

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Nine-Month Period Ended August 31, 2024**



### **Bureau of Finance**

#### Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



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**BUREAU OF**  
**FINANCE**

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President  
Cook County Board  
of Commissioners

September 30, 2024

TARA STAMPS  
1st District

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

MICHAEL SCOTT JR.  
2nd District

Attached is an Analysis of Revenues and Expenses Report for the nine-month period ended August 31, 2024, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

BILL LOWRY  
3rd District

STANLEY MOORE  
4th District

MONICA GORDON  
5th District

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

DONNA MILLER  
6th District

- 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
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- 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

ALMA E. ANAYA  
7th District

ANTHONY QUEZADA  
8th District

MAGGIE TREVOR  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

BRIDGET DEGNEN  
12th District

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

JOSINA MORITA  
13th District

SCOTT R. BRITTON  
14th District

Respectfully submitted,

KEVIN B. MORRISON  
15th District

FRANK J. AGUILAR  
16th District

Syril Thomas, CPA  
Comptroller

SEAN M. MORRISON  
17th District

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

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P09 as of August 31, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$1,617.7	\$1,781.6	\$163.9	10.1		\$1,781.6	\$163.9	10.1
Expenses	\$1,731.5	\$1,708.8	\$22.7	1.3	\$16.1	\$1,724.9	\$6.6	0.4
Net Results	(\$113.8)	\$72.8	\$186.6		\$16.1	\$56.7	\$170.5	
<b>Health Fund</b>								
Revenues	\$3,556.4	\$3,701.3	\$144.9	4.1		\$3,701.3	\$144.9	4.1
Expenses	\$3,595.3	\$3,624.6	(\$29.3)	(0.8)	\$34.4	\$3,659.0	(\$63.7)	(1.8)
Net Results	(\$38.9)	\$76.7	\$115.6		\$34.4	\$42.3	\$81.2	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of August 31, 2024, the General Fund net results were positive \$72.8 million, \$186.6 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$170.5 million **favorable** to budget.

Revenues were \$163.9 million or 10.1% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in August 2024, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax, that offset reductions in, Cigarette Tax, Other Reimbursements / Transfers and in other areas.

Expenditures of \$1.709 billion were \$22.7 million or 1.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$16.1 million, which resulted in a positive variance of \$6.6 million or 0.4% 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 \$144.9 million or 4.1% **favorable** to budget. Expenditures of \$3.625 billion are \$29.3 million or 0.8% **unfavorable** to budget before factoring in encumbrances of \$34.4 million. When including encumbrances, expenditures were \$63.7 million or 1.8% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through August.

## State Revenues Update

Through August 31, 2024, the State of Illinois owes the County \$110.4 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 11.6	\$ 11.6	AOIC vouchers average - 30-45 days
Rent	-	-	-	0.7	0.7	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.6	3.4	5.7	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.3	32.6	32.0	21.6	86.5	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.4</b>	<b>34.2</b>	<b>32.6</b>	<b>37.3</b>	<b>104.5</b>	
<b>Health Fund</b>						
Medicaid	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.9	1.4	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.6	0.4	1.0	2.5	4.5	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.8</b>	<b>0.7</b>	<b>1.0</b>	<b>3.4</b>	<b>5.9</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.2</b>	<b>\$ 34.9</b>	<b>\$ 33.6</b>	<b>\$ 40.7</b>	<b>\$ 110.4</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through August 31, 2024, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of August 31, 2024, the State AOIC past due amount was \$11.6 million.<sup>1</sup>

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

As of August 31, 2024, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In August 2024 and September 2024, the State AOIC reimbursed the County in the amount of \$8.6 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 \$11.6 million.

<sup>2</sup> In August 2024 and September 2024, the County received a total of \$22.9 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTD, P&D, CCH, Public Health Grants, and others. As of August 31, 2024, the total grants past due amount owed to the County was \$116.2 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 August 31, 2024, the State owes the County \$91.0 million in Federal pass-through grant receivable.

<sup>3</sup> As of August 31, 2024, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

## Property Tax Levy

**Property Tax Levy** – Total nine-month property tax levy revenue of \$389.4 million was above prior year property tax revenue of \$209.8 million, resulting in a **favorable** comparative variance of \$179.6 million or 85.59% primarily due to August 1<sup>st</sup>, 2024, 2<sup>nd</sup> installment due date of 2023 real estate property taxes and based on current collections through August 31, 2024. Tax collections in August 2024 were \$100.8 million based on current tax distributions.

	FY2024 vs FY2023			
	31-Aug-24	31-Aug-23	FY24 vs FY23 Over (Under)	% Change
General Fund	\$ 250,939,574	\$ 121,690,760	\$ 129,248,814	106.21%
Health Fund	138,490,237	88,143,174	50,347,063	57.12%
<b>Total</b>	<b>\$ 389,429,811</b>	<b>\$ 209,833,934</b>	<b>\$ 179,595,877</b>	<b>85.59%</b>

## General Fund Revenues Fees

**Treasurer** – Total nine-month actual revenue of \$70.7 million was above budgeted revenue of \$25.1 million, resulting in a **favorable** variance of \$45.6 million or 182.00%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2023 through August 2024.

**County Clerk** – Total nine-month actual revenue of \$37.9 million was above budgeted revenue of \$37.0 million, resulting in a **favorable** variance of \$0.9 million or 2.37% and is based the current collections. Revenue is based on the health of the economy. The positive variance is due to the slight increase in real estate sales. The real estate market is still encountering a low level of housing inventory as the result of minimum construction, high mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remain fragile.

