

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Ten Month Period Ended September 30, 2015



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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LAWRENCE L. WILSON, CPA

COMPTROLLER

118 North Clark St. Room 500 • Chicago, Illinois 60602 • (312) 603-5601

October 30, 2015

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

I am transmitting herewith an Analysis of Revenues and Expenses Report for the ten-month period ended September 30, 2015 for the Corporate, Public Safety, Health 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 seven individual tables:

Table - 1	Corporate, Public Safety and Health Fund Analysis of Revenue and Expense
Table - 2	Corporate and Public Safety Fund Analysis of Revenue
Table - 3	Corporate and Public Safety Fund Analysis of Expenses, and Encumbrances
Table - 4	Health Fund Analysis of Revenue, Expense, and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues
Table - 6	Special Revenue Funds Analysis of Expenses, Encumbrances and Unspent Balance
Table - 7	Comparative Sales Tax Revenues 2007 thru 2014 and 2015

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

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**COUNTY OF COOK
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**Executive Summary
Cook County Analysis of Revenues and Expenses Report
December 1, 2014 through September 30, 2015**

Executive Summary

General Fund: As of September 30th, 2015 total revenues were \$1.194 billion, \$32.2 million unfavorable to the year-to-date budget. Expenditures were \$1.153 billion, \$40.5 million favorable to the year-to-date budget. Through September 2015, revenues have exceeded expenditures by \$41.4 million, a net result that is \$8.2 million favorable to budget.

Health Fund: As of September 30th, 2015 revenues were \$1.380 billion, \$95.6 million favorable to budget. Expenditures were \$1.181 billion, \$98.0 million favorable to budget. Through September 2015, revenues have exceeded expenditures by \$199.0 million, a positive net result that is \$193.7 million favorable to budget.

Total Revenue - Total ten months actual revenue of \$2,575.0 million was above budgeted revenue of \$2,511.6 million, and resulted in a **favorable** variance of \$63.4 million or 2.53%. This represents a \$12.2 million **unfavorable variance** compared to the prior month ended August 2015 **favorable** variance of \$75.6 million.

There was improvement across some revenue categories versus budget in September 2015, led by County Treasurer fees, Recorder of Deeds, Patient fees, CCHHS – Medicaid BIPA IGT, County Sales Tax, County Use tax, Cigarette Tax, Non Retailer Transaction Use Tax & State, Amusement Tax, Parking Lot & Garage Operations, and State Probation Officers, Juvenile CT and JTDC, offsetting a reduction in Clerk of the Circuit Court, Sheriff, Illinois Gaming – Casino Tax., Alcoholic Beverage Tax, Other Tobacco Products Tax, Medicaid Expansion, Disproportionate Share Hospital (DSH), and other revenue categories (net).



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State Revenues Update

Year to date September revenues include nearly \$75.8 million of past due State of Illinois revenue. The \$75.8 million is comprised of approximately \$38.0 million in State grant funds, \$19.5 million in MFT State Allotments, \$14.6 million in AOIC reimbursements, and \$3.7 million in Illinois Gaming-Casino Tax and State Income Tax. All of these items appear to be subject to appropriation by the State. State grant funds may specifically require appropriations from the State's General Fund and are therefore less likely to be received within 60 days of year end than the other sources due to the status of the State budget and backlog of growing overdue bills associated with the State's General Fund. AOIC reimbursements are also subject to the State appropriation process, although the AOIC reports that a court order has been entered and these payments will ultimately be received, In October 2015, State AOIC (Administrative Office of Illinois Court) reimbursed County in the amount of \$2.7 million for July vouchers for Probation Offices salaries and grants-in-aid, JTDC Detention vouchers are still pending. We will continue to monitor and report the amounts outstanding from the State of Illinois.



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REVENUES

Revenue Center	General Funds Favorable Variance (millions)	Health Enterprise Fund Favorable Variance (millions)	Combined Favorable Variance (millions)
County Treasurer	\$ 9.4		\$ 9.4
Recorder of Deeds	4.8		4.8
Patient Fees		181.9	181.9
CCHHS - Medicaid BIPA IGT		1.4	1.4
County Sales Tax	0.5		0.5
County Use Tax	6.2		6.2
Cigarette Tax	2.1	0.2	2.3
Non-Retailer Transactions Use Tax & State	2.1		2.1
Amusement Tax	2.8		2.8
Parking Lot & Garage Operations Tax	1.5		1.5
State Probation Officers, Juvenile CT&JTDC	3.1		3.1
Net favorable variances	\$ 32.5	\$ 183.5	\$ 216.0
	Unfavorable Variance (millions)	Unfavorable Variance (millions)	Unfavorable Variance (millions)
Clerk of Circuit Court	\$ (12.8)		\$ (12.8)
Sheriff	(1.9)		(1.9)
Illinois Gaming - Casino Tax	(1.4)		(1.4)
Alcoholic Beverage Tax	(1.1)		(1.1)
Other Tobacco Products Tax	(1.1)	(0.1)	(1.2)
Medicaid Expansion		(79.4)	(79.4)
DSH Adjustment Pmts		(7.0)	(7.0)
Other revenue categories (net)	(46.4)	(1.4)	(47.8)
Net (unfavorable) variances	(64.7)	(87.9)	(152.6)
Total net favorable (unfavorable) variances	\$ (32.2)	\$ 95.6	\$ 63.4



GENERAL FUND

FEES

TREASURER – Total ten months actual revenue of \$69.9 million was above budgeted revenue of \$60.5 million, and resulted in a **favorable** variance of \$9.4 million or 15.50%, based on current economic conditions.

RECORDER OF DEEDS – Total ten months actual revenue of \$33.1 million was above budgeted revenue of \$28.3 million, and resulted in a **favorable** variance of \$4.8 million or 17.14%, due to the sale of a couple of large commercial properties in Chicago downtown area. In addition, there is a steady rise in home values. Keep in mind, the Recorder of Deeds Office revenue position varies monthly based upon the shifts in the real estate market home and commercial property sales, foreclosures, and home values.

SHERIFF – Total ten months actual revenue of \$18.4 million was behind budgeted revenue of \$20.3 million, and resulted in an **unfavorable** variance of (\$1.9) million or (9.57%), based on current collections. The decrease in revenue is directly related to a decline in Civil Process Filings. This decrease in revenue is attributed to a decline in court filings overall. Civil Process Filings make up approximately \$18.8 million of the \$24.4 million in annual revenue for the Sheriffs' Office.

CLERK OF CIRCUIT COURT – Total ten months actual revenue of \$64.0 million was behind budgeted revenue of \$76.8 million, and resulted in an **unfavorable** variance of (\$12.8) million or (16.65%).

CHANCERY DIVISION

Variance -46.84%

The \$4,893,112.21 unfavorable variance in the projected Chancery Division revenue is primarily due to a decrease in the number of mortgage foreclosure cases filed from December 2014 through September 2015. The decrease is primarily due to a significant decrease in mortgage foreclosure cases.

