

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Seven-Month Period Ended June 30, 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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July 31, 2024

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

Attached is an Analysis of Revenues and Expenses Report for the seven-month period ended June 30, 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 P07 as of June 30, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$1,242.5	\$1,329.9	\$87.4	7.0		\$1,329.9	\$87.4	7.0
Expenses	\$1,324.0	\$1,301.9	\$22.1	1.7	\$31.6	\$1,333.5	(\$9.5)	(0.7)
Net Results	(\$81.5)	\$28.0	\$109.5		\$31.6	(\$3.6)	\$77.9	
<b>Health Fund</b>								
Revenues	\$2,478.7	\$2,884.6	\$405.9	16.4		\$2,884.6	\$405.9	16.4
Expenses	\$2,486.9	\$2,798.8	(\$311.9)	(12.5)	\$68.6	\$2,867.4	(\$380.5)	(15.3)
Net Results	(\$8.2)	\$85.8	\$94.0		\$68.6	\$17.2	\$25.4	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of June 30, 2024, the General Fund net results were positive \$28.0 million, \$109.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$77.9 million **favorable** to budget.

Revenues were \$87.4 million or 7.0% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in June 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, Other Reimbursements / Transfers that offset reductions in County Clerk, Cigarette Tax, and in other areas.

Expenditures of \$1.302 billion were \$22.1 million or 1.7% **favorable** to the year-to-date budget before factoring in encumbrances of \$31.6 million, which resulted in a negative variance of \$9.5 million or 0.7% 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 \$405.9 million or 16.4% **favorable** to budget. Expenditures of \$2.799 billion are \$311.9 million or 12.5% **unfavorable** to budget before factoring in encumbrances of \$68.6 million. When including encumbrances, expenditures were \$380.5 million or 15.3% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through June.

## State Revenues Update

Through June 30, 2024, the State of Illinois owes the County \$137.4 million. That includes:

<b>General Fund</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Total</b>	<b>Average days receivable outstanding</b>
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 9.3	\$ 9.3	AOIC vouchers average - 30-45 days
Rent	-	-	-	0.7	0.7	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	1.0	7.4	10.1	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.3	56.9	34.5	18.1	109.8	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.4</b>	<b>58.5</b>	<b>35.5</b>	<b>35.5</b>	<b>129.9</b>	
<b>Health Fund</b>						
Medicaid	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.7	1.2	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.6	0.4	2.2	3.1	6.3	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.8</b>	<b>0.7</b>	<b>2.2</b>	<b>3.8</b>	<b>7.5</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.2</b>	<b>\$ 59.2</b>	<b>\$ 37.7</b>	<b>\$ 39.3</b>	<b>\$ 137.4</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through June 30, 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 June 30, 2024, the State AOIC past due amount was \$9.3 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 June 30, 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 June 2024 and July 2024, the State AOIC reimbursed the County in the amount of \$10.2 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 FY2024 is \$9.3 million.

<sup>2</sup> In June 2024 and July 2024, the County received a total of \$84.1 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 June 30, 2024, the total grants past due amount owed to the County was \$156.0 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 June 30, 2024, the State owes the County \$116.1 million in Federal pass-through grant receivable.

<sup>3</sup> As of June 30, 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 seven-month property tax levy revenue of \$229.9 million was above prior year property tax revenue of \$204.3 million, resulting in a **favorable** comparative variance of \$25.6 million or 12.55% based on current collections through June 30, 2024. Tax collections in June 2024 were \$2.4 million based on current tax distributions.

			FY2024 vs FY2023	
	30-Jun-24	30-Jun-23	FY24 vs FY23 Over (Under)	% Change
General Fund	\$ 148,131,073	\$ 118,456,142	\$ 29,674,931	25.05%
Health Fund	81,751,583	85,800,273	(4,048,690)	-4.72%
Total	\$ 229,882,656	\$ 204,256,415	\$ 25,626,241	12.55%

## General Fund Revenues Fees

**Treasurer** – Total seven-month actual revenue of \$61.8 million was above budgeted revenue of \$20.0 million, resulting in a **favorable** variance of \$41.8 million or 208.33%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2023 through June 2024.

**County Clerk** – Total seven-month actual revenue of \$28.3 million was behind budgeted revenue of \$28.7 million, resulting in an **unfavorable** variance of \$0.5 million or 1.53%. 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 seven-month actual revenue of \$42.7 million was above budgeted revenue of \$29.9 million, resulting

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 41.8
Sheriff	2.0
Clerk of Circuit Court	12.8
County Sales Tax	7.8
Hotel Accommodations Tax	2.4
Amusement Tax	2.0
Sports Wagering Tax	1.1
Other Reimbursements / Transfers	2.5
Other revenue categories (net)	18.1
Total net favorable variances	\$ 90.5
	Unfavorable Variance (millions)
Cigarette Tax	\$ (2.7)
County Clerk	(0.4)
Net (unfavorable) variances	(3.1)
Total net favorable (unfavorable) variances	\$ 87.4

in a **favorable** variance of \$12.8 million or 42.65% and is based on current collections.

**Sheriff** – Total seven-month actual revenue of \$8.1 million was above budgeted revenue of \$6.1 million, resulting in a **favorable** variance of \$2.0 million or 33.43% and is based on current collections.

### **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$650.4 million through June 30, 2024, was above budgeted revenue of \$642.6 million and resulted in a **favorable** variance of \$7.8 million or positive 1.21%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, June receipts represent underlying transactions that occurred in March of 2024.

