

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the One-Month Period Ended December 31, 2023**



### **Bureau of Finance**

#### Disclaimer for Financial Statements Report

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



OFFICE OF THE COMPTROLLER

**SYRIL THOMAS, CPA**

ACTING COMPTROLLER

161 North Clark Street, Floor 19, Suite 1900A • Chicago, Illinois 60601 • (312) 603-5605

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January 31, 2024

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

Attached is an Analysis of Revenues and Expenses Report for the one-month period ended December 31, 2023, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Transportation Fund
Table - 7	Equity Fund
Table - 8	Comparative Sales Tax Revenues 2007 thru 2023 and 2024
Table - 9	Sales Tax Supplemental Pension Payments 2016 thru 2023
Table - 10	Grants Receivable Revenues 2019 thru 2024

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

Respectfully submitted,

Syril Thomas, CPA  
Acting Comptroller

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**COUNTY OF COOK  
BUREAU OF FINANCE  
COMPTROLLER'S OFFICE  
SYRIL THOMAS, CPA  
ACTING COMPTROLLER**

161 North Clark Street,  
Floor 19 Suite 1900A  
Chicago, Illinois 60601  
TEL: (312) 603-5605  
FAX: (312) 603-6122

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P01 as of December 31, 2023								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$157.7	\$222.5	\$64.8	41.1		\$222.5	\$64.8	41.1
Expenses	\$235.2	\$208.2	\$27.0	11.5	\$19.5	\$227.7	\$7.5	3.2
Net Results	(\$77.5)	\$14.3	\$91.8		\$19.5	(\$5.2)	\$72.3	
<b>Health Fund</b>								
Revenues	\$355.2	\$464.8	\$109.6	30.9		\$464.8	\$109.6	30.9
Expenses	\$354.4	\$285.7	\$68.7	19.4	\$147.1	\$432.8	(\$78.4)	(22.1)
Net Results	\$0.8	\$179.1	\$178.3		\$147.1	\$32.0	\$31.2	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of December 31, 2023, the General Fund net results were positive \$14.3 million, \$91.8 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$72.3 million **favorable** to budget.

Revenues were \$64.8 million or 41.1% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in December 2023, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, and Amusement Tax, that offset reductions in County Clerk, Cigarette Tax, Sports Wagering Tax and in other areas.

Expenditures of \$208.2 million were \$27.0 million or 11.5% **favorable** to the year-to-date budget before factoring in encumbrances of \$19.5 million, which resulted in a positive variance of \$72.3 million or 3.2% 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 \$109.6 million or 30.9% **favorable** to budget. Expenditures of \$285.7 million are \$68.7 million or 19.4% **favorable** to budget before factoring in encumbrances of negative \$147.1 million. When including encumbrances, expenditures were \$78.4 million or 22.1% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through December.

## State Revenues Update

Through December 31, 2023, the State of Illinois owes the County \$173.6 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Average days receivable outstanding
(\$ in millions)								
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 11.9	\$ 5.1	\$ 17.0	AOIC vouchers average - 30-60 days
Rent	-	-	-	-	-	0.3	0.3	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.7	9.3	0.9	12.3	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.1	4.0	105.0	26.3	0.9	136.3	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.1</b>	<b>0.3</b>	<b>4.1</b>	<b>106.7</b>	<b>47.5</b>	<b>7.2</b>	<b>165.9</b>	
<b>Health Fund</b>								
Medicaid	-	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.5	-	1.1	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.4	3.4	1.5	6.6	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.3</b>	<b>0.5</b>	<b>0.8</b>	<b>0.7</b>	<b>3.9</b>	<b>1.5</b>	<b>7.7</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 0.4</b>	<b>\$ 0.8</b>	<b>\$ 4.9</b>	<b>\$ 107.4</b>	<b>\$ 51.4</b>	<b>\$ 8.7</b>	<b>\$ 173.6</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through December 31, 2023, 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 December 31, 2023, the State AOIC past due amount was \$17.0 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 December 31, 2023, 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 December 2023 and January 2024, the State AOIC reimbursed the County in the amount of \$12.1 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 FY2023 is \$11.9 million and FY2024 is \$5.1 million.

<sup>2</sup> In December 2023 and January 2024, the County received a total of \$13.2 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTH, P&D, CCH, Public Health Grants, and others. As of December 31, 2023, the total grants past due amount owed to the County was \$183.0 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. See Table – 10 (page 19) for detail. As of December 2023, the State owes the County \$142.9 million in Federal pass-through grant receivable.

<sup>3</sup> As of December 31, 2023, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

**Property Tax Levy**

**Property Tax Levy** – Total one-month property tax levy revenue of \$95.0 million was ahead of prior year property tax revenue of \$40.8 million, resulting in a **favorable** comparative variance of \$54.1 million or 132.52% based on current collections through December 31, 2023. Tax collections in December were \$95.0 million.

			FY2024 vs FY2023	
	<u>31-Dec-23</u>	<u>31-Dec-22</u>	<u>FY24 vs FY23 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 55,082,532	\$ 26,679,910	\$ 28,402,622	106.46%
Health Fund	39,888,041	14,163,458	25,724,583	181.63%
<b>Total</b>	<b>\$ 94,970,573</b>	<b>\$ 40,843,368</b>	<b>\$ 54,127,205</b>	<b>132.52%</b>

**General Fund Revenues Fees**

**Treasurer** – Total one-month actual revenue of \$11.0 million was above budgeted revenue of \$1.4 million, resulting in a **favorable** variance of \$9.6 million or 685.09%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2023.

