

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Five-Month Period Ended April 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.



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May 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 five-month period ended April 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 P05 as of April 30, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$888.6	\$964.7	\$76.1	8.6		\$964.7	\$76.1	8.6
Expenses	\$994.6	\$979.3	\$15.3	1.5	\$59.2	\$1,038.5	(\$43.9)	(4.4)
Net Results	(\$106.0)	(\$14.6)	\$91.4		\$59.2	(\$73.8)	\$32.2	
Health Fund								
Revenues	\$1,821.5	\$1,982.2	\$160.7	8.8		\$1,982.2	\$160.7	8.8
Expenses	\$1,828.0	\$1,965.6	(\$137.6)	(7.5)	\$106.5	\$2,072.1	(\$244.1)	(13.4)
Net Results	(\$6.5)	\$16.6	\$23.1		\$106.5	(\$89.9)	(\$83.4)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of April 30, 2024, the General Fund net results were negative \$14.6 million, \$91.4 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$32.2 million **favorable** to budget.

Revenues were \$76.1 million or 8.6% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in March 2024, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, and Sports Wagering Tax that offset reductions in County Clerk, Cigarette Tax, Other Reimbursements / Transfers and in other areas.

Expenditures of \$979.3 million were \$15.3 million or 1.5% **favorable** to the year-to-date budget before factoring in encumbrances of \$59.2 million, which resulted in a negative variance of \$43.9 million or 4.4% 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 \$160.7 million or 8.8% **favorable** to budget. Expenditures of \$1.966 billion are \$137.6 million or 7.5% **unfavorable** to budget before factoring in encumbrances of \$106.5 million. When including encumbrances, expenditures were \$244.1 million or 13.4% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through April.

State Revenues Update

Through April 30, 2024, the State of Illinois owes the County \$160.2 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 9.1	\$ 9.1	AOIC vouchers average - 30-60 days
Rent	-	-	-	0.7	0.7	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	1.5	5.6	8.8	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.2	85.5	38.6	11.0	135.3	Estimated average days over - 90 days
Total - General Fund	0.3	87.1	40.1	26.4	153.9	
Health Fund						
Medicaid	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.6	1.1	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.6	0.4	2.2	2.0	5.2	Estimated average days over - 90 days
Total Health Fund	0.8	0.7	2.2	2.6	6.3	
Total General & Health Fund	\$ 1.1	\$ 87.8	\$ 42.3	\$ 29.0	\$ 160.2	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through April 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 April 30, 2024, the State AOIC past due amount was \$9.1 million.¹

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

As of April 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).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In April 2024 and May 2024, the State AOIC reimbursed the County in the amount of \$19.0 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The remaining amount owed for FY2024 is \$9.1 million.

² In April 2024 and May 2024, the County received a total of \$33.4 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTH, P&D, CCH, Public Health Grants, and others. As of April 30, 2024, the total grants past due amount owed to the County was \$172.3 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. *See Table – 10 (page 19) for detail.*

As of April 2024, the State owes the County \$140.5 million in Federal pass-through grant receivable.

³ As of April 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 five-month property tax levy revenue of \$223.8 million was above prior year property tax revenue of \$201.3 million, resulting in a **favorable** comparative variance of \$22.5 million or 11.17% based on current collections through April 30, 2024. No property tax collections in April 2024 based on current tax distributions cycle.

			FY2024 vs FY2023	
	30-Apr-24	30-Apr-23	FY24 vs FY23 Over (Under)	% Change
General Fund	\$ 144,199,193	\$ 116,743,336	\$ 27,455,857	23.52%
Health Fund	79,581,630	84,559,651	(4,978,021)	-5.89%
Total	\$ 223,780,823	\$ 201,302,987	\$ 22,477,836	11.17%

General Fund Revenues Fees

Treasurer – Total five-month actual revenue of \$46.8 million was above budgeted revenue of \$12.6 million, resulting in a **favorable** variance of \$34.2 million or 271.29%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2023 through April 2024.

County Clerk – Total five-month actual revenue of \$19.2 million was behind budgeted revenue of \$20.6 million, resulting in an **unfavorable** variance of \$1.4 million or 6.72%. 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 five-month actual revenue of \$30.2 million was above budgeted revenue of \$21.8 million, resulting

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 34.2
Sheriff	1.4
Clerk of Circuit Court	8.4
County Sales Tax	6.9
Hotel Accommodations Tax	1.5
Amusement Tax	0.8
Sports Wagering Tax	0.4
Other revenue categories (net)	30.1
Total net favorable variances	\$ 83.7
	Unfavorable Variance (millions)
Cigarette Tax	\$ (4.4)
County Clerk	(1.4)
Other Reimbursements / Transfers	(1.8)
Net (unfavorable) variances	(7.6)
Total net favorable (unfavorable) variances	\$ 76.1

in a **favorable** variance of \$8.4 million or 38.52% and is based on current collections.

Sheriff – Total five-month actual revenue of \$5.8 million was above budgeted revenue of \$4.4 million, resulting in a **favorable** variance of \$1.4 million or 32.96% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$477.6 million through April 30, 2024, was above budgeted revenue of \$470.7 million and resulted in a **favorable** variance of \$6.9 million or positive 1.47%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, April receipts represent underlying transactions that occurred in January of 2024.