**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 \$43.6 million through June 30, 2024, was behind budgeted revenue of \$46.3 million, and resulted in an **unfavorable** variance of \$2.7 million, or 5.78%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$18.6 million through June 30, 2024, was above budgeted revenue of \$16.2 million and resulted in a **favorable** variance of \$2.4 million or 14.66%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$28.1 million through June 30, 2024, was above budgeted revenue of \$26.1 million and resulted in a **favorable** variance of \$2.0 million or 7.61%. The positive variance is due to shifting sales pattern for some large taxpayers.

**The Sports Wagering Tax** - Revenue of \$7.8 million through June 30, 2024, was above budgeted revenue of \$6.7 million and resulted in a **favorable** variance of \$1.1 million or 16.96%. The positive variance is due to higher than anticipated growth in the sports wagering arena.

### **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total seven-month actual revenue of \$23.3 million was above budgeted revenue of \$20.8 million and resulted in a **favorable** variance of \$2.5 million or 12.15%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$21.9 million through the 2nd quarter of 2024 and other revenues collected through June 30, 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 \$1.302 billion were \$22.1 million or 1.7% **favorable** to budget before including \$31.6 million in encumbrances. Combined expenditures and encumbrances of \$1.333 billion were \$9.5 million or 0.7% **unfavorable** to budget. The favorable variance prior to encumbrances is understated due to \$44.4 million in appropriations transfers occurring later than expected, primarily impacting the Sheriff (\$25.8 million) and the Chief Judge (\$7.8 million). Outside of appropriations transfers, all control offices are generally in line or favorable compared to budget. The overall favorable results are driven by Salaries and Wages (6.2%, \$37.4 million favorable), which is due to vacancies.

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 \$405.9 million or 16.4% through June 30, 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 \$408.1 million. Expenditures of \$2.799 billion were \$311.9 million or 12.5% **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 seven-month actual Medicaid Expansion revenue of \$1.985 billion was above budgeted revenue of \$1.577 billion, resulting in a **favorable** variance of \$408.1 million or 25.87% due to timing of state payment adjustments, to account for the higher membership through June 30, 2024. As of June 30, 2024, the Health System had no past due capitation revenue from

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Medicaid Expansion - Managed Care	\$ 408.1
Federal State Medicaid Programming - DSH	32.0
Directed Payments	18.0
Graduate Medical Education (GME) Revenue	6.0
Miscellaneous Revenue	5.5
<i>Net favorable variances</i>	469.6
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Patient Fees	\$ (43.9)
Other revenue categories (net)	(19.8)
<i>Net (unfavorable) variances</i>	(63.7)
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 405.9</b>



the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

**Patient Fee Revenue** - Total seven-month actual Patient Fee revenue of \$366.9 million was behind budgeted revenue of \$410.8 million and resulted in an **unfavorable** variance of \$43.9 million or 10.69%, based on current payments received and collection issues related to the Change Healthcare breach. This report includes \$85.9 million YTD payments through June 30, 2024, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through June 30, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$131.6 million was above budgeted revenue of \$99.6 million and resulted in a **favorable** variance of \$32.0 million or 32.08%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total seven-month actual Directed Payments of \$295.4 million was above budgeted revenue of \$277.4 million and resulted in a **favorable** variance of \$18.0 million or 6.47%, based on current payments received. This report includes \$166.3 million YTD payments through June 30, 2024, in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through June 30, 2024, Graduate Medical Education (GME) actual revenue of \$46.4 million was above budgeted revenue of \$40.4 million and resulted in a **favorable** variance of \$6.0 million or 14.75%. The positive variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total seven-month actual miscellaneous revenue of \$17.2 million was above budgeted revenue of \$11.7 million, resulting in a **favorable** variance of \$5.5 million or 47.18% 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 \$4.4 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$10.1 million.

### **Health Fund- Expenditures**

Expenditures of \$2.799 billion were \$311.9 million or 12.5 percent **unfavorable** to budget before including encumbrances of \$68.6 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were **\$62.7 million favorable** due to existing vacancies and contractual labor remains favorable to budget **by \$47.5M due to lower than anticipated usage of contractual labor**.

Expenditures and encumbrances of \$2.867 billion were \$380.5 million or 15.3 percent **unfavorable** to 2024 budget as approved. Most of the encumbrances (\$2.4 million out of \$68.6 million) are current obligations entered by Health Plan Services for claims with most of the payments made in June 2024 and \$47.3 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 Seven as of June 30, 2024									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
<b>Special Purpose Funds</b>									
Revenues	\$268.1	\$287.1	\$19.0	7.1		\$287.1	\$19.0	7.1	
Expenses	\$772.9	\$128.0	\$644.9	83.4	\$41.0	\$169.0	\$603.9	78.1	
Net Results	(\$504.8)	\$159.1	\$663.9		\$41.0	\$118.1	\$622.9		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of June 30, 2024, revenues were \$287.1 million, \$19.0 million above budgeted revenue of \$268.1 million, resulting in a **favorable** variance of 7.1% to budget based on current collections. Total expenditures were \$169.0 million after encumbrances. Through June 30, 2024, revenues have exceeded expenditures and encumbrances by \$118.1 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 \$7.4 million through June 30, 2024, was behind budgeted revenue of \$8.0 million and resulted in an **unfavorable** variance of \$0.6 million or 7.60%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$52.1 million through June 30, 2024, was behind budgeted revenue of \$54.4 million and resulted in an **unfavorable** variance of \$2.3 million or 4.31%. The negative variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$50.5 million through June 30, 2024, was above budgeted revenue of \$49.9 million and resulted in a **favorable** variance of \$0.6 million or 1.25%. The positive variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$1.5 million through June 30, 2024, was above budgeted revenue of \$1.3 million and resulted in a **favorable** variance of \$0.2 million or 14.88%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$30.4 million through June 30, 2024, was above budgeted revenue of \$28.5 million and resulted in a **favorable** variance of \$1.9 million or 6.80%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$0.8 million through June 30, 2024, was behind budgeted revenue of \$0.9 million and resulted in an **unfavorable** variance of \$0.1 million or 11.95%. The negative variance is based on current collections.