DOMESTIC RELATIONS DIVISION

Variance -2.35%

The projected Domestic Relations division revenue is on par with the budgeted revenue.

COUNTY DIVISION

Variance +19.15%

The \$510,682 favorable variance in the projected County Division revenue is primarily attributable to an increase in the number of new tax objection cases filed from December 2014 through September 2015.

LAW DIVISION

Variance -5.08%

The \$482,289 unfavorable variance in the projected Law Division revenue is due to reduction in the number of cases filed from December 2014 through September 2015.

PROBATE DIVISION

Variance -3.24%

The \$51,339 unfavorable variance in the projected Probate Division revenue is primarily due to a decrease of in the number of new cases filed from December 2014 to September 2015.

DISTRICT ONE

Variance -15.54%

The \$3,987,963 in unfavorable variance in the projected District One revenue is primarily due a decrease in civil and traffic cases filed.

HOME RULE TAXES

The County Sales Tax - revenue of \$286.6 million through the period ended September 30, 2015 was above budgeted revenue of \$286.1 million, and resulted in a **favorable** variance of \$.5 million or 0.19%. The September 30, 2015 positive variance increased \$0.7 million from the negative variance of (\$0.2) million as reported for the prior period ended August 31, 2015 mainly due to an increase in consumer spending. For more current data see Table-7 **Page 7**.

The County Use Tax - revenue of \$67.4 million through the period ended September 30, 2015 was above budgeted revenue of \$61.2 million, and resulted in a **favorable** variance of \$6.2 million or 10.18%. The September 30, 2015 positive variance increased \$.3 million from the positive variance of \$5.9 million as reported for the period ended August 31, 2015. The County Use Tax positive variance was primarily due to a higher than expected increase in year over year automobile sales along with increased compliance and tax discovery enforcement efforts.

Alcoholic Beverage Tax - revenue of \$30.4 million through the period ended September 30, 2015 was behind budgeted revenue of \$31.5 million, and resulted in an **unfavorable** variance of (\$1.1) million or (3.41%) based on current collections.

The County Cigarette Tax - revenue of \$113.0 million through the period ended September 30, 2015 was above budgeted revenue of \$110.7 million, and resulted in a **favorable** variance of \$2.3 million or 2.05% based on current collections. The positive variance was primarily due to ongoing enforcement efforts.

Other Tobacco Products Tax - revenue of \$5.7 million through the period ended September 30, 2015 was behind budgeted revenue of \$6.9 million, and resulted in an **unfavorable** variance of (\$1.2) million or (17.49%), based on current collections. Additional compliance efforts are underway and we will continue to monitor this revenue source.

The Amusement Tax - revenue of \$29.8 million through the period ended September 30, 2015 was above budgeted revenue of \$27.0 million, and resulted in a **favorable** variance of \$2.8 million or 10.55%. The September 30, 2015 positive variance decreased \$0.1 million from the positive variance of \$2.9 million as reported for the period ended August 31, 2015. The

Amusement tax positive variance is based on compliance and tax discovery enforcement efforts.

The County Parking Lot and Garage Operations Tax - revenue of \$38.5 million through the period ended September 30, 2015 was above budgeted revenue of \$37.0 million, and resulted in a **favorable** variance of \$1.5 million or 4.18%, based on compliance and tax discovery enforcement efforts.

Non Retailer Transactions Use Tax & State - revenue of \$12.6 million through the period ended September 30, 2015 was above budgeted revenue of \$10.5 million, and resulted in a **favorable** variance of \$2.1 million or 19.98%, based on current collections. This increase is the result of the intergovernmental agreement that allows the State to collect taxes on our behalf.

INTERGOVERNMENTAL REVENUES

State Probation Officers, Juvenile CT & JTDC – Total ten months actual revenue of \$35.6 million was above budgeted revenue of \$32.5 million, and resulted in a **favorable** variance of \$3.1 million or 9.55%. \$35.6 million above includes reimbursements that have not yet been received from the State. This budget includes anticipated statutory payments from the State of Illinois to subsidize the Cook County salaries of certain probation officers and staff at the Juvenile Temporary Detention Center (JTDC). Revenues are recorded based on current subsidy submissions. For the first half of the fiscal year, the submissions did not include anticipated subsidies for JTDC staff because subsidies were not permissible prior to the transition of authority over the JTDC from the Transitional Administrator to the Chief Judge. However, with completion of transition on May 20, 2015, subsidies for JTDC staff are now available and are recorded beginning in June 2015. Note: In October 2015, State AOIC (Administrative Office of Illinois Court) reimbursed County in the amount of \$2.7 million for July vouchers for Probation Offices salaries and grants-in-aid, JTDC Detention vouchers are still pending.

MISCELLANEOUS REVENUES

Other Reimbursements / Transfers – Total ten months actual revenue of \$3.7 million was below budgeted revenue of \$28.6 million, and resulted in an **unfavorable** variance of (\$24.9) million or (87.0%). The negative variances are primarily due to Gas Tax Audits and Settlements that are not materializing.

HEALTH FUND

CCHHS – The Health System revenue has a positive variance of \$95.6 million through the period ended September 30, 2015. The net positive variances are led by \$181.9 million positive variances in Patient Fees offsetting a reduction in Medicaid Expansion (\$76.4) million and (\$7.0) million in DSH payments.

CCHHS Medicaid Expansion – Total ten months actual Medicaid Expansion revenue of \$680.1 million was below budgeted revenue of \$756.5 million, and resulted in an **unfavorable** variance of (\$76.4) million or (10.10%) through the period ended September 30, 2015. The unfavorable variance is due to the delay of approximately \$75.7 million in FHP (Family Health Plan) and ICP (Integrated Care Program) also referred to as FPD (Seniors and Persons with Disabilities) payments from the state for the months of July – September. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees. Through September 2015 CountyCare had 1,516,810 paid member months.

Patient Fee Revenue - Total ten months actual Patient Fee revenue of \$309.3 million was above budgeted revenue of \$127.4 million, and resulted in a **favorable** variance of \$181.9 million or 142.87% through the period ended September 30, 2015.

CCHHS will continue to collect some fee for service revenue from all the traditional payers. As the Medicaid payment model changes from fee for service to that of capitation, the overall portion of Medicaid fee for service revenue is expected to decline. Patients will continue to apply for Medicaid and then they will be assigned to a capitated managed care plan after they have been approved for Medicaid. Medicare and some Commercial payers will continue to pay CCHHS in 2015 under fee for service arrangements. The expansion of mandatory managed care was delayed by the state resulting in more opportunity in fee for service than originally budgeted. Further CCHHS staff continues to make significant efforts to improve processes in billing and collection. We have also increased efforts to contract with other Medicaid HMOs so more patients can access services at CCHHS and contribute to our revenue.