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

The County Cigarette Tax - Revenue of \$27.1 million through April 30, 2024, was behind budgeted revenue of \$31.5 million, and resulted in an **unfavorable** variance of \$4.4 million, or 14.02%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

The County Hotel Accommodations Tax - Revenue of \$11.2 million through April 30, 2024, was above budgeted revenue of \$9.7 million and resulted in a **favorable** variance of \$1.5 million or 15.83%. The positive variance is due to the continued rebound in bookings.

The County Amusement Tax - Revenue of \$19.9 million through April 30, 2024, was above budgeted revenue of \$19.1 million and resulted in a **favorable** variance of \$0.8 million or 4.36%. The positive variance is due to shifting sales pattern for some large taxpayers.

The Sports Wagering Tax - Revenue of \$4.9 million through April 30, 2024, was above budgeted revenue of \$4.5 million and resulted in a **favorable** variance of \$0.4 million or 9.17%. The positive variance is due to higher than anticipated growth in the sports wagering arena.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total five-month actual revenue of \$11.1 million was behind budgeted revenue of \$12.9 million and resulted in an **unfavorable** variance of \$1.8 million or 13.67%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$10.4 million through 1st quarter of 2024 and other revenues collected through April 30, 2024. The revenue is expected to be collected in the outer months.

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

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

General Fund Expenditures

Expenses of \$979.3 million were \$15.3 million or 1.5% **favorable** to budget before including \$59.2 million in encumbrances. Combined expenditures and encumbrances of \$1.039 billion were \$43.9 million or 4.4% **unfavorable** to budget. There is \$49.5 million unfavorable variance in the general fund due to appropriations transfers occurring later than expected, primarily impacting the Sheriff (\$31.4 million), State’s Attorney (\$4 million), Clerk of Circuit Court (\$3.3 million), and Chief Judge (\$7.4 million) offices. Outside of the appropriations transfers, all control offices are generally in line or favorable compared to budget. The overall favorable results outside of appropriations transfers are driven by Salaries and Wages (6.3%, \$27.5 million favorable) and Contractual Services (38.4%, \$16.4 million favorable). The Salaries and Wages variance is driven by vacancies, while the Contractual Services variance is driven by lower-than-budgeted expenses in Professional Services.

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 \$160.7 million or 8.8% through April 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 \$192.3 million. Expenditures of \$1.966 billion were \$137.6 million or 7.5% **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 five-month actual Medicaid Expansion revenue of \$1.338 billion was above budgeted revenue of \$1.146 million, resulting in a **favorable** variance of

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 192.3
Federal State Medicaid Programming - DSH	23.0
Graduate Medical Education (GME) Revenue	4.1
Miscellaneous Revenue	3.6
<i>Net favorable variances</i>	223.0
	Unfavorable Variance
	(millions)
Patient Fees	\$ (39.6)
Other revenue categories (net)	(22.7)
<i>Net (unfavorable) variances</i>	(62.3)
Total net favorable (unfavorable) variances	\$ 160.7

\$192.3 million or 16.78% due to timing of state payment adjustments, to account for the higher membership through April 30, 2024. As of April 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 five-month actual Patient Fee revenue of \$252.4 million was behind budgeted revenue of \$292.0 million and resulted in an **unfavorable** variance of \$39.6 million or 13.58%, based on current payments received and other collection issues. This report includes \$68.1 million YTD payments through April 30, 2024 from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through April 30, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$94.1 million was above budgeted revenue of \$71.1 million and resulted in a **favorable** variance of \$23.0 million or 32.30%. The positive variance in DSH revenue was due to a lower State IGT payment due to the federal increase of the cap during the pandemic.

Directed Payments – Total five-month actual Directed Payments \$196.3 million was behind budgeted revenue of \$198.0 million and resulted in an **unfavorable** variance of \$1.7 million or 0.88%, based on current payments received. This report includes \$120.5 million YTD payments through April 30, 2024 in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through April 30, 2024, Graduate Medical Education (GME) actual revenue of \$32.8 million was above budgeted revenue of \$28.7 million and resulted in a **favorable** variance of \$4.1 million or 14.12%. The positive variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total five-month actual miscellaneous revenue of \$12.0 million was above budgeted revenue of \$8.4 million, resulting in a **favorable** variance of \$3.6 million or 43.00% 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 \$3.4 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$7.2 million.

Health Fund- Expenditures

Expenditures of \$1.966 billion were \$137.6 million or 7.5 percent **unfavorable** to budget before including encumbrances of \$106.5 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were **\$45.4 million favorable** due to existing vacancies and contractual labor remains favorable to budget **by \$60.5M** due to lower-than-budgeted registry service usages as well as the lower hourly rate.