**Clerk of the Circuit Court** – Total nine-month actual revenue of \$54.4 million was above budgeted revenue

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 45.6
County Clerk	0.9
Sheriff	2.5
Clerk of Circuit Court	15.3
County Sales Tax	12.2
Hotel Accommodations Tax	3.3
Amusement Tax	2.3
Sports Wagering Tax	0.9
Other revenue categories (net)	87.9
<b>Total net favorable variances</b>	<b>\$ 170.9</b>
	Unfavorable Variance (millions)
Cigarette Tax	\$ (4.8)
Other Reimbursements / Transfers	(2.2)
<b>Net (unfavorable) variances</b>	<b>(7.0)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 163.9</b>

of \$39.1 million, resulting in a **favorable** variance of \$15.3 million or 39.22% and is based on current collections and increases in both new cases and e-Fillings.

**Sheriff** – Total nine-month actual revenue of \$10.3 million was above budgeted revenue of \$7.8 million, resulting in a **favorable** variance of \$2.5 million or 31.40% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$841.8 million through August 31, 2024, was above budgeted revenue of \$829.6 million and resulted in a **favorable** variance of \$12.2 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, August receipts represent underlying transactions that occurred in May of 2024.

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

**The County Cigarette Tax** - Revenue of \$55.8 million through August 31, 2024, was behind budgeted revenue of \$60.6 million, and resulted in an **unfavorable** variance of \$4.8 million, or 7.99%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$27.5 million through August 31, 2024, was above budgeted revenue of \$24.2 million and resulted in a **favorable** variance of \$3.3 million or 13.79%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$35.1 million through August 31, 2024, was above budgeted revenue of \$32.8 million and resulted in a **favorable** variance of \$2.3 million or 7.07%. The positive variance is due to shifting sales pattern for some large taxpayers.

**The Sports Wagering Tax** - Revenue of \$9.6 million through August 31, 2024, was above budgeted revenue of \$8.7 million and resulted in a **favorable** variance of \$0.9 million or 10.37%. The positive variance is due to higher than anticipated growth in the sports wagering arena.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total nine-month actual revenue of \$23.8 million was behind budgeted revenue of \$26.0 million and resulted in an **unfavorable** variance of \$2.2 million or 8.54%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$21.9 million through the 2nd quarter of 2024 and other revenues collected through August 31, 2024. The revenue is expected to be collected in the outer months.

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

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

## General Fund Expenditures

Expenses of \$1.709 billion were \$22.7 million or 1.3% **favorable** to budget before including \$16.1 million in encumbrances. Combined expenditures and encumbrances of \$1.725 billion were \$6.6 million or 0.4% **favorable** to budget. The favorable variance is understated due to \$44.9 in appropriations transfers occurring later than expected, primarily impacting the Sheriff (\$25.7 million) and the Chief Judge (\$7.4 million). Outside of appropriations transfers, all control offices except Sheriff are generally in line with or favorable compared to budget. The largest driver of the overall favorable results is Salaries and Wages, which are favorable due to vacancies. The driver of the unfavorable results for Sheriff is overtime expenses, primarily in the Department of Corrections.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget, accurately project revenues and expenses, and operate more efficiently.

**\*Further detail is available in Table-2 of the appendices.**

## Health Fund - Executive Summary

**CCH** – The Health System revenue has a positive variance of \$144.9 million or 4.07 through August 31, 2024. The positive variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state in the amount of \$110.8 million. Expenditures of \$3.625 billion were \$29.3 million or 0.8% **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. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$408.1 million to account for the higher membership and associated revenue.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total nine-month actual Medicaid Expansion revenue of \$2.523 billion was above budgeted revenue of \$2.413 billion, resulting in a **favorable** variance of \$110.8 million

	<b>Health Enterprise Fund favorable Variance (millions)</b>
<b>Revenue Center</b>	
Medicaid Expansion - Managed Care	\$ 110.8
Federal State Medicaid Programming - DSH	40.9
Directed Payments	19.9
Graduate Medical Education (GME) Revenue	7.7
Miscellaneous Revenue	8.4
Other revenue categories (net)	14.6
Net <i>favorable</i> variances	202.3
	<b>Unfavorable Variance (millions)</b>
Patient Fees	\$ (52.7)
Other revenue categories (net)	(4.7)
Net (unfavorable) variances	(57.4)
Total net favorable (unfavorable) variances	\$ 144.9



or 4.59% due to timing of state payment adjustments, to account for the higher membership through August 31, 2024. As of August 31, 2024, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

**Patient Fee Revenue** - Total nine-month actual Patient Fee revenue of \$475.2 million was behind budgeted revenue of \$527.9 million and resulted in an **unfavorable** variance of \$52.7 million or 9.99%, based on current payments received and collection issues related to the Change Healthcare breach. This report includes \$113.1 million YTD payments through August 31, 2024, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through August 31, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$169.0 million was above budgeted revenue of \$128.1 million and resulted in a **favorable** variance of \$40.9 million or 31.96%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total nine-month actual Directed Payments of \$376.8 million was above budgeted revenue of \$356.9 million and resulted in a **favorable** variance of \$19.9 million or 5.59%, based on current payments received. This report includes \$201.0 million YTD payments through August 31, 2024, in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through August 31, 2024, Graduate Medical Education (GME) actual revenue of \$59.9 million was above budgeted revenue of \$52.2 million and resulted in a **favorable** variance of \$7.7 million or 14.66%. The positive variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total nine-month actual miscellaneous revenue of \$23.5 million was above budgeted revenue of \$15.1 million, resulting in a **favorable** variance of \$8.4 million or 55.94% primarily due to a slight decrease of less than \$.1 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were behind budgeted revenue and resulted in an unfavorable of \$4.6 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$13.1 million.