Disproportionate Share Hospital Revenue (DSH) - There is a negative variance of (\$7.0) million due to the state directing more DSH to other providers. This variance is expected to remain for the entire year.

The CCHHS Senior Management Team will continue to work closely with the entire organization to maximize collections.

EXPENDITURES

	<u>General Fund</u>	<u>Health Fund</u>	<u>Combined</u>
2015 YTD Budget	\$ 1,193,510,877	\$ 1,279,593,740	\$ 2,473,104,617
YTD Actual Expenses/Encumbrances	1,153,022,048	1,181,547,618	2,334,569,666
Year to Date % of Budget	96.61%	92.34%	94.40%
Favorable Variance	\$ 40,488,829	\$ 98,046,122	\$ 138,534,951

General Fund Expenditures

General Fund expenditures as of September 30th, 2015 were \$1.153 billion, or 80.5% of the annual appropriation. Actual expenditures were \$40.5 million favorable to budget.

66 of the 75 departments are currently experiencing favorable results to budget. Nine departments are unfavorable to budget. The three highest unfavorable variances are in the Departments of Adult Probation (280), Homeland Security and Emergency Management (265), and Social Casework Services (313). The unfavorable results within these departments can be largely attributed to appropriation transfers that have not yet been received, but were budgeted to be received earlier this year.

Health Fund Expenditures

Health Fund expenditures as of September 30th, 2015 were \$1,020 billion, or 77.0% of the annual appropriation. Compared to the year-to-date budget, actual expenditures were \$98.0 million favorable. There is only one department within the Health Fund that is currently unfavorable to the year to date budget, and that is the Bureau of Health's Core Services Center (894). The unfavorable result at this department is largely due to a one time expenditure made at the beginning of the year for AZT pharmaceutical supplies, but is on track to finish at budget.

Unfavorable results at the BOH were more than offset by favorable results within the CCHHS. Specifically, the departments for Managed Care (896) and John Stroger Hospital (897) have each had significantly favorable variances. Combined, these two departments make up nearly \$64.7 million of the \$98.0 million favorable result. Favorable results in Managed Care can be largely attributed to lower than anticipated capitation fees, which will be used for anticipated shortfalls in other areas.

At Stroger Hospital, the favorable result is due to lower than anticipated expenditures on pharmaceutical supplies and medical consultation services. Medical consultation services are anticipated to be even to budget by the end of the year, and we anticipate that some savings in pharmaceutical supplies may be retained by year end.

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.

THE COUNTY OF COOK, ILLINOIS
Corporate / Public Safety Fund Analysis of Revenue and Expense
As of September 30, 2015

REVENUES	Annual 2014 Budget	Annual 2015 Budget	September 30, 2015	September 30, 2014	September 30, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections		%	\$
Property Taxes (See note below)	\$ 311,131,218	\$ 201,310,756	\$ 200,646,431	\$ 258,873,017	\$ 296,503,384	\$ 37,630,367	47.77%	\$95,856,953
Property Tax Levy Timing Differential				35,767,679	(109,458,054)	(145,225,733)	0.00%	(109,458,054)
Property Tax - Tax Increment Financing Surplus	3,000,000	5,920,000	5,920,000	1,807,874	6,656,390	4,848,516	12.44%	736,390
Total Fees Revenue	274,116,080	260,939,890	218,852,621	217,432,662	218,685,000	1,252,338	(0.08%)	(167,621)
Total Non-Property Taxes	654,548,265	797,725,991	664,211,807	541,895,690	673,797,749	131,902,059	1.44%	9,585,942
Total Intergovernmental Revenues	19,618,547	40,703,924	32,768,643	15,447,000	35,873,041	20,426,041	9.47%	3,104,398
Total Miscellaneous Revenues	24,253,961	46,369,801	38,224,834	12,223,134	12,276,904	53,770	(67.88%)	(25,947,930)
Other Financing Sources	89,863,422	79,242,690	66,035,575	45,005,107	60,078,148	15,073,041	(9.02%)	(5,957,427)
Total Corporate / Public Safety Revenues	\$ 1,376,531,493	\$ 1,432,213,052	\$ 1,226,659,911	\$ 1,128,452,163	\$ 1,194,412,562	\$ 65,960,399	(2.63%)	(32,247,350)

EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	September 30, 2014	September 30, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
				Year to Date Actuals	Year to Date Actuals		%	\$
Corporate / Public Safety	\$ 1,376,531,493	\$ 1,432,213,052	\$ 1,193,510,877	\$ 1,143,938,756	\$ 1,153,022,048	\$ 9,083,292	3.51%	\$40,488,829
Revenues Over (Under)								
Expenditures/Encumbrances				(\$15,486,593)	\$41,390,514			

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenue and Expense
As of September 30, 2015

REVENUES	Annual 2014 Budget	Annual 2015 Budget	September 30, 2015	September 30, 2014	September 30, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections		%	\$
Property Taxes (See note below)	\$ 38,924,897	\$ 149,756,021	\$ 149,261,826	\$ 75,891,002	\$ 37,081,516	\$ (38,809,486)	(75.16%)	(\$112,180,310)
Property Tax Levy Timing Differential				(41,612,392)	110,465,381	152,077,774	0.00%	110,465,381
Patient Fees (Medicare, Medicaid, Private & 3rd)	230,699,686	155,229,218	127,347,709	230,168,858	309,288,666	79,119,808	142.87%	181,940,957
CCHHS - Medicaid BIPA IGT	101,250,000	131,250,000	98,026,000	63,750,000	99,450,000	35,700,000	1.45%	1,424,000
Federal State Medicaid Programming Funding - DSH	145,500,000	162,338,232	135,281,860	135,281,860	128,246,901	(7,034,959)	(5.20%)	(7,034,959)
Medicaid Expansion	727,722,979	914,645,008	756,523,287	577,866,687	680,082,708	102,216,021	(10.10%)	(76,440,579)
Total Non-Property Taxes	136,075,235	14,244,009	11,797,679	110,500,438	11,857,412	(98,643,026)	0.51%	59,733
Total Intergovernmental Revenues	0	0	0	0	0	0	0.00%	0
Total Miscellaneous Revenues	5,113,084	8,050,000	6,704,661	10,012,975	4,115,898	(5,897,077)	(38.61%)	(2,588,763)
Total Revenues	\$ 1,385,285,881	\$ 1,535,512,488	\$ 1,284,943,022	\$ 1,161,859,428	\$ 1,380,588,482	\$ 218,729,055	7.44%	95,645,460

EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	September 30, 2014	September 30, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
				Year to Date Actuals	Year to Date Actuals		%	\$
Total Health	\$ 1,125,717,196	\$ 1,535,512,488	\$ 1,279,593,740	\$ 1,022,371,089	\$ 1,181,547,618	\$ 159,176,529	8.30%	\$ 98,046,122
Revenues Over (Under)								
Expenditures/Encumbrances				\$139,488,339	\$199,040,864			

Note: 1 The FY2015 budgeted Property Tax revenue is based on the FY2015 tax levy, which will not be collected until 2016; actual revenue received during 2015 is based on the FY2014 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2015 will be equal to the difference between the FY2015 and FY2014 tax levies; this amount is a negative adjustment of \$109.8 million in the General Fund portion and a positive adjustment of \$110.8 million in Health Fund based on the apportionment of the 2015 levy amongst funds.