Expenditures and encumbrances of \$2.072 billion were \$244.1 million or 13.4 percent **unfavorable** to 2024 budget as approved. Most of the encumbrances (\$11.3 million out of \$106.5 million) are current

obligations entered by Health Plan Services for claims with most of the payments made in April 2024 and \$75.6 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 Five as of April 30, 2024									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
Special Purpose Funds									
Revenues	\$189.1	\$204.8	\$15.7	8.3		\$204.8	\$15.7	8.3	
Expenses	\$552.1	\$8.5	\$543.6	98.5	\$38.4	\$46.9	\$505.2	91.5	
Net Results	(\$363.0)	\$196.3	\$559.3		\$38.4	\$157.9	\$520.9		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of April 30, 2024, revenues were \$204.8 million, \$15.7 million above budgeted revenue of \$189.1 million, resulting in a **favorable** variance of 8.3% to budget based on current collections. Total expenditures were positive \$46.9 million after encumbrances. Through April 30, 2024, revenues have exceeded expenditures and encumbrances by \$157.9 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 \$5.2 million through April 30, 2024, was behind budgeted revenue of \$5.4 million and resulted in an **unfavorable** variance of \$0.2 million or 4.11%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$36.5 million through April 30, 2024, was behind budgeted revenue of \$37.7 million and resulted in an **unfavorable** variance of \$1.2 million or 3.05%. The negative variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$35.5 million through April 30, 2024, was above budgeted revenue of \$35.3 million and resulted in a **favorable** variance of \$0.2 million or 0.50%. The positive variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$1.0 million through April 30, 2024, was above budgeted revenue of \$0.9 million and resulted in a **favorable** variance of \$0.1 million or 8.05%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$20.7 million through April 30, 2024, was above budgeted revenue of \$20.1 million and resulted in a **favorable** variance of \$0.6 million or 3.03%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$0.6 million through April 30, 2024, was behind budgeted revenue of \$0.7 million and resulted in an **unfavorable** variance of \$0.1 million or 10.39%. The negative variance is based on current collections.

The Cannabis Tax – Revenue of \$5.4 million through April 30, 2024, was behind budgeted revenue of \$5.5 million and resulted in an unfavorable variance of \$0.1 million or 2.09%. The negative variance is based on current collections.⁵

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of April 30, 2024, the County has spent \$187.8 million of its allocation, which is 99.5% of the ERA 1, 97.0% of its ERA 2 allocation, and 97.2% of its IDHS grant.

American Rescue Plan Act (ARPA)

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

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of May 17th, 2024, the County has spent over \$434.0 million of its ARPA allocation.

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

See Table 5 for further details.

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

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Five As of April 30, 2024

REVENUES	2024 Budget	April 30, 2024	April 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 157,026,073	\$ 84,966,808	\$ 144,199,193	69.71%	\$ 59,232,385
Property Tax Levy Timing Differential			(59,864,455)		(59,864,455)
Property Tax - Tax Increment Financing Surplus	13,453,200	0	25,967,244	0.00%	25,967,244
Fees					
County Treasurer	35,000,000	12,614,374	46,835,394	271.29%	34,221,020
County Clerk	49,292,220	20,538,425	19,158,408	(6.72%)	(1,380,017)
Building and Zoning	4,100,000	1,486,796	1,643,417	10.53%	156,621
Environment and Sustainability	4,695,000	1,214,793	1,375,437	13.22%	160,644
Liquor Licenses	350,000	305,350	281,006	(7.97%)	(24,344)
Clerk of Circuit Court	59,500,000	21,821,031	30,227,561	38.52%	8,406,530
Sheriff	10,464,836	4,360,350	5,797,460	32.96%	1,437,110
Public Guardian	2,600,000	1,187,143	1,096,803	(7.61%)	(90,340)
Public Administrator	1,722,267	718,502	1,024,026	42.52%	305,524
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	729,917	673,904	(7.67%)	(56,013)
Medical Examiner	3,910,800	1,794,093	1,674,201	(6.68%)	(119,892)
Contract Compliance M/WBE Cert	34,200	15,793	8,750	(44.60%)	(7,043)
Total Fee Revenue	173,899,323	66,786,567	109,796,367	64.40%	43,009,800
Non-Property Taxes					
Home Rule County Sales Tax	1,119,037,554	470,682,627	477,613,495	1.47%	6,930,868
Off Track Betting Commission	750,000	285,000	258,889	(9.16%)	(26,111)
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	6,581,621	764,120	(88.39%)	(5,817,501)
Retailer's Occupation Tax	5,197,209	2,186,018	2,148,149	(1.73%)	(37,869)
State Income Tax	21,583,000	8,573,699	8,659,580	1.00%	85,881
Alcoholic Beverage Tax	37,840,000	15,226,680	14,884,607	(2.25%)	(342,073)
Cigarette Tax	79,500,000	31,483,653	27,068,240	(14.02%)	(4,415,413)
Other Tobacco and Consumable Products Tax	7,100,000	2,834,283	2,624,146	(7.41%)	(210,137)
Hotel Accommodations Tax	35,250,000	9,717,939	11,256,527	15.83%	1,538,588
Gambling Machine Tax	6,900,000	428,346	180,400	(57.88%)	(247,946)
Video Gaming	1,061,385	450,000	614,074	36.46%	164,074
Amusement Tax	42,000,000	19,089,906	19,921,712	4.36%	831,806
Sports Wagering Tax	11,000,000	4,501,975	4,914,847	9.17%	412,872
Total Non-Property Taxes	1,440,409,021	572,041,747	570,908,786	(0.20%)	(1,132,961)
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	23,365,552	26,656,946	14.09%	3,291,394
Salaries of State's Attorney	224,872	92,630	96,501	4.18%	3,871
Salaries of Public Defender	135,878	56,615	59,179	4.53%	2,564
FPD Reimbursements for Services	2,228,780	556,972	370,845	(33.42%)	(186,127)
Total Intergovernmental Revenues	61,672,550	24,071,769	27,183,471	12.93%	3,111,702
Investment Income					
Investment Income	43,473,000	16,556,121	24,448,355	47.67%	7,892,234
Miscellaneous Revenue					
Cable TV Franchise	1,055,000	265,000	241,454	(8.89%)	(23,546)
Real Estate and Rental Income	10,230,752	4,261,110	3,972,104	(6.78%)	(289,006)
Other Reimbursements / Transfers	38,761,653	12,874,637	11,114,342	(13.67%)	(1,760,295)
Total Miscellaneous Revenue	50,047,405	17,400,747	15,327,900	(11.91%)	(2,072,847)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	5,562,693	5,480,338	(1.48%)	(82,355)
Other Financing Sources - Fund Balance	242,919,954	101,216,648	101,216,648	0.00%	0
Total Other Financing Sources	256,270,417	106,779,340	106,696,986	(0.08%)	(82,355)
Grand Total Corporate / Public Safety	\$ 2,196,250,989	\$ 888,603,100	\$ 964,663,846	8.56%	\$ 76,060,747