**The Cannabis Tax** – Revenue of \$7.5 million through June 30, 2024, was behind budgeted revenue of \$7.9 million and resulted in an unfavorable variance of \$0.4 million or 4.87%. The negative variance is based on current collections.<sup>5</sup>

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$10.5 million through June 30, 2024, was above budgeted revenue of \$9.1 million and resulted in a **favorable** variance of \$1.4 million or 15.05%. The positive variance is based on current collections.

### **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 July 19, 2024, the County has spent \$188.6 million of its allocation, which is 100.0% of the ERA 1, 100.0% of its ERA 2 allocation, and 97.2% of its IDHS grant. In July 2024, final expenses were submitted, and the program is now closed.

### **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 July 19<sup>th</sup>, 2024, the County has spent over \$442.6 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 Seven As of June 30, 2024**

REVENUES	2024 Budget	June 30, 2024	June 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
<b>Property Taxes (See note below)</b>	\$ 157,026,073	\$ 87,369,307	\$ 148,131,073	69.55%	\$ 60,761,766
<b>Property Tax Levy Timing Differential</b>			(61,557,167)		(61,557,167)
Property Tax - Tax Increment Financing Surplus	13,453,200	13,453,200	26,105,789	94.05%	12,652,589
<b>Fees</b>					
County Treasurer	35,000,000	20,052,871	61,828,590	208.33%	41,775,719
County Clerk	49,292,220	28,753,795	28,315,134	(1.53%)	(438,661)
Building and Zoning	4,100,000	2,039,049	2,543,888	24.76%	504,839
Environment and Sustainability	4,695,000	2,620,142	2,233,245	(14.77%)	(386,897)
Liquor Licenses	350,000	329,250	298,143	(9.45%)	(31,107)
Clerk of Circuit Court	59,500,000	29,903,698	42,656,515	42.65%	12,752,817
Sheriff	10,464,836	6,104,490	8,145,507	33.43%	2,041,017
Public Guardian	2,600,000	1,492,028	1,539,833	3.20%	47,805
Public Administrator	1,722,267	968,122	1,414,243	46.08%	446,121
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	1,045,820	935,523	(10.55%)	(110,297)
Medical Examiner	3,910,800	2,486,902	2,261,165	(9.08%)	(225,737)
Contract Compliance M/WBE Cert	34,200	21,745	10,750	(50.56%)	(10,995)
<b>Total Fee Revenue</b>	<b>173,899,323</b>	<b>95,817,912</b>	<b>152,182,536</b>	<b>58.82%</b>	<b>56,364,624</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,119,037,554	642,647,901	650,400,299	1.21%	7,752,398
Off Track Betting Commission	750,000	410,000	467,799	14.10%	57,799
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	30,145,565	20,950,161	(30.50%)	(9,195,404)
Retailer's Occupation Tax	5,197,209	2,984,686	2,997,551	0.43%	12,865
State Income Tax	21,583,000	13,386,821	13,321,130	(0.49%)	(65,691)
Alcoholic Beverage Tax	37,840,000	21,438,959	21,329,871	(0.51%)	(109,088)
Cigarette Tax	79,500,000	46,338,149	43,662,064	(5.78%)	(2,676,085)
Other Tobacco and Consumable Products Tax	7,100,000	4,009,249	3,701,828	(7.67%)	(307,421)
Hotel Accommodations Tax	35,250,000	16,207,484	18,583,854	14.66%	2,376,370
Gambling Machine Tax	6,900,000	497,040	216,200	(56.50%)	(280,840)
Video Gaming	1,061,385	620,000	958,856	54.65%	338,856
Amusement Tax	42,000,000	26,093,867	28,080,619	7.61%	1,986,752
Sports Wagering Tax	11,000,000	6,694,026	7,829,086	16.96%	1,135,060
<b>Total Non-Property Taxes</b>	<b>1,440,409,021</b>	<b>811,473,747</b>	<b>812,499,318</b>	<b>0.13%</b>	<b>1,025,571</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	32,807,211	37,130,253	13.18%	4,323,042
Salaries of State's Attorney	224,872	129,843	135,997	4.74%	6,154
Salaries of Public Defender	135,878	79,262	82,618	4.23%	3,356
FPD Reimbursements for Services	2,228,780	1,113,944	741,491	(33.44%)	(372,453)
<b>Total Intergovernmental Revenues</b>	<b>61,672,550</b>	<b>34,130,260</b>	<b>38,090,359</b>	<b>11.60%</b>	<b>3,960,099</b>
<b>Investment Income</b>					
