

# **Cook County, Illinois**

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



**COOK COUNTY**  
**BUREAU OF**  
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**TONI PRECKWINKLE**  
President  
Cook County Board  
of Commissioners

October 31, 2024

TARA STAMPS  
1st District

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

MICHAEL SCOTT JR.  
2nd District

Attached is an Analysis of Revenues and Expenses Report for the ten-month period ended September 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.

BILL LOWRY  
3rd District

STANLEY MOORE  
4th District

MONICA GORDON  
5th District

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

DONNA MILLER  
6th District

ALMA E. ANAYA  
7th District

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- Table - 2 General Fund Analysis of Expenses and Encumbrances
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ANTHONY QUEZADA  
8th District

MAGGIE TREVOR  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

BRIDGET DEGNEN  
12th District

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

JOSINA MORITA  
13th District

SCOTT R. BRITTON  
14th District

Respectfully submitted,

KEVIN B. MORRISON  
15th District

FRANK J. AGUILAR  
16th District

Syril Thomas, CPA  
Comptroller

SEAN M. MORRISON  
17th District

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2<sup>nd</sup> Dist.  
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14<sup>th</sup> Dist.  
15<sup>th</sup> Dist.  
16<sup>th</sup> Dist.  
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## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P10 as of September 30, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$1,834.5	\$1,934.1	\$99.6	5.4		\$1,934.1	\$99.6	5.4
Expenses	\$1,865.4	\$1,878.2	(\$12.8)	(0.7)	\$17.3	\$1,895.5	(\$30.1)	(1.6)
Net Results	(\$30.9)	\$55.9	\$86.8		\$17.3	\$38.6	\$69.5	
<b>Health Fund</b>								
Revenues	\$4,128.2	\$4,090.1	(\$38.1)	(0.9)		\$4,090.1	(\$38.1)	(0.9)
Expenses	\$4,127.8	\$3,984.5	\$143.3	3.5	\$62.8	\$4,047.3	\$80.5	2.0
Net Results	\$0.4	\$105.6	\$105.2		\$62.8	\$42.8	\$42.4	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of September 30, 2024, the General Fund net results were positive \$55.9 million, \$86.8 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$69.5 million **favorable** to budget.

Revenues were \$99.6 million or 5.4% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in September 2024, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax, Other Reimbursements / Transfers that offset reductions in, Cigarette Tax, and in other areas.

Expenditures of \$1.878 billion were \$12.8 million or 0.7% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$17.3 million, which resulted in a negative variance of \$30.1 million or 1.6% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$38.1 million or 0.9% **unfavorable** to budget. Expenditures of \$3.985 billion are \$143.3 million or 3.5% **favorable** to budget before factoring in encumbrances of \$62.8 million. When including encumbrances, expenditures were \$80.5 million or 2.0% **favorable** to budget. The large positive variance is due to appropriation adjustments and in large part to current Managed Care payments made through September.

## State Revenues Update

Through September 30, 2024, the State of Illinois owes the County \$117.1 million. That includes:

General Fund (\$ in millions)	FY 2021	FY 2022	FY 2023	FY 2024	Total	Average days receivable outstanding
AOIC	\$ -	\$ -	\$ -	\$ 16.5	\$ 16.5	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	0.6	3.7	6.0	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.4	32.7	32.1	24.0	89.2	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.5</b>	<b>34.3</b>	<b>32.7</b>	<b>44.9</b>	<b>112.4</b>	
<b>Health Fund</b>						
Medicaid	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.8	1.3	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.6	0.6	0.7	1.5	3.4	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.8</b>	<b>0.9</b>	<b>0.7</b>	<b>2.3</b>	<b>4.7</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.3</b>	<b>\$ 35.2</b>	<b>\$ 33.4</b>	<b>\$ 47.2</b>	<b>\$ 117.1</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through September 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 September 30, 2024, the State AOIC past due amount was \$16.5 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 September 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 September 2024 and October 2024, the State AOIC reimbursed the County in the amount of \$5.8 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 \$16.5 million.

<sup>2</sup> In September 2024 and October 2024, the County received a total of \$13.3 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 September 30, 2024, the total grants past due amount owed to the County was \$122.1 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 September 30, 2024, the State owes the County \$92.6 million in Federal pass-through grant receivable.

<sup>3</sup> As of September 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 ten-month property tax levy revenue of \$389.4 million was above prior year property tax revenue of \$209.8 million, resulting in a **favorable** comparative variance of \$179.6 million or 85.59% primarily due to August 1<sup>st</sup>, 2024, 2<sup>nd</sup> installment due date of 2023 real estate property taxes and based on current collections through September 30, 2024. No property tax collections in September 2024 based on current tax distributions cycle.

			FY2024 vs FY2023	
	<u>30-Sep-24</u>	<u>30-Sep-23</u>	<u>FY24 vs FY23 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 250,939,574	\$ 121,690,760	\$ 129,248,814	106.21%
Health Fund	138,490,237	88,143,174	50,347,063	57.12%
<b>Total</b>	<b>\$ 389,429,811</b>	<b>\$ 209,833,934</b>	<b>\$ 179,595,877</b>	<b>85.59%</b>

**General Fund Revenues Fees**

**Treasurer** – Total ten-month actual revenue of \$76.0 million was above budgeted revenue of \$27.7 million, resulting in a **favorable** variance of \$48.3 million or 174.24%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2023 through September 2024.

**County Clerk** – Total ten-month actual revenue of \$42.2 million was above budgeted revenue of \$41.1 million, resulting in a **favorable** variance of \$1.1 million or 2.65% and is based the current collections. Revenue is based on the health of the economy. The positive variance is due to the slight increase in real estate sales. The real estate market is still encountering a low level of housing inventory as the result of minimum construction, high mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remain fragile.