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P05 as of April 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	121,765,130	110,698,740	11,066,390	9.1%	2,903,101	113,601,841	6.7%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	961,934	707,656	254,278	26.4%	151,967	859,623	10.6%
1081 FIRST DISTRICT	465,000	169,345	135,901	33,444	19.7%	25,366	161,267	4.8%
1082 SECOND DISTRICT	465,000	172,903	159,071	13,832	8.0%	398	159,469	7.8%
1083 THIRD DISTRICT	465,000	178,947	159,842	19,105	10.7%	989	160,831	10.1%
1084 FOURTH DISTRICT	465,000	174,507	176,014	(1,507)	-0.9%	2,049	178,063	-2.0%
1085 FIFTH DISTRICT	465,000	182,722	141,621	41,101	22.5%	3,750	145,371	20.4%
1086 SIXTH DISTRICT	465,000	178,417	159,763	18,654	10.5%	-	159,763	10.5%
1087 SEVENTH DISTRICT	465,000	182,339	167,627	14,712	8.1%	8,717	176,344	3.3%
1088 EIGHTH DISTRICT	465,000	182,878	163,584	19,294	10.6%	442	164,026	10.3%
1089 NINTH DISTRICT	465,000	182,777	147,480	35,297	19.3%	124	147,604	19.2%
1090 TENTH DISTRICT	465,000	182,906	135,581	47,325	25.9%	2,417	137,998	24.6%
1091 ELEVENTH DISTRICT	523,500	204,318	151,116	53,202	26.0%	-	151,116	26.0%
1092 TWELFTH DISTRICT	465,000	183,224	158,766	24,458	13.3%	-	158,766	13.3%
1093 THIRTEENTH DISTRICT	465,000	181,942	164,361	17,581	9.7%	3,885	168,246	7.5%
1094 FOURTEENTH DISTRICT	465,000	181,108	188,473	(7,365)	-4.1%	1,477	189,950	-4.9%
1095 FIFTEENTH DISTRICT	465,000	186,913	171,911	15,002	8.0%	994	172,905	7.5%
1096 SIXTEENTH DISTRICT	465,000	183,780	162,413	21,367	11.6%	7,423	169,836	7.6%
1097 SEVENTEENTH DISTRICT	465,000	176,875	158,463	18,412	10.4%	-	158,463	10.4%
COOK COUNTY BOARD OF COMISSIONERS	10,103,116	4,047,836	3,409,643	638,193	15.8%	209,998	3,619,641	10.6%
1040 COUNTY ASSESSOR	32,030,376	12,661,739	11,440,788	1,220,951	9.6%	122,517	11,563,305	8.7%
1050 BOARD OF REVIEW	19,628,457	7,976,911	7,972,235	4,676	0.1%	12,292	7,984,527	-0.1%
1060 COUNTY TREASURER	704,242	282,658	252,295	30,363	10.7%	11,870	264,165	6.5%
1110 COUNTY CLERK	20,616,125	8,286,827	6,728,758	1,558,069	18.8%	51,340	6,780,098	18.2%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	56,182,553	57,437,791	(1,255,238)	-2.2%	174,039	57,611,830	-2.5%
SHERIFF	515,819,101	239,803,221	262,327,434	(22,524,213)	-9.4%	7,000,570	269,328,004	-12.3%
CHIEF JUDGE	280,085,456	120,650,787	119,955,572	695,215	0.6%	1,575,018	121,530,590	-0.7%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	43,277,608	44,904,256	(1,626,648)	-3.8%	393,601	45,297,857	-4.7%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	972,256	842,945	129,311	13.3%	-	842,945	13.3%
1390 PUBLIC ADMINISTRATOR	1,766,060	755,514	674,681	80,833	10.7%	4,601	679,282	10.1%
FIXED CHARGES	783,201,215	377,888,773	352,642,038	25,246,735	6.7%	46,790,039	399,432,077	-5.7%
TOTAL	\$ 2,196,250,989	\$ 994,551,813	\$ 979,287,176	\$ 15,264,637	1.5%	\$ 59,248,986	\$ 1,038,536,162	-4.4%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Five As of April 30, 2024