Investment Income	43,473,000	23,551,586	34,655,507	47.15%	11,103,921
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,055,000	530,000	476,514	(10.09%)	(53,486)
Real Estate and Rental Income	10,230,752	5,965,554	6,719,847	12.64%	754,293
Other Reimbursements / Transfers	38,761,653	20,756,592	23,278,230	12.15%	2,521,638
<b>Total Miscellaneous Revenue</b>	<b>50,047,405</b>	<b>27,252,146</b>	<b>30,474,591</b>	<b>11.82%</b>	<b>3,222,445</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	7,787,770	7,669,907	(1.51%)	(117,863)
Other Financing Sources - Fund Balance	242,919,954	141,703,307	141,703,307	0.00%	0
<b>Total Other Financing Sources</b>	<b>256,270,417</b>	<b>149,491,077</b>	<b>149,373,214</b>	<b>(0.08%)</b>	<b>(117,863)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,196,250,989</b>	<b>\$ 1,242,539,235</b>	<b>\$ 1,329,955,220</b>	<b>7.04%</b>	<b>\$ 87,415,985</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P07 as of June 30, 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	166,611,351	152,002,472	14,608,879	8.8%	2,645,725	154,648,197	7.2%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	1,259,687	1,051,263	208,424	16.5%	68,688	1,119,951	11.1%
1081 FIRST DISTRICT	465,000	234,540	217,315	17,225	7.3%	1,837	219,152	6.6%
1082 SECOND DISTRICT	465,000	245,787	214,718	31,069	12.6%	-	214,718	12.6%
1083 THIRD DISTRICT	465,000	251,132	226,735	24,397	9.7%	-	226,735	9.7%
1084 FOURTH DISTRICT	465,000	241,916	236,991	4,925	2.0%	1,749	238,740	1.3%
1085 FIFTH DISTRICT	465,000	254,534	204,206	50,328	19.8%	-	204,206	19.8%
1086 SIXTH DISTRICT	465,000	249,170	230,339	18,831	7.6%	-	230,339	7.6%
1087 SEVENTH DISTRICT	465,000	253,150	238,755	14,395	5.7%	4,860	243,615	3.8%
1088 EIGHTH DISTRICT	465,000	255,468	254,612	856	0.3%	-	254,612	0.3%
1089 NINTH DISTRICT	465,000	254,344	212,227	42,117	16.6%	124	212,351	16.5%
1090 TENTH DISTRICT	465,000	255,508	198,676	56,832	22.2%	(570)	198,106	22.5%
1091 ELEVENTH DISTRICT	523,500	284,298	210,798	73,500	25.9%	-	210,798	25.9%
1092 TWELFTH DISTRICT	465,000	253,981	214,916	39,065	15.4%	-	214,916	15.4%
1093 THIRTEENTH DISTRICT	465,000	254,110	232,286	21,824	8.6%	3,869	236,155	7.1%
1094 FOURTEENTH DISTRICT	465,000	252,899	257,396	(4,497)	-1.8%	501	257,897	-2.0%
1095 FIFTEENTH DISTRICT	465,000	254,240	235,400	18,840	7.4%	133	235,533	7.4%
1096 SIXTEENTH DISTRICT	465,000	254,960	234,821	20,139	7.9%	-	234,821	7.9%
1097 SEVENTEENTH DISTRICT	465,000	242,459	220,458	22,001	9.1%	-	220,458	9.1%
COOK COUNTY BOARD OF COMMISSIONERS	10,103,116	5,552,181	4,891,912	660,269	11.9%	81,191	4,973,103	10.4%
1040 COUNTY ASSESSOR	32,030,376	17,850,689	16,506,639	1,344,050	7.5%	18,091	16,524,730	7.4%
1050 BOARD OF REVIEW	19,628,457	10,999,201	10,716,037	283,164	2.6%	6,907	10,722,944	2.5%
1060 COUNTY TREASURER	704,242	391,477	357,557	33,920	8.7%	3,426	360,983	7.8%
1110 COUNTY CLERK	20,616,125	11,381,604	9,345,202	2,036,402	17.9%	13,077	9,358,279	17.8%
1130 RECORDER OF DEEDS	-	-	0	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	75,924,938	76,197,901	(272,963)	-0.4%	114,145	76,312,046	-0.5%
SHERIFF	515,819,101	314,349,916	337,764,587	(23,414,671)	-7.4%	494,448	338,259,035	-7.6%
CHIEF JUDGE	280,085,456	162,570,868	161,738,056	832,812	0.5%	128,036	161,866,092	0.4%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	57,774,645	58,936,149	(1,161,504)	-2.0%	27,529	58,963,678	-2.1%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	1,283,630	1,156,148	127,482	9.9%	-	1,156,148	9.9%
1390 PUBLIC ADMINISTRATOR	1,766,060	1,021,374	973,042	48,332	4.7%	46	973,088	4.7%
FIXED CHARGES	783,201,215	498,261,761	471,320,116	26,941,645	5.4%	28,087,563	499,407,679	-0.2%
<b>TOTAL</b>	<b>\$ 2,196,250,989</b>	<b>\$ 1,323,973,634</b>	<b>\$ 1,301,905,818</b>	<b>\$ 22,067,816</b>	<b>1.7%</b>	<b>\$ 31,620,184</b>	<b>\$ 1,333,526,002</b>	<b>-0.7%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Seven As of June 30, 2024**