## **Health Fund- Expenditures**

Expenditures of \$3.625 billion were \$29.3 million or 0.8 percent **unfavorable** to budget before including encumbrances of \$34.4 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$75.1 million favorable due to existing vacancies and contractual labor remains favorable to budget by \$39.5 million due to lower than anticipated usage of contractual labor.

Expenditures and encumbrances of \$3.659 billion were \$63.7 million or 1.8 percent **unfavorable** to 2024 budget as approved. Most of the encumbrances (\$14.7 million out of \$34.4 million) are current obligations

entered by Health Plan Services for claims with most of the payments made in August 2024 and \$18.8 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 Nine as of August 31, 2024								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$346.9	\$383.0	\$36.1	10.4		\$383.0	\$36.1	10.4
Expenses	\$993.8	\$204.2	\$789.6	79.5	\$52.6	\$256.8	\$737.0	74.2
Net Results	<b>(\$646.9)</b>	\$178.8	\$825.7		\$52.6	\$126.2	\$773.1	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of August 31, 2024, revenues were \$383.0 million, \$36.1 million above budgeted revenue of \$346.9 million, resulting in a **favorable** variance of 10.4% to budget based on current collections. Total expenditures were \$256.8 million after encumbrances. Through August 31, 2024, revenues have exceeded expenditures and encumbrances by \$126.2 million on a modified cash basis. *See Table 5 for further details.*

### **Special Purpose Fund Revenues**

**The Non-Retailer Transactions Use Tax & State** - Revenue of \$9.5 million through August 31, 2024, was behind budgeted revenue of \$10.6 million and resulted in an **unfavorable** variance of \$1.1 million or 10.19%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$68.0 million through August 31, 2024, was behind budgeted revenue of \$71.1 million and resulted in an **unfavorable** variance of \$3.1 million or 4.40%. The negative variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$64.4 million through August 31, 2024, was behind budgeted revenue of \$64.5 million and resulted in an **unfavorable** variance of \$0.1 million or 0.10%. The negative variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$2.0 million through August 31, 2024, was above budgeted revenue of \$1.8 million and resulted in a **favorable** variance of \$0.2 million or 13.35%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$39.8 million through August 31, 2024, was above budgeted revenue of \$36.7 million and resulted in a **favorable** variance of \$3.1 million or 8.38%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$1.1 million through August 31, 2024, was behind budgeted revenue of \$1.2 million and resulted in an **unfavorable** variance of \$0.1 million or 8.89%. The negative variance is based on current collections.

**The Cannabis Tax** – Revenue of \$9.6 million through August 31, 2024, was behind budgeted revenue of \$10.4 million and resulted in an **unfavorable** variance of \$0.8 million or 7.47%. The negative variance is based on current collections.<sup>5</sup>

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$13.9 million through August 31, 2024, was above budgeted revenue of \$12.0 million and resulted in a **favorable** variance of \$1.9 million or 16.29%. The positive variance is based on current collections.

### **ERA COVID-19 Programs**

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of August 31, 2024, the County has spent \$188.6 million of its allocation, which is 100.0% of the ERA 1, 100.0% of its ERA 2 allocation, and 97.2% of its IDHS grant. In July 2024, final expenses were submitted, and the program is now closed.

### **American Rescue Plan Act (ARPA)**

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

During the December 16, 2021, and March 17, 2022, meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of September 16<sup>th</sup>, 2024, the County has spent over \$473.2 million of its ARPA allocation.