**County Clerk** – Total one-month actual revenue of \$3.6 million was behind budgeted revenue of \$4.1 million, resulting in an **unfavorable** variance of \$0.5 million or 12.29%. Revenue is based on the health of the economy. The negative variance is due to the slowdown in the real estate market because of the low levels of housing inventory as the result of minimum construction, increased mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remains fragile.

<b>Revenue Center</b>	<b>General Funds Favorable Variance (millions)</b>
County Treasurer	\$ 9.6
Sheriff	0.2
Clerk of Circuit Court	0.7
County Sales Tax	0.1
Hotel Accommodations Tax	0.2
Amusement Tax	1.1
Other revenue categories (net)	55.4
<b>Total net favorable variances</b>	<b>\$ 67.3</b>
	<b>Unfavorable Variance (millions)</b>
Cigarette Tax	\$ (0.7)
County Clerk	(0.5)
Sports Wagering Tax	(0.6)
Other Reimbursements / Transfers	(0.7)
<b>Net (unfavorable) variances</b>	<b>(2.5)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 64.8</b>

**Clerk of the Circuit Court** – Total one-month actual revenue of \$5.1 million was behind budgeted revenue of \$4.4 million, resulting in a **favorable** variance of \$0.7 million or 15.85% and is based on current collections.

**Sheriff** – Total one-month actual revenue of \$1.1 million was above budgeted revenue of \$0.9 million, resulting in a **favorable** variance of \$0.2 million or 29.23% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$94.4 million through December 31, 2023 was above budgeted revenue of \$94.3 million and resulted in a **favorable** variance of \$0.1 million or positive 0.09%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, December receipts represent underlying transactions that occurred in September of 2023.

**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 \$6.9 million through December 31, 2023 was behind budgeted revenue of \$7.6 million, and resulted in an **unfavorable** variance of \$0.7 million, or 9.68%. The negative variance is due to a slightly higher than expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$2.9 million through December 31, 2023 was above budgeted revenue of \$2.7 million and resulted in a **favorable** variance of \$0.2 million or 9.27%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$3.4 million through December 31, 2023 was above budgeted revenue of \$2.3 million and resulted in a **favorable** variance of \$1.1 million or 47.90%. The positive variance is due to shifting sales pattern for some large taxpayers.

**The Sports Wagering Tax** - Revenue of \$0.0 million through December 31, 2023 was behind budgeted revenue of \$0.6 million and resulted in an **unfavorable** variance of \$0.6 million or 100.00%. The negative variance is due to a minor delay in the timing of disbursements.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total one-month actual revenue of \$0.1 million was behind budgeted revenue of \$0.8 million and resulted in an **unfavorable** variance of \$0.7 million or 86.41%. The negative variance is based on current collections to date. 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 \$208.2 million were \$27.0 million or 11.5% **favorable** to budget before \$19.5 million in encumbrances. Combined expenditures and encumbrances of \$227.7 million were \$7.5 million or 3.2% **favorable** to budget. On a Control Office level, all offices were generally in line or favorable compared to budget except for the Assessor, which was unfavorable by 8.9%. The overall favorable results are driven by favorable variances in Contractual Services (318.9%) and Operations and Maintenance (70.7%). The Contractual Services variance is driven by lower-than-budgeted expenses in Professional Services and Communication Services. The Operations and Maintenance variance is driven by lower-than-budgeted expenses in Maintenance and Subscription Services and Utilities.

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 \$109.6 million or 30.9% through December 31, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$53.3 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$285.7 million were \$68.7 million or 19.4% **favorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total one-month actual Medicaid Expansion revenue of \$244.5 million was above budgeted revenue of \$242.4 million, resulting in a **favorable** variance of \$2.1 million or 0.87% due to timing of state payment adjustments, to account for the higher membership through December 2023. As of

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Patient Fees	\$ 53.3
Medicaid Expansion - Managed Care	2.1
Federal State Medicaid Programming - DSH	5.0
Miscellaneous Revenue	1.5
Other revenue categories (net)	39.3
Net <i>favorable</i> variances	101.2
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Directed Payments	\$ (1.2)
Graduate Medical Education (GME) Revenue	(0.1)
Net (unfavorable) variances	(1.3)
Total net favorable (unfavorable) variances	\$ 99.9

December 31, 2023, 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 one-month actual Patient Fee revenue of \$112.5 million was above budgeted revenue of \$59.2 million and resulted in a **favorable** variance of \$53.3 million or 90.11%, based on current payments received. This report includes \$33.8 million YTD payments through December 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through December 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$19.3 million was above budgeted revenue of \$14.3 million and resulted in a **favorable** variance of \$5.0 million or 35.39%. The positive variance in DSH revenue was due to a lower State IGT payment due to the federal increase of the cap during the pandemic.

**Directed Payments** – Total one-month actual Directed Payments \$39.2 million was behind budgeted revenue of \$40.4 million and resulted in an **unfavorable** variance of \$1.2 million or 2.86%, primarily due to current payments received. This report includes \$25.0 million YTD payments through December 31, 2023 in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through December 31, 2023, Graduate Medical Education (GME) actual revenue of \$5.8 million was behind budgeted revenue of \$5.9 million and resulted in an **unfavorable** variance of \$0.1 million or 1.88%. The negative variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total one-month actual miscellaneous revenue of \$3.2 million was above budgeted revenue of \$1.7 million, resulting in a **favorable** variance of \$1.5 million or 88.56% primarily due to a slight decrease of \$.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 on target to budget based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$1.5 million.