REVENUES	2024 Budget	April 30, 2024	April 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 85,334,132	\$ 79,581,630	(6.74%)	\$ (5,752,502)
Property Tax Levy Timing Differential			5,411,000		5,411,000
Stroger Hospital -					
409549-Medicare	192,457,356	80,132,917	62,161,055	(22.43%)	(17,971,862)
409593-Medicaid Fees for Service	394,559,682	164,200,380	136,240,393	(17.03%)	(27,959,987)
409598-Private Payors & Carriers	67,699,042	28,127,123	37,006,904	31.57%	8,879,781
Stroger Hospital - Sub Total	654,716,080	272,460,420	235,408,352	(13.60%)	(37,052,068)
Provident Hospital -					
409549-Medicare	13,815,906	5,699,340	4,651,316	(18.39%)	(1,048,024)
409593-Medicaid Fees for Service	28,324,194	11,762,667	6,136,220	(47.83%)	(5,626,447)
409598-Private Payors & Carriers	4,859,900	2,087,843	6,173,053	195.67%	4,085,210
Provident Hospital - Sub Total	47,000,000	19,549,850	16,960,589	(13.24%)	(2,589,261)
Patient Fees (Medicare, Medicaid, Private & 3rd)	701,716,080	292,010,270	252,368,941	(13.58%)	(39,641,329)
409574-CCHHS - Medicaid BIPA IGT	131,300,000	37,550,000	37,550,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	170,771,262	71,154,690	94,140,384	32.30%	22,985,694
409604-Directed Payments	475,426,185	197,985,698	196,252,130	(0.88%)	(1,733,568)
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	713,225,838	317,036,283	376,252,497	18.68%	59,216,214
409528-Family Health Plans PMPM	778,413,175	337,690,904	378,734,573	12.15%	41,043,669
409532-Integrated Care Program PMPM	731,874,505	313,623,234	313,591,720	(0.01%)	(31,514)
409536-Managed Long Term Services and Support PMPM	276,835,470	119,684,776	140,728,164	17.58%	21,043,388
409539-Other Population Revenue PMPM	111,803,518	46,121,050	128,707,208	179.06%	82,586,158
409542-Other State Revenue	27,045,898	11,746,951	170,857	(98.55%)	(11,576,094)
Medicaid Expansion - Managed Care Sub Total	2,639,198,404	1,145,903,198	1,338,185,019	16.78%	192,281,821
409563-Graduate Medical Education	69,540,649	28,768,871	32,831,863	14.12%	4,062,992
409585-Domestic Transfer - Elimination	(114,358,276)	(47,623,173)	(68,134,838)	43.07%	(20,511,665)
CCH - Total Fees	4,073,594,304	1,725,749,554	1,883,193,499	9.12%	157,443,945
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,571,040	6,071,266	2,624,379	(56.77%)	(3,446,887)
Public Health	2,528,604	1,053,585	869,745	(17.45%)	(183,840)
Managed Care - Investment Income	3,000,000	1,250,000	8,481,903	578.55%	7,231,903
Miscellaneous Revenues - Sub	20,099,644	8,374,851	11,976,027	43.00%	3,601,176
411495-Other Financing Sources	4,900,000	2,041,667	2,041,667	0.00%	0
TOTALS	\$ 4,256,298,868	\$ 1,821,500,204	\$ 1,982,203,823	8.82%	\$ 160,703,619

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 05 as of April 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	\$ 42,406,700	\$ 36,319,149	\$ 6,087,551	14.4%	\$ 1,944,079	\$ 38,263,228	\$ 4,143,472	9.8%
4241	Health Services - JTDC	\$ 9,683,643	\$ 4,029,074	\$ 3,361,590	667,484	16.6%	32,547	3,394,137	634,937	15.8%
4890	Health System Administration	\$ 124,179,253	\$ 49,249,179	\$ 39,814,841	9,434,338	19.2%	3,736,067	43,550,908	5,698,271	11.6%
4891	Provident Hospital	\$ 99,244,020	\$ 39,802,460	\$ 28,710,517	11,091,943	27.9%	5,929,889	34,640,406	5,162,054	13.0%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 72,595,738	\$ 64,609,550	7,986,188	11.0%	6,907,534	71,517,084	1,078,654	1.5%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 12,076,164	\$ 6,665,201	5,410,963	44.8%	537,068	7,202,269	4,873,895	40.4%
4895	Department of Public Health	\$ 22,084,287	\$ 8,551,675	\$ 6,124,205	2,427,470	28.4%	363,234	6,487,439	2,064,236	24.1%
4896	Health Plan Services	\$ 2,524,770,165	\$ 1,098,238,361	\$ 1,416,515,811	(318,277,450)	-29.0%	11,268,960	1,427,784,771	(329,546,410)	-30.0%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 474,195,847	\$ 365,329,497	108,866,350	23.0%	75,628,047	440,957,544	33,238,303	7.0%
4898	Oak Forest Health Center	\$ -	\$ -	\$ 0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 26,811,148	(1,893,684)	28,704,832	107.1%	113,067	(1,780,617)	28,591,765	106.6%
TOTAL		\$ 4,256,298,868	\$ 1,827,956,347	\$ 1,965,556,677	(137,600,330)	-7.5%	\$ 106,460,492	\$ 2,072,017,169	\$ (244,060,822)	-13.4%