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

*See Table 5 for further details.*

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

**THE COUNTY OF COOK, ILLINOIS**  
**General Fund Analysis of Revenues**  
**Thru Period Nine As of August 31, 2024**

REVENUES	2024 Budget	August 31, 2024	August 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
<b>Property Taxes (See note below)</b>	\$ 157,026,073	\$ 107,782,697	\$ 250,939,574	132.82%	\$ 143,156,877
<b>Property Tax Levy Timing Differential</b>			(75,939,682)		(75,939,682)
Property Tax - Tax Increment Financing Surplus	13,453,200	13,453,200	26,212,142	94.84%	12,758,942
<b>Fees</b>					
County Treasurer	35,000,000	25,086,711	70,744,462	182.00%	45,657,751
County Clerk	49,292,220	36,969,165	37,843,521	2.37%	874,356
Building and Zoning	4,100,000	2,912,833	3,248,124	11.51%	335,291
Environment and Sustainability	4,695,000	3,918,880	3,529,252	(9.94%)	(389,628)
Liquor Licenses	350,000	340,550	310,462	(8.84%)	(30,088)
Clerk of Circuit Court	59,500,000	39,115,056	54,456,234	39.22%	15,341,178
Sheriff	10,464,836	7,848,630	10,313,484	31.40%	2,464,854
Public Guardian	2,600,000	2,023,138	1,966,026	(2.82%)	(57,112)
Public Administrator	1,722,267	1,208,314	1,502,976	24.39%	294,662
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	1,395,598	1,171,052	(16.09%)	(224,546)
Medical Examiner	3,910,800	3,013,560	2,868,410	(4.82%)	(145,150)
Contract Compliance M/WBE Cert	34,200	26,696	13,250	(50.37%)	(13,446)
<b>Total Fee Revenue</b>	<b>173,899,323</b>	<b>123,859,131</b>	<b>187,967,253</b>	<b>51.76%</b>	<b>64,108,122</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,119,037,554	829,579,239	841,786,114	1.47%	12,206,875
Off Track Betting Commission	750,000	540,000	569,317	5.43%	29,317
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	51,275,857	42,380,657	(17.35%)	(8,895,200)
Retailer's Occupation Tax	5,197,209	3,852,862	3,971,408	3.08%	118,546
State Income Tax	21,583,000	16,657,352	16,864,448	1.24%	207,096
Alcoholic Beverage Tax	37,840,000	28,434,389	27,964,408	(1.65%)	(469,981)
Cigarette Tax	79,500,000	60,617,581	55,771,587	(7.99%)	(4,845,994)
Other Tobacco and Consumable Products Tax	7,100,000	5,230,989	4,816,456	(7.92%)	(414,533)
Hotel Accommodations Tax	35,250,000	24,188,994	27,524,798	13.79%	3,335,804
Gambling Machine Tax	6,900,000	4,844,833	4,310,100	(11.04%)	(534,733)
Video Gaming	1,061,385	791,385	1,211,772	53.12%	420,387
Amusement Tax	42,000,000	32,752,592	35,067,869	7.07%	2,315,277
Sports Wagering Tax	11,000,000	8,665,456	9,564,031	10.37%	898,575
<b>Total Non-Property Taxes</b>	<b>1,440,409,021</b>	<b>1,067,431,529</b>	<b>1,071,802,965</b>	<b>0.41%</b>	<b>4,371,436</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	45,342,707	48,123,211	6.13%	2,780,504
Salaries of State's Attorney	224,872	167,854	176,388	5.08%	8,534
Salaries of Public Defender	135,878	101,908	106,636	4.64%	4,728
FPD Reimbursements for Services	2,228,780	1,670,916	1,111,638	(33.47%)	(559,278)
<b>Total Intergovernmental Revenues</b>	<b>61,672,550</b>	<b>47,283,385</b>	<b>49,517,873</b>	<b>4.73%</b>	<b>2,234,488</b>
<b>Investment Income</b>					
Investment Income	43,473,000	31,207,286	46,285,128	48.32%	15,077,842
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,055,000	795,000	702,687	(11.61%)	(92,313)
Real Estate and Rental Income	10,230,752	7,669,998	8,411,824	9.67%	741,826
Other Reimbursements / Transfers	38,761,653	26,031,286	23,809,279	(8.54%)	(2,222,007)
<b>Total Miscellaneous Revenue</b>	<b>50,047,405</b>	<b>34,496,284</b>	<b>32,923,790</b>	<b>(4.56%)</b>	<b>(1,572,494)</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	10,012,847	9,693,311	(3.19%)	(319,536)
Other Financing Sources - Fund Balance	242,919,954	182,189,966	182,189,966	0.00%	0
<b>Total Other Financing Sources</b>	<b>256,270,417</b>	<b>192,202,813</b>	<b>191,883,277</b>	<b>(0.17%)</b>	<b>(319,536)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,196,250,989</b>	<b>\$ 1,617,716,324</b>	<b>\$ 1,781,592,319</b>	<b>10.13%</b>	<b>\$ 163,875,995</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P09 as of August 31, 2024

Control Officer DEPT #	2024 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	297,598,359	223,358,569	204,085,468	19,273,101	8.6%	2,083,096	206,168,564	7.7%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	1,605,220	1,272,915	332,305	20.7%	94,740	1,367,655	14.8%
1081 FIRST DISTRICT	465,000	315,207	278,582	36,625	11.6%	2,307	280,889	10.9%
1082 SECOND DISTRICT	465,000	329,843	280,607	49,236	14.9%	-	280,607	14.9%
1083 THIRD DISTRICT	465,000	338,338	311,168	27,170	8.0%	-	311,168	8.0%
1084 FOURTH DISTRICT	465,000	327,158	329,814	(2,656)	-0.8%	1,749	331,563	-1.3%
1085 FIFTH DISTRICT	465,000	341,785	263,632	78,153	22.9%	-	263,632	22.9%
1086 SIXTH DISTRICT	465,000	334,449	316,633	17,816	5.3%	-	316,633	5.3%
1087 SEVENTH DISTRICT	465,000	339,534	328,315	11,219	3.3%	4,860	333,175	1.9%
1088 EIGHTH DISTRICT	465,000	342,087	335,463	6,624	1.9%	-	335,463	1.9%
1089 NINTH DISTRICT	465,000	341,601	284,654	56,947	16.7%	124	284,778	16.6%
1090 TENTH DISTRICT	465,000	342,103	277,494	64,609	18.9%	(570)	276,924	19.1%
1091 ELEVENTH DISTRICT	523,500	383,628	286,423	97,205	25.3%	-	286,423	25.3%
1092 TWELFTH DISTRICT	465,000	342,610	311,507	31,103	9.1%	-	311,507	9.1%
1093 THIRTEENTH DISTRICT	465,000	341,513	317,320	24,193	7.1%	3,869	321,189	6.0%
1094 FOURTEENTH DISTRICT	465,000	341,002	342,114	(1,112)	-0.3%	501	342,615	-0.5%
1095 FIFTEENTH DISTRICT	465,000	339,431	330,385	9,046	2.7%	133	330,518	2.6%
1096 SIXTEENTH DISTRICT	465,000	341,747	314,159	27,588	8.1%	-	314,159	8.1%
1097 SEVENTEENTH DISTRICT	465,000	330,889	320,652	10,237	3.1%	-	320,652	3.1%
COOK COUNTY BOARD OF COMMISSIONERS	10,103,116	7,378,142	6,501,837	876,305	11.9%	107,713	6,609,550	10.4%
1040 COUNTY ASSESSOR	32,030,376	23,535,724	22,522,417	1,013,307	4.3%	12,409	22,534,826	4.3%
1050 BOARD OF REVIEW	19,628,457	14,551,182	14,010,974	540,208	3.7%	60,301	14,071,275	3.3%
1060 COUNTY TREASURER	704,242	519,844	474,351	45,493	8.8%	6,642	480,993	7.5%
1110 COUNTY CLERK	20,616,125	14,935,135	12,416,874	2,518,261	16.9%	21,518	12,438,392	16.7%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	104,350,623	102,973,856	1,376,767	1.3%	53,651	103,027,507	1.3%
SHERIFF	515,819,101	437,454,009	468,639,288	(31,185,279)	-7.1%	456,332	469,095,620	-7.2%
CHIEF JUDGE	280,085,456	221,067,152	217,094,906	3,972,246	1.8%	207,157	217,302,063	1.7%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	79,009,646	78,352,063	657,583	0.8%	139,336	78,491,399	0.7%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	1,768,319	1,566,891	201,428	11.4%	-	1,566,891	11.4%
1390 PUBLIC ADMINISTRATOR	1,766,060	1,321,762	1,282,483	39,279	3.0%	46	1,282,529	3.0%
FIXED CHARGES	783,201,215	602,289,503	578,854,833	23,434,670	3.9%	12,979,718	591,834,551	1.7%
<b>TOTAL</b>	<b>\$ 2,196,250,989</b>	<b>\$ 1,731,539,611</b>	<b>\$ 1,708,776,241</b>	<b>\$ 22,763,370</b>	<b>1.3%</b>	<b>\$ 16,127,919</b>	<b>\$ 1,724,904,160</b>	<b>0.4%</b>