REVENUES	2024 Budget	June 30, 2024	June 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 87,747,017	\$ 81,751,583	(6.83%)	\$ (5,995,434)
Property Tax Levy Timing Differential			5,564,000		5,564,000
<b>Stroger Hospital -</b>					
409549-Medicare	192,457,356	112,065,629	114,766,745	2.41%	2,701,116
409593-Medicaid Fees for Service	394,559,682	231,598,027	160,753,883	(30.59%)	(70,844,144)
409598-Private Payors & Carriers	67,699,042	39,710,477	67,030,799	68.80%	27,320,322
<b>Stroger Hospital - Sub Total</b>	<b>654,716,080</b>	<b>383,374,133</b>	<b>342,551,427</b>	<b>(10.65%)</b>	<b>(40,822,706)</b>
<b>Provident Hospital -</b>					
409549-Medicare	13,815,906	8,012,140	7,223,511	(9.84%)	(788,629)
409593-Medicaid Fees for Service	28,324,194	16,513,790	8,011,150	(51.49%)	(8,502,640)
409598-Private Payors & Carriers	4,859,900	2,928,662	9,128,760	211.70%	6,200,098
<b>Provident Hospital - Sub Total</b>	<b>47,000,000</b>	<b>27,454,592</b>	<b>24,363,421</b>	<b>(11.26%)</b>	<b>(3,091,171)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>701,716,080</b>	<b>410,828,725</b>	<b>366,914,848</b>	<b>(10.69%)</b>	<b>(43,913,877)</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	99,616,566	131,576,712	32.08%	31,960,146
409604-Directed Payments	475,426,185	277,440,485	295,396,519	6.47%	17,956,034
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	713,225,838	432,345,458	533,798,682	23.47%	101,453,224
409528-Family Health Plans PMPM	778,413,175	464,662,771	529,645,572	13.98%	64,982,801
409532-Integrated Care Program PMPM	731,874,505	434,382,873	452,477,110	4.17%	18,094,237
409536-Managed Long Term Services and Support PMPM	276,835,470	165,089,733	197,129,669	19.41%	32,039,936
409539-Other Population Revenue PMPM	111,803,518	64,671,304	229,392,217	254.70%	164,720,913
409542-Other State Revenue	27,045,898	16,167,311	42,932,297	165.55%	26,764,986
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,639,198,404</b>	<b>1,577,319,450</b>	<b>1,985,375,547</b>	<b>25.87%</b>	<b>408,056,097</b>
<b>409563-Graduate Medical Education</b>	<b>69,540,649</b>	<b>40,390,733</b>	<b>46,350,278</b>	<b>14.75%</b>	<b>5,959,545</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(114,358,276)</b>	<b>(66,735,104)</b>	<b>(85,919,376)</b>	<b>28.75%</b>	<b>(19,184,272)</b>
<b>CCH - Total Fees</b>	<b>4,073,594,304</b>	<b>2,376,410,855</b>	<b>2,777,244,528</b>	<b>16.87%</b>	<b>400,833,673</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	14,571,040	8,499,773	4,112,703	(51.61%)	(4,387,070)
Public Health	2,528,604	1,475,019	1,324,310	(10.22%)	(150,709)
Managed Care - Investment Income	3,000,000	1,750,000	11,820,091	575.43%	10,070,091
<b>Miscellaneous Revenues - Sub</b>	<b>20,099,644</b>	<b>11,724,792</b>	<b>17,257,104</b>	<b>47.18%</b>	<b>5,532,312</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>2,858,333</b>	<b>2,858,333</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 4,256,298,868</b>	<b>\$ 2,478,740,998</b>	<b>\$ 2,884,675,548</b>	<b>16.38%</b>	<b>\$ 405,934,551</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 07 as of June 30, 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	\$ 58,971,295	\$ 49,746,957	\$ 9,224,338	15.6%	\$ 1,080,419	\$ 50,827,376	\$ 8,143,919	13.8%
4241	Health Services - JTDC	\$ 9,683,643	\$ 5,595,837	\$ 4,725,234	\$ 870,603	15.6%	\$ 105,566	\$ 4,830,800	\$ 765,037	13.7%
4890	Health System Administration	\$ 124,179,253	\$ 69,043,248	\$ 63,660,228	\$ 5,383,020	7.8%	\$ 1,825,860	\$ 65,486,088	\$ 3,557,160	5.2%
4891	Provident Hospital	\$ 99,244,020	\$ 55,536,025	\$ 42,320,728	\$ 13,215,297	23.8%	\$ 3,837,056	\$ 46,157,784	\$ 9,378,241	16.9%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 100,349,659	\$ 95,519,783	\$ 4,829,876	4.8%	\$ 5,786,777	\$ 101,306,560	\$ (956,901)	-1.0%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 16,885,810	\$ 9,425,726	\$ 7,460,084	44.2%	\$ 5,812,097	\$ 15,237,823	\$ 1,647,987	9.8%
4895	Department of Public Health	\$ 22,084,287	\$ 11,945,640	\$ 8,944,048	\$ 3,001,592	25.1%	\$ 392,316	\$ 9,336,364	\$ 2,609,276	21.8%
4896	Health Plan Services	\$ 2,524,770,165	\$ 1,510,500,098	\$ 1,971,335,515	\$ (460,835,417)	-30.5%	\$ 2,402,814	\$ 1,973,738,329	\$ (463,238,231)	-30.7%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 621,079,545	\$ 546,598,182	\$ 74,481,363	12.0%	\$ 47,332,137	\$ 593,930,319	\$ 27,149,226	4.4%
4898	Oak Forest Health Center	\$ -	\$ -	\$ 0	\$ 0	0.0%	\$ 0	\$ -	\$ 0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 37,010,044	\$ 6,587,729	\$ 30,422,315	82.2%	\$ 0	\$ 6,587,729	\$ 30,422,315	82.2%
<b>TOTAL</b>		<b>\$ 4,256,298,868</b>	<b>\$ 2,486,917,201</b>	<b>\$ 2,798,864,130</b>	<b>\$ (311,946,929)</b>	<b>-12.5%</b>	<b>\$ 68,575,042</b>	<b>\$ 2,867,439,172</b>	<b>\$ (380,521,971)</b>	<b>-15.3%</b>

