

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Three-Month Period Ended February 29, 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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March 29, 2024

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

Attached is an Analysis of Revenues and Expenses Report for the three-month period ended February 29, 2024, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

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

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

Respectfully submitted,

Syril Thomas, CPA  
Comptroller

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P03 as of February 29, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$469.6	\$563.4	\$93.8	20.0		\$563.4	\$93.8	20.0
Expenses	\$635.7	\$589.6	\$46.1	7.3	\$50.3	\$639.9	(\$4.2)	(0.7)
Net Results	(\$166.1)	(\$26.2)	\$139.9		\$50.3	(\$76.5)	\$89.6	
<b>Health Fund</b>								
Revenues	\$1,073.2	\$1,211.9	\$138.7	12.9		\$1,211.9	\$138.7	12.9
Expenses	\$1,088.0	\$1,190.2	(\$102.2)	(9.4)	\$122.2	\$1,312.4	(\$224.4)	(20.6)
Net Results	(\$14.8)	\$21.7	\$36.5		\$122.2	(\$100.5)	(\$85.7)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of February 29, 2024, the General Fund net results were negative \$26.2 million, \$139.9 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$89.6 million **favorable** to budget.

Revenues were \$93.8 million or 20.0% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in February 2024, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax and Sports Wagering Tax, that offset reductions in County Clerk, Cigarette Tax, and in other areas.

Expenditures of \$589.6 million were \$46.1 million or 7.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$50.3 million, which resulted in a negative variance of \$4.2 million or 0.7% 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 \$138.7 million or 12.9% **favorable** to budget. Expenditures of \$1.190 billion are \$102.2 million or 9.4% **unfavorable** to budget before factoring in encumbrances of \$122.2 million. When including encumbrances, expenditures were \$224.4 million or 20.6% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through February.

## State Revenues Update

Through February 29, 2024, the State of Illinois owes the County \$184.1 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	\$ -	\$ -	\$ -	\$ -	\$ 2.6	\$ 14.3	\$ 16.9	AOIC vouchers average - 30-60 days
Rent	-	-	-	-	-	0.6	0.6	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.7	3.5	2.3	7.9	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.1	2.2	98.5	43.1	6.8	150.7	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.1</b>	<b>0.3</b>	<b>2.3</b>	<b>100.2</b>	<b>49.2</b>	<b>24.0</b>	<b>176.1</b>	
<b>Health Fund</b>								
Medicaid	-	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.2	0.3	1.1	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.4	2.8	2.4	6.9	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>3.0</b>	<b>2.7</b>	<b>8.0</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 0.4</b>	<b>\$ 0.8</b>	<b>\$ 3.1</b>	<b>\$ 100.9</b>	<b>\$ 52.2</b>	<b>\$ 26.7</b>	<b>\$ 184.1</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through February 29, 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 February 29, 2024, the State AOIC past due amount was \$16.9 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 February 29, 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 February 2024 and March 2024, the State AOIC reimbursed the County in the amount of \$11.2 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 \$2.6 million and FY2024 is \$14.3 million.

<sup>2</sup> In February 2024 and March 2024, the County received a total of \$18.9 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 February 29, 2024, the total grants past due amount owed to the County was \$196.6 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 February 2024, the State owes the County \$157.6 million in Federal pass-through grant receivable.

<sup>3</sup> As of February 29, 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 three-month property tax levy revenue of \$99.8 million was behind prior year property tax revenue of \$128.9 million, resulting in an **unfavorable** comparative variance of \$29.1 million or 22.55% based on current collections through February 29, 2024. Tax collections in February were \$4.8 million.

			FY2024 vs FY2023	
	<u>29-Feb-24</u>	<u>28-Feb-23</u>	<u>FY24 vs FY23 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 57,929,445	\$ 83,495,726	\$ (25,566,281)	-30.62%
Health Fund	41,877,688	45,369,241	(3,491,553)	-7.70%
Total	\$ 99,807,133	\$ 128,864,967	\$ (29,057,834)	-22.55%

## General Fund Revenues Fees

**Treasurer** – Total three-month actual revenue of \$32.7 million was above budgeted revenue of \$6.1 million, resulting in a **favorable** variance of \$26.6 million or 440.01%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of February 2024.

**County Clerk** – Total three-month actual revenue of \$10.8 million was behind budgeted revenue of \$12.3 million, resulting in an **unfavorable** variance of \$1.5 million or 12.02%. Revenue is based on the health of the economy. The negative variance is due to the slowdown in the real estate market because of the low levels of housing inventory as the result of minimum construction, increased mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remains fragile.

**Clerk of the Circuit Court** – Total three-month actual revenue of \$16.6 million was behind budgeted revenue of \$13.3 million, resulting in a **favorable** variance of \$3.3 million or 24.78% and is based on current collections.