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

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total		Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances		4/30/2024	FY2023 Projected	Estimated
		Revenues	Expenditures			Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending		
11856	Motor Fuel Tax IL First	\$ 17,481,613	\$ 18,041,472	\$ 830,864	\$ 18,872,336	\$ (1,390,723)	\$ (1,390,723)	\$ 24,790,194	\$ 23,399,471	
11312	Animal Control	2,144,604	1,671,907	1,807,381	3,479,288	(1,334,684)	(1,334,684)	3,246,249	1,911,565	
11306	Election Division Fund	15,690,274	17,700,913	566,518	18,267,431	(2,577,157)	(2,577,157)	(8,906,735)	(11,483,892)	
11314	County Clerk Document Storage System	1,813,010	1,767,705	1,578	1,769,283	43,727	43,727	12,158,983	12,202,710	
11320	Circuit Court Automation	3,250,722	2,213,685	66,192	2,279,877	970,845	970,845	1,118,973	2,089,818	
11318	Circuit Court Document Storage	2,968,644	2,362,226	181,651	2,543,877	424,767	424,767	2,271,225	2,695,992	
11310	Law Library	1,738,706	1,837,378	39,115	1,876,493	(137,787)	(137,787)	(756,885)	(894,672)	
11322	Circuit Court - Dispute Resolution	159,140	61	0	61	159,079	159,079	128,684	287,763	
11326	Adult Probation / Probation Service Fee	828,816	157,680	0	157,680	671,136	671,136	6,003,455	6,674,591	
11316	County Clerk Automation	447,365	379,905	20,016	399,921	47,444	47,444	1,011,785	1,059,229	
11854	Treasurer - Tax Sales Automation	10,623,078	5,330,158	210,762	5,540,920	5,082,158	5,082,158	5,513,431	10,595,589	
11324	Intergovernment Agreement/ ETSB	875,000	1,538,126	0	1,538,126	(663,126)	(663,126)	2,968,944	2,305,818	
11328	Social Service/ Probation & Court Services	894,046	94,252	22,741	116,993	777,053	777,053	4,909,255	5,686,308	
11248	Lead Poisoning Prevention Fund	37,359	206,090	217,220	423,310	(385,951)	(385,951)	2,178,334	1,792,383	
11249	Geographic Information Systems - GIS	2,448,846	3,091,734	707,347	3,799,081	(1,350,235)	(1,350,235)	18,086,212	16,735,977	
11252	State's Attorney Narcotics Forfeiture	541,777	1,234,027	0	1,234,027	(692,250)	(692,250)	642,272	(49,978)	
11292	Disaster Response and Recovery Fund	0	(100,000,000)	0	(100,000,000)	100,000,000	100,000,000	0	100,000,000	
11258	Circuit Court Administrative Fund	470,546	234,340	0	234,340	236,206	236,206	1,642,180	1,878,386	
11259	County Clerk GIS Fee Fund	1,101,932	224,805	0	224,805	877,127	877,127	9,857,918	10,735,045	
11260	County Clerk Rental Housing Support Fee	83,048	158	0	158	82,890	82,890	749,294	832,184	
11262	Sheriff Women's Justice Services	11,942	62	599	661	11,281	11,281	297,949	309,230	
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)	
11268	Assessor Special Fund	512,784	62	0	62	512,722	512,722	584,671	1,097,393	
11269	CCC Electronic Citation Fund	221,763	32,652	0	32,652	189,111	189,111	1,958,113	2,147,224	
11271	SAO Records Automation	5,109	76,971	0	76,971	(71,862)	(71,862)	25,633	(46,229)	
11272	PD Records Automation	24,593	0	0	0	24,593	24,593	253,322	277,915	
11273	Environmental Control Solid Waste Mgmt	333,247	183,655	4,063	187,718	145,529	145,529	3,056,641	3,202,170	
11274	Land Bank Authority	3,003,464	3,296,952	281,362	3,578,314	(574,850)	(574,850)	(8,602,088)	(9,176,938)	
11275	Section 108 Loan Program	0	520	0	520	(520)	(520)	6,736,446	6,735,926	
11276	Erroneous Homestead Exemption Recovery	634,766	408,346	80	408,426	226,340	226,340	2,768,292	2,994,632	
11302	Township Roads	416,860	0	0	0	416,860	416,860	4,410,717	4,827,577	
11277	Sheriff Pharmaceutical Disposal	38,203	0	0	0	38,203	38,203	153,157	191,360	
11278	Sheriff Operations State Asset Forfeiture	8,490	34,156	40,053	74,209	(65,719)	(65,719)	315,517	249,798	
11279	Sheriff Money Laundering State Asset Forfeiture	1,950	0	0	0	1,950	1,950	21,841	23,791	
11281	Cable TV Peg Access Support Fund	14,441	0	0	0	14,441	14,441	29,922	44,363	
11282	Cook County Assessor GIS Fee Fund	469,968	243,428	373,193	616,621	(146,653)	(146,653)	1,497,002	1,350,349	
11284	COVID-19 Federal Programs	6,074,189	553,150	5,747,318	6,300,468	(226,279)	(226,279)	17,669,947	17,443,668	
11285	Mortgage Foreclosure Mediation Program	496,000	0	0	0	496,000	496,000	2,930,913	3,426,913	
11270	Medical Examiner Fees	15,357	160,402	254	160,656	(145,299)	(145,299)	1,080,433	935,134	
11286	American Rescue Plan Act (ARPA) Fund	13,659,996	55,034,060	21,098,649	76,132,709	(62,472,713)	(62,472,713)	688,732,435	626,259,722	
11287	Equity Fund SPF	15,100,428	(9,691,021)	6,157,267	(3,533,754)	18,634,182	18,634,182	78,489,913	97,124,095	
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	1,186,962	55,676	0	55,676	1,131,286	1,131,286	12,109,305	13,240,591	
11289	Transportation Related Home Rule Taxes	98,959,613	0	0	0	98,959,613	98,959,613	0	98,959,613	
TOTAL		\$ 204,788,651	\$ 8,475,693	\$ 38,374,223	\$ 46,849,916	\$ 157,938,735	\$ 157,938,735	\$ 903,400,477	\$ 1,061,339,212	