Note: 2 The Report is presented on a Budget Basis (cash and encumbrances) and 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.

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. The specific proportional allocations by month of the anticipated levy proceeds is as follow:

Monthly Estimated Property Tax Distribution	
December	0.43%
January	0.19%
February	13.02%
March	40.27%
April	0.90%
May	0.63%
June	0.01%
July	12.99%
August	28.21%
September	3.02%
October	0.13%
November	0.52%

THE COUNTY OF COOK, ILLINOIS
Corporate / Public Safety Fund Analysis of Revenue
As of September 30, 2015

REVENUES	2014 Budget	2015 Budget	September 30, 2015	September 30, 2014	September 30, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable)	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections		Variance	
							%	\$
Property Taxes (See note below)	\$ 311,131,218	\$ 201,310,756	\$ 200,646,431	\$ 258,873,017	\$ 296,503,384	\$ 37,630,367	47.77%	\$95,856,953
Property Tax Levy Timing Differential				35,767,679	(109,458,054)	\$ (145,225,733)	0.00%	(109,458,054)
Property Tax - Tax Increment Financing Surplus	3,000,000	5,920,000	5,920,000	1,807,874	6,656,390	4,848,516	12.44%	736,390
Fees								
County Treasurer	70,000,000	70,000,000	60,553,263	69,645,000	69,939,000	294,000	15.50%	9,385,737
County Clerk	10,225,000	10,350,000	8,924,450	8,589,000	8,703,000	114,000	(2.48%)	(221,450)
Recorder of Deeds	41,500,000	33,916,000	28,263,333	30,231,000	33,108,000	2,877,000	17.14%	4,844,667
Building and Zoning	3,200,000	3,678,317	3,065,264	3,105,000	3,680,000	575,000	20.05%	614,736
Environmental Control	4,361,750	4,550,000	3,791,667	4,522,000	4,031,000	(491,000)	6.31%	239,333
Liquor Licenses	324,000	330,000	275,000	350,000	349,000	(1,000)	26.91%	74,000
Cable TV Franchise	1,000,000	1,200,000	1,000,000	957,000	932,000	(25,000)	(6.80%)	(68,000)
Clerk of Circuit Court	96,750,000	93,500,000	76,800,000	66,677,102	64,014,000	(2,663,102)	(16.65%)	(12,786,000)
Sheriff	24,856,130	24,383,521	20,319,601	19,269,000	18,375,000	(894,000)	(9.57%)	(1,944,601)
Public Guardian	2,400,000	2,765,000	2,304,167	2,305,000	2,349,000	44,000	1.95%	44,833
State's Attorney	2,000,000	1,950,000	1,625,000	1,580,000	1,425,000	(155,000)	(12.31%)	(200,000)
Public Administrator	900,000	900,000	750,000	602,000	663,000	61,000	(11.60%)	(87,000)
Court Services Fee	10,424,200	9,425,052	7,854,210	7,692,000	6,912,000	(780,000)	(12.00%)	(942,210)
County Assessor	150,000	432,000	360,000	59,500	60,000	500	(83.33%)	(300,000)
Highway Sale of Permits (Hauling & Construction)	560,000	1,000,000	833,333	765,000	1,216,000	451,000	45.92%	382,667
Medical Examiner	910,000	900,000	750,000	867,000	1,065,000	198,000	42.00%	315,000
Tax Intercept	2,000,000	0	0	0	0	0	0.00%	0
Assessor Tax Fraud	1,500,000	400,000	333,333	173,285	1,510,000	1,336,715	353.00%	1,176,667
Recorder Audit Revenues	1,000,000	1,000,000	833,333	0	114,000	114,000	(86.32%)	(719,333)
Other Fees	55,000	260,000	216,667	43,775	240,000	196,225	10.77%	23,333
Total Fee Revenue	274,116,080	260,939,890	218,852,621	217,432,662	218,685,000	1,252,338	(0.08%)	(167,621)
Non-Property Taxes								
County Sales Tax	337,400,000	345,000,000	286,100,000	276,135,950	286,643,282	10,507,332	0.19%	543,282
County Use Tax	68,300,000	73,500,000	61,205,635	60,598,000	67,434,000	6,836,000	10.18%	6,228,365
Off Track Betting Commission	2,422,500	1,450,000	1,225,000	1,213,000	1,050,000	(163,000)	(14.29%)	(175,000)
Illinois Gaming-Casino Tax	8,300,000	8,500,000	7,030,350	6,987,000	5,680,000	(1,307,000)	(19.21%)	(1,350,350)
Retail Sale of Motor Vehicles Tax	3,095,000	3,200,000	2,677,275	2,556,000	2,940,000	384,000	9.81%	262,725
Retailer's Occupation Tax	3,290,000	2,870,000	2,391,667	2,331,000	2,203,000	(128,000)	(7.89%)	(188,667)
Wheel Tax	4,100,000	4,100,000	3,872,925	3,654,000	3,386,000	(268,000)	(12.57%)	(486,925)
State Income Tax	12,351,000	12,550,000	10,458,333	9,983,178	11,240,000	1,256,822	7.47%	781,667
Alcoholic Beverage Tax	36,500,000	37,750,000	31,520,900	29,753,000	30,447,000	694,000	(3.41%)	(1,073,900)
Gas / Diesel Fuel Tax	87,050,000	89,000,000	75,236,320	74,734,000	74,429,000	(305,000)	(1.07%)	(807,320)
Cigarette Tax	4,691,414	121,015,882	100,002,167	3,822,229	102,056,000	98,233,771	2.05%	2,053,833
Other Tobacco Products Tax	1,788,351	7,315,109	6,206,138	1,323,333	5,120,467	3,797,134	(17.49%)	(1,085,671)
Firearms Tax	375,000	475,000	402,277	382,000	359,000	(23,000)	(10.76%)	(43,277)
Gambling Machine Tax	1,350,000	1,400,000	1,396,000	513,000	783,000	270,000	(43.91%)	(613,000)
Non Retailer Transactions Use Tax & State	11,460,000	15,100,000	10,508,330	6,603,000	12,608,000	6,005,000	19.98%	2,099,670
Amusement Tax	29,475,000	30,000,000	26,976,160	24,445,000	29,822,000	5,377,000	10.55%	2,845,840
Parking Lot & Garage Operations Tax	42,600,000	44,500,000	37,002,330	36,862,000	38,548,000	1,686,000	4.18%	1,545,670
Non-Titled Use Tax - Refunds	0	0	0	0	(951,000)	(951,000)	0.00%	(951,000)
Total Non-Property Taxes	654,548,265	797,725,991	664,211,807	541,895,690	673,797,749	131,902,059	1.44%	9,585,942
Intergovernmental Revenues								
Reimb. Federal, State Criminal Alien Assistance SCAAP	1,500,000	1,381,552	0	0	0	0	0.00%	0
State-Probation Officers, Juvenile CT & JTDC	18,118,547	39,001,922	32,501,602	15,447,000	35,606,000	20,159,000	9.55%	3,104,398
Salaries of State's Attorney	0	195,784	163,153	0	163,153	163,153	(0.00%)	(0)
Salaries of Public Defender	0	124,666	103,888	0	103,888	103,888	(0.00%)	(0)
Total Intergovernmental Revenues	19,618,547	40,703,924	32,768,643	15,447,000	35,873,041	20,426,041	9.47%	3,104,398
Miscellaneous Revenues								
Investment Income	0	260,236	216,863	0	216,004	216,004	(0.40%)	(859)
Estate of Heirs	0	500,000	0	0	0	0	0.00%	0
Telephone Commissions	0	2,400,000	2,000,000	0	2,872,000	2,872,000	43.60%	872,000
Real Estate and Rental Income	8,965,552	8,935,265	7,446,054	4,804,033	5,477,000	672,967	(26.44%)	(1,969,054)
Other Reimbursements / Transfers	11,526,738	34,274,300	28,561,917	6,531,469	3,711,900	(2,819,569)	(87.00%)	(24,850,017)
Parking Fees - JTDC, Courts & etc.	3,761,671	0	0	887,632	0	(887,632)	0.00%	0
Total Miscellaneous Revenue	24,253,961	46,369,801	38,224,834	12,223,134	12,276,904	53,770	(67.88%)	(25,947,930)
Other Financing Sources								
Motor Fuel Tax Grant	44,500,000	44,500,000	37,083,333	37,083,333	37,083,333	0	0.00%	0
Motor Fuel Tax Grant	30,000,000	20,000,000	16,666,667	0	16,666,667	16,666,667	0.00%	0
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	14,742,690	12,285,575	7,921,774	6,328,148	(1,593,626)	(48.49%)	(5,957,427)
Total Other Financing Sources	89,863,422	79,242,690	66,035,575	45,005,107	60,078,148	15,073,041	(9.02%)	(5,957,427)
Grand Total Corporate / Public Safety	\$ 1,376,531,493	\$ 1,432,213,052	\$ 1,226,659,911	\$ 1,128,452,163	\$ 1,194,412,562	\$ 65,960,399	(2.63%)	(\$32,247,350)