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	26.6
Sheriff		0.8
Clerk of Circuit Court		3.3
County Sales Tax		4.1
Hotel Accommodations Tax		1.1
Amusement Tax		0.8
Sports Wagering Tax		0.6
Other revenue categories (net)		62.8
Total net favorable variances	\$	100.1
		Unfavorable Variance (millions)
Cigarette Tax	\$	(2.7)
County Clerk		(1.5)
Other Reimbursements / Transfers		(2.1)
Net (unfavorable) variances		(6.3)
Total net favorable (unfavorable) variances	\$	93.8

**Sheriff** – Total three-month actual revenue of \$3.4 million was above budgeted revenue of \$2.6 million, resulting in a **favorable** variance of \$0.8 million or 29.66% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$283.4 million through February 29, 2024 was above budgeted revenue of \$279.3 million and resulted in a **favorable** variance of \$4.1 million or positive 1.45%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, February receipts represent underlying transactions that occurred in November 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 \$16.7 million through February 29, 2024 was behind budgeted revenue of \$19.4 million, and resulted in an **unfavorable** variance of \$2.7 million, or 14.14%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$6.9 million through February 29, 2024 was above budgeted revenue of \$5.8 million and resulted in a **favorable** variance of \$1.1 million or 18.83%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$10.9 million through February 29, 2024 was above budgeted revenue of \$10.1 million and resulted in a **favorable** variance of \$0.8 million or 7.52%. The positive variance is due to shifting sales pattern for some large taxpayers.

**The Sports Wagering Tax** - Revenue of \$3.5 million through February 29, 2024 was above budgeted revenue of \$2.9 million and resulted in a **favorable** variance of \$0.6 million or 20.84%. The positive variance is due to the timing of disbursements.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total three-month actual revenue of \$0.4 million was behind budgeted revenue of \$2.5 million and resulted in an **unfavorable** variance of \$2.1 million or 82.68%. 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 \$589.6 million were \$46.1 million or 7.3% **favorable** to budget before including \$50.3 million in encumbrances. Combined expenditures and encumbrances of \$639.9 million were \$4.2 million or 0.7% **unfavorable** to budget. On a Control Office level, all offices were generally in line or favorable compared to budget. The overall favorable results are driven by Salaries and Wages (7.1% favorable) and Contractual Services (58.1% favorable). The Salaries and Wages variance is driven by vacancies, while the Contractual Services variance is driven by lower-than-budgeted expenses in Professional Services and Food Services.

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

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

## Health Fund - Executive Summary

**CCH** – The Health System revenue has a positive variance of \$138.7 million or 12.9% through February 29, 2024. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$41.1 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state in the amount of \$71.1 million. Expenditures of \$1.190 billion were \$102.2 million or 9.4% **unfavorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total three-month actual Medicaid Expansion revenue of \$774.2 million was above budgeted revenue of \$703.1 million, resulting in a **favorable** variance of \$71.1 million or 10.11% due to timing of state payment adjustments, to account for the higher membership through February 29, 2024. As of February 29, 2024, the Health System had no

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Patient Fees	\$ 41.1
Medicaid Expansion - Managed Care	71.1
Federal State Medicaid Programming - DSH	14.0
Graduate Medical Education (GME) Revenue	2.2
Miscellaneous Revenue	2.8
Other revenue categories (net)	17.4
Net <i>favorable</i> variances	148.6
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Directed Payments	\$ (9.9)
Net (unfavorable) variances	(9.9)
Total net favorable (unfavorable) variances	\$ 138.7



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 three-month actual Patient Fee revenue of \$216.2 million was above budgeted revenue of \$175.1 million and resulted in a **favorable** variance of \$41.1 million or 23.44%, based on current payments received. This report includes \$51.5 million YTD payments through February 29, 2024 from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through February 29, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$56.7 million was above budgeted revenue of \$42.7 million and resulted in a **favorable** variance of \$14.0 million or 32.82%. 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 three-month actual Directed Payments \$108.6 million was behind budgeted revenue of \$118.5 million and resulted in an **unfavorable** variance of \$9.9 million or 8.38%, primarily due to current payments received. This report includes \$73.4 million YTD payments through February 29, 2024 in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through February 29, 2024, Graduate Medical Education (GME) actual revenue of \$19.3 million was above budgeted revenue of \$17.1 million and resulted in a **favorable** variance of \$2.2 million or 12.63%. The positive variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total three-month actual miscellaneous revenue of \$7.8 million was above budgeted revenue of \$5.0 million, resulting in a **favorable** variance of \$2.8 million or 54.80% primarily due to a slight decrease of \$.2 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were behind budgeted revenue and resulted in an unfavorable of \$1.6 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$4.5 million.

### **Health Fund- Expenditures**

Expenditures of \$1.190 billion were \$102.2 million or 9.4 percent **unfavorable** to budget before including encumbrances of \$122.2 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$24.5 million favorable due to existing vacancies and contractual labor remains favorable to budget by \$71.5M due to lower-than-budgeted registry service usages as well as the lower hourly rate.

Expenditures and encumbrances of \$1.312 billion were \$224.4 million or 20.6 percent **unfavorable** to 2024 budget as approved. Most of the encumbrances (\$7.6 million out of \$122.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in February 2024 and \$85.9 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 Three as of February 29, 2024								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$113.6	\$133.1	\$19.5	17.2		\$133.1	\$19.5	17.2
Expenses	\$331.3	(\$49.0)	\$380.3	114.8	\$18.9	(\$30.1)	\$361.4	109.1
Net Results	(\$217.7)	\$182.1	\$399.8		\$18.9	\$163.2	\$380.9	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of February 29, 2024, revenues were \$133.1 million, \$19.5 million above budgeted revenue of \$113.6 million, resulting in a **favorable** variance of 17.2% to budget based on current collections. Total expenditures were negative \$30.1 million after encumbrances. Through February 29, 2024, revenues have exceeded expenditures and encumbrances by \$163.2 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 \$3.2 million through February 29, 2024 was behind budgeted revenue of \$3.4 million and resulted in an **unfavorable** variance of \$0.2 million or 6.29%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$21.4 million through February 29, 2024 was behind budgeted revenue of \$22.1 million and resulted in an **unfavorable** variance of \$0.7 million or 3.43%. The negative variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$21.6 million through February 29, 2024 was above budgeted revenue of \$21.5 million and resulted in a **favorable** variance of \$0.1 million or 0.45%. The positive variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$0.6 million through February 29, 2024 was on target of budgeted revenue of \$0.6 million. The variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$12.5 million through February 29, 2024 was above budgeted revenue of \$12.3 million and resulted in a **favorable** variance of \$0.2 million or 1.20%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$0.4 million through February 29, 2024 was on target with the budgeted revenue of \$0.4 million.