<b>Revenue Center</b>	<b>General Funds Favorable Variance (millions)</b>
County Treasurer	\$ 48.3
County Clerk	1.1
Sheriff	2.7
Clerk of Circuit Court	16.2
County Sales Tax	14.0
Hotel Accommodations Tax	4.4
Amusement Tax	1.3
Sports Wagering Tax	0.6
Other Reimbursements / Transfers	0.3
Other revenue categories (net)	15.6
<b>Total net favorable variances</b>	<b>\$ 104.5</b>
	<b>Unfavorable Variance (millions)</b>
Cigarette Tax	\$ (4.9)
<b>Net (unfavorable) variances</b>	<b>(4.9)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 99.6</b>

**Clerk of the Circuit Court** – Total ten-month actual revenue of \$59.6 million was above budgeted revenue of \$43.4 million, resulting in a **favorable** variance of \$16.2 million or 37.24% and is based on current collections and increases in both new cases and e-Fillings.

**Sheriff** – Total ten-month actual revenue of \$11.4 million was above budgeted revenue of \$8.7 million, resulting in a **favorable** variance of \$2.7 million or 31.25% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$943.6 million through September 30, 2024, was above budgeted revenue of \$929.6 million and resulted in a **favorable** variance of \$14.0 million or positive 1.51%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, September receipts represent underlying transactions that occurred in June 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 \$61.3 million through September 30, 2024, was behind budgeted revenue of \$66.2 million, and resulted in an **unfavorable** variance of \$4.9 million, or 7.41%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$32.0 million through September 30, 2024, was above budgeted revenue of \$27.6 million and resulted in a **favorable** variance of \$4.4 million or 15.86%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$38.1 million through September 30, 2024, was above budgeted revenue of \$36.8 million and resulted in a **favorable** variance of \$1.3 million or 3.59%. The positive variance is due to a stronger than anticipated entertainment market.

**The Sports Wagering Tax** - Revenue of \$10.3 million through September 30, 2024, was above budgeted revenue of \$9.7 million and resulted in a **favorable** variance of \$0.6 million or 5.74%. The positive variance is due to higher than anticipated growth in the sports wagering arena.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total ten-month actual revenue of \$34.0 million was above budgeted revenue of \$33.7 million and resulted in a **favorable** variance of \$0.3 million or 0.78%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$32.0 million through the 3<sup>rd</sup> quarter of 2024 and other revenues collected through September 30, 2024. The revenue is expected to be collected in the outer months.

**\*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 \$1.878 billion were \$12.8 million or 0.7% **unfavorable** to budget before including \$17.3 million in encumbrances. Combined expenditures and encumbrances of \$1.896 billion were \$30.1 million or 1.6% **unfavorable** to budget. The unfavorable variance is due to \$93.8 million in appropriations transfers occurring later than expected, primarily impacting the Sheriff (\$57.1 million), the Chief Judge (\$15.2 million), Offices under the President (\$7.5 million), the Clerk of the Circuit Court (\$7.2 million), and the State’s Attorney (\$6.6 million). Outside of appropriations transfers, the overall variance is favorable, and all control offices except Sheriff are generally in line with or favorable compared to budget. The largest driver of the overall favorable results is Salaries and Wages, which are favorable due to vacancies. The driver of the unfavorable results for Sheriff is overtime expenses, primarily in the Department of Corrections.

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 negative variance of \$38.1 million or 0.9% through September 30, 2024. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state in the amount of \$17.4 million and patient fees collection issues related to the Change Healthcare breach. Expenditures of \$3.985 billion were \$143.3 million or 3.5% **favorable** to budget before including the

encumbrances. The positive 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. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$614.3 million to account for the higher membership and associated revenue.

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Federal State Medicaid Programming - DSH	\$ 45.4
Directed Payments	28.9
Graduate Medical Education (GME) Revenue	8.7
Miscellaneous Revenue	9.5
Net <i>favorable</i> variances	92.5
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Patient Fees	\$ (78.9)
Medicaid Expansion - Managed Care	(17.4)
Other revenue categories (net)	(34.3)
Net (unfavorable) variances	(130.6)
Total net favorable (unfavorable) variances	\$ (38.1)



## **Health Fund - Revenue**

**CCH Medicaid Expansion** – Total ten-month actual Medicaid Expansion revenue of \$2.814 billion was behind budgeted revenue of \$2.831 billion, resulting in an **unfavorable** variance of \$17.4 million or 0.61% due to timing of state payment adjustments, to account for the higher membership through September 30, 2024. As of September 30, 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 ten-month actual Patient Fee revenue of \$505.9 million was behind budgeted revenue of \$584.8 million and resulted in an **unfavorable** variance of \$78.9 million or 13.49%, based on current payments received and collection issues related to the Change Healthcare breach. This report includes \$125.0 million YTD payments through September 30, 2024, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through September 30, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$187.7 million was above budgeted revenue of \$142.3 million and resulted in a **favorable** variance of \$45.4 million or 31.92%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total ten-month actual Directed Payments of \$424.9 million was above budgeted revenue of \$396.0 million and resulted in a **favorable** variance of \$28.9 million or 7.31%, based on current payments received. This report includes \$218.4 million YTD payments through September 30, 2024, in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through September 30, 2024, Graduate Medical Education (GME) actual revenue of \$66.6 million was above budgeted revenue of \$57.9 million and resulted in a **favorable** variance of \$8.7 million or 15.02%. The positive variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total ten-month actual miscellaneous revenue of \$26.3 million was above budgeted revenue of \$16.8 million, resulting in a **favorable** variance of \$9.5 million or 56.76% primarily due to a slight decrease of less than \$.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 \$4.9 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$17.1 million.

