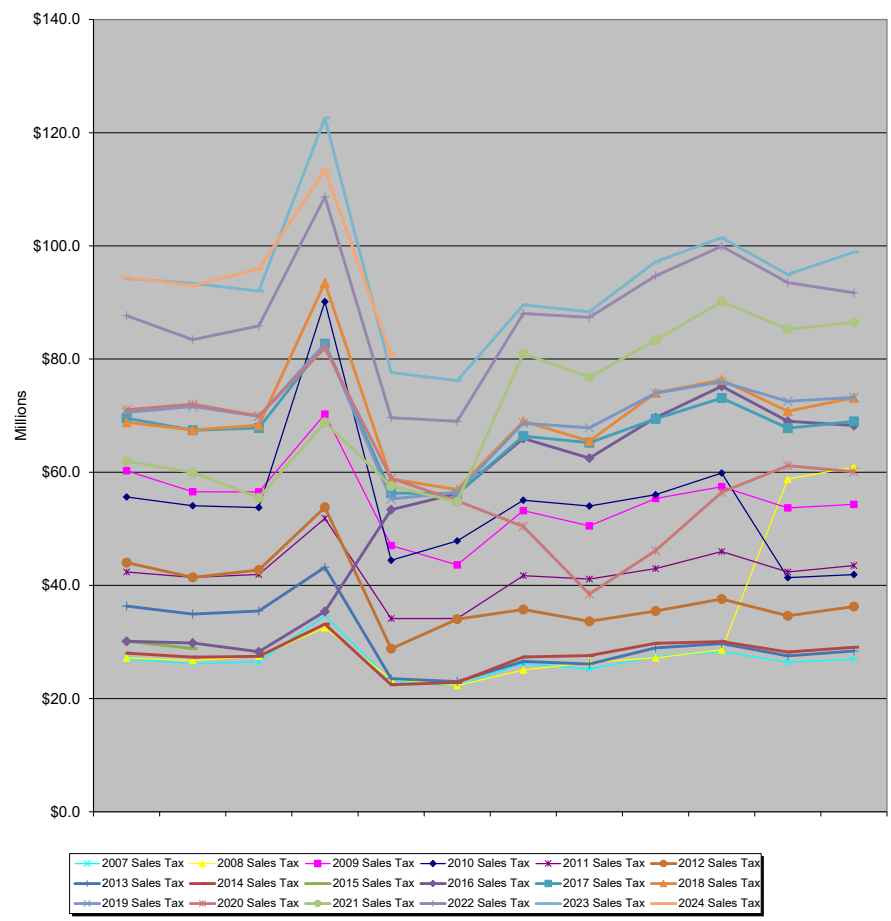
**THE COUNTY OF COOK, ILLINOIS**  
 Equity Fund Analysis of Revenues  
 Thru Period Four As of March 31, 2024

REVENUES	2024 Budget	March 31, 2024	March 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 14,250,000	\$ 4,397,274	\$ 4,408,466	0.25%	\$ 11,192
Firearms Tax	1,500,000	528,697	490,358	(7.25%)	(38,339)
Il Gaming Des Plaines Casino	16,000,000	4,866,252	5,863,157	20.49%	996,905
Other Revenue Landbank Initiative Activities	2,933,000	977,667	0	(100.00%)	(977,667)
Interest Income	0	0	1,209,401	0.00%	1,209,401
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 34,683,000</b>	<b>\$ 10,769,890</b>	<b>\$ 11,971,382</b>	<b>11.16%</b>	<b>\$ 1,201,492</b>

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 - APRIL 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 470,682,627	\$477,613,495	1.47%	\$ 6,930,868
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	\$113,411,118	\$80,837,586								\$477,613,495
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.4								\$6.9
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	\$55,063,867	\$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