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

REVENUES	2024 Budget	August 31, 2024	August 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 108,248,657	\$ 138,490,237	27.94%	\$ 30,241,580
Property Tax Levy Timing Differential			6,864,000		6,864,000
<b>Stroger Hospital -</b>					
409549-Medicare	192,457,356	144,469,947	142,068,790	(1.66%)	(2,401,157)
409593-Medicaid Fees for Service	394,559,682	297,063,545	211,310,579	(28.87%)	(85,752,966)
409598-Private Payors & Carriers	67,699,042	51,026,994	92,108,284	80.51%	41,081,290
<b>Stroger Hospital - Sub Total</b>	<b>654,716,080</b>	<b>492,560,486</b>	<b>445,487,653</b>	<b>(9.56%)</b>	<b>(47,072,833)</b>
<b>Provident Hospital -</b>					
409549-Medicare	13,815,906	10,329,944	9,641,516	(6.66%)	(688,428)
409593-Medicaid Fees for Service	28,324,194	21,272,247	9,867,631	(53.61%)	(11,404,616)
409598-Private Payors & Carriers	4,859,900	3,749,764	10,200,097	172.02%	6,450,333
<b>Provident Hospital - Sub Total</b>	<b>47,000,000</b>	<b>35,351,955</b>	<b>29,709,244</b>	<b>(15.96%)</b>	<b>(5,642,711)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>701,716,080</b>	<b>527,912,441</b>	<b>475,196,897</b>	<b>(9.99%)</b>	<b>(52,715,544)</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	170,771,262	128,078,442	169,013,040	31.96%	40,934,598
409604-Directed Payments	475,426,185	356,886,084	376,841,455	5.59%	19,955,371
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	713,225,838	647,346,685	676,913,631	4.57%	29,566,946
409528-Family Health Plans PMPM	778,413,175	655,595,577	631,759,389	(3.64%)	(23,836,188)
409532-Integrated Care Program PMPM	731,874,505	572,149,433	584,871,339	2.22%	12,721,906
409536-Managed Long Term Services and Support PMPM	276,835,470	242,169,172	261,420,515	7.95%	19,251,343
409539-Other Population Revenue PMPM	111,803,518	248,100,773	331,175,679	33.48%	83,074,906
409542-Other State Revenue	27,045,898	47,310,084	37,306,511	(21.14%)	(10,003,573)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,639,198,404</b>	<b>2,412,671,724</b>	<b>2,523,447,064</b>	<b>4.59%</b>	<b>110,775,340</b>
<b>409563-Graduate Medical Education</b>	<b>69,540,649</b>	<b>52,203,117</b>	<b>59,857,927</b>	<b>14.66%</b>	<b>7,654,810</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(114,358,276)</b>	<b>(85,847,035)</b>	<b>(113,096,965)</b>	<b>31.74%</b>	<b>(27,249,930)</b>
<b>CCH - Total Fees</b>	<b>4,073,594,304</b>	<b>3,429,454,773</b>	<b>3,528,809,418</b>	<b>2.90%</b>	<b>99,354,645</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	14,571,040	10,928,280	6,329,794	(42.08%)	(4,598,486)
Public Health	2,528,604	1,896,453	1,794,352	(5.38%)	(102,101)
Managed Care - Investment Income	3,000,000	2,250,000	15,383,469	583.71%	13,133,469
<b>Miscellaneous Revenues - Sub</b>	<b>20,099,644</b>	<b>15,074,733</b>	<b>23,507,615</b>	<b>55.94%</b>	<b>8,432,882</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>3,675,000</b>	<b>3,675,000</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 4,256,298,868</b>	<b>\$ 3,556,453,163</b>	<b>\$ 3,701,346,270</b>	<b>4.07%</b>	<b>\$ 144,893,107</b>

THE COUNTY OF COOK, ILLINOIS  
 Health Fund Analysis of Expenses and Encumbrances  
 Thru Period 09 as of August 31, 2024