### **Health Fund- Expenditures**

Expenditures of \$285.7 million were \$68.7 million or 19.4 percent **favorable** to budget before including encumbrances of \$147.1 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were **\$4.9 million** favorable due to existing vacancies.

Expenditures and encumbrances of \$432.8 million were \$78.4 million or 22.1 percent **unfavorable** to 2024 budget as approved. Most of the encumbrances (\$123.1 million out of \$147.1 million) are current obligations entered by Health Plan Services for claims with most of the payments made in December and \$11.4 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 One as of December 31, 2023									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
<b>Special Purpose Funds</b>									
Revenues	\$38.1	\$55.5	\$17.4	45.7		\$55.5	\$17.4	45.7	
Expenses	\$110.4	(\$96.9)	\$207.3	187.8	\$12.4	(\$84.5)	\$194.9	176.5	
Net Results	(\$72.3)	\$152.4	\$224.7		\$12.4	\$140.0	\$212.3		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of December 31, 2023, revenues were \$55.5 million, \$17.4 million above budgeted revenue of \$38.1 million, resulting in a **favorable** variance of 45.7% to budget based on current collections. Total expenditures were negative \$84.5 million after encumbrances. Through December 31, 2023, revenues have exceeded expenditures and encumbrances \$140.0 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 \$1.2 million through December 31, 2023 was behind budgeted revenue of \$1.3 million and resulted in an **unfavorable** variance of \$0.1 million or 6.92%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$7.3 million through December 31, 2023 was behind budgeted revenue of \$7.4 million and resulted in an **unfavorable** variance of \$0.1 million or 1.29%. The negative variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$7.3 million through December 31, 2023 was on target of budgeted revenue of \$7.3 million. The variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$0.2 million through December 31, 2023 was on target of budgeted revenue of \$0.2 million. The variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$4.2 million through December 31, 2023 was above budgeted revenue of \$4.1 million and resulted in a **favorable** variance of \$0.2 million or 4.27%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$0.1 million through December 31, 2023 was on target with the budgeted revenue of \$0.1 million.

**The Cannabis Tax** – Revenue of \$1.1 million through November 30, 2023 was on target of budgeted revenue of \$1.1 million and resulted in an **unfavorable** variance of \$0.0 million or 1.27% based on current receipt.<sup>5</sup>

### **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 December 31, 2023, the County has spent \$187.8 million of its allocation, which is 99.5% of the ERA 1, 97.0% of its ERA 2 allocation, and 97.2% of its IDHS grant.

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

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

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of December 31, 2023, the County has spent over \$367.5 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 One As of December 31, 2023**

REVENUES	2024 Budget	December 31, 2023	December 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
<b>Property Taxes (See note below)</b>	\$ 157,026,073	\$ 675,212	\$ 55,082,532	8057.81%	\$ 54,407,320
<b>Property Tax Levy Timing Differential</b>			(475,729)		(475,729)
Property Tax - Tax Increment Financing Surplus	13,453,200	0	31,406	0.00%	31,406
<b>Fees</b>					
County Treasurer	35,000,000	1,406,670	11,043,662	685.09%	9,636,992
County Clerk	49,292,220	4,107,685	3,602,773	(12.29%)	(504,912)
Building and Zoning	4,100,000	301,839	333,161	10.38%	31,322
Environment and Sustainability	4,695,000	237,389	199,557	(15.94%)	(37,832)
Liquor Licenses	350,000	3,150	4,784	51.87%	1,634
Clerk of Circuit Court	59,500,000	4,440,472	5,144,179	15.85%	703,707
Sheriff	10,464,836	872,070	1,126,981	29.23%	254,911
Public Guardian	2,600,000	260,310	220,010	(15.48%)	(40,300)
Public Administrator	1,722,267	126,779	449,193	254.31%	322,414
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	174,803	104,434	(40.26%)	(70,369)
Medical Examiner	3,910,800	336,043	326,925	(2.71%)	(9,118)
Contract Compliance M/WBE Cert	34,200	3,097	3,000	(3.13%)	(97)
<b>Total Fee Revenue</b>	<b>173,899,323</b>	<b>12,270,307</b>	<b>22,558,659</b>	<b>83.85%</b>	<b>10,288,352</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,119,037,554	94,343,745	94,430,022	0.09%	86,277
Off Track Betting Commission	750,000	50,000	49,513	(0.97%)	(487)
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	0	0	0.00%	0
Retailer's Occupation Tax	5,197,209	438,166	322,619	(26.37%)	(115,547)
State Income Tax	21,583,000	1,276,209	1,316,439	3.15%	40,230
Alcoholic Beverage Tax	37,840,000	3,609,759	3,660,624	1.41%	50,865
Cigarette Tax	79,500,000	7,585,904	6,851,737	(9.68%)	(734,167)
Other Tobacco and Consumable Products Tax	7,100,000	606,061	576,298	(4.91%)	(29,763)
Hotel Accommodations Tax	35,250,000	2,680,195	2,928,739	9.27%	248,544
Gambling Machine Tax	6,900,000	78,566	49,200	(37.38%)	(29,366)
Video Gaming	1,061,385	70,000	6,500	(90.71%)	(63,500)
Amusement Tax	42,000,000	2,271,896	3,360,155	47.90%	1,088,259
Sports Wagering Tax	11,000,000	630,192	0	(100.00%)	(630,192)
<b>Total Non-Property Taxes</b>	<b>1,440,409,021</b>	<b>113,640,693</b>	<b>113,551,846</b>	<b>(0.08%)</b>	<b>(88,847)</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	4,772,064	5,145,600	7.83%	373,536
Salaries of State's Attorney	224,872	18,526	19,300	4.18%	774
Salaries of Public Defender	135,878	11,323	11,429	0.94%	106
FPD Reimbursements for Services	2,228,780	0	0	0.00%	0
<b>Total Intergovernmental Revenues</b>	<b>61,672,550</b>	<b>4,801,913</b>	<b>5,176,329</b>	<b>7.80%</b>	<b>374,416</b>
<b>Investment Income</b>					
Investment Income	43,473,000	3,289,534	4,626,570	40.65%	1,337,036
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,055,000	0	0	0.00%	0
Real Estate and Rental Income	10,230,752	852,222	631,820	(25.86%)	(220,402)
Other Reimbursements / Transfers	38,761,653	820,006	111,457	(86.41%)	(708,549)
<b>Total Miscellaneous Revenue</b>	<b>50,047,405</b>	<b>1,672,228</b>	<b>743,277</b>	<b>(55.55%)</b>	<b>(928,951)</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	1,112,539	973,549	(12.49%)	(138,990)
Other Financing Sources - Fund Balance	242,919,954	20,243,330	20,243,330	0.00%	0
<b>Total Other Financing Sources</b>	<b>256,270,417</b>	<b>21,355,868</b>	<b>21,216,879</b>	<b>(0.65%)</b>	<b>(138,990)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,196,250,989</b>	<b>\$ 157,705,755</b>	<b>\$ 222,511,768</b>	<b>41.09%</b>	<b>\$ 64,806,013</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P01 as of December 31, 2023