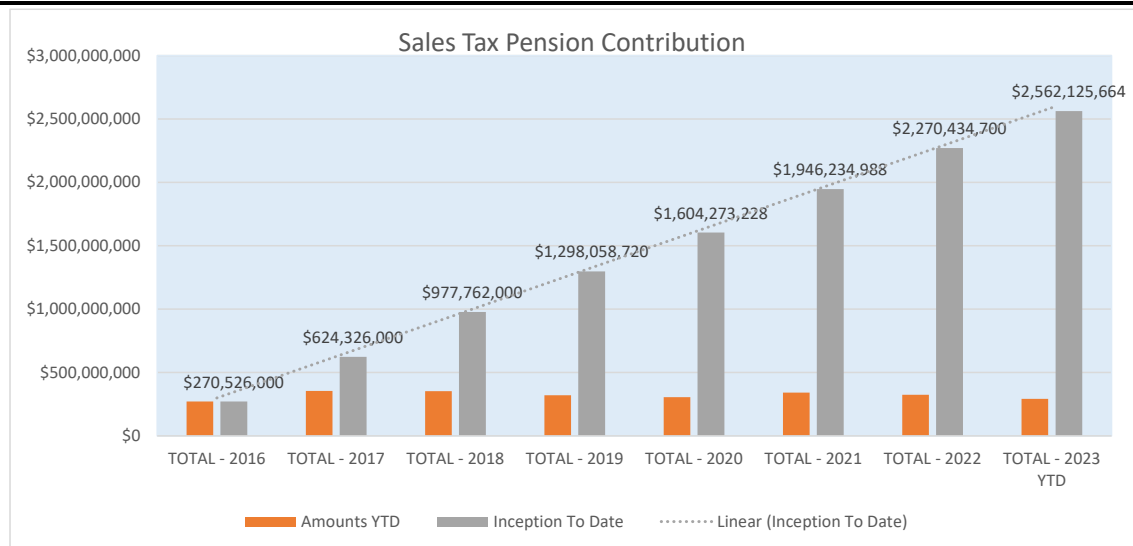
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	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
<b>TOTAL - 2016</b>	\$270,526,000	\$270,526,000
<b>TOTAL - 2017</b>	\$353,800,000	\$624,326,000
<b>TOTAL - 2018</b>	\$353,436,000	\$977,762,000
<b>TOTAL - 2019</b>	\$320,296,720	\$1,298,058,720
<b>TOTAL - 2020</b>	\$306,214,508	\$1,604,273,228
<b>TOTAL - 2021</b>	\$341,961,760	\$1,946,234,988
<b>TOTAL - 2022</b>	\$324,199,712	\$2,270,434,700
<b>TOTAL - 2023 YTD</b>	\$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 March 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	1.7%
Planning and Development	0.0	2.1	2.6	3.8	1.9	3.1	13.5	7.3%
Office of Economic Development	0.0	0.0	0.1	0.0	0.1	0.2	0.4	0.2%
County Clerk	-	-	0.2	0.3	-	-	0.5	0.3%
Environment and Sustainability	-	-	0.1	-	0.1	0.1	0.3	0.2%
Justice Advisory Council	-	-	-	-	0.4	-	0.4	0.2%
Office of the Sheriff	-	0.1	-	0.5	0.1	0.1	0.8	0.4%
State's Attorney	-	0.1	(0.1)	-	1.0	6.9	7.9	4.3%
Medical Examiner	-	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	-	-	2.1	93.1	34.0	4.8	134.0	72.3%
Adult Probation Dept.	-	-	0.1	-	-	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	0.2	1.0	1.9	3.1	1.7%
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	0.2	6.5	3.5%
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	4.7	6.2	14.3	7.7%
<b>Grand Total</b>	<b>\$ 0.5</b>	<b>\$ 3.2</b>	<b>\$ 6.2</b>	<b>\$ 101.4</b>	<b>\$ 50.5</b>	<b>\$ 23.5</b>	<b>\$ 185.3</b>	<b>100.0%</b>

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	-	-	0.8	0.3	0.3	\$ 1.4
Federal Direct - CCH	0.1	-	-	0.2	1.8	1.0	\$ 3.1
Federal Direct - CCP	-	2.2	2.8	4.5	2.2	3.4	\$ 15.1
Federal Direct - DPH	-	-	-	-	-	-	\$ -
Federal Direct - DOT	-	-	-	-	0.3	1.9	\$ 2.2
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	0.7	0.9	\$ 3.0
Federal Pass Through - CCP	-	0.1	2.3	93.4	38.7	8.3	\$ 142.8
Federal Pass Through - DOT	-	-	(0.1)	-	2.8	-	\$ 2.7
Federal Pass Through - DPH	0.1	-	0.4	(0.2)	1.9	1.9	\$ 4.1
Private/Other - CCH	-	0.2	0.3	0.2	0.1	0.1	\$ 0.9
Private/Other - CCP	-	-	-	-	-	0.5	\$ 0.5
Private/Other - DPH	-	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	-	-	\$ -
State Direct - CCP	0.1	0.2	0.1	1.6	1.6	4.7	\$ 8.3
State Direct - DOT	-	-	-	-	-	-	\$ -
State Direct - DPH	0.1	-	0.2	0.3	0.1	0.5	\$ 1.2
<b>Grand Total</b>	<b>\$ 0.5</b>	<b>\$ 3.2</b>	<b>\$ 6.2</b>	<b>\$ 101.4</b>	<b>\$ 50.5</b>	<b>\$ 23.5</b>	<b>\$ 185.3</b>

**Notes to the March 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 17<sup>th</sup>, 2024 and is included in this revenue report.** Certain other fee revenues for March 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.
- 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.