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	\$ 106,203,386	\$ 77,949,269	\$ 68,056,031	\$ 9,893,238	12.7%	\$ 1,251,441	\$ 69,307,472	\$ 8,641,797	11.1%
4241	Health Services - JTDC	\$ 9,683,643	\$ 7,213,971	\$ 6,270,683	943,288	13.1%	130,559	6,401,242	812,729	11.3%
4890	Health System Administration	\$ 124,179,253	\$ 91,378,826	85,010,138	6,368,688	7.0%	1,910,008	86,920,146	4,458,680	4.9%
4891	Provident Hospital	\$ 99,244,020	\$ 73,063,703	60,703,692	12,360,011	16.9%	(1,651,539)	59,052,153	14,011,550	19.2%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 131,919,188	128,923,215	2,995,973	2.3%	2,804,366	131,727,581	191,607	0.1%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 22,015,191	20,991,157	1,024,034	4.7%	(4,172,184)	16,818,973	5,196,218	23.6%
4895	Department of Public Health	\$ 22,084,287	\$ 15,944,495	12,061,476	3,883,019	24.4%	679,856	12,741,332	3,203,163	20.1%
4896	Health Plan Services	\$ 2,524,770,165	\$ 2,326,751,788	2,487,961,533	(161,209,745)	-6.9%	14,688,054	2,502,649,587	(175,897,799)	-7.6%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 800,414,560	742,870,678	57,543,882	7.2%	18,827,580	761,698,258	38,716,302	4.8%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 48,649,361	11,787,506	36,861,855	75.8%	(113,067)	11,674,439	36,974,922	76.0%
<b>TOTAL</b>		<b>\$ 4,256,298,868</b>	<b>\$ 3,595,300,353</b>	<b>\$ 3,624,636,109</b>	<b>(29,335,756)</b>	<b>-0.8%</b>	<b>\$ 34,355,074</b>	<b>\$ 3,658,991,183</b>	<b>\$ (63,690,830)</b>	<b>-1.8%</b>

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

**SPECIAL PURPOSE FUNDS**

Fund #	DEPARTMENT NAME	Total		Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances		8/31/2024	FY2023 ACFR	Estimated
		Revenues	Expenditures			Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending		
11856	Motor Fuel Tax IL First	\$ 31,472,799	\$ 33,047,263	\$ 734,051	\$ 33,781,314	\$ (2,308,515)	\$ (2,308,515)	\$ 32,521,947	\$ 30,213,432	
11312	Animal Control	3,673,618	3,527,716	1,144,171	4,671,887	(998,269)	(998,269)	5,974,470	4,976,201	
11306	Election Division Fund	29,688,082	23,470,102	279,728	23,749,830	5,938,252	5,938,252	16,707,252	22,645,504	
11314	County Clerk Document Storage System	3,433,071	3,225,933	176	3,226,109	206,962	206,962	16,065,518	16,272,480	
11320	Circuit Court Automation	5,785,738	4,058,188	59,633	4,117,821	1,667,917	1,667,917	1,887,632	3,555,549	
11318	Circuit Court Document Storage	5,411,913	4,646,599	93,231	4,739,830	672,083	672,083	2,604,577	3,276,660	
11310	Law Library	3,154,541	2,908,483	1,926	2,910,409	244,132	244,132	(577,355)	(333,223)	
11322	Circuit Court - Dispute Resolution	276,450	300,110	0	300,110	(23,660)	(23,660)	151,988	128,328	
11326	Adult Probation / Probation Service Fee	1,586,990	296,419	0	296,419	1,290,571	1,290,571	6,609,242	7,899,813	
11316	County Clerk Automation	910,869	733,421	5,759	739,180	171,689	171,689	1,566,440	1,738,129	
11854	Treasurer - Tax Sales Automation	16,564,399	10,245,797	213,062	10,458,859	6,105,540	6,105,540	15,611,292	21,716,832	
11324	Intergovernment Agreement/ ETSB	1,842,384	3,468,546	0	3,468,546	(1,626,162)	(1,626,162)	829,821	(796,341)	
11328	Social Service/ Probation & Court Services	1,787,857	220,912	3,825	224,737	1,563,120	1,563,120	6,061,551	7,624,671	
11248	Lead Poisoning Prevention Fund	66,878	349,470	217,220	566,690	(499,812)	(499,812)	2,507,006	2,007,194	
11249	Geographic Information Systems - GIS	4,607,085	5,065,506	1,368,423	6,433,929	(1,826,844)	(1,826,844)	15,689,220	13,862,376	
11252	State's Attorney Narcotics Forfeiture	1,273,431	2,295,015	0	2,295,015	(1,021,584)	(1,021,584)	(842,244)	(1,863,828)	
11292	Disaster Response and Recovery Fund	0	(80,635,169)	0	(80,635,169)	80,635,169	80,635,169	0	80,635,169	
11258	Circuit Court Administrative Fund	917,435	471,563	0	471,563	445,872	445,872	1,833,213	2,279,085	
11259	County Clerk GIS Fee Fund	2,098,285	520,613	16,341	536,954	1,561,331	1,561,331	10,587,503	12,148,834	
11260	County Clerk Rental Housing Support Fee	159,782	1,556	0	1,556	158,226	158,226	776,970	935,196	
11262	Sheriff Women's Justice Services	24,451	1160	0	1,160	23,291	23,291	315,020	338,311	
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)	
11268	Assessor Special Fund	656,412	113	0	113	656,299	656,299	526,650	1,182,949	
11269	CCC Electronic Citation Fund	449,960	67,043	0	67,043	382,917	382,917	2,128,989	2,511,906	
11271	SAO Records Automation	9,280	144,500	0	144,500	(135,220)	(135,220)	(105,028)	(240,248)	
11272	PD Records Automation	47,942	0	0	0	47,942	47,942	257,930	305,872	
11273	Environmental Control Solid Waste Mgmt	551,759	335,949	14,999	350,948	200,811	200,811	3,522,576	3,723,387	
11274	Land Bank Authority	6,012,426	7,411,477	45,372	7,456,849	(1,444,423)	(1,444,423)	(8,356,384)	(9,800,807)	
11275	Section 108 Loan Program	0	0	0	0	0	0	4,047,352	4,047,352	
11276	Erroneous Homestead Exemption Recovery	1,060,876	789,059	80	789,139	271,737	271,737	2,757,637	3,029,374	
11302	Township Roads	763,064	0	0	0	763,064	763,064	6,494,575	7,257,639	
11277	Sheriff Pharmaceutical Disposal	57,305	0	0	0	57,305	57,305	394,286	451,591	
11278	Sheriff Operations State Asset Forfeiture	58,766	425,789	117	425,906	(367,140)	(367,140)	1,071,662	704,522	
11279	Sheriff Money Laundering State Asset Forfeiture	1,950	0	0	0	1,950	1,950	251,702	253,652	
11281	Cable TV Peg Access Support Fund	41,657	0	0	0	41,657	41,657	86,609	128,266	
11282	Cook County Assessor GIS Fee Fund	894,330	874,270	1,360	875,630	18,700	18,700	2,209,204	2,227,904	
11284	COVID-19 Federal Programs	6,155,865	2,778,107	3,462,730	6,240,837	(84,972)	(84,972)	17,669,947	17,584,975	
11285	Mortgage Foreclosure Mediation Program	989,131	0	0	0	989,131	989,131	2,695,007	3,684,138	
11270	Medical Examiner Fees	251,118	196,695	159	196,854	54,264	54,264	1,035,909	1,090,173	
11286	American Rescue Plan Act (ARPA) Fund	23,398,337	118,271,147	40,032,212	158,303,359	(134,905,022)	(134,905,022)	688,732,435	553,827,413	
11287	Equity Fund SPF	27,575,152	(403,306)	4,956,238	4,552,932	23,022,220	23,022,220	90,479,561	113,501,781	
11288	ZABOROWSKI FUND	0	0	0	0	0	0	812,238	812,238	
11291	DOC Program Services Fund	0	0	0	0	0	0	732,492	732,492	
11290	Opioid Remediation and Abatement	15,538,424	135,520	0	135,520	15,402,904	15,402,904	12,144,142	27,547,046	
11289	Transportation Related Home Rule Taxes	183,752,736	54,966,318	0	54,966,318	128,786,418	128,786,418	21,543,314	150,329,732	
TOTAL		\$ 383,002,548	\$ 204,211,884	\$ 52,650,813	\$ 256,862,697	\$ 126,139,851	\$ 126,139,851	\$ 987,735,766	\$ 1,113,875,617	