## **Health Fund- Expenditures**

Expenditures of \$3.985 billion were \$143.3 million or 3.5 percent **favorable** to budget before including encumbrances of \$62.8 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership and appropriation adjustments of \$614.3. Personnel services were \$92.5 million favorable due to existing vacancies and contractual labor remains favorable to budget by \$37.4 million due to lower than anticipated usage of contractual labor and rate changes.

Expenditures and encumbrances of \$4.047 billion were \$80.5 million or 2.0 percent **favorable** to 2024 budget as approved. Most of the encumbrances (\$6.3 million out of \$62.7 million) are current obligations entered by Health Plan Services for claims with most of the payments made in September 2024 and \$41.0 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 Ten as of September 30, 2024									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
<b>Special Purpose Funds</b>									
Revenues	\$386.8	\$420.6	\$33.8	8.7		\$420.6	\$33.8	8.7	
Expenses	\$1,104.2	\$228.2	\$876.0	79.3	\$51.0	\$279.2	\$825.0	74.7	
Net Results	<b>(\$717.4)</b>	\$192.4	\$909.8		\$51.0	\$141.4	\$858.8		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of September 30, 2024, revenues were \$420.6 million, \$33.8 million above budgeted revenue of \$386.8 million, resulting in a **favorable** variance of 8.7% to budget based on current collections. Total expenditures were \$279.2 million after encumbrances. Through September 30, 2024, revenues have exceeded expenditures and encumbrances by \$141.4 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 \$10.5 million through September 30, 2024, was behind budgeted revenue of \$11.8 million and resulted in an **unfavorable** variance of \$1.3 million or 11.32%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$76.8 million through September 30, 2024, was behind budgeted revenue of \$79.7 million and resulted in an **unfavorable** variance of \$2.9 million or 3.62%. The negative variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$72.7 million through September 30, 2024, was behind budgeted revenue of \$71.8 million and resulted in an **unfavorable** variance of \$0.9 million or 1.24%. The negative variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$2.2 million through September 30, 2024, was above budgeted revenue of \$2.0 million and resulted in a **favorable** variance of \$0.2 million or 12.30%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$44.7 million through September 30, 2024, was above budgeted revenue of \$41.0 million and resulted in a **favorable** variance of \$3.7 million or 9.08%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$1.2 million through September 30, 2024, was behind budgeted revenue of \$1.3 million and resulted in an **unfavorable** variance of \$0.1 million or 8.36%. The negative variance is based on current collections.

**The Cannabis Tax** – Revenue of \$10.6 million through September 30, 2024, was behind budgeted revenue of \$11.6 million and resulted in an **unfavorable** variance of \$1.0 million or 8.49%. The negative variance is based on current collections.<sup>5</sup>

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$15.5 million through September 30, 2024, was above budgeted revenue of \$13.4 million and resulted in a **favorable** variance of \$2.1 million or 16.04%. 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 September 30, 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 October 11<sup>th</sup>, 2024, the County has spent over \$486.8 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 Ten As of September 30, 2024**