**THE COUNTY OF COOK, ILLINOIS**  
Special Purpose Funds (SPF)  
Analysis of Revenues, Expenses and Encumbrances  
**Seven month Period ended June 30, 2024**

**SPECIAL PURPOSE FUNDS**

Fund #	DEPARTMENT NAME	Total		Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances		6/30/2024	FY2023 ACFR	Estimated
		Revenues	Expenditures			Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending		
11856	Motor Fuel Tax IL First	\$ 24,471,245	\$ 25,014,092	\$ 806,422	\$ 25,820,514	\$ (1,349,269)	\$ (1,349,269)	\$ 32,521,947	\$ 31,172,678	
11312	Animal Control	2,919,545	2,443,429	1,513,683	3,957,112	(1,037,567)	(1,037,567)	5,974,470	4,936,903	
11306	Election Division Fund	16,130,239	22,642,182	570,008	23,212,190	(7,081,951)	(7,081,951)	16,707,252	9,625,301	
11314	County Clerk Document Storage System	2,606,116	2,468,474	176	2,468,650	137,466	137,466	16,065,518	16,202,984	
11320	Circuit Court Automation	4,486,993	2,993,768	54,453	3,048,221	1,438,772	1,438,772	1,887,632	3,326,404	
11318	Circuit Court Document Storage	4,199,507	3,575,159	91,126	3,666,285	533,222	533,222	2,604,577	3,137,799	
11310	Law Library	2,453,529	2,353,815	2,053	2,355,868	97,661	97,661	(577,355)	(479,694)	
11322	Circuit Court - Dispute Resolution	221,972	300,085	0	300,085	(78,113)	(78,113)	151,988	73,875	
11326	Adult Probation / Probation Service Fee	1,072,264	233,308	593	233,901	838,363	838,363	6,609,242	7,447,605	
11316	County Clerk Automation	667,935	547,454	34,351	581,805	86,130	86,130	1,566,440	1,652,570	
11854	Treasurer - Tax Sales Automation	10,799,818	7,950,604	70,228	8,020,832	2,778,986	2,778,986	15,611,292	18,390,278	
11324	Intergovernment Agreement/ ETSB	1,225,000	2,763,354	0	2,763,354	(1,538,354)	(1,538,354)	829,821	(708,533)	
11328	Social Service/ Probation & Court Services	1,150,330	168,186	3,825	172,011	978,319	978,319	6,061,551	7,039,870	
11248	Lead Poisoning Prevention Fund	51,775	283,712	217,220	500,932	(449,157)	(449,157)	2,507,006	2,057,849	
11249	Geographic Information Systems - GIS	3,525,284	4,131,149	1,684,567	5,815,716	(2,290,432)	(2,290,432)	15,689,220	13,398,788	
11252	State's Attorney Narcotics Forfeiture	1,079,468	1,711,994	0	1,711,994	(632,526)	(632,526)	(842,244)	(1,474,770)	
11292	Disaster Response and Recovery Fund	0	(99,682,271)	0	(99,682,271)	99,682,271	99,682,271	0	99,682,271	
11258	Circuit Court Administrative Fund	717,742	349,063	0	349,063	368,679	368,679	1,833,213	2,201,892	
11259	County Clerk GIS Fee Fund	1,588,562	299,820	127,460	427,280	1,161,282	1,161,282	10,587,503	11,748,785	
11260	County Clerk Rental Housing Support Fee	120,415	895	0	895	119,520	119,520	776,970	896,490	
11262	Sheriff Women's Justice Services	19,394	870	0	870	18,524	18,524	315,020	333,544	
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)	
11268	Assessor Special Fund	596,838	88	0	88	596,750	596,750	526,650	1,123,400	
11269	CCC Electronic Citation Fund	324,511	48,309	0	48,309	276,202	276,202	2,128,989	2,405,191	
11271	SAO Records Automation	6,880	107,264	0	107,264	(100,384)	(100,384)	(105,028)	(205,412)	
11272	PD Records Automation	35,322	0	0	0	35,322	35,322	257,930	293,252	
11273	Environmental Control Solid Waste Mgmt	366,227	276,170	14,999	291,169	75,058	75,058	3,522,576	3,597,634	
11274	Land Bank Authority	4,225,407	5,398,546	44,568	5,443,114	(1,217,707)	(1,217,707)	(8,356,384)	(9,574,091)	
11275	Section 108 Loan Program	0	520	0	520	(520)	(520)	4,047,352	4,046,832	
11276	Erroneous Homestead Exemption Recovery	839,438	574,957	80	575,037	264,401	264,401	2,757,637	3,022,038	
11302	Township Roads	583,130	0	0	0	583,130	583,130	6,494,575	7,077,705	
11277	Sheriff Pharmaceutical Disposal	50,938	0	0	0	50,938	50,938	394,286	445,224	
11278	Sheriff Operations State Asset Forfeiture	12,852	425,789	117	425,906	(413,054)	(413,054)	1,071,662	658,608	
11279	Sheriff Money Laundering State Asset Forfeiture	1,950	0	0	0	1,950	1,950	251,702	253,652	
11281	Cable TV Peg Access Support Fund	28,323	0	0	0	28,323	28,323	86,609	114,932	
11282	Cook County Assessor GIS Fee Fund	678,258	732,943	0	732,943	(54,685)	(54,685)	2,209,204	2,154,519	
11284	COVID-19 Federal Programs	6,115,182	642,286	5,598,551	6,240,837	(125,655)	(125,655)	17,669,947	17,544,292	
11285	Mortgage Foreclosure Mediation Program	743,130	0	0	0	743,130	743,130	2,695,007	3,438,137	
11270	Medical Examiner Fees	78,040	196,487	159	196,646	(118,606)	(118,606)	1,035,909	917,303	
11286	American Rescue Plan Act (ARPA) Fund	18,576,441	90,473,256	24,047,155	114,520,411	(95,943,970)	(95,943,970)	688,732,435	592,788,465	
11287	Equity Fund SPF	21,083,673	(6,447,814)	6,080,894	(366,920)	21,450,593	21,450,593	90,479,561	111,930,154	
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	11,184,967	93,409	0	93,409	11,091,558	11,091,558	12,144,142	23,235,700	
11289	Transportation Related Home Rule Taxes	142,017,065	54,966,318	0	54,966,318	87,050,747	87,050,747	21,543,314	108,594,061	
TOTAL		\$ 287,055,705	\$ 128,037,670	\$ 40,962,688	\$ 169,000,358	\$ 118,055,347	\$ 118,055,347	\$ 987,735,766	\$ 1,105,791,113	