Table - 2

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	18,562,390	15,423,458	3,138,932	16.9%	986,004	16,409,462	11.6%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	256,294	149,259	107,035	41.8%	42,189	191,448	25.3%
1081 FIRST DISTRICT	465,000	25,226	23,305	1,921	7.6%	3,540	26,845	-6.4%
1082 SECOND DISTRICT	465,000	20,307	18,684	1,623	8.0%	398	19,082	6.0%
1083 THIRD DISTRICT	465,000	21,705	14,295	7,410	34.1%	2,245	16,540	23.8%
1084 FOURTH DISTRICT	465,000	19,371	22,799	(3,428)	-17.7%	3,609	26,408	-36.3%
1085 FIFTH DISTRICT	465,000	21,984	33,247	(11,263)	-51.2%	2,050	35,297	-60.6%
1086 SIXTH DISTRICT	465,000	22,460	16,124	6,336	28.2%	-	16,124	28.2%
1087 SEVENTH DISTRICT	465,000	23,707	14,541	9,166	38.7%	1,115	15,656	34.0%
1088 EIGHTH DISTRICT	465,000	23,669	23,131	538	2.3%	(3,647)	19,484	17.7%
1089 NINTH DISTRICT	465,000	23,582	16,936	6,646	28.2%	-	16,936	28.2%
1090 TENTH DISTRICT	465,000	23,708	17,399	6,309	26.6%	(145)	17,254	27.2%
1091 ELEVENTH DISTRICT	523,500	23,159	16,945	6,214	26.8%	-	16,945	26.8%
1092 TWELFTH DISTRICT	465,000	24,245	19,197	5,048	20.8%	-	19,197	20.8%
1093 THIRTEENTH DISTRICT	465,000	22,372	12,663	9,709	43.4%	2,597	15,260	31.8%
1094 FOURTEENTH DISTRICT	465,000	21,214	20,362	852	4.0%	1,418	21,780	-2.7%
1095 FIFTEENTH DISTRICT	465,000	20,281	19,902	379	1.9%	623	20,525	-1.2%
1096 SIXTEENTH DISTRICT	465,000	22,795	11,442	11,353	49.8%	7,053	18,495	18.9%
1097 SEVENTEENTH DISTRICT	465,000	18,018	20,692	(2,674)	-14.8%	-	20,692	-14.8%
COOK COUNTY BOARD OF COMISSIONERS	10,103,116	634,097	470,923	163,174	25.7%	63,043	533,966	15.8%
1040 COUNTY ASSESSOR	32,030,376	1,915,913	2,087,229	(171,316)	-8.9%	100,822	2,188,051	-14.2%
1050 BOARD OF REVIEW	19,628,457	1,139,170	1,045,498	93,672	8.2%	3,020	1,048,518	8.0%
1060 COUNTY TREASURER	704,242	43,992	28,233	15,759	35.8%	11,078	39,311	10.6%
1110 COUNTY CLERK	20,616,125	1,320,332	1,139,841	180,491	13.7%	28,264	1,168,105	11.5%
1130 RECORDER OF DEEDS	-	-	(2,859)	2,859	0.0%	2,859	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	8,562,286	7,169,379	1,392,907	16.3%	1,840,985	9,010,364	-5.2%
SHERIFF	515,819,101	41,821,875	38,702,283	3,119,592	7.5%	(421,781)	38,280,502	8.5%
CHIEF JUDGE	280,085,456	20,350,497	18,187,952	2,162,545	10.6%	378,444	18,566,396	8.8%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	7,433,576	7,171,322	262,254	3.5%	(32,474)	7,138,848	4.0%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	171,544	158,163	13,381	7.8%	-	158,163	7.8%
1390 PUBLIC ADMINISTRATOR	1,766,060	134,334	115,481	18,853	14.0%	4,555	120,036	10.6%
FIXED CHARGES	783,201,215	133,089,595	116,480,962	16,608,633	12.5%	16,507,871	132,988,833	0.1%
<b>TOTAL</b>	<b>\$ 2,196,250,989</b>	<b>\$ 235,179,601</b>	<b>\$ 208,177,865</b>	<b>\$ 27,001,736</b>	<b>11.5%</b>	<b>\$ 19,472,690</b>	<b>\$ 227,650,555</b>	<b>3.2%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period One As of December 31, 2023**