REVENUES	2024 Budget	September 30, 2024	September 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 157,026,073	\$ 152,079,752	\$ 250,939,574	65.01%	\$ 98,859,822
Property Tax Levy Timing Differential			(107,149,741)		(107,149,741)
Property Tax - Tax Increment Financing Surplus	13,453,200	13,453,200	26,212,142	94.84%	12,758,942
<b>Fees</b>					
County Treasurer	35,000,000	27,727,960	76,039,853	174.24%	48,311,893
County Clerk	49,292,220	41,076,850	42,167,189	2.65%	1,090,339
Building and Zoning	4,100,000	3,367,537	3,757,211	11.57%	389,674
Environment and Sustainability	4,695,000	4,187,410	4,022,487	(3.94%)	(164,923)
Liquor Licenses	350,000	343,700	313,746	(8.72%)	(29,954)
Clerk of Circuit Court	59,500,000	43,435,972	59,612,102	37.24%	16,176,130
Sheriff	10,464,836	8,720,700	11,445,512	31.25%	2,724,812
Public Guardian	2,600,000	2,214,613	2,179,432	(1.59%)	(35,181)
Public Administrator	1,722,267	1,434,648	1,661,435	15.81%	226,787
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	1,566,499	1,297,138	(17.20%)	(269,361)
Medical Examiner	3,910,800	3,304,085	3,158,320	(4.41%)	(145,765)
Contract Compliance M/WBE Cert	34,200	30,254	14,750	(51.25%)	(15,504)
<b>Total Fee Revenue</b>	<b>173,899,323</b>	<b>137,410,228</b>	<b>205,669,175</b>	<b>49.68%</b>	<b>68,258,947</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,119,037,554	929,593,111	943,629,130	1.51%	14,036,019
Off Track Betting Commission	750,000	610,000	619,429	1.55%	9,429
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	51,275,857	42,380,657	(17.35%)	(8,895,200)
Retailer's Occupation Tax	5,197,209	4,317,362	4,483,850	3.86%	166,488
State Income Tax	21,583,000	17,926,941	18,077,672	0.84%	150,731
Alcoholic Beverage Tax	37,840,000	31,834,417	31,209,168	(1.96%)	(625,249)
Cigarette Tax	79,500,000	66,154,874	61,253,158	(7.41%)	(4,901,716)
Other Tobacco and Consumable Products Tax	7,100,000	5,868,384	5,439,894	(7.30%)	(428,490)
Hotel Accommodations Tax	35,250,000	27,631,346	32,012,677	15.86%	4,381,331
Gambling Machine Tax	6,900,000	4,956,621	4,437,600	(10.47%)	(519,021)
Video Gaming	1,061,385	866,385	1,337,530	54.38%	471,145
Amusement Tax	42,000,000	36,777,526	38,096,714	3.59%	1,319,188
Sports Wagering Tax	11,000,000	9,744,187	10,303,240	5.74%	559,053
<b>Total Non-Property Taxes</b>	<b>1,440,409,021</b>	<b>1,187,557,011</b>	<b>1,193,280,719</b>	<b>0.48%</b>	<b>5,723,708</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	50,095,794	54,080,309	7.95%	3,984,515
Salaries of State's Attorney	224,872	186,860	194,792	4.24%	7,932
Salaries of Public Defender	135,878	113,231	118,646	4.78%	5,415
FPD Reimbursements for Services	2,228,780	1,670,916	1,112,107	(33.44%)	(558,809)
<b>Total Intergovernmental Revenues</b>	<b>61,672,550</b>	<b>52,066,801</b>	<b>55,505,854</b>	<b>6.61%</b>	<b>3,439,053</b>
<b>Investment Income</b>					
Investment Income	43,473,000	35,397,970	52,340,977	47.86%	16,943,007
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,055,000	795,000	702,687	(11.61%)	(92,313)
Real Estate and Rental Income	10,230,752	8,522,220	9,312,559	9.27%	790,339
Other Reimbursements / Transfers	38,761,653	33,720,095	33,983,296	0.78%	263,201
<b>Total Miscellaneous Revenue</b>	<b>50,047,405</b>	<b>43,037,315</b>	<b>43,998,542</b>	<b>2.23%</b>	<b>961,227</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	11,125,386	10,910,896	(1.93%)	(214,490)
Other Financing Sources - Fund Balance	242,919,954	202,433,295	202,433,295	0.00%	0
<b>Total Other Financing Sources</b>	<b>256,270,417</b>	<b>213,558,681</b>	<b>213,344,191</b>	<b>(0.10%)</b>	<b>(214,490)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,196,250,989</b>	<b>\$ 1,834,560,958</b>	<b>\$ 1,934,141,433</b>	<b>5.43%</b>	<b>\$ 99,580,476</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P10 as of September 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	245,176,890	226,390,813	18,786,077	7.7%	2,307,164	228,697,977	6.7%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	1,742,952	1,397,683	345,269	19.8%	76,804	1,474,487	15.4%
1081 FIRST DISTRICT	465,000	358,645	311,863	46,782	13.0%	2,307	314,170	12.4%
1082 SECOND DISTRICT	465,000	366,039	297,471	68,568	18.7%	-	297,471	18.7%
1083 THIRD DISTRICT	465,000	374,244	345,303	28,941	7.7%	-	345,303	7.7%
1084 FOURTH DISTRICT	465,000	364,518	364,911	(393)	-0.1%	1,749	366,660	-0.6%
1085 FIFTH DISTRICT	465,000	377,410	287,670	89,740	23.8%	-	287,670	23.8%
1086 SIXTH DISTRICT	465,000	369,930	347,674	22,256	6.0%	-	347,674	6.0%
1087 SEVENTH DISTRICT	465,000	376,212	362,191	14,021	3.7%	4,860	367,051	2.4%
1088 EIGHTH DISTRICT	465,000	378,382	367,160	11,222	3.0%	-	367,160	3.0%
1089 NINTH DISTRICT	465,000	377,482	313,318	64,164	17.0%	124	313,442	17.0%
1090 TENTH DISTRICT	465,000	378,405	307,232	71,173	18.8%	(570)	306,662	19.0%
1091 ELEVENTH DISTRICT	523,500	423,481	316,544	106,937	25.3%	-	316,544	25.3%
1092 TWELFTH DISTRICT	465,000	377,606	336,745	40,861	10.8%	-	336,745	10.8%
1093 THIRTEENTH DISTRICT	465,000	377,596	352,535	25,061	6.6%	1,869	354,404	6.1%
1094 FOURTEENTH DISTRICT	465,000	376,897	377,299	(402)	-0.1%	59	377,358	-0.1%
1095 FIFTEENTH DISTRICT	465,000	373,068	362,533	10,535	2.8%	133	362,666	2.8%
1096 SIXTEENTH DISTRICT	465,000	377,337	345,576	31,761	8.4%	-	345,576	8.4%
1097 SEVENTEENTH DISTRICT	465,000	363,476	351,976	11,500	3.2%	-	351,976	3.2%
COOK COUNTY BOARD OF COMMISSIONERS	10,103,116	8,133,680	7,145,684	987,996	12.1%	87,335	7,233,019	11.1%
1040 COUNTY ASSESSOR	32,030,376	26,126,060	25,243,856	882,204	3.4%	95,183	25,339,039	3.0%
1050 BOARD OF REVIEW	19,628,457	16,019,185	15,363,321	655,864	4.1%	7,487	15,370,808	4.0%
1060 COUNTY TREASURER	704,242	574,063	517,188	56,875	9.9%	792	517,980	9.8%
1110 COUNTY CLERK	20,616,125	16,666,491	13,817,364	2,849,127	17.1%	12,712	13,830,076	17.0%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	112,062,973	114,501,992	(2,439,019)	-2.2%	51,043	114,553,035	-2.2%
SHERIFF	515,819,101	458,798,401	522,423,347	(63,624,946)	-13.9%	526,029	522,949,376	-14.0%
CHIEF JUDGE	280,085,456	238,290,177	241,404,905	(3,114,728)	-1.3%	353,529	241,758,434	-1.5%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	84,597,319	86,924,422	(2,327,103)	-2.8%	88,005	87,012,427	-2.9%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	1,971,725	1,660,285	311,440	15.8%	6,736	1,667,021	15.5%
1390 PUBLIC ADMINISTRATOR	1,766,060	1,451,892	1,408,628	43,264	3.0%	46	1,408,674	3.0%
FIXED CHARGES	783,201,215	655,497,359	621,411,457	34,085,902	5.2%	13,749,013	635,160,470	3.1%
<b>TOTAL</b>	<b>\$ 2,196,250,989</b>	<b>\$ 1,865,366,216</b>	<b>\$ 1,878,213,262</b>	<b>\$ (12,847,046)</b>	<b>-0.7%</b>	<b>\$ 17,285,074</b>	<b>\$ 1,895,498,336</b>	<b>-1.6%</b>