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

REVENUES	2024 Budget	August 31, 2024	August 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	Variance	
				%	\$
<b>Transportation Fund Revenue</b>					
Non Retailer Transactions Use Tax & State	\$ 14,500,000	\$ 10,622,118	\$ 9,539,349	(10.19%)	\$ (1,082,769)
County Use Tax	95,900,000	71,139,213	68,012,045	(4.40%)	(3,127,168)
Gasoline / Diesel Fuel Tax	86,300,000	64,453,688	64,387,251	(0.10%)	(66,437)
New Motor Vehicle Tax	2,400,000	1,768,095	2,004,201	13.35%	236,106
Wheel Tax	0	0	(1,200)	0.00%	(1,200)
Parking Lot & Garage Operations Tax	49,300,000	36,731,122	39,808,470	8.38%	3,077,348
Interest Income	0	0	2,620	0.00%	2,620
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 248,400,000</b>	<b>\$ 184,714,236</b>	<b>\$ 183,752,736</b>	<b>(0.52%)</b>	<b>\$ (961,500)</b>

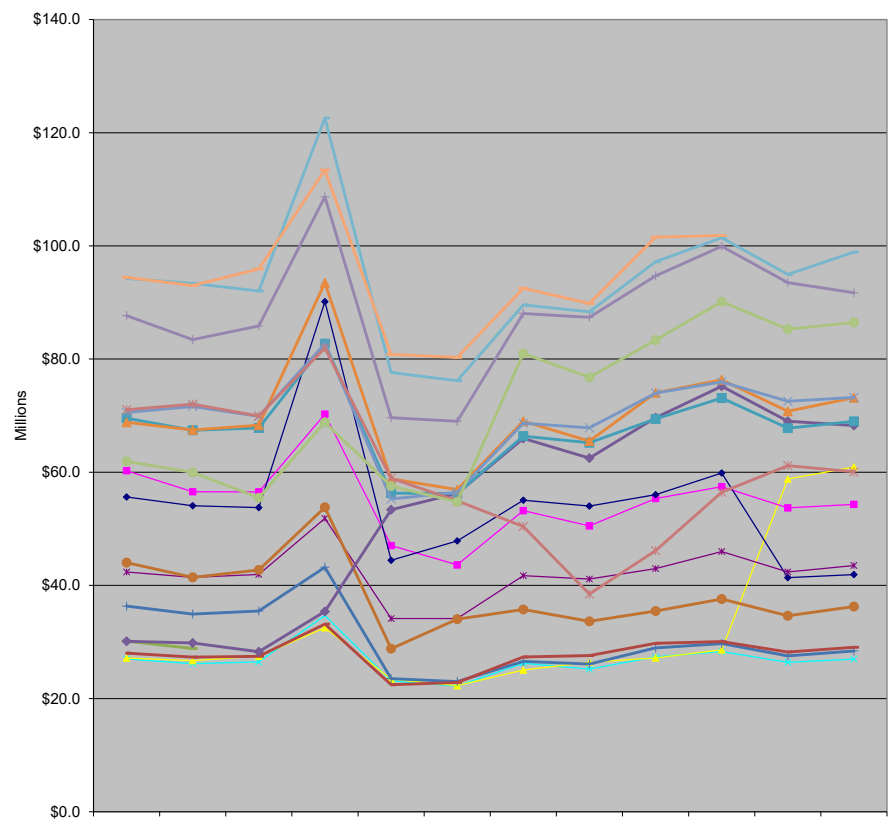
**THE COUNTY OF COOK, ILLINOIS**  
 Equity Fund Analysis of Revenues  
 Thru Period Nine As of August 31, 2024