**The Cannabis Tax** – Revenue of \$3.3 million through February 29, 2024 was on target of budgeted revenue of \$3.3 million.<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 February 29, 2024, the County has spent \$187.8 million of its allocation, which is 99.5% of the ERA 1, 97.0% of its ERA 2 allocation, and 97.2% of its IDHS grant.

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

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

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of February 29, 2024, the County has spent over \$396.2 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 Three As of February 29, 2024**

REVENUES	2024 Budget	February 29, 2024	February 29, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
<b>Property Taxes (See note below)</b>	\$ 157,026,073	\$ 1,287,614	\$ 57,829,445	4391.21%	\$ 56,541,831
<b>Property Tax Levy Timing Differential</b>			(907,205)		(907,205)
Property Tax - Tax Increment Financing Surplus	13,453,200	0	347,825	0.00%	347,825
<b>Fees</b>					
County Treasurer	35,000,000	6,051,609	32,679,006	440.01%	26,627,397
County Clerk	49,292,220	12,323,055	10,841,927	(12.02%)	(1,481,128)
Building and Zoning	4,100,000	828,052	960,466	15.99%	132,414
Environment and Sustainability	4,695,000	666,510	541,282	(18.79%)	(125,228)
Liquor Licenses	350,000	9,450	6,024	(36.25%)	(3,426)
Clerk of Circuit Court	59,500,000	13,312,920	16,611,287	24.78%	3,298,367
Sheriff	10,464,836	2,616,210	3,392,151	29.66%	775,941
Public Guardian	2,600,000	820,257	658,793	(19.68%)	(161,464)
Public Administrator	1,722,267	459,135	730,059	59.01%	270,924
Fees and Licenses Board of Review	330,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	438,414	399,004	(8.99%)	(39,410)
Medical Examiner	3,910,800	1,035,727	1,036,171	0.04%	444
Contract Compliance M/WBE Cert	34,200	10,098	5,000	(50.49%)	(5,098)
<b>Total Fee Revenue</b>	<b>173,899,323</b>	<b>38,571,437</b>	<b>67,861,170</b>	<b>75.94%</b>	<b>29,289,733</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,119,037,554	279,312,058	283,364,791	1.45%	4,052,733
Off Track Betting Commission	750,000	175,000	240,790	37.59%	65,790
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	0	0	0.00%	0
Retailer's Occupation Tax	5,197,209	1,297,225	1,217,805	(6.12%)	(79,420)
State Income Tax	21,583,000	5,276,363	5,308,646	0.61%	32,283
Alcoholic Beverage Tax	37,840,000	9,442,638	9,919,018	5.04%	476,380
Cigarette Tax	79,500,000	19,391,096	16,649,785	(14.14%)	(2,741,311)
Other Tobacco and Consumable Products Tax	7,100,000	1,694,572	1,633,370	(3.61%)	(61,202)
Hotel Accommodations Tax	35,250,000	5,814,263	6,908,826	18.83%	1,094,563
Gambling Machine Tax	6,900,000	268,469	120,900	(54.97%)	(147,569)
Video Gaming	1,061,385	280,000	329,118	17.54%	49,118
Amusement Tax	42,000,000	10,182,889	10,948,863	7.52%	765,974
Sports Wagering Tax	11,000,000	2,912,814	3,519,757	20.84%	606,943
<b>Total Non-Property Taxes</b>	<b>1,440,409,021</b>	<b>336,047,387</b>	<b>340,161,669</b>	<b>1.22%</b>	<b>4,114,282</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	13,814,627	16,208,236	17.33%	2,393,609
Salaries of State's Attorney	224,872	55,578	57,901	4.18%	2,323
Salaries of Public Defender	135,878	33,969	35,740	5.21%	1,771
FPD Reimbursements for Services	2,228,780	556,972	370,373	(33.50%)	(186,599)
<b>Total Intergovernmental Revenues</b>	<b>61,672,550</b>	<b>14,461,146</b>	<b>16,672,250</b>	<b>15.29%</b>	<b>2,211,104</b>
<b>Investment Income</b>					
Investment Income	43,473,000	9,726,044	14,207,150	46.07%	4,481,106
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,055,000	265,000	241,454	(8.89%)	(23,546)