**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Thru Period Seven As of June 30, 2024**

REVENUES	2024 Budget	June 30, 2024	June 30, 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	\$ 8,051,820	\$ 7,440,116	(7.60%)	\$ (611,704)
County Use Tax	95,900,000	54,453,601	52,104,408	(4.31%)	(2,349,193)
Gasoline / Diesel Fuel Tax	86,300,000	49,884,954	50,508,358	1.25%	623,404
New Motor Vehicle Tax	2,400,000	1,338,600	1,537,751	14.88%	199,151
Wheel Tax	0	0	(1,360)	0.00%	(1,360)
Parking Lot & Garage Operations Tax	49,300,000	28,487,680	30,425,847	6.80%	1,938,167
Interest Income	0	0	1,945	0.00%	1,945
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 248,400,000</b>	<b>\$ 142,216,655</b>	<b>\$ 142,017,065</b>	<b>(0.14%)</b>	<b>\$ (199,590)</b>

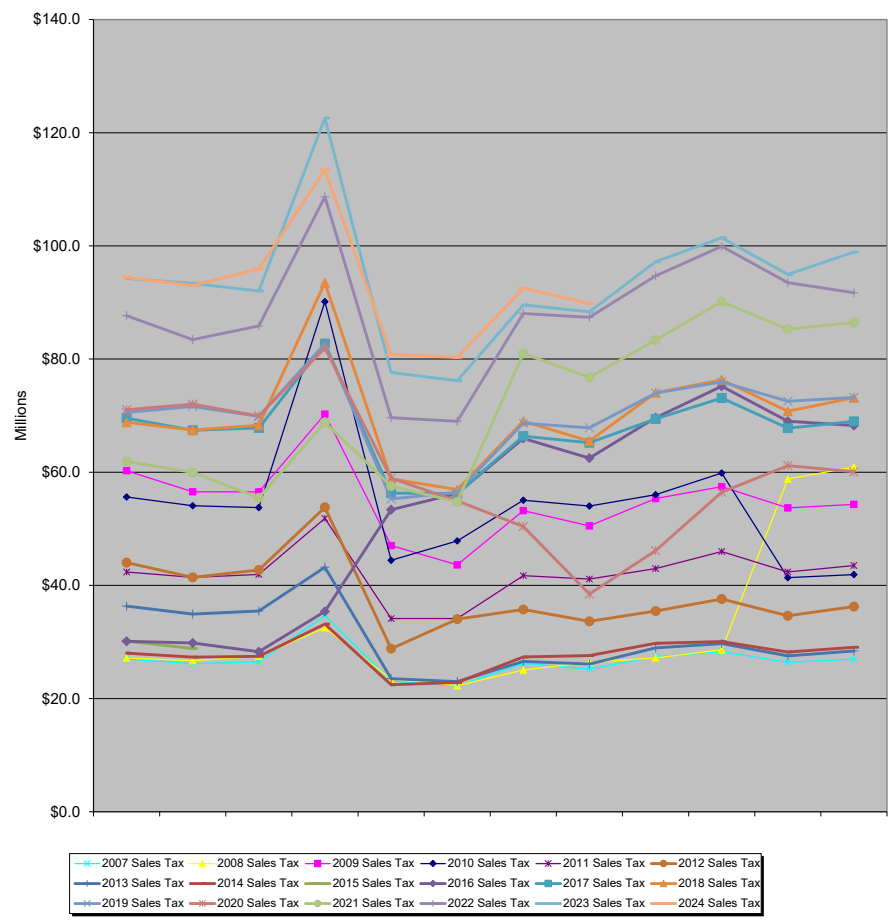
**THE COUNTY OF COOK, ILLINOIS**  
 Equity Fund Analysis of Revenues  
 Thru Period Seven As of June 30, 2024