REVENUES	2024 Budget	December 31, 2023	December 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 678,131	\$ 39,888,041	5782.05%	\$ 39,209,910
Property Tax Levy Timing Differential			43,000		43,000
<b>Stroger Hospital -</b>					
409549-Medicare	192,457,356	16,258,118	14,803,612	(8.95%)	(1,454,506)
409593-Medicaid Fees for Service	394,559,682	33,132,927	85,106,121	156.86%	51,973,194
409598-Private Payors & Carriers	67,699,042	5,802,463	7,555,559	30.21%	1,753,096
<b>Stroger Hospital - Sub Total</b>	<b>654,716,080</b>	<b>55,193,508</b>	<b>107,465,292</b>	<b>94.71%</b>	<b>52,271,784</b>
<b>Provident Hospital -</b>					
409549-Medicare	13,815,906	1,157,248	1,621,038	40.08%	463,790
409593-Medicaid Fees for Service	28,324,194	2,425,689	3,066,407	26.41%	640,718
409598-Private Payors & Carriers	4,859,900	406,010	357,441	(11.96%)	(48,569)
<b>Provident Hospital - Sub Total</b>	<b>47,000,000</b>	<b>3,988,947</b>	<b>5,044,886</b>	<b>26.47%</b>	<b>1,055,939</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>701,716,080</b>	<b>59,182,455</b>	<b>112,510,178</b>	<b>90.11%</b>	<b>53,327,723</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	170,771,262	14,230,938	19,267,728	35.39%	5,036,790
409604-Directed Payments	475,426,185	40,378,662	39,222,212	(2.86%)	(1,156,450)
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	713,225,838	68,644,616	72,048,920	4.96%	3,404,304
409528-Family Health Plans PMPM	778,413,175	71,687,560	72,364,326	0.94%	676,766
409532-Integrated Care Program PMPM	731,874,505	65,448,520	58,642,340	(10.40%)	(6,806,180)
409536-Managed Long Term Services and Support PMPM	276,835,470	24,926,315	25,153,426	0.91%	227,111
409539-Other Population Revenue PMPM	111,803,518	9,247,949	7,676,131	(17.00%)	(1,571,818)
409542-Other State Revenue	27,045,898	2,486,179	8,670,385	248.74%	6,184,206
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,639,198,404</b>	<b>242,441,139</b>	<b>244,555,528</b>	<b>0.87%</b>	<b>2,114,389</b>
<b>409563-Graduate Medical Education</b>	<b>69,540,649</b>	<b>5,906,192</b>	<b>5,795,034</b>	<b>(1.88%)</b>	<b>(111,158)</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(114,358,276)</b>	<b>(9,712,621)</b>			
<b>CCH - Total Fees</b>	<b>4,073,594,304</b>	<b>352,426,765</b>	<b>421,350,680</b>	<b>19.56%</b>	<b>68,923,915</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	14,571,040	1,214,253	1,227,843	1.12%	13,590
Public Health	2,528,604	210,717	133,711	(36.54%)	(77,006)
Managed Care - Investment Income	3,000,000	250,000	1,796,834	618.73%	1,546,834
<b>Miscellaneous Revenues - Sub</b>	<b>20,099,644</b>	<b>1,674,970</b>	<b>3,158,388</b>	<b>88.56%</b>	<b>1,483,418</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>408,333</b>	<b>408,333</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 4,256,298,868</b>	<b>\$ 355,188,199</b>	<b>\$ 464,848,442</b>	<b>30.87%</b>	<b>\$ 109,660,243</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 01 as of December 31, 2023**

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	\$ 6,109,096	\$ 3,489,922	\$ 2,619,174	42.9%	\$ 260,607	\$ 3,750,529	\$ 2,358,567	38.6%
4241	Health Services - JTDC	9,683,643	625,895	405,701	220,194	35.2%	0	405,701	220,194	35.2%
4890	Health System Administration	124,179,253	7,981,492	3,327,531	4,653,961	58.3%	5,817,971	9,145,502	(1,164,010)	-14.6%
4891	Provident Hospital	99,244,020	6,517,685	2,223,870	4,293,815	65.9%	1,225,805	3,449,675	3,068,010	47.1%
4893	Ambulatory & Community Health Network of Cook County	178,319,432	11,941,292	4,634,347	7,306,945	61.2%	4,890,983	9,525,330	2,415,962	20.2%
4894	Ruth M. Rothstein CORE Center	29,655,884	2,237,253	446,326	1,790,927	80.1%	404,786	851,112	1,386,141	62.0%
4895	Department of Public Health	22,084,287	1,266,770	767,423	499,347	39.4%	20,963	788,386	478,384	37.8%
4896	Health Plan Services	2,524,770,165	232,800,575	234,699,957	(1,899,382)	-0.8%	123,137,318	357,837,275	(125,036,700)	-53.7%
4897	John H. Stroger Jr, Hospital of Cook County	1,095,487,030	78,766,219	33,185,964	45,580,255	57.9%	11,373,384	44,559,348	34,206,871	43.4%
4898	Oak Forest Health Center	0	0	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	66,671,768	6,099,448	2,490,772	3,608,676	59.2%	0	2,490,772	3,608,676	59.2%
<b>TOTAL</b>		<b>\$ 4,256,298,868</b>	<b>\$ 354,345,725</b>	<b>\$ 285,671,813</b>	<b>68,673,912</b>	<b>19.4%</b>	<b>\$ 147,131,817</b>	<b>\$ 432,803,630</b>	<b>\$ (78,457,905)</b>	<b>-22.1%</b>