THE COUNTY OF COOK, ILLINOIS
Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period Ten As of September 30, 2015

DPT GRP	EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	September 30, 2014	September 30, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
					Year to Date Actuals	Year to Date Actuals		%	\$
002	HUMAN RIGHTS AND ETHICS	\$ 776,602	\$ 795,895	\$ 663,246	\$ 472,361	\$ 500,599	\$ 28,238	32.49%	\$ 162,647
007	REVENUE	2,118,143	5,459,256	4,549,380	1,316,317	3,737,135	2,420,818	21.73%	812,245
008	RISK MANAGEMENT	701,533	1,713,774	1,428,145	415,413	1,349,976	934,563	5.79%	78,169
009	TECHNOLOGY POLICY AND PLANNING	4,259,744	12,981,437	10,817,864	3,766,395	9,673,590	5,907,195	11.83%	1,144,274
010	OFFICE OF THE PRESIDENT	1,569,999	1,762,656	1,468,880	1,291,622	1,492,314	200,692	(1.57%)	(23,434)
011	OFFICE OF CHIEF ADMIN. OFFICER	2,712,586	2,340,425	1,950,354	1,802,363	1,745,685	(56,678)	11.72%	204,669
013	PLANNING & DEVELOPMENT	1,055,426	1,130,070	941,725	687,675	690,249	2,574	36.43%	251,476
014	BUDGET & MANAGEMENT SERVICES	1,466,716	1,547,069	1,289,224	1,331,085	1,250,022	(81,063)	3.14%	39,202
016	IT SOLUTIONS	6,649,562	0	0	5,196,323	0	(5,196,323)	0.00%	0
018	SECRETARY TO THE BOARD OF COMMISSIONERS	1,097,956	908,322	756,935	826,688	843,380	16,692	(10.25%)	(86,445)
019	CIVIL SERVICE COMMISSION	65,251	70,000	58,333	37,730	45,378	7,648	28.55%	12,955
020	COUNTY COMPTROLLER	2,997,468	3,120,646	2,600,538	2,360,436	2,380,994	20,558	9.22%	219,544
021	OFF OF THE CHIEF FNCL OFFICER	1,112,619	1,002,325	835,271	878,780	804,964	(73,816)	3.76%	30,307
022	CONTRACT COMPLIANCE	770,724	782,026	651,688	615,997	622,444	6,447	4.70%	29,244
026	ADMINISTRATIVE HEARING BOARD	1,232,356	1,240,008	1,033,340	853,690	892,185	38,495	15.82%	141,155
027	OFFICE OF ECONOMIC DEVELOPMENT	787,462	406,838	339,032	531,355	284,428	(246,927)	19.20%	54,604
029	ENTERPRISE RESOURCE PLANNING	0	1,777,124	1,480,937	789,268	1,144,978	355,710	29.34%	335,959
030	OFFICE OF THE CHIEF PROCUREMENT OFFICER	2,754,224	2,790,064	2,325,053	2,054,078	2,116,107	62,029	9.87%	208,946
031	OFFICE OF ASSET MANAGEMENT	1,405,937	2,144,221	1,786,851	1,119,911	1,476,051	356,140	21.06%	310,800
032	DEPT. OF HUMAN RESOURCES	3,985,686	4,170,784	3,475,653	3,309,534	3,297,699	(11,835)	5.40%	177,954
040	COUNTY ASSESSOR	24,624,799	24,438,754	20,365,628	18,649,515	18,695,425	45,910	8.93%	1,670,203
050	BOARD OF REVIEW	8,233,141	8,506,129	7,088,441	6,747,342	6,954,973	207,631	1.92%	133,468
060	COUNTY TREASURER	1,952,814	1,305,389	1,087,824	1,439,540	931,310	(508,230)	16.81%	156,514
070	COUNTY AUDITOR	887,093	917,145	764,288	697,965	701,117	3,152	9.01%	63,171
080	OFFICE OF INSPECTOR GENERAL	1,772,838	1,843,297	1,536,081	1,419,561	1,301,937	(117,624)	17.98%	234,144
081	FIRST DISTRICT	358,726	386,403	322,003	281,375	276,238	(5,137)	16.57%	45,765
082	SECOND DISTRICT	358,905	385,844	321,537	260,733	273,424	12,691	17.60%	48,113
083	THIRD DISTRICT	358,820	386,050	321,708	247,769	250,481	2,712	28.44%	71,227
084	FOURTH DISTRICT	358,775	386,197	321,831	271,155	277,593	6,438	15.94%	44,238
085	FIFTH DISTRICT	358,558	386,227	321,856	274,531	294,691	20,160	9.22%	27,165
086	SIXTH DISTRICT	358,583	386,375	321,979	280,729	293,957	13,228	9.53%	28,022
087	SEVENTH DISTRICT	359,052	386,052	321,710	269,259	269,867	608	19.21%	51,843
088	EIGHTH DISTRICT	358,847	364,350	303,625	251,026	235,761	(15,265)	28.79%	67,864
089	NINTH DISTRICT	358,683	386,110	321,758	290,162	317,246	27,084	1.42%	4,512
090	TENTH DISTRICT	358,903	365,075	304,229	233,593	271,304	37,711	12.14%	32,925
091	ELEVENTH DISTRICT	499,597	507,510	422,925	215,432	209,539	(5,893)	101.84%	213,386
092	TWELFTH DISTRICT	358,757	386,287	321,906	288,294	234,447	(53,847)	37.30%	87,459
093	THIRTEENTH DISTRICT	358,692	386,095	321,746	279,382	283,755	4,373	13.39%	37,991
094	FOURTEENTH DISTRICT	358,732	386,164	321,803	280,562	282,479	1,917	13.92%	39,324