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

REVENUES	2024 Budget	September 30, 2024	September 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 152,737,215	\$ 138,490,237	(9.33%)	\$ (14,246,978)
Property Tax Levy Timing Differential			9,685,000		9,685,000
<b>Stroger Hospital -</b>					
409549-Medicare	192,457,356	160,165,868	150,594,309	(5.98%)	(9,571,559)
409593-Medicaid Fees for Service	394,559,682	328,901,610	221,600,631	(32.62%)	(107,300,979)
409598-Private Payors & Carriers	67,699,042	56,602,418	101,124,615	78.66%	44,522,197
<b>Stroger Hospital - Sub Total</b>	<b>654,716,080</b>	<b>545,669,896</b>	<b>473,319,555</b>	<b>(13.26%)</b>	<b>(72,350,341)</b>
<b>Provident Hospital -</b>					
409549-Medicare	13,815,906	11,460,496	11,004,695	(3.98%)	(455,801)
409593-Medicaid Fees for Service	28,324,194	23,597,680	10,510,695	(55.46%)	(13,086,985)
409598-Private Payors & Carriers	4,859,900	4,134,573	11,110,218	168.72%	6,975,645
<b>Provident Hospital - Sub Total</b>	<b>47,000,000</b>	<b>39,192,749</b>	<b>32,625,608</b>	<b>(16.76%)</b>	<b>(6,567,141)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>701,716,080</b>	<b>584,862,645</b>	<b>505,945,163</b>	<b>(13.49%)</b>	<b>(78,917,482)</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	142,309,380	187,731,204	31.92%	45,421,824
409604-Directed Payments	475,426,185	395,971,397	424,900,273	7.31%	28,928,876
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	713,225,838	750,039,947	750,039,947	0.00%	0
409528-Family Health Plans PMPM	778,413,175	700,548,199	700,548,199	0.00%	0
409532-Integrated Care Program PMPM	731,874,505	651,290,277	651,290,277	0.00%	0
409536-Managed Long Term Services and Support PMPM	276,835,470	291,187,318	291,187,318	0.00%	0
409539-Other Population Revenue PMPM	111,803,518	383,489,759	383,489,759	0.00%	0
409542-Other State Revenue	27,045,898	54,659,001	37,306,511	(31.75%)	(17,352,490)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,639,198,404</b>	<b>2,831,214,501</b>	<b>2,813,862,011</b>	<b>(0.61%)</b>	<b>(17,352,490)</b>
<b>409563-Graduate Medical Education</b>	<b>69,540,649</b>	<b>57,918,787</b>	<b>66,617,135</b>	<b>15.02%</b>	<b>8,698,348</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(114,358,276)</b>	<b>(95,246,345)</b>	<b>(125,032,794)</b>	<b>31.27%</b>	<b>(29,786,449)</b>
<b>CCH - Total Fees</b>	<b>4,073,594,304</b>	<b>3,954,580,365</b>	<b>3,911,572,992</b>	<b>(1.09%)</b>	<b>(43,007,373)</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	14,571,040	12,142,533	7,187,521	(40.81%)	(4,955,012)
Public Health	2,528,604	2,107,170	1,963,548	(6.82%)	(143,622)
Managed Care - Investment Income	3,000,000	2,500,000	17,105,051	584.20%	14,605,051
<b>Miscellaneous Revenues - Sub</b>	<b>20,099,644</b>	<b>16,749,703</b>	<b>26,256,120</b>	<b>56.76%</b>	<b>9,506,417</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>4,083,333</b>	<b>4,083,333</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 4,256,298,868</b>	<b>\$ 4,128,150,616</b>	<b>\$ 4,090,087,682</b>	<b>(0.92%)</b>	<b>\$ (38,062,934)</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 10 as of September 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	\$ 86,515,724	\$ 73,174,373	\$ 13,341,351	15.4%	\$ 2,238,295	\$ 75,412,668	\$ 11,103,056	12.8%
4241	Health Services - JTDC	\$ 9,683,643	\$ 7,956,571	\$ 6,918,575	\$ 1,037,996	13.0%	\$ 719,983	\$ 7,638,558	\$ 318,013	4.0%
4890	Health System Administration	\$ 124,179,253	\$ 101,318,863	\$ 92,554,918	\$ 8,763,945	8.6%	\$ 1,655,113	\$ 94,210,031	\$ 7,108,832	7.0%
4891	Provident Hospital	\$ 99,244,020	\$ 80,965,836	\$ 63,598,013	\$ 17,367,823	21.5%	\$ 3,431,342	\$ 67,029,355	\$ 13,936,481	17.2%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 146,164,793	\$ 140,403,036	\$ 5,761,757	3.9%	\$ 4,756,396	\$ 145,159,432	\$ 1,005,361	0.7%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 24,426,137	\$ 17,083,189	\$ 7,342,948	30.1%	\$ 2,036,863	\$ 19,120,052	\$ 5,306,085	21.7%
4895	Department of Public Health	\$ 22,084,287	\$ 17,642,990	\$ 13,310,210	\$ 4,332,780	24.6%	\$ 649,627	\$ 13,959,837	\$ 3,683,153	20.9%
4896	Health Plan Services	\$ 2,524,770,165	\$ 2,735,879,315	\$ 2,773,162,156	\$ (37,282,841)	-1.4%	\$ 6,288,504	\$ 2,779,450,660	\$ (43,571,345)	-1.6%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 871,772,531	\$ 790,179,649	\$ 81,592,882	9.4%	\$ 40,966,751	\$ 831,146,400	\$ 40,626,131	4.7%
4898	Oak Forest Health Center	\$ -	\$ -	\$ 0	\$ 0	0.0%	\$ 0	\$ -	\$ 0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 55,189,229	\$ 14,163,578	\$ 41,025,651	74.3%	\$ 0	\$ 14,163,578	\$ 41,025,651	74.3%
<b>TOTAL</b>		<b>\$ 4,256,298,868</b>	<b>\$ 4,127,831,989</b>	<b>\$ 3,984,547,697</b>	<b>\$ 143,284,292</b>	<b>3.5%</b>	<b>\$ 62,742,874</b>	<b>\$ 4,047,290,571</b>	<b>\$ 80,541,418</b>	<b>2.0%</b>