**THE COUNTY OF COOK, ILLINOIS**  
Special Purpose Funds (SPF)  
Analysis of Revenues, Expenses and Encumbrances  
**One month Period ended December 31, 2023**

**SPECIAL PURPOSE FUNDS**

<b>Fund #</b>	<b>DEPARTMENT NAME</b>	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	12/31/2023 Net Change In Fund Balance	FY2023 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 3,494,672	\$ 2,664,513	\$ 155,040	\$ 2,819,553	\$ 675,119	\$ 675,119	\$ 24,790,194	\$ 25,465,313
11312	Animal Control	535,884	(445,212)	633,825	188,613	347,271	347,271	3,246,249	3,593,520
11306	Election Division Fund	17,485,187	899,624	1,696,797	2,596,421	14,888,766	14,888,766	(8,906,735)	5,982,031
11314	County Clerk Document Storage System	365,536	(490,630)	1,577,036	1,086,406	(720,870)	(720,870)	12,158,983	11,438,113
11320	Circuit Court Automation	522,395	269,156	150,524	419,680	102,715	102,715	1,118,973	1,221,688
11318	Circuit Court Document Storage	524,299	374,486	17,519	392,005	132,294	132,294	2,271,225	2,403,519
11310	Law Library	323,786	632,059	38,673	670,732	(346,946)	(346,946)	(756,885)	(1,103,831)
11322	Circuit Court - Dispute Resolution	26,352	12	0	12	26,340	26,340	128,684	155,024
11326	Adult Probation / Probation Service Fee	39,959	(38,070)	(1)	(38,071)	78,030	78,030	6,003,455	6,081,485
11316	County Clerk Automation	82,291	34,512	702	35,214	47,077	47,077	1,011,785	1,058,862
11854	Treasurer - Tax Sales Automation	4,590,567	712,741	341,290	1,054,031	3,536,536	3,536,536	5,513,431	9,049,967
11324	Intergovernment Agreement/ ETSB	175,000	381,451	0	381,451	(206,451)	(206,451)	2,968,944	2,762,493
11328	Social Service/ Probation & Court Services	17,527	(30,831)	32,937	2,106	15,421	15,421	4,909,255	4,924,676
11248	Lead Poisoning Prevention Fund	7,860	42,100	0	42,100	(34,240)	(34,240)	2,178,334	2,144,094
11249	Geographic Information Systems - GIS	494,828	1,364,154	118,495	1,482,649	(987,821)	(987,821)	18,086,212	17,098,391
11252	State's Attorney Narcotics Forfeiture	946	172,063	0	172,063	(171,117)	(171,117)	642,272	471,155
11292	Disaster Response and Recovery Fund	0	(100,000,000)	0	(100,000,000)	100,000,000	100,000,000	0	100,000,000
11258	Circuit Court Administrative Fund	84,443	36,365	0	36,365	48,078	48,078	1,642,180	1,690,258
11259	County Clerk GIS Fee Fund	220,116	25,042	10,961	36,003	184,113	184,113	9,857,918	10,042,031
11260	County Clerk Rental Housing Support Fee	16,829	32	0	32	16,797	16,797	749,294	766,091
11262	Sheriff Women's Justice Services	910	9	0	9	901	901	297,949	298,850
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	53,268	13	0	13	53,255	53,255	584,671	637,926
11269	CCC Electronic Citation Fund	39,148	(3,090)	0	(3,090)	42,238	42,238	1,958,113	2,000,351
11271	SAO Records Automation	1,178	10,214	0	10,214	(9,036)	(9,036)	25,633	16,597
11272	PD Records Automation	3,340	0	0	0	3,340	3,340	253,322	256,662
11273	Environmental Control Solid Waste Mgmt	10,270	16,963	(482)	16,481	(6,211)	(6,211)	3,056,641	3,050,430
11274	Land Bank Authority	235,922	(570,421)	1,169,360	598,939	(363,017)	(363,017)	(8,602,088)	(8,965,105)
11275	Section 108 Loan Program	0	0	0	0	0	0	6,736,446	6,736,446
11276	Erroneous Homestead Exemption Recovery	13,787	58,287	0	58,287	(44,500)	(44,500)	2,768,292	2,723,792
11302	Township Roads	91,008	(667)	0	(667)	91,675	91,675	4,410,717	4,502,392
11277	Sheriff Pharmaceutical Disposal	0	0	0	0	0	0	153,157	153,157
11278	Sheriff Operations State Asset Forfeiture	0	(6,914)	12,562	5,648	(5,648)	(5,648)	315,517	309,869
11279	Sheriff Money Laundering State Asset Forfeiture	0	(648)	648	0	0	0	21,841	21,841
11281	Cable TV Peg Access Support Fund	0	0	0	0	0	0	29,922	29,922
11282	Cook County Assessor GIS Fee Fund	94,746	34,776	0	34,776	59,970	59,970	1,497,002	1,556,972
11284	COVID-19 Federal Programs	6,319	(163,892)	163,892	0	6,319	6,319	17,669,947	17,676,266
11285	Mortgage Foreclosure Mediation Program	48,118	0	0	0	48,118	48,118	2,930,913	2,979,031
11270	Medical Examiner Fees	3,025	104	0	104	2,921	2,921	1,080,433	1,083,354
11286	American Rescue Plan Act (ARPA) Fund	2,718,879	13,819,852	6,337,932	20,157,784	(17,438,905)	(17,438,905)	688,732,435	671,293,530
11287	Equity Fund SPF	2,881,154	(16,689,873)	(43,015)	(16,732,888)	19,614,042	19,614,042	78,489,913	98,103,955
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	35,003	0	0	0	35,003	35,003	12,109,305	12,144,308
11289	Transportation Related Home Rule Taxes	20,261,192	0	0	0	20,261,192	20,261,192	0	20,261,192
<b>TOTAL</b>		<b>\$ 55,505,744</b>	<b>\$ (96,891,720)</b>	<b>\$ 12,414,695</b>	<b>\$ (84,477,025)</b>	<b>\$ 139,982,769</b>	<b>\$ 139,982,769</b>	<b>\$ 903,400,477</b>	<b>\$ 1,043,383,246</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Thru Period One As of December 31, 2023**