095	FIFTEENTH DISTRICT	358,824	386,544	322,120	281,107	198,363	(82,744)	62.39%	123,757
096	SIXTEENTH DISTRICT	358,835	386,364	321,970	262,749	273,122	10,373	17.89%	48,848
097	SEVENTEENTH DISTRICT	358,846	386,068	321,723	281,476	289,183	7,707	11.25%	32,540
110	COUNTY CLERK	7,628,320	7,516,624	6,263,853	5,862,805	5,989,615	126,810	4.58%	274,238
130	RECORDER OF DEEDS	5,686,120	5,484,174	4,570,145	4,317,232	4,359,760	42,528	4.83%	210,385
160	BUILDING AND ZONING	3,184,227	3,389,293	2,824,411	2,578,590	2,652,952	74,362	6.46%	171,459
161	DEPT. OF ENVIRONMENTAL CTRL	1,637,725	1,586,596	1,322,163	1,350,936	1,379,537	28,601	(4.16%)	(57,374)
170	ZONING BOARD OF APPEALS	423,817	424,721	353,934	308,066	341,599	33,533	3.61%	12,335
200	DEPT. OF FACILITIES MANAGEMENT	35,198,174	44,578,769	37,148,974	29,201,279	36,425,910	7,224,631	1.99%	723,064
205	JUDICIAL ADVISORY COUNCIL	422,948	556,096	463,413	362,677	366,005	3,328	26.61%	97,408
210	OFFICE OF THE SHERIFF	4,821,103	4,357,154	3,630,962	4,126,424	3,374,939	(751,485)	7.59%	256,023
214	SHERIFF'S ADMINISTRATION FUND	13,970,050	12,557,868	10,464,890	11,451,969	8,889,535	(2,562,434)	17.72%	1,575,355
216	SHE OFFICE OF PROFESSIONAL REVIEW	0	4,439,846	3,699,872	0	3,242,018	3,242,018	14.12%	457,854
217	SHERIFF'S INFORMATION TECHNOLOGY	4,311,541	6,351,990	5,293,325	3,286,447	3,766,537	480,090	40.54%	1,526,788
230	COURT SERVICES DIVISION	85,745,311	84,808,693	70,673,911	68,669,030	66,634,662	(2,034,368)	6.06%	4,039,249
231	POLICE DEPARTMENT	48,029,191	53,767,568	44,806,307	41,959,530	43,516,730	1,557,200	2.96%	1,289,577
239	DEPARTMENT OF CORRECTIONS	303,783,283	325,465,357	271,221,131	275,268,644	264,230,362	(11,038,282)	2.65%	6,990,769
249	SHERIFF'S MERIT BOARD	1,795,358	1,772,851	1,477,376	1,353,450	1,363,426	9,976	8.36%	113,950
250	STATE'S ATTORNEY	93,229,590	99,232,559	82,693,799	76,486,602	79,760,038	3,273,436	3.68%	2,933,761
259	MEDICAL EXAMINER	10,428,262	10,477,537	8,731,281	7,357,474	7,875,153	517,679	10.87%	856,128
260	PUBLIC DEFENDER	55,275,450	61,060,441	50,883,701	44,590,555	47,832,783	3,242,228	6.38%	3,050,918
265	EMERGENCY MANAGEMENT AGENCY	1,359,351	2,096,328	1,746,940	1,245,563	2,042,800	797,237	(14.48%)	(295,860)
280	ADULT PROBATION DEPT.	38,154,317	38,488,248	32,073,540	29,867,963	32,738,309	2,870,346	(2.03%)	(664,769)
300	JUDICIARY	10,691,946	10,305,468	8,587,890	7,189,254	7,198,855	9,601	19.30%	1,389,035
305	PUBLIC GUARDIAN	17,468,075	17,777,309	14,814,424	14,160,297	14,009,141	(151,156)	5.75%	805,283
310	OFFICE OF THE CHIEF JUDGE	30,516,519	37,389,335	31,157,779	23,976,048	30,452,125	6,476,077	2.32%	705,654
312	FORENSIC CLINICAL SERVICES	2,579,562	2,560,690	2,133,908	1,666,099	1,774,029	107,930	20.29%	359,879
313	SOCIAL CASEWORK SERVICES	10,505,600	10,377,477	8,647,898	8,915,404	8,987,468	72,064	(3.78%)	(339,571)
326	JUVENILE PROBATION	31,660,029	33,499,795	27,916,496	25,647,778	28,165,774	2,517,996	(0.89%)	(249,278)
335	CLERK OF CRCT CRT OFF. OF CLERK	74,929,106	77,896,396	64,913,663	60,690,597	61,911,514	1,220,917	4.85%	3,002,149
390	PUBLIC ADMINISTRATOR	1,097,074	1,109,485	924,571	778,541	735,625	(42,916)	25.69%	188,946
440	JUVENILE TEMPORARY DETENTION - JTDC	50,842,085	53,269,139	44,390,949	39,152,233	44,439,301	5,287,068	(0.11%)	(48,352)
451	SUPPORTIVE SERVICES	682,102	736,391	613,659	574,952	566,174	(8,778)	8.39%	47,485
452	VETERANS' ASSISTANCE COMMISSION	400,000	400,000	333,333	371,373	373,997	2,624	(0.87%)	(40,664)
490	FIXED CHRGS & SPL PURP APPROPRIATIONS	55,139,935	65,988,238	54,990,198	53,963,510	51,389,617	(2,573,893)	7.01%	3,600,581
499	FIXED CHRGS & SPL PURP APPROPRIATIONS	287,980,665	256,862,356	214,051,963	229,674,255	214,024,479	(15,649,776)	0.01%	27,484
500	COUNTY HIGHWAY DEPARTMENT	5,723,843	5,830,891	4,859,076	4,372,901	4,746,889	373,988	2.36%	112,187
TOTALS - Corporate / Public Safety		\$ 1,376,531,493	\$ 1,432,213,052	\$ 1,193,510,877	\$ 1,143,938,756	\$ 1,153,022,048	\$9,083,292	3.51%	\$40,488,829