Real Estate and Rental Income	10,230,752	2,556,666	2,328,837	(8.91%)	(227,829)
Other Reimbursements / Transfers	38,761,653	2,567,958	444,849	(82.68%)	(2,123,109)
<b>Total Miscellaneous Revenue</b>	<b>50,047,405</b>	<b>5,389,624</b>	<b>3,015,140</b>	<b>(44.06%)</b>	<b>(2,374,484)</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	3,337,616	3,469,872	3.96%	132,256
Other Financing Sources - Fund Balance	242,919,954	60,729,989	60,729,989	0.00%	0
<b>Total Other Financing Sources</b>	<b>256,270,417</b>	<b>64,067,604</b>	<b>64,199,861</b>	<b>0.21%</b>	<b>132,256</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,196,250,989</b>	<b>\$ 469,550,856</b>	<b>\$ 563,387,305</b>	<b>19.98%</b>	<b>\$ 93,836,449</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P03 as of February 29, 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	66,804,180	59,696,708	7,107,472	10.6%	1,286,079	60,982,787	8.7%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	582,666	383,319	199,347	34.2%	49,054	432,373	25.8%
1081 FIRST DISTRICT	465,000	91,429	78,824	12,605	13.8%	3,744	82,568	9.7%
1082 SECOND DISTRICT	465,000	88,848	84,915	3,933	4.4%	-	84,915	4.4%
1083 THIRD DISTRICT	465,000	92,925	80,858	12,067	13.0%	1,256	82,114	11.6%
1084 FOURTH DISTRICT	465,000	91,978	91,528	450	0.5%	-	91,528	0.5%
1085 FIFTH DISTRICT	465,000	94,803	80,200	14,603	15.4%	-	80,200	15.4%
1086 SIXTH DISTRICT	465,000	93,380	75,794	17,586	18.8%	-	75,794	18.8%
1087 SEVENTH DISTRICT	465,000	96,757	76,651	20,106	20.8%	708	77,359	20.0%
1088 EIGHTH DISTRICT	465,000	96,259	84,405	11,854	12.3%	(4,089)	80,316	16.6%
1089 NINTH DISTRICT	465,000	95,254	76,462	18,792	19.7%	-	76,462	19.7%
1090 TENTH DISTRICT	465,000	96,311	72,932	23,379	24.3%	(3,132)	69,800	27.5%
1091 ELEVENTH DISTRICT	523,500	104,378	76,308	28,070	26.9%	-	76,308	26.9%
1092 TWELFTH DISTRICT	465,000	96,514	78,493	18,021	18.7%	-	78,493	18.7%
1093 THIRTEENTH DISTRICT	465,000	94,539	82,972	11,567	12.2%	1,165	84,137	11.0%
1094 FOURTEENTH DISTRICT	465,000	93,005	98,977	(5,972)	-6.4%	(204)	98,773	-6.2%
1095 FIFTEENTH DISTRICT	465,000	104,890	85,504	19,386	18.5%	(33)	85,471	18.5%
1096 SIXTEENTH DISTRICT	465,000	96,142	85,087	11,055	11.5%	370	85,457	11.1%
1097 SEVENTEENTH DISTRICT	465,000	87,268	79,953	7,315	8.4%	-	79,953	8.4%
COOK COUNTY BOARD OF COMISSIONERS	10,103,116	2,197,345	1,773,182	424,163	19.3%	48,839	1,822,021	17.1%
1040 COUNTY ASSESSOR	32,030,376	6,762,693	6,228,207	534,486	7.9%	83,727	6,311,934	6.7%
1050 BOARD OF REVIEW	19,628,457	4,297,477	4,101,197	196,280	4.6%	5,749	4,106,946	4.4%
1060 COUNTY TREASURER	704,242	153,402	128,135	25,267	16.5%	-	128,135	16.5%
1110 COUNTY CLERK	20,616,125	4,460,703	3,705,419	755,284	16.9%	(3,923)	3,701,496	17.0%
1130 RECORDER OF DEEDS	-	-	0	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	32,226,276	32,493,909	(267,633)	-0.8%	(1,481,457)	31,012,452	3.8%
SHERIFF	515,819,101	148,103,431	138,048,600	10,054,831	6.8%	177,286	138,225,886	6.7%
CHIEF JUDGE	280,085,456	70,211,197	64,424,624	5,786,573	8.2%	347,436	64,772,060	7.7%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	25,277,688	23,402,967	1,874,721	7.4%	159,718	23,562,685	6.8%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	482,117	511,091	(28,974)	-6.0%	-	511,091	-6.0%
1390 PUBLIC ADMINISTRATOR	1,766,060	431,622	368,030	63,592	14.7%	-	368,030	14.7%
FIXED CHARGES	783,201,215	274,322,076	254,724,242	19,597,834	7.1%	49,653,444	304,377,686	-11.0%
<b>TOTAL</b>	<b>\$ 2,196,250,989</b>	<b>\$ 635,730,208</b>	<b>\$ 589,606,311</b>	<b>\$ 46,123,897</b>	<b>7.3%</b>	<b>\$ 50,276,898</b>	<b>\$ 639,883,209</b>	<b>-0.7%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Three As of February 29, 2024**