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

**SPECIAL PURPOSE FUNDS**

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues		9/30/2024 Net Change In Fund Balance	FY2023 ACFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
						Over (Under) Expenditures & Encumbrances	Expenditures & Encumbrances			
11856	Motor Fuel Tax IL First	\$ 34,967,971	\$ 36,865,763	\$ 912,053	\$ 37,777,816	\$ (2,809,845)	\$ (2,809,845)	\$ 32,521,947	\$ 29,712,102	
11312	Animal Control	4,029,623	3,817,679	1,144,646	4,962,325	(932,702)	(932,702)	5,974,470	5,041,768	
11306	Election Division Fund	29,688,082	27,847,277	177,715	28,024,992	1,663,090	1,663,090	16,707,252	18,370,342	
11314	County Clerk Document Storage System	3,817,980	3,577,287	176	3,577,463	240,517	240,517	16,065,518	16,306,035	
11320	Circuit Court Automation	6,329,796	4,472,738	22,881	4,495,619	1,834,177	1,834,177	1,887,632	3,721,809	
11318	Circuit Court Document Storage	5,929,626	5,114,766	570,432	5,685,198	244,428	244,428	2,604,577	2,849,005	
11310	Law Library	3,470,973	3,152,747	2,736	3,155,483	315,490	315,490	(577,355)	(261,865)	
11322	Circuit Court - Dispute Resolution	301,245	300,122	0	300,122	1,123	1,123	151,988	153,111	
11326	Adult Probation / Probation Service Fee	1,902,243	340,521	0	340,521	1,561,722	1,561,722	6,609,242	8,170,964	
11316	County Clerk Automation	1,021,433	779,635	5,253	784,888	236,545	236,545	1,566,440	1,802,985	
11854	Treasurer - Tax Sales Automation	16,642,330	11,295,316	266,634	11,561,950	5,080,380	5,080,380	15,611,292	20,691,672	
11324	Intergovernment Agreement/ ETSB	2,017,384	4,401,049	0	4,401,049	(2,383,665)	(2,383,665)	829,821	(1,553,844)	
11328	Social Service/ Probation & Court Services	2,178,950	237,351	4,801	242,152	1,936,798	1,936,798	6,061,551	7,998,349	
11248	Lead Poisoning Prevention Fund	74,064	379,973	217,220	597,193	(523,129)	(523,129)	2,507,006	1,983,877	
11249	Geographic Information Systems - GIS	5,129,035	5,398,970	1,238,761	6,637,731	(1,508,696)	(1,508,696)	15,689,220	14,180,524	
11252	State's Attorney Narcotics Forfeiture	1,273,431	2,549,402	0	2,549,402	(1,275,971)	(1,275,971)	(842,244)	(2,118,215)	
11292	Disaster Response and Recovery Fund	0	(80,635,169)	0	(80,635,169)	80,635,169	80,635,169	0	80,635,169	
11258	Circuit Court Administrative Fund	1,034,296	524,287	0	524,287	510,009	510,009	1,833,213	2,343,222	
11259	County Clerk GIS Fee Fund	2,336,533	614,778	(30)	614,748	1,721,785	1,721,785	10,587,503	12,309,288	
11260	County Clerk Rental Housing Support Fee	178,328	2,107	0	2,107	176,221	176,221	776,970	953,191	
11262	Sheriff Women's Justice Services	27,537	1442	0	1,442	26,095	26,095	315,020	341,115	
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)	
11268	Assessor Special Fund	676,200	125	0	125	676,075	676,075	526,650	1,202,725	
11269	CCC Electronic Citation Fund	494,621	74,947	0	74,947	419,674	419,674	2,128,989	2,548,663	
11271	SAO Records Automation	10,416	159,840	0	159,840	(149,424)	(149,424)	(105,028)	(254,452)	
11272	PD Records Automation	52,817	0	0	0	52,817	52,817	257,930	310,747	
11273	Environmental Control Solid Waste Mgmt	563,929	370,205	18,080	388,285	175,644	175,644	3,522,576	3,698,220	
11274	Land Bank Authority	6,400,458	7,947,747	65,078	8,012,825	(1,612,367)	(1,612,367)	(8,356,384)	(9,968,751)	
11275	Section 108 Loan Program	0	0	0	0	0	0	4,047,352	4,047,352	
11276	Erroneous Homestead Exemption Recovery	1,127,095	878,517	80	878,597	248,498	248,498	2,757,637	3,006,135	
11302	Township Roads	856,586	0	0	0	856,586	856,586	6,494,575	7,351,161	
11277	Sheriff Pharmaceutical Disposal	57,305	0	0	0	57,305	57,305	394,286	451,591	
11278	Sheriff Operations State Asset Forfeiture	143,654	425,789	0	425,789	(282,135)	(282,135)	1,071,662	789,527	
11279	Sheriff Money Laundering State Asset Forfeiture	47,544	0	0	0	47,544	47,544	251,702	299,246	
11281	Cable TV Peg Access Support Fund	41,657	0	0	0	41,657	41,657	86,609	128,266	
11282	Cook County Assessor GIS Fee Fund	994,281	935,296	875	936,171	58,110	58,110	2,209,204	2,267,314	
11284	COVID-19 Federal Programs	6,170,590	2,159,606	3,462,730	5,622,336	548,254	548,254	17,669,947	18,218,201	
11285	Mortgage Foreclosure Mediation Program	1,087,569	90,992	0	90,992	996,577	996,577	2,695,007	3,691,584	
11270	Medical Examiner Fees	392,529	496,798	159	496,957	(104,428)	(104,428)	1,035,909	931,481	
11286	American Rescue Plan Act (ARPA) Fund	25,620,731	127,949,653	38,699,604	166,649,257	(141,028,526)	(141,028,526)	688,732,435	547,703,909	
11287	Equity Fund SPF	30,705,023	519,936	4,154,797	4,674,733	26,030,290	26,030,290	90,479,561	116,509,851	
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	15,626,516	160,535	0	160,535	15,465,981	15,465,981	12,144,142	27,610,123	
11289	Transportation Related Home Rule Taxes	207,133,215	54,966,318	0	54,966,318	152,166,897	152,166,897	21,543,314	173,710,211	
<b>TOTAL</b>		<b>\$ 420,553,596</b>	<b>\$ 228,174,345</b>	<b>\$ 50,964,681</b>	<b>\$ 279,139,026</b>	<b>\$ 141,414,570</b>	<b>\$ 141,414,570</b>	<b>\$ 987,735,766</b>	<b>\$ 1,129,150,336</b>	