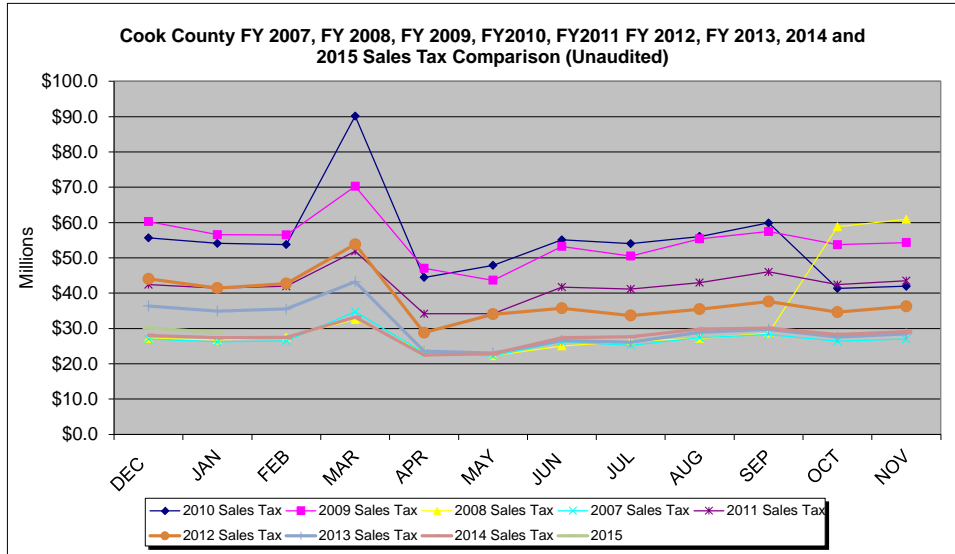
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues
Ten month Period ended September 30, 2015

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>2015 Total Budgeted Revenues</u>	<u>1-Dec-14 Through 30-Sep-15 2015 Budgeted Revenues</u>	<u>1-Dec-14 Through 30-Sep-15 2015 Actual Revenues</u>	<u>Ten Months Favorable (Unfavorable) \$ Variance</u>	<u>Ten Months Favorable (Unfavorable) % Change</u>
501	Motor Fuel Tax IL First	\$23,234,167	\$19,361,806	\$19,361,806	0	0.00%
510	Animal Control	3,400,000	2,833,333	3,255,205	421,872	14.89%
524&525	Election Division Fund	19,931,005	16,609,171	16,609,171	0	0.00%
527	Recorder Document Storage	3,269,000	2,724,167	2,848,520	124,353	4.56%
528	Circuit Court Automation	12,000,000	10,000,000	6,442,006	(3,557,994)	(35.58%)
529	Circuit Court Document Storage	11,000,000	9,166,667	5,715,768	(3,450,899)	(37.65%)
530	Law Library	6,150,000	5,125,000	4,212,965	(912,035)	(17.80%)
531	Circuit Court - Dispute Resolution	190,000	158,333	142,341	(15,992)	(10.10%)
532	Adult Probation / Probation Service Fee	4,000,000	3,333,333	3,368,371	35,038	1.05%
533	County Clerk Automation	1,165,000	987,000	982,032	(4,968)	(0.50%)
534	Treasurer - Tax Sales Automation	9,500,000	9,471,966	9,491,780	19,814	0.21%
535	Intergovernment Agreement/ ETSB	1,552,805	1,294,004	1,267,307	(26,697)	(2.06%)
541	Social Service/ Probation & Court Services	2,800,000	2,333,333	2,462,018	128,685	5.52%
544	Lead Poisoning Prevention Fund	0	0	0	0	0.00%
545	Geographic Information Systems - GIS	8,172,000	6,810,000	7,022,560	212,560	3.12%
561	State's Attorney Narcotics Forfeiture	4,380,216	3,650,180	2,710,242	(939,938)	(25.75%)
564	Suburban CC TB Sanitarium District	1,161,110	967,592	1,008,577	40,985	4.24%
567	Circuit Court Administrative Fund	850,000	708,333	651,889	(56,444)	(7.97%)
570	Recorder Special Fund GIS Fee Fund	2,043,000	1,702,500	1,709,112	6,612	0.39%
571	Recorder Rental Housing Support Fee	286,000	238,333	243,295	4,962	2.08%
572	CJ Children's Waiting Room	2,750,000	2,291,667	1,978,670	(312,997)	(13.66%)
573	Women's Justice Services	65,000	54,167	38,145	(16,022)	(29.58%)
574	CJ Mental Health	800,000	666,667	670,418	3,751	0.56%
575	CJ Peer Court Fund	450,000	375,000	307,941	(67,059)	(17.88%)
576	CJ Drug Court Fund	400,000	333,333	330,355	(2,978)	(0.89%)
577	Vehicle Purchase Fund	130,000	108,333	79,266	(29,067)	(26.83%)
579	Assessor Special Fund	750,000	625,000	609,467	(15,533)	(2.49%)
580	CCC Electronic Citation Fund	450,000	375,000	235,306	(139,694)	(37.25%)
583	SAO Records Automation	158,000	131,667	122,390	(9,277)	(7.05%)
584	PD Records Automation	158,000	131,667	121,946	(9,721)	(7.38%)
585	Environmental Control Solid Waste Mgmt	404,000	336,667	455,697	119,030	35.36%
586	Land Bank Authority	3,450,000	2,875,000	1,706,559	(1,168,441)	(40.64%)
TOTAL		\$ 125,049,303	\$ 105,779,219	\$ 96,161,125	(\$9,618,094)	(9.09%)

Table - 6

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds - Analysis of Expenses, Encumbrances and Unspent Balance
Thru Period Ten (83.33 Percent) As of September 30, 2015