REVENUES	2024 Budget	February 29, 2024	February 29, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 1,293,180	\$ 41,877,688	3138.35%	\$ 40,584,508
Property Tax Levy Timing Differential			82,000		82,000
<b>Stroger Hospital -</b>					
409549-Medicare	192,457,356	47,868,107	50,426,467	5.34%	2,558,360
409593-Medicaid Fees for Service	394,559,682	99,032,008	125,137,132	26.36%	26,105,124
409598-Private Payors & Carriers	67,699,042	16,580,693	27,720,859	67.19%	11,140,166
<b>Stroger Hospital - Sub Total</b>	<b>654,716,080</b>	<b>163,480,808</b>	<b>203,284,458</b>	<b>24.35%</b>	<b>39,803,650</b>
<b>Provident Hospital -</b>					
409549-Medicare	13,815,906	3,404,926	4,186,700	22.96%	781,774
409593-Medicaid Fees for Service	28,324,194	7,022,390	4,838,994	(31.09%)	(2,183,396)
409598-Private Payors & Carriers	4,859,900	1,228,859	3,877,535	215.54%	2,648,676
<b>Provident Hospital - Sub Total</b>	<b>47,000,000</b>	<b>11,656,175</b>	<b>12,903,229</b>	<b>10.70%</b>	<b>1,247,054</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>701,716,080</b>	<b>175,136,983</b>	<b>216,187,687</b>	<b>23.44%</b>	<b>41,050,704</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	42,692,814	56,704,056	32.82%	14,011,242
409604-Directed Payments	475,426,185	118,530,911	108,593,662	(8.38%)	(9,937,249)
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	713,225,838	196,509,816	226,762,499	15.39%	30,252,683
409528-Family Health Plans PMPM	778,413,175	207,956,494	228,056,810	9.67%	20,100,316
409532-Integrated Care Program PMPM	731,874,505	190,824,681	184,175,589	(3.48%)	(6,649,092)
409536-Managed Long Term Services and Support PMPM	276,835,470	72,890,653	80,639,383	10.63%	7,748,730
409539-Other Population Revenue PMPM	111,803,518	27,695,065	51,278,543	85.15%	23,583,478
409542-Other State Revenue	27,045,898	7,208,589	3,226,962	(55.23%)	(3,981,627)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,639,198,404</b>	<b>703,085,298</b>	<b>774,139,786</b>	<b>10.11%</b>	<b>71,054,488</b>
<b>409563-Graduate Medical Education</b>	<b>69,540,649</b>	<b>17,147,009</b>	<b>19,313,449</b>	<b>12.63%</b>	<b>2,166,440</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(114,358,276)</b>	<b>(28,511,242)</b>	<b>(51,534,527)</b>	<b>80.75%</b>	<b>(23,023,285)</b>
<b>CCH - Total Fees</b>	<b>4,073,594,304</b>	<b>1,065,631,773</b>	<b>1,160,954,113</b>	<b>8.95%</b>	<b>95,322,340</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	14,571,040	3,642,760	2,019,063	(44.57%)	(1,623,697)
Public Health	2,528,604	632,151	481,584	(23.82%)	(150,567)
Managed Care - Investment Income	3,000,000	750,000	5,277,780	603.70%	4,527,780
<b>Miscellaneous Revenues - Sub</b>	<b>20,099,644</b>	<b>5,024,911</b>	<b>7,778,427</b>	<b>54.80%</b>	<b>2,753,516</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>1,225,000</b>	<b>1,225,000</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 4,256,298,868</b>	<b>\$ 1,073,174,864</b>	<b>\$ 1,211,917,228</b>	<b>12.93%</b>	<b>\$ 138,742,364</b>

THE COUNTY OF COOK, ILLINOIS  
 Health Fund Analysis of Expenses and Encumbrances  
 Thru Period 03 as of February 29, 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	\$ 22,899,861	\$ 20,298,766	\$ 2,601,095	11.4%	\$ 1,308,631	\$ 21,607,397	\$ 1,292,464	5.6%
4241	Health Services - JTDC	\$ 9,683,643	\$ 2,130,688	1,597,077	533,611	25.0%	50,544	1,647,621	483,067	22.7%
4890	Health System Administration	\$ 124,179,253	\$ 27,471,598	24,260,191	3,211,407	11.7%	4,123,651	28,383,842	(912,244)	-3.3%
4891	Provident Hospital	\$ 99,244,020	\$ 22,027,306	11,961,828	10,065,478	45.7%	7,270,651	19,232,479	2,794,827	12.7%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 40,158,839	31,153,546	9,005,293	22.4%	14,516,987	45,670,533	(5,511,694)	-13.7%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 6,956,838	2,741,487	4,215,351	60.6%	1,133,532	3,875,019	3,081,819	44.3%
4895	Department of Public Health	\$ 22,084,287	\$ 4,721,012	3,516,439	1,204,573	25.5%	132,137	3,648,576	1,072,436	22.7%
4896	Health Plan Services	\$ 2,524,770,165	\$ 674,547,392	940,331,773	(265,784,381)	-39.4%	7,640,875	947,972,648	(273,425,256)	-40.5%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 270,482,548	164,971,545	105,511,003	39.0%	85,870,859	250,842,404	19,640,144	7.3%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 16,612,252	(10,590,810)	27,203,062	163.8%	108,365	(10,482,445)	27,094,697	163.1%
<b>TOTAL</b>		<b>\$ 4,256,298,868</b>	<b>\$ 1,088,008,332</b>	<b>\$ 1,190,241,842</b>	<b>(102,233,510)</b>	<b>-9.4%</b>	<b>\$ 122,156,232</b>	<b>\$ 1,312,398,074</b>	<b>\$ (224,389,742)</b>	<b>-20.6%</b>