REVENUES	2024 Budget	December 31, 2023	December 31, 2023	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	\$ 1,255,569	\$ 1,168,704	(6.92%)	\$ (86,865)
County Use Tax	95,900,000	7,443,626	7,347,851	(1.29%)	(95,775)
Gasoline / Diesel Fuel Tax	86,300,000	7,292,995	7,291,226	(0.02%)	(1,769)
New Motor Vehicle Tax	2,400,000	189,985	205,308	8.07%	15,323
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	49,300,000	4,073,593	4,247,405	4.27%	173,812
Interest Income	0	0	698	0.00%	698
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 248,400,000</b>	<b>\$ 20,255,768</b>	<b>\$ 20,261,192</b>	<b>0.03%</b>	<b>\$ 5,424</b>

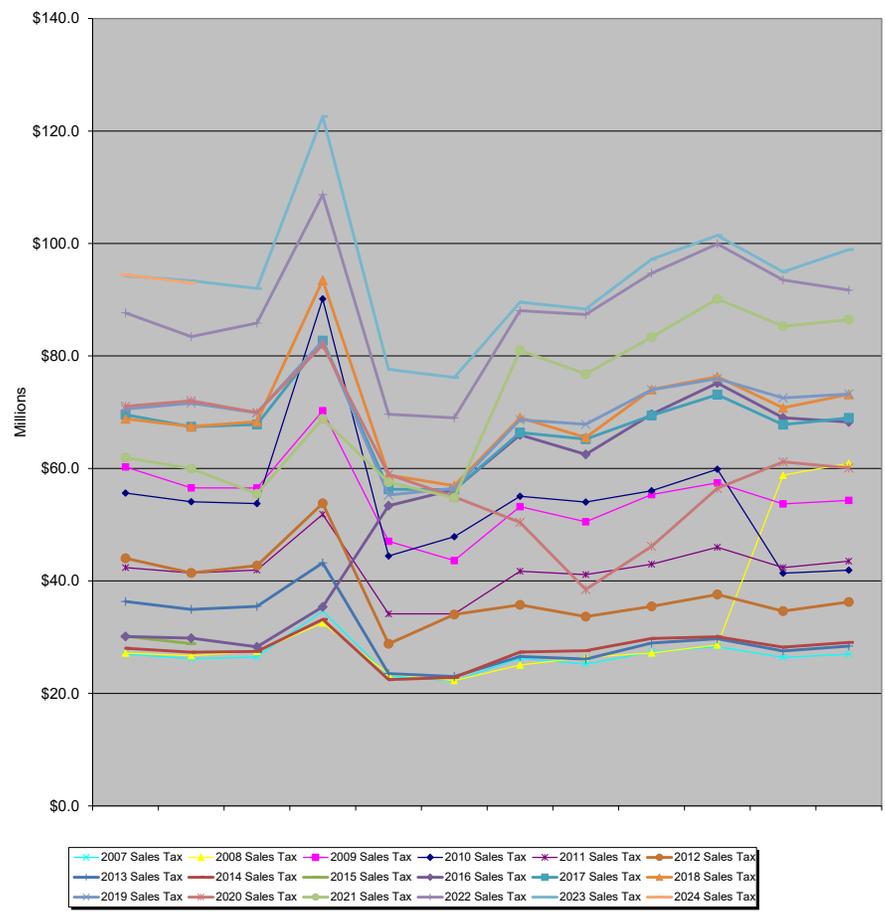
**THE COUNTY OF COOK, ILLINOIS**  
 Equity Fund Analysis of Revenues  
 Thru Period One As of December 31, 2023

REVENUES	2024 Budget	December 31, 2023	December 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 14,250,000	\$ 1,106,503	\$ 1,092,415	(1.27%)	\$ (14,088)
Firearms Tax	1,500,000	123,064	148,971	21.05%	25,907
Il Gaming Des Plaines Casino	16,000,000	1,240,165	1,386,228	11.78%	146,063
Other Revenue Landbank Initiative Activities	2,933,000	244,417	0	(100.00%)	(244,417)
Interest Income	0	0	253,540	0.00%	253,540
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 34,683,000</b>	<b>\$ 2,714,149</b>	<b>\$ 2,881,154</b>	<b>6.15%</b>	<b>\$ 167,005</b>

Table - 8

Cook County Sales Tax Revenue (1)

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



FY2024 YTD - JANUARY 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 187,225,462	\$187,429,076	0.11%	\$ 203,614
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 (2)	Jan receipts (5,6&7)	Feb receipts	Mar receipts	Apr receipts	May receipts	FY Collections			
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	YTD Collections
2024	\$94,430,022	\$92,999,054											\$187,429,076
Over(Under) Est. (in millions)	\$0.1	\$0.2											\$0.3
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
Over(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9	\$3.5	\$2.1	\$5.4	\$34.0
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,667	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