REVENUES	2024 Budget	August 31, 2024	August 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 14,250,000	\$ 10,380,987	\$ 9,605,180	(7.47%)	\$ (775,807)
Firearms Tax	1,500,000	1,157,373	1,054,438	(8.89%)	(102,935)
Il Gaming Des Plaines Casino	16,000,000	11,982,431	13,934,558	16.29%	1,952,127
Other Revenue Landbank Initiative Activities	2,933,000	2,199,749	0	(100.00%)	(2,199,749)
Interest Income	0	0	2,980,976	0.00%	2,980,976
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 34,683,000</b>	<b>\$ 25,720,540</b>	<b>\$ 27,575,152</b>	<b>7.21%</b>	<b>\$ 1,854,612</b>

Table - 8

Cook County Sales Tax Revenue (1)

Cook County FY 2007, FY 2008, FY 2009, FY 2010, FY 2011, FY 2012, FY 2013, FY 2014, FY 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024 Sales Tax Comparison (Unaudited)



Legend for Sales Tax Revenue (Millions):  
 2007 Sales Tax (light blue), 2008 Sales Tax (yellow), 2009 Sales Tax (magenta), 2010 Sales Tax (dark blue), 2011 Sales Tax (purple), 2012 Sales Tax (orange),  
 2013 Sales Tax (dark red), 2014 Sales Tax (red), 2015 Sales Tax (green), 2016 Sales Tax (grey), 2017 Sales Tax (teal), 2018 Sales Tax (light orange),  
 2019 Sales Tax (blue), 2020 Sales Tax (dark blue), 2021 Sales Tax (light green), 2022 Sales Tax (purple), 2023 Sales Tax (teal), 2024 Sales Tax (orange)

FY2024 YTD - SEPTEMBER 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 929,593,111	\$943,629,129	1.51%	\$ 14,036,018
FY2023 YTD - NOVEMBER 2023			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347
FY2022 YTD - NOVEMBER 2022			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862
FY2021 YTD - NOVEMBER 2021			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 849,129,310	\$ 1,059,602,538	24.79%	\$ 210,473,228
FY2019 YTD - NOVEMBER 2019			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	FY Collections			YTD
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	Collections
2024	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016			\$943,629,129
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8			\$14.0
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
Over(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9	\$3.5	\$2.1	\$5.4	\$34.0
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

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



## The County of Cook, Illinois

### Grant Receivables (\$millions)

As of August 31st, 2024

**Table - 10**

By Department	FY2021	FY2022	FY2023	FY2024	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	3.1	2.7%
Planning and Development	2.6	2.2	0.4	1.2	6.4	5.5%
Office of Economic Development	0.1	0.0	0.0	0.5	0.6	0.5%
County Clerk	0.2	0.3	-	-	0.5	0.4%
Environment and Sustainability	0.1	-	-	0.5	0.6	0.5%
Justice Advisory Council	-	-	-	0.2	0.2	0.2%
Office of the Sheriff	-	0.5	0.1	1.0	1.6	1.4%
State's Attorney	-	-	(0.1)	5.1	5.0	4.3%
Medical Examiner	-	-	-	0.2	0.2	0.2%
Public Defender	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	32.3	25.6	12.7	70.7	60.8%
Adult Probation Dept.	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	2.3	2.7	2.3%
Juvenile Probation	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	5.2	11.6	10.0%
Board of Election	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	0.0%
Dept. of Public Health	1.1	1.0	2.4	8.5	13.0	11.2%
<b>Grand Total</b>	<b>\$ 4.3</b>	<b>\$ 38.8</b>	<b>\$ 35.7</b>	<b>\$ 37.4</b>	<b>\$ 116.2</b>	<b>100.0%</b>

By Funding Source	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	0.8	0.3	0.7	\$ 1.8
Federal Direct - CCH	-	0.2	1.3	3.2	\$ 4.7
Federal Direct - CCP	2.8	2.7	0.4	2.6	\$ 8.5
Federal Direct - DPH	-	-	-	0.1	\$ 0.1
Federal Direct - DOT	-	-	-	1.7	\$ 1.7
Federal Pass Through - CCH	0.2	0.6	0.3	1.4	\$ 2.5
Federal Pass Through - CCP	0.3	32.6	29.2	20.5	\$ 82.6
Federal Pass Through - DOT	-	-	2.8	1.1	\$ 3.9
Federal Pass Through - DPH	0.4	(0.2)	0.7	1.1	\$ 2.0
Private/Other - CCH	0.3	0.2	0.1	0.2	\$ 0.8
Private/Other - CCP	-	-	-	0.5	\$ 0.5
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	\$ -
State Direct - CCP	0.1	1.6	0.6	3.4	\$ 5.7
State Direct - DOT	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.9	\$ 1.4
<b>Grand Total</b>	<b>\$ 4.3</b>	<b>\$ 38.8</b>	<b>\$ 35.7</b>	<b>\$ 37.4</b>	<b>\$ 116.2</b>

### Notes to the August 2024 Report:

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