**THE COUNTY OF COOK, ILLINOIS**  
 Special Purpose Funds (SPF)  
 Analysis of Revenues, Expenses and Encumbrances  
**Three month Period ended February 29, 2024**

**SPECIAL PURPOSE FUNDS**

Fund #	DEPARTMENT NAME	Total	Current Year	Total	Revenues	2/29/2024	FY2023 Projected	Estimated	
		Revenues		Encumbrances	Over (Under)	Net Change	Fund Balance	Fund Balance	
			Encumbrances	Encumbrances	Encumbrances	In	(Deficit) -	(Deficit) -	
						Fund Balance	Ending	Ending	
11856	Motor Fuel Tax IL First	\$ 10,485,195	\$ 9,824,605	\$ 944,459	\$ 10,769,064	\$ (283,869)	\$ (283,869)	\$ 24,790,194	\$ 24,506,325
11312	Animal Control	1,392,317	912,889	(181,098)	731,791	660,526	660,526	3,246,249	3,906,775
11306	Election Division Fund	18,358,006	3,966,615	1,541,079	5,507,694	12,850,312	12,850,312	(8,906,735)	3,943,577
11314	County Clerk Document Storage System	1,009,552	975,692	1,574,051	2,549,743	(1,540,191)	(1,540,191)	12,158,983	10,618,792
11320	Circuit Court Automation	1,796,118	1,078,018	264,284	1,342,302	453,816	453,816	1,118,973	1,572,789
11318	Circuit Court Document Storage	1,629,615	1,341,578	(132,217)	1,209,361	420,254	420,254	2,271,225	2,691,479
11310	Law Library	1,001,202	1,272,266	41,875	1,314,141	(312,939)	(312,939)	(756,885)	(1,069,824)
11322	Circuit Court - Dispute Resolution	84,880	37	0	37	84,843	84,843	128,684	213,527
11326	Adult Probation / Probation Service Fee	126,601	44,681	(46,958)	(2,277)	128,878	128,878	6,003,455	6,132,333
11316	County Clerk Automation	267,346	132,355	33	132,388	134,958	134,958	1,011,785	1,146,743
11854	Treasurer - Tax Sales Automation	8,316,959	2,613,589	258,434	2,872,023	5,444,936	5,444,936	5,513,431	10,958,367
11324	Intergovernment Agreement/ ETSB	525,000	885,308	(101)	885,207	(360,207)	(360,207)	2,968,944	2,608,737
11328	Social Service/ Probation & Court Services	54,669	52,510	(5,761)	46,749	7,920	7,920	4,909,255	4,917,175
11248	Lead Poisoning Prevention Fund	22,392	130,367	0	130,367	(107,975)	(107,975)	2,178,334	2,070,359
11249	Geographic Information Systems - GIS	1,358,762	2,136,344	48,161	2,184,505	(825,743)	(825,743)	18,086,212	17,260,469
11252	State's Attorney Narcotics Forfeiture	230,226	668,609	0	668,609	(438,383)	(438,383)	642,272	203,889
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	264,977	129,002	0	129,002	135,975	135,975	1,642,180	1,778,155
11259	County Clerk GIS Fee Fund	611,297	130,970	9,690	140,660	470,637	470,637	9,857,918	10,328,555
11260	County Clerk Rental Housing Support Fee	45,741	94	0	94	45,647	45,647	749,294	794,941
11262	Sheriff Women's Justice Services	6,790	62	0	62	6,728	6,728	297,949	304,677
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	120,717	38	0	38	120,679	120,679	584,671	705,350
11269	CCC Electronic Citation Fund	120,099	17,778	(8,222)	9,556	110,543	110,543	1,958,113	2,068,656
11271	SAO Records Automation	3,028	40,378	0	40,378	(37,350)	(37,350)	25,633	(11,717)
11272	PD Records Automation	13,278	0	0	0	13,278	13,278	253,322	266,600
11273	Environmental Control Solid Waste Mgmt	184,344	120,203	(4,350)	115,853	68,491	68,491	3,056,641	3,125,132
11274	Land Bank Authority	1,524,014	1,844,836	5,203	1,850,039	(326,025)	(326,025)	(8,602,088)	(8,928,113)
11275	Section 108 Loan Program	0	520	0	520	(520)	(520)	6,736,446	6,735,926
11276	Erroneous Homestead Exemption Recovery	325,040	206,811	0	206,811	118,229	118,229	2,768,292	2,886,521
11302	Township Roads	255,821	0	(667)	(667)	256,488	256,488	4,410,717	4,667,205
11277	Sheriff Pharmaceutical Disposal	12,867	0	178	178	12,689	12,689	153,157	165,846
11278	Sheriff Operations State Asset Forfeiture	0	1,300	5,480	6,780	(6,780)	(6,780)	315,517	308,737
11279	Sheriff Money Laundering State Asset Forfeiture	1,950	0	0	0	1,950	1,950	21,841	23,791
11281	Cable TV Peg Access Support Fund	14,441	0	0	0	14,441	14,441	29,922	44,363
11282	Cook County Assessor GIS Fee Fund	258,915	118,088	0	118,088	140,827	140,827	1,497,002	1,637,829
11284	COVID-19 Federal Programs	6,031,367	139,640	5,983,059	6,122,699	(91,332)	(91,332)	17,669,947	17,578,615
11285	Mortgage Foreclosure Mediation Program	185,022	0	0	0	185,022	185,022	2,930,913	3,115,935
11270	Medical Examiner Fees	9,211	311	0	311	8,900	8,900	1,080,433	1,089,333
11286	American Rescue Plan Act (ARPA) Fund	8,184,750	33,706,513	2,913,454	36,619,967	(28,435,217)	(28,435,217)	688,732,435	660,297,218
11287	Equity Fund SPF	8,864,143	(11,500,982)	5,700,294	(5,800,688)	14,664,831	14,664,831	78,489,913	93,154,744
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	106,593	0	0	0	106,593	106,593	12,109,305	12,215,898
11289	Transportation Related Home Rule Taxes	59,264,204	0	0	0	59,264,204	59,264,204	0	59,264,204
<b>TOTAL</b>		\$ 133,067,449	\$ (49,008,975)	\$ 18,910,360	\$ (30,098,615)	\$ 163,166,064	\$ 163,166,064	\$ 903,400,477	\$ 1,066,566,541