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

The County Of Cook, Illinois

Table - 9

Subject: Sales Tax Supplemental Pension Payments

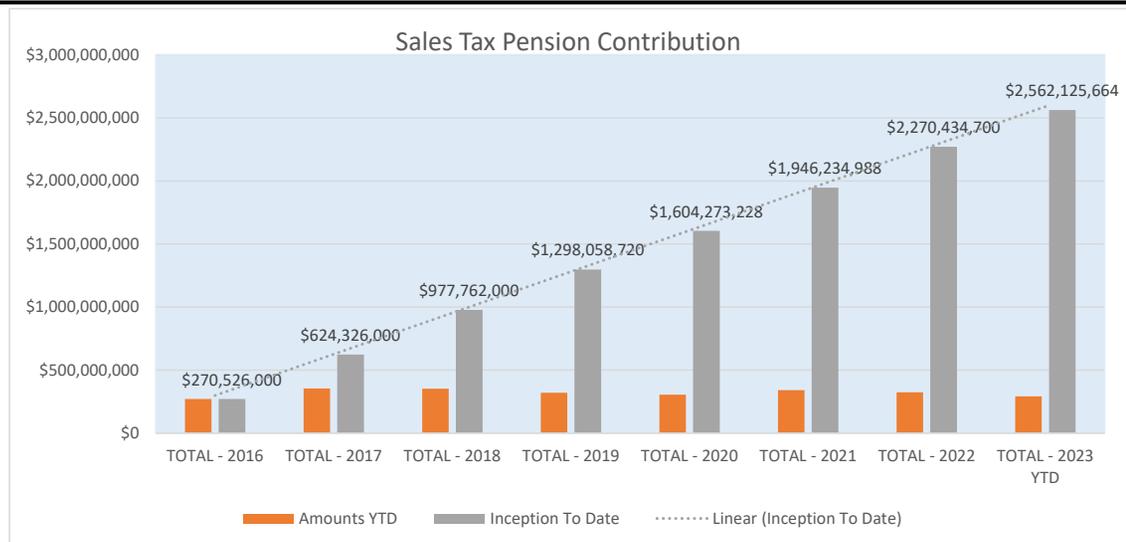
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000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

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

Sales Tax Pension Payments

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

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



History Notes:

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

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

The County of Cook, Illinois

Grant Receivables (\$millions)

As of December 31, 2023

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.5	0.5	0.0	3.1	1.7%
Planning and Development	1.1	2.1	2.6	3.8	9.5	-2.1	17.0	9.3%
Office of Economic Development	0.0	0.0	0.1	0.0	0.1	0.0	0.2	0.1%
County Clerk	-	-	0.2	0.3	-	-	0.5	0.3%
Environment and Sustainability	-	-	0.1	-	0.2	-	0.3	0.2%
Justice Advisory Council	-	-	-	-	0.6	-	0.6	0.3%
Office of the Sheriff	-	0.1	-	0.6	1.0	0.2	1.9	1.0%
State's Attorney	-	0.1	(0.1)	-	4.7	1.1	5.8	3.2%
Medical Examiner	-	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	0.1	-	0.1	0.1%
Emergency Management & Regional Security	-	-	3.9	104.7	22.1	0.6	131.3	71.7%
Adult Probation Dept.	-	-	0.1	-	-	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	0.2	1.2	0.4	1.8	1.0%
Juvenile Probation	-	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	-	0.0	0.0%
Dept. of Transportation And Highways	-	-	(0.1)	-	6.9	(0.4)	6.4	3.5%
Board of Election	-	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	-	-	0.1	0.1%
Dept. of Public Health	0.5	0.8	1.1	1.0	8.7	1.7	13.8	7.5%
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.2</b>	<b>\$ 8.0</b>	<b>\$ 113.1</b>	<b>\$ 55.6</b>	<b>\$ 1.5</b>	<b>\$ 183.0</b>	<b>100.0%</b>

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	-	-	0.8	0.3	-	\$ 1.0
Federal Direct - CCH	0.1	-	-	0.2	2.8	0.1	\$ 3.2
Federal Direct - CCP	1.1	2.2	2.8	4.5	10.9	(1.9)	\$ 19.6
Federal Direct - DPH	-	-	-	-	0.1	-	\$ 0.1
Federal Direct - DOT	-	-	-	-	1.9	-	\$ 1.9
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	1.4	0.1	\$ 2.9
Federal Pass Through - CCP	-	0.1	4.1	105.0	23.5	0.9	\$ 133.6
Federal Pass Through - DOT	-	-	(0.1)	-	2.8	-	\$ 2.7
Federal Pass Through - DPH	0.1	-	0.4	(0.2)	2.0	1.4	\$ 3.7
Private/Other - CCH	-	0.2	0.3	0.2	0.1	-	\$ 0.8
Private/Other - CCP	-	-	-	-	0.1	-	\$ 0.1
Private/Other - DPH	-	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	0.1	-	\$ 0.1
State Direct - CCP	0.1	0.2	0.1	1.7	9.3	0.9	\$ 12.3
State Direct - DOT	-	-	-	-	-	-	\$ -
State Direct - DPH	0.1	-	0.2	0.3	0.4	-	\$ 1.0
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.2</b>	<b>\$ 8.0</b>	<b>\$ 113.1</b>	<b>\$ 55.6</b>	<b>\$ 1.5</b>	<b>\$ 183.0</b>

**Notes to the December 2023 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 will be included in the January 31<sup>st</sup>, 2024 revenue report.** Certain other fee revenues for December 2023 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 recent 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 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.