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Five As of April 30, 2024

REVENUES	2024 Budget	April 30, 2024	April 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 14,500,000	\$ 5,380,659	\$ 5,159,281	(4.11%)	\$ (221,378)
County Use Tax	95,900,000	37,672,780	36,524,307	(3.05%)	(1,148,473)
Gasoline / Diesel Fuel Tax	86,300,000	35,355,867	35,532,366	0.50%	176,499
New Motor Vehicle Tax	2,400,000	921,815	995,984	8.05%	74,169
Wheel Tax	0	0	(1,665)	0.00%	(1,665)
Parking Lot & Garage Operations Tax	49,300,000	20,138,048	20,747,732	3.03%	609,684
Interest Income	0	0	1,608	0.00%	1,608
<hr/>					
Total Transportation Fund Revenue	\$ 248,400,000	\$ 99,469,169	\$ 98,959,613	(0.51%)	\$ (509,556)

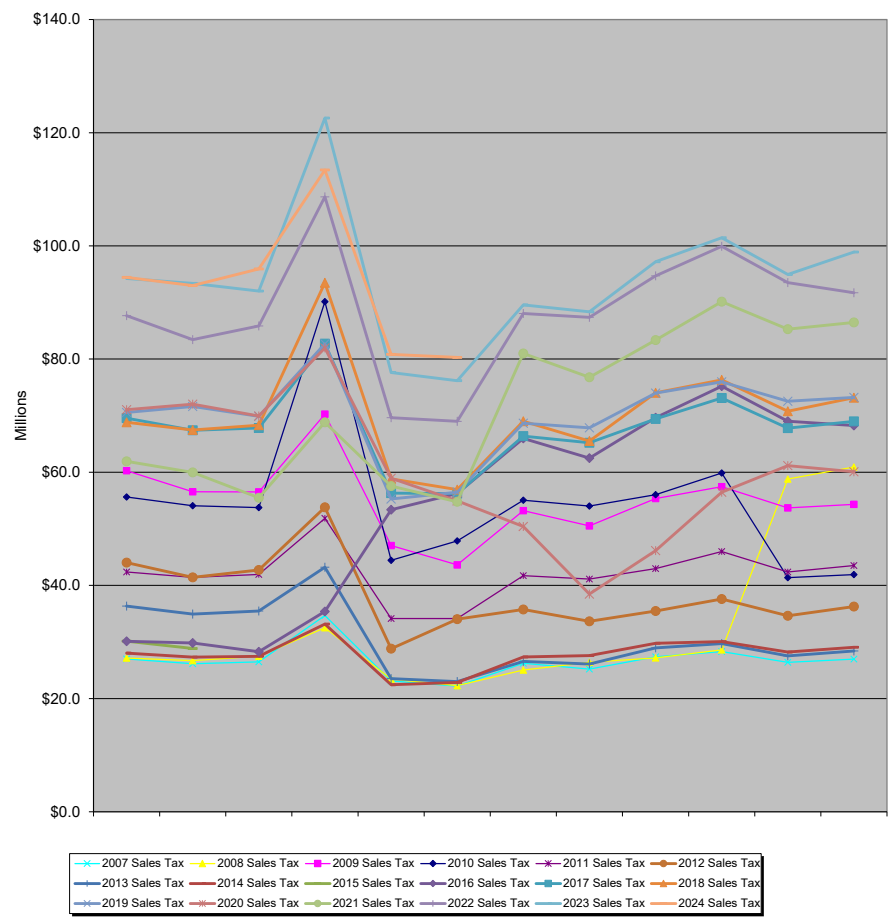
THE COUNTY OF COOK, ILLINOIS
 Equity Fund Analysis of Revenues
 Thru Period Five As of April 30, 2024

REVENUES	2024 Budget	April 30, 2024	April 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
Equity Fund Revenue					
Cannabis Tax	\$ 14,250,000	\$ 5,561,410	\$ 5,445,119	(2.09%)	\$ (116,291)
Firearms Tax	1,500,000	696,378	624,025	(10.39%)	(72,353)
Il Gaming Des Plaines Casino	16,000,000	6,329,068	7,495,110	18.42%	1,166,042
Other Revenue Landbank Initiative Activities	2,933,000	1,222,084	0	(100.00%)	(1,222,084)
Interest Income	0	0	1,536,174	0.00%	1,536,174
<hr/>					
Equity Fund Revenue	\$ 34,683,000	\$ 13,808,940	\$ 15,100,428	9.35%	\$ 1,291,488