**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Thru Period Three As of February 29, 2024**

REVENUES	2024 Budget	February 29, 2024	February 29, 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	\$ 3,384,906	\$ 3,172,099	(6.29%)	\$ (212,807)
County Use Tax	95,900,000	22,129,802	21,370,962	(3.43%)	(758,840)
Gasoline / Diesel Fuel Tax	86,300,000	21,552,075	21,648,568	0.45%	96,493
New Motor Vehicle Tax	2,400,000	550,644	580,139	5.36%	29,495
Wheel Tax	0	0	(1,665)	0.00%	(1,665)
Parking Lot & Garage Operations Tax	49,300,000	12,344,845	12,493,110	1.20%	148,265
Interest Income	0	0	991	0.00%	991
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 248,400,000</b>	<b>\$ 59,962,272</b>	<b>\$ 59,264,204</b>	<b>(1.16%)</b>	<b>\$ (698,068)</b>

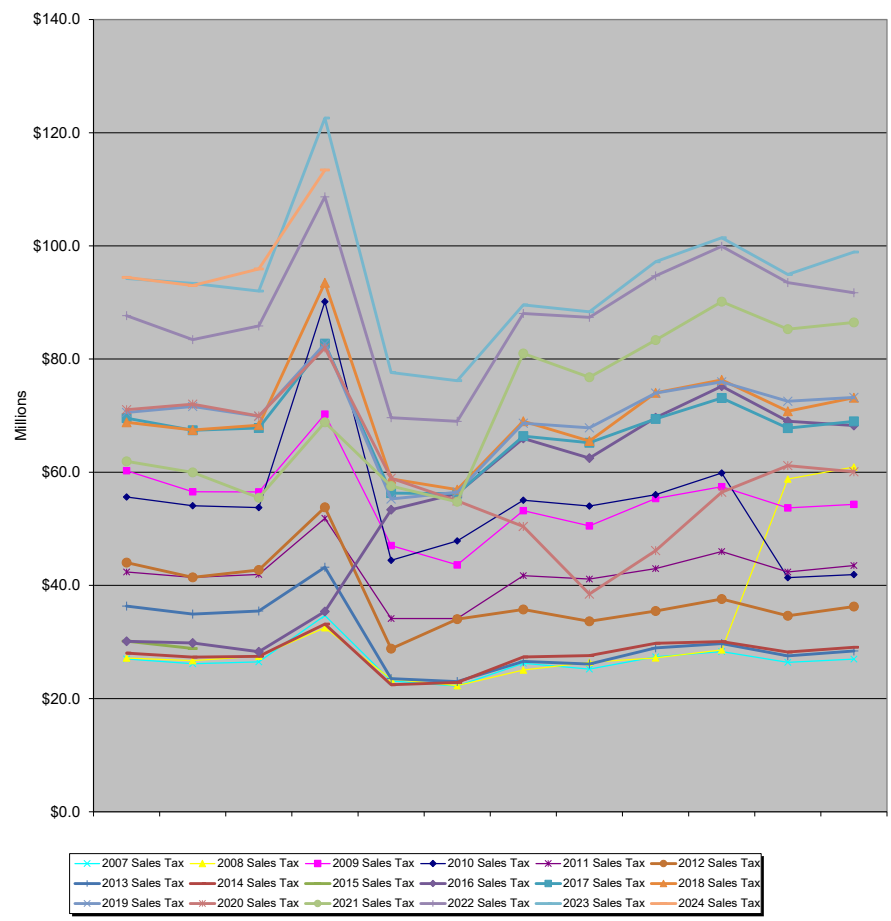
**THE COUNTY OF COOK, ILLINOIS**  
 Equity Fund Analysis of Revenues  
 Thru Period Three As of February 29, 2024

REVENUES	2024 Budget	February 29, 2024	February 29, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 14,250,000	\$ 3,255,961	\$ 3,246,413	(0.29%)	\$ (9,548)
Firearms Tax	1,500,000	400,245	393,183	(1.76%)	(7,062)
Il Gaming Des Plaines Casino	16,000,000	3,719,763	4,356,985	17.13%	637,222
Other Revenue Landbank Initiative Activities	2,933,000	733,250	0	(100.00%)	(733,250)
Interest Income	0	0	867,562	0.00%	867,562
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 34,683,000</b>	<b>\$ 8,109,219</b>	<b>\$ 8,864,143</b>	<b>9.31%</b>	<b>\$ 754,924</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 - MARCH 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 390,321,393	\$396,775,909	1.65%	\$ 6,454,516
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				
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR (5,6&7)	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT (4)	GROSS NOV	YTD Collections
2024	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118									\$396,775,909
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4									\$6.5
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