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

REVENUES	2024 Budget	September 30, 2024	September 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	\$ 11,862,806	\$ 10,519,997	(11.32%)	\$ (1,342,809)
County Use Tax	95,900,000	79,738,530	76,853,979	(3.62%)	(2,884,551)
Gasoline / Diesel Fuel Tax	86,300,000	71,854,402	72,745,999	1.24%	891,597
New Motor Vehicle Tax	2,400,000	1,989,498	2,234,268	12.30%	244,770
Wheel Tax	0	0	(1,200)	0.00%	(1,200)
Parking Lot & Garage Operations Tax	49,300,000	40,952,389	44,668,820	9.08%	3,716,431
Interest Income	0	0	111,352	0.00%	111,352
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 248,400,000</b>	<b>\$ 206,397,625</b>	<b>\$ 207,133,215</b>	<b>0.36%</b>	<b>\$ 735,590</b>

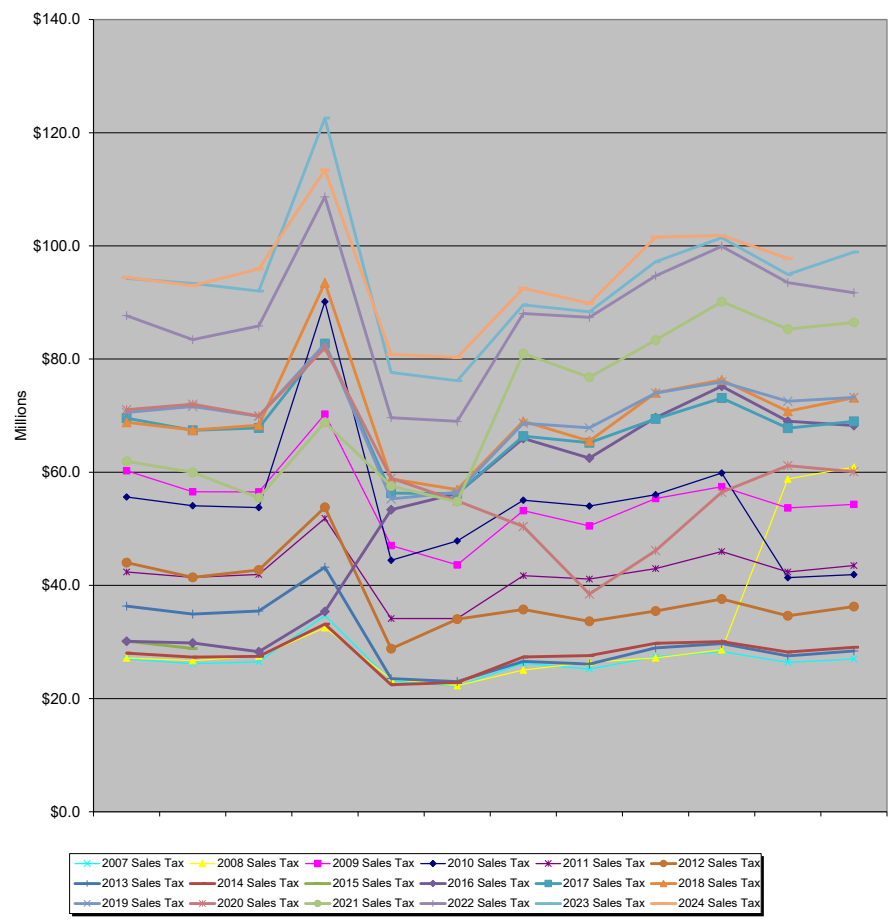
**THE COUNTY OF COOK, ILLINOIS**  
 Equity Fund Analysis of Revenues  
 Thru Period Ten As of September 30, 2024