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 - MAY 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 550,552,646	\$557,908,143	1.34%	\$ 7,355,497
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							\$557,908,143
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.4	\$0.4							\$7.3
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
Over(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9	\$3.5	\$2.1	\$5.4	\$34.0
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,667	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

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

The County Of Cook, Illinois

Table - 9

Subject: Sales Tax Supplemental Pension Payments

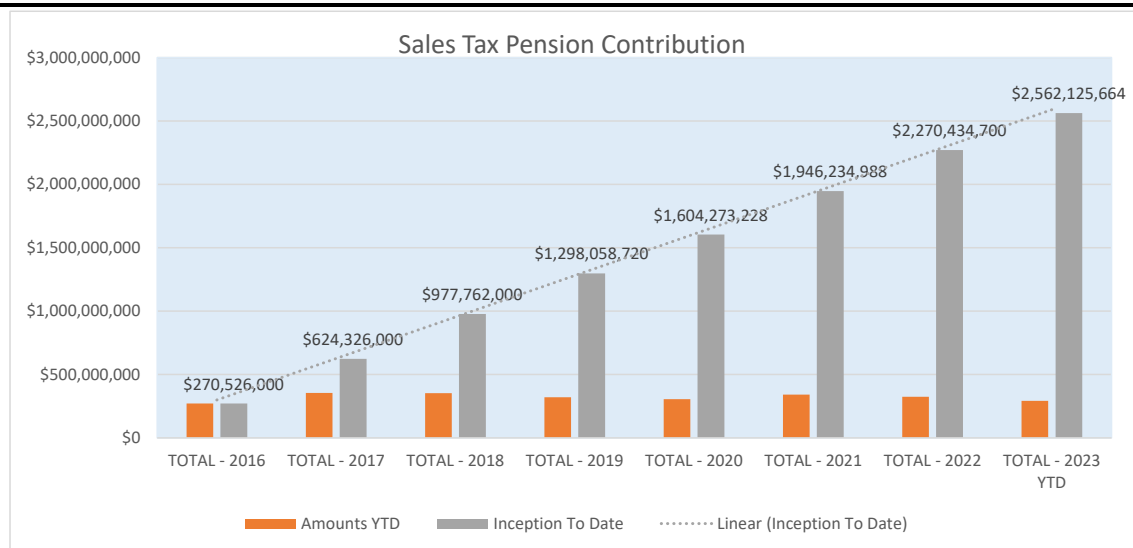
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000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

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

Sales Tax Pension Payments

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

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



History Notes:

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

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

The County of Cook, Illinois

Grant Receivables (\$millions)

As of April 30th, 2024

Table - 10

By Department	FY2021	FY2022	FY2023	FY2024	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	3.1	1.8%
Planning and Development	2.7	3.8	0.8	2.6	9.9	5.7%
Office of Economic Development	0.1	0.0	0.1	0.2	0.4	0.2%
County Clerk	0.2	0.3	-	-	0.5	0.3%
Environment and Sustainability	0.1	-	0.1	0.3	0.5	0.3%
Justice Advisory Council	-	-	0.4	0.1	0.5	0.3%
Office of the Sheriff	-	0.5	0.1	0.3	0.9	0.5%
State's Attorney	(0.1)	-	0.7	7.9	8.5	4.9%
Medical Examiner	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	85.2	31.3	5.9	122.5	71.1%
Adult Probation Dept.	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.7	2.1	2.8	1.6%
Juvenile Probation	-	-	0.1	-	0.1	0.1%
Clerk of the Circuit Court	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	(0.1)	-	6.4	1.1	7.4	4.3%
Board of Election	-	-	-	-	-	0.0%
Land Bank Authority	-	-	0.2	-	0.2	0.1%
Dept. of Public Health	1.1	1.0	4.4	8.5	15.0	8.7%
Grand Total	\$ 4.2	\$ 93.3	\$ 45.8	\$ 29.0	\$ 172.3	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	0.8	0.3	0.4	\$ 1.5
Federal Direct - CCH	-	0.2	1.8	2.4	\$ 4.4
Federal Direct - CCP	2.8	4.3	1.0	3.0	\$ 11.1
Federal Direct - DPH	-	-	0.3	3.5	\$ 3.8
Federal Direct - DOT	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.4	1.2	\$ 2.4
Federal Pass Through - CCP	0.3	85.5	35.8	11.0	\$ 132.6
Federal Pass Through - DOT	(0.1)	-	2.8	-	\$ 2.7
Federal Pass Through - DPH	0.4	(0.2)	1.8	0.8	\$ 2.8
Private/Other - CCH	0.3	0.2	0.1	0.1	\$ 0.7
Private/Other - CCP	-	-	-	0.4	\$ 0.4
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	\$ -
State Direct - CCP	0.1	1.6	1.5	5.6	\$ 8.8
State Direct - DOT	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.6	\$ 1.1
Grand Total	\$ 4.2	\$ 93.3	\$ 45.8	\$ 29.0	\$ 172.3

Notes to the April 2024 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 17th, 2024 and is included in this revenue report.** Certain other fee revenues for April 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.