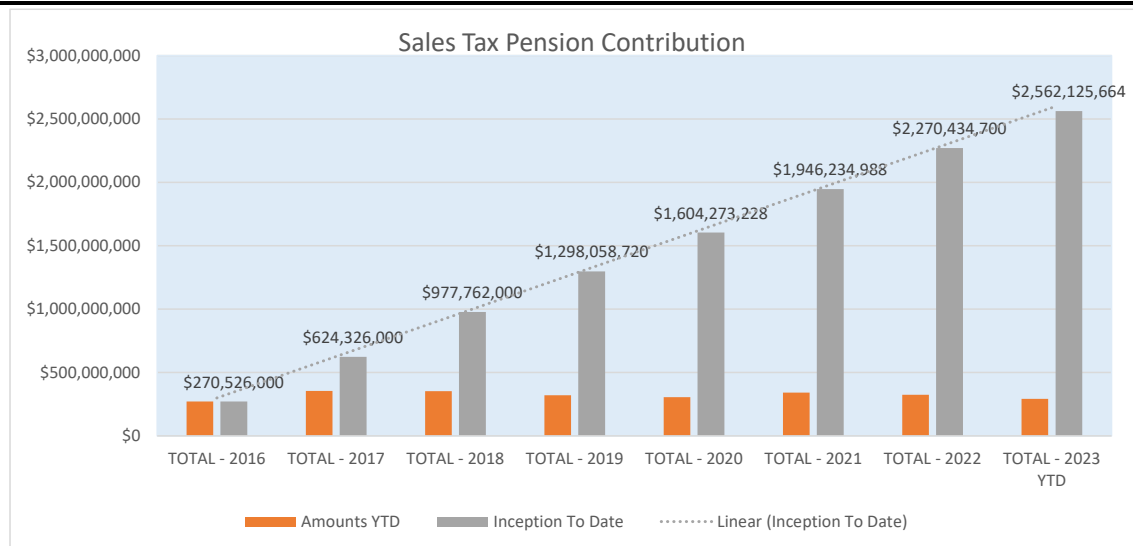
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	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 February 29th, 2024

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	1.6%
Planning and Development	1.1	2.1	2.6	3.8	7.8	0.6	18.0	9.2%
Office of Economic Development	0.0	0.0	0.1	0.0	0.2	0.1	0.4	0.2%
County Clerk	-	-	0.2	0.3	-	-	0.5	0.3%
Environment and Sustainability	-	-	0.1	-	0.2	0.1	0.4	0.2%
Justice Advisory Council	-	-	-	-	0.6	0.1	0.7	0.4%
Office of the Sheriff	-	0.1	-	0.6	0.1	0.8	1.6	0.8%
State's Attorney	-	0.1	(0.1)	-	4.0	3.7	7.7	3.9%
Medical Examiner	-	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	-	-	2.1	98.2	34.1	4.1	138.5	70.4%
Adult Probation Dept.	-	-	0.1	-	-	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	0.2	1.3	0.8	2.3	1.2%
Juvenile Probation	-	-	-	-	0.1	-	0.1	0.1%
Clerk of the Circuit Court	-	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	-	0.0	0.0%
Dept. of Transportation And Highways	-	-	(0.1)	-	6.4	0.1	6.4	3.3%
Board of Election	-	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	0.2	-	0.3	0.2%
Dept. of Public Health	0.5	0.8	1.1	1.0	7.3	5.8	16.5	8.4%
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.2</b>	<b>\$ 6.2</b>	<b>\$ 106.6</b>	<b>\$ 62.8</b>	<b>\$ 16.2</b>	<b>\$ 196.6</b>	<b>100.0%</b>

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	-	-	0.8	0.3	0.1	\$ 1.2
Federal Direct - CCH	0.1	-	-	0.2	2.5	1.1	\$ 3.9
Federal Direct - CCP	1.1	2.2	2.8	4.5	8.3	1.2	\$ 20.1
Federal Direct - DPH	-	-	-	-	1.9	1.9	\$ 3.8
Federal Direct - DOT	-	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	0.9	0.7	\$ 3.0
Federal Pass Through - CCP	-	0.1	2.3	98.5	40.3	6.8	\$ 148.0
Federal Pass Through - DOT	-	-	(0.1)	-	2.8	-	\$ 2.7
Federal Pass Through - DPH	0.1	-	0.4	(0.2)	1.9	1.7	\$ 3.9
Private/Other - CCH	-	0.2	0.3	0.2	0.1	-	\$ 0.8
Private/Other - CCP	-	-	-	-	0.1	0.1	\$ 0.2
Private/Other - DPH	-	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	-	-	\$ -
State Direct - CCP	0.1	0.2	0.1	1.7	3.5	2.3	\$ 7.9
State Direct - DOT	-	-	-	-	-	-	\$ -
State Direct - DPH	0.1	-	0.2	0.3	0.2	0.3	\$ 1.1
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.2</b>	<b>\$ 6.2</b>	<b>\$ 106.6</b>	<b>\$ 62.8</b>	<b>\$ 16.2</b>	<b>\$ 196.6</b>

**Notes to the February 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 February 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.