REVENUES	2024 Budget	September 30, 2024	September 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 14,250,000	\$ 11,638,483	\$ 10,650,439	(8.49%)	\$ (988,044)
Firearms Tax	1,500,000	1,261,596	1,156,176	(8.36%)	(105,420)
Il Gaming Des Plaines Casino	16,000,000	13,393,417	15,541,701	16.04%	2,148,284
Other Revenue Landbank Initiative Activities	2,933,000	2,444,166	0	(100.00%)	(2,444,166)
Interest Income	0	0	3,356,707	0.00%	3,356,707
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 34,683,000</b>	<b>\$ 28,737,662</b>	<b>\$ 30,705,023</b>	<b>6.85%</b>	<b>\$ 1,967,361</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 - OCTOBER 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,024,260,750	\$ 1,041,425,826	1.68%	\$ 17,165,076
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	FY (4)			YTD
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	Collections
	GROSS	GROSS	GROSS	GROSS	GROSS (5,6&7)	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	
<b>2024</b>	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016	\$97,796,697		\$1,041,425,826
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8	\$3.2		\$17.2
<b>2023</b>	\$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
<b>2022</b>	\$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
<b>2021</b>	\$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
<b>2020</b>	\$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
<b>2019</b>	\$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
<b>2018</b>	\$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
<b>2017</b>	\$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
<b>2016</b>	\$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
<b>2015</b>	\$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
<b>2014</b>	\$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
<b>2013</b>	\$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
<b>2012</b>	\$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
<b>2011</b>	\$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
<b>2010</b>	\$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
<b>2009</b>	\$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
<b>2008</b>	\$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
<b>2007</b>	\$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)

<b>2008/2009</b>	(\$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:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
2. 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.
3. Sales Tax Anticipation Note was fully repaid on August 3, 2009.
4. 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.
5. January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
6. January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
7. January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

The County Of Cook, Illinois

Table - 9

Subject: Sales Tax Supplemental Pension Payments

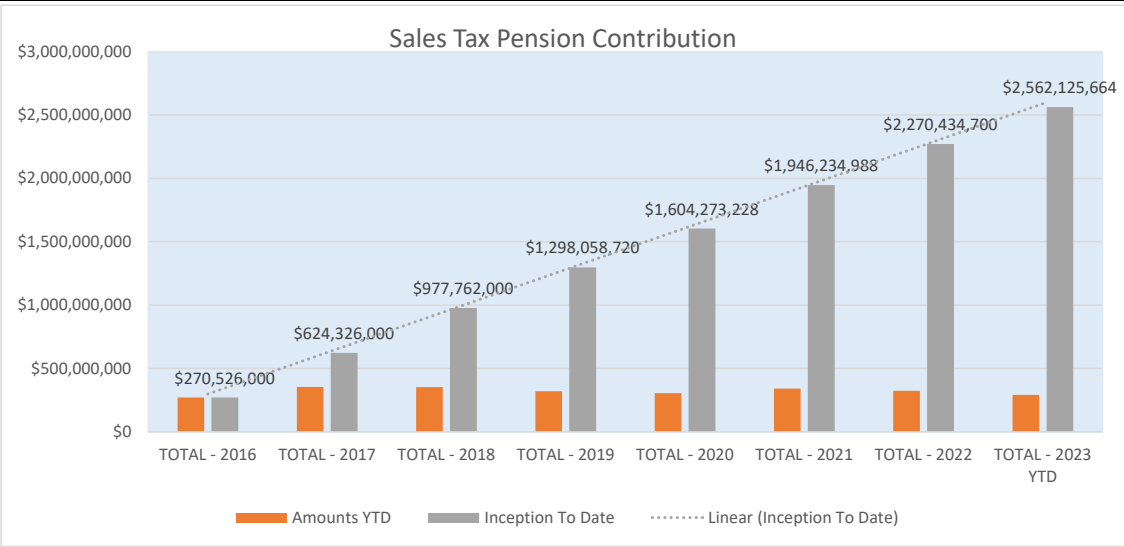
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000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

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

Sales Tax Pension Payments

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

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



History Notes:

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

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

The County of Cook, Illinois

Grant Receivables (\$millions)

As of September 30th, 2024

Table - 10

By Department	FY2021	FY2022	FY2023	FY2024	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	3.1	2.5%
Planning and Development	2.7	2.2	2.5	3.5	10.9	8.9%
Office of Economic Development	0.1	0.0	0.0	0.4	0.5	0.4%
County Clerk	0.2	0.3	-	-	0.5	0.4%
Environment and Sustainability	0.1	-	-	0.4	0.5	0.4%
Justice Advisory Council	-	-	-	0.3	0.3	0.2%
Office of the Sheriff	-	0.6	-	1.9	2.5	2.0%
State's Attorney	-	-	-	5.0	5.0	4.1%
Medical Examiner	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	32.3	25.6	15.6	73.6	60.3%
Adult Probation Dept.	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	1.9	2.3	1.9%
Juvenile Probation	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	5.2	11.6	9.5%
Board of Election	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	0.0%
Dept. of Public Health	1.1	1.0	2.1	7.1	11.3	9.3%
<b>Grand Total</b>	<b>\$ 4.4</b>	<b>\$ 38.9</b>	<b>\$ 37.5</b>	<b>\$ 41.3</b>	<b>\$ 122.1</b>	<b>100.0%</b>

By Funding Source	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	0.8	0.3	0.7	\$ 1.8
Federal Direct - CCH	-	0.2	1.3	2.9	\$ 4.4
Federal Direct - CCP	2.8	2.7	2.4	5.5	\$ 13.4
Federal Direct - DPH	-	-	-	1.8	\$ 1.8
Federal Direct - DOT	-	-	-	0.1	\$ 0.1
Federal Pass Through - CCH	0.2	0.6	0.3	1.2	\$ 2.3
Federal Pass Through - CCP	0.4	32.7	29.3	22.8	\$ 85.2
Federal Pass Through - DOT	-	-	2.8	1.2	\$ 4.0
Federal Pass Through - DPH	0.4	-	0.4	0.3	\$ 1.1
Private/Other - CCH	0.3	-	0.1	0.2	\$ 0.6
Private/Other - CCP	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	\$ -
State Direct - CCP	0.1	1.6	0.6	3.7	\$ 6.0
State Direct - DOT	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.8	\$ 1.3
<b>Grand Total</b>	<b>\$ 4.4</b>	<b>\$ 38.9</b>	<b>\$ 37.5</b>	<b>\$ 41.3</b>	<b>\$ 122.1</b>

**Notes to the September 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 September 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.