DPT GRP	Description	Original Appropriation	Appropriation As Adjusted	Expenditures	Encumbrances	Total Expenditures & Encumbrances	% Of Expend Adj. Approp.	Unspent Balance
501	Motor Fuel Tax IL First	23,504,319	23,504,319	17,476,613	175,272	17,651,885	75.10%	5,852,434
510	Animal Control	4,095,046	4,095,046	2,064,882	367,089	2,431,971	59.39%	1,663,075
524&525	Election Division Fund	19,931,005	20,178,537	13,988,683	901,760	14,890,443	73.79%	5,288,094
527	Recorder Document Storage	5,723,112	5,725,471	4,104,389	113,410	4,217,799	73.67%	1,507,672
528	Circuit Court Automation	9,551,479	9,551,479	7,135,956	46,947	7,182,903	75.20%	2,368,576
529	Circuit Court Document Storage	8,313,539	8,313,539	6,482,991	291,815	6,774,806	81.49%	1,538,733
530	Law Library	5,421,021	5,421,021	3,652,297	281	3,652,578	67.38%	1,768,443
531	Circuit Court - Dispute Resolution	295,000	295,000	177,073	0	177,073	60.02%	117,927
532	Adult Probation / Probation Service Fee	4,427,766	4,427,766	1,984,095	1,003,546	2,987,641	67.48%	1,440,125
533	County Clerk Automation	1,401,860	1,401,860	986,422	64,737	1,051,159	74.98%	350,701
534	Treasurer - Tax Sales Automation	10,483,791	10,483,791	7,133,042	506,631	7,639,673	72.87%	2,844,118
535	Intergovernment Agreement/ ETSB	1,552,805	1,552,805	1,444,980	0	1,444,980	93.06%	107,825
541	Social Service/ Probation & Court Services	2,943,071	2,943,071	1,331,251	165,288	1,496,539	50.85%	1,446,532
544	Lead Poisoning Prevention Fund	1,204,656	1,204,656	316,210	483,020	799,230	66.35%	405,426
545	Geographic Information Systems - GIS	20,165,337	20,165,337	3,654,384	11,151,112	14,805,496	73.42%	5,359,841
561	State's Attorney Narcotics Forfeiture	4,380,216	4,380,216	3,190,721	0	3,190,721	72.84%	1,189,495
564	Suburban CC TB Sanitarium District	5,581,785	5,581,785	2,772,752	156,825	2,929,577	52.48%	2,652,208
567	Circuit Court Administrative Fund	735,842	735,842	662,028	0	662,028	89.97%	73,814
570	Recorder Special Fund GIS Fee Fund	2,496,691	2,496,691	1,596,500	0	1,596,500	63.94%	900,191
571	Recorder Rental Housing Support Fee	286,000	286,000	0	0	0	0.00%	286,000
572	CJ Children's Waiting Room	2,427,159	2,427,159	1,608,313	40	1,608,353	66.26%	818,806
573	Women's Justice Services	65,000	65,000	(601)	0	(601)	-0.92%	65,601
574	CJ Mental Health	800,000	800,000	400,000	0	400,000	50.00%	400,000
575	CJ Peer Court Fund	450,000	450,000	225,000	0	225,000	50.00%	225,000
576	CJ Drug Court Fund	400,000	400,000	200,000	0	200,000	50.00%	200,000
577	Vehicle Purchase Fund	500,000	500,000	69,405	329,770	399,175	79.84%	100,825
579	Assessor Special Fund	750,000	750,000	0	0	0	0.00%	750,000
580	CCC Electronic Citation Fund	450,000	450,000	0	0	0	0.00%	450,000
583	SAO Records Automation	158,000	158,000	0	0	0	0.00%	158,000
584	PD Records Automation	158,000	158,000	0	0	0	0.00%	158,000
585	Environmental Control Solid Waste Mgmt	337,693	337,693	0	0	0	0.00%	337,693
586	Land Bank Authority	3,450,000	3,450,000	46,347	0	46,347	1.34%	3,403,653
TOTAL		\$ 142,440,193	\$ 142,690,084	\$ 82,703,733	\$ 15,757,543	\$ 98,461,276	69.00%	\$ 44,228,808



FY2015 YTD - OCTOBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$315,100,000	\$316,566,710	0.47%	\$1,466,710
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 (5&6)	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts (4)	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS (2) MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
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		\$316,566,710
Over/(Under) Est. (in millions)	\$1.3	\$0.8	\$0.4	\$0.3	(\$0.8)	(\$0.8)	\$0.1	(\$0.7)	(\$0.8)	\$0.7	\$0.9		\$1.4
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
Over/(Under) Est. (in millions)	\$0.0	\$0.0	\$0.0	(\$0.3)	(\$1.8)	(\$1.0)	(\$0.1)	\$0.6	(\$0.1)	(\$0.6)	(\$0.3)	(\$0.3)	(\$3.9)
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
Over/(Under) Est. (in millions)	(\$0.6)	(\$0.7)	(\$0.5)	(\$1.6)	\$0.8	\$0.0	\$0.0	\$0.1	\$1.5	\$0.7	\$0.7	\$0.9	\$1.3
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
Over/(Under) Est. (in millions)	\$0.1	(\$1.0)	(\$0.1)	\$1.4	\$0.8	\$6.0	\$1.5	\$0.0	\$0.3	(\$0.1)	(\$0.1)	\$0.6	\$9.4
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
Over/(Under) Est. (in millions)	(\$0.5)	\$0.0	\$0.1	\$0.7	\$0.7	(\$1.7)	\$0.6	\$0.8	\$1.4	\$1.7	(\$0.4)	\$0.4	\$3.8
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
Over/(Under) Est. (in millions)	(\$1.7)	(\$1.0)	(\$2.1)	(\$0.7)	(\$3.2)	\$1.8	\$2.4	\$0.4	\$0.1	\$0.9	(\$15.6)	(\$10.8)	(\$29.5)
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
Over/(Under) Est. (in millions)	\$2.1	(\$0.1)	(\$1.5)	(\$1.6)	(\$3.0)	(\$5.7)	(\$1.4)	(\$7.3)	(\$3.6)	(\$5.0)	(\$3.3)	(\$4.2)	(\$34.6)
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.
- March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute, and is not included in the variance calculations. March 2011 Accelerated payment figures not available.
- 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%.

Notes to the September 2015 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 next budgeted IGT Medicaid BIPA receipt payment is scheduled for November 2015 in the amount of \$37.5 million.** The budgeted IGT Medicaid BIPA receipt payment in the amount of \$95.2 million was received on August 27, 2015. Certain other fee revenues for September 2015 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted, and limited to the total amount of the State grant. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the current State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

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

Note: 1 The FY2015 budgeted Property Tax revenue is based on the FY2015 tax levy, which will not be collected until 2016; actual revenue received during 2015 is based on the FY2014 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2015 will be equal to the difference between the FY2015 and FY2014 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.