REVENUES	2024 Budget	June 30, 2024	June 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 14,250,000	\$ 7,894,876	\$ 7,510,393	(4.87%)	\$ (384,483)
Firearms Tax	1,500,000	942,377	829,758	(11.95%)	(112,619)
Il Gaming Des Plaines Casino	16,000,000	9,144,637	10,520,783	15.05%	1,376,146
Other Revenue Landbank Initiative Activities	2,933,000	1,710,917	0	(100.00%)	(1,710,917)
Interest Income	0	0	2,222,739	0.00%	2,222,739
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 34,683,000</b>	<b>\$ 19,692,807</b>	<b>\$ 21,083,673</b>	<b>7.06%</b>	<b>\$ 1,390,866</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 - JULY 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 732,617,215	\$740,247,650	1.04%	\$ 7,630,435
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	\$80,294,648	\$92,492,156	\$89,847,351					\$740,247,650
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.4	\$0.4	\$0.4	(\$1.0)					\$6.7
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

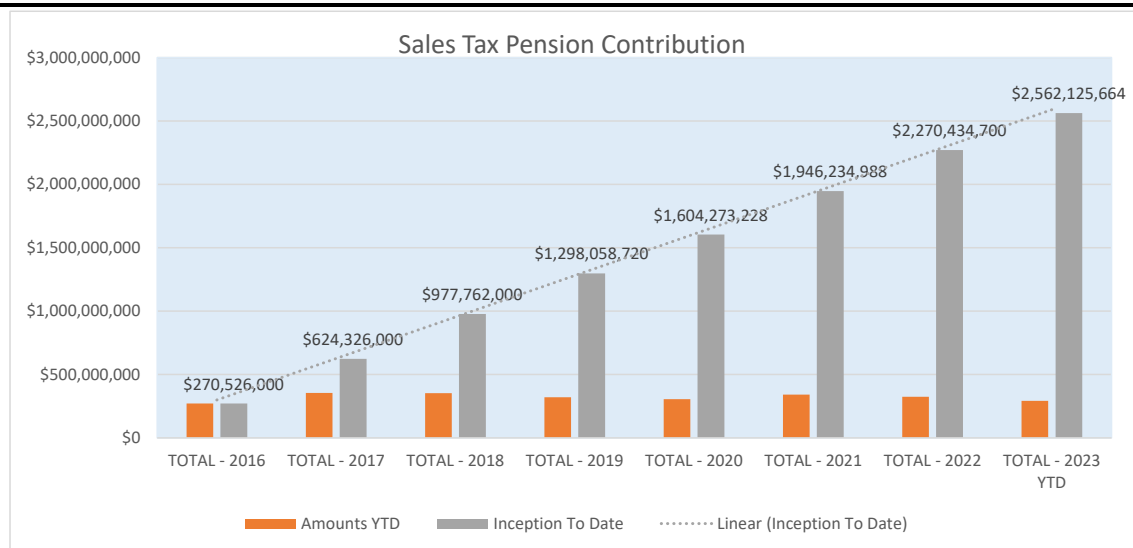
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	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
<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 June 30th, 2024

Table - 10

By Department	FY2021	FY2022	FY2023	FY2024	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	3.1	2.0%
Planning and Development	2.6	3.8	3.0	2.8	12.2	7.8%
Office of Economic Development	0.1	0.0	0.0	0.4	0.5	0.3%
County Clerk	0.2	0.3	-	1.4	1.9	1.2%
Environment and Sustainability	0.1	-	0.1	0.2	0.4	0.3%
Justice Advisory Council	-	-	0.4	0.2	0.6	0.4%
Office of the Sheriff	-	0.6	0.1	1.1	1.8	1.2%
State's Attorney	-	-	0.6	8.2	8.8	5.6%
Medical Examiner	-	-	-	0.2	0.2	0.1%
Public Defender	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	56.5	26.3	11.3	94.2	60.4%
Adult Probation Dept.	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	2.7	3.1	2.0%
Juvenile Probation	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	1.4	7.8	5.0%
Board of Election	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	0.0%
Dept. of Public Health	1.1	1.0	4.3	15.0	21.4	13.7%
<b>Grand Total</b>	<b>\$ 4.3</b>	<b>\$ 64.7</b>	<b>\$ 42.1</b>	<b>\$ 44.9</b>	<b>\$ 156.0</b>	<b>100.0%</b>

By Funding Source	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	0.8	0.3	0.4	\$ 1.5
Federal Direct - CCH	-	0.2	1.7	3.1	\$ 5.0
Federal Direct - CCP	2.8	4.3	3.0	3.8	\$ 13.9
Federal Direct - DPH	-	-	-	0.1	\$ 0.1
Federal Direct - DOT	-	-	0.3	7.6	\$ 7.9
Federal Pass Through - CCH	0.2	0.6	0.4	1.5	\$ 2.7
Federal Pass Through - CCP	0.4	56.9	30.7	18.1	\$ 106.1
Federal Pass Through - DOT	(0.1)	-	2.8	-	\$ 2.7
Federal Pass Through - DPH	0.4	(0.2)	1.8	1.6	\$ 3.6
Private/Other - CCH	0.3	0.2	0.1	0.1	\$ 0.7
Private/Other - CCP	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	-	0.1	\$ 0.1
State Direct - CCP	0.1	1.6	1.0	7.4	\$ 10.1
State Direct - DOT	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	1.0	\$ 1.5
<b>Grand Total</b>	<b>\$ 4.3</b>	<b>\$ 64.7</b>	<b>\$ 42.1</b>	<b>\$ 44.9</b>	<b>\$ 156.0</b>

**Notes to the June 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 June 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.