

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds **Final** Analysis of Revenues and Expenses For the Twelve-Month Period Ended November 30, 2024



Bureau of Finance

Disclaimer for Financial Statements Report

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



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President
Cook County Board
of Commissioners

March 10, 2025

TARA STAMPS
1st District

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

MICHAEL SCOTT JR.
2nd District

Attached is a **Final** Analysis of Revenues and Expenses Report for the twelve-month period ended November 30, 2024, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

BILL LOWRY
3rd District

STANLEY MOORE
4th District

KISHA MCCASKILL
5th District

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

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

- Table - 1 General Fund Analysis of Revenues
- Table - 2 General Fund Analysis of Expenses and Encumbrances
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ANTHONY QUEZADA
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGREN
12th District

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

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

KEVIN B. MORRISON
15th District

Respectfully submitted,

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

Syril Thomas, CPA
Comptroller

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Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Final Thru Period P12 as of November 30, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$2,196.3	\$2,302.1	\$105.8	4.8		\$2,302.1	\$105.8	4.8
Expenses	\$2,196.3	\$2,078.8	\$117.5	5.3	\$2.9	\$2,081.7	\$114.6	5.2
Net Results	\$0.0	\$223.3	\$223.3		\$2.9	\$220.4	\$220.4	
Health Fund								
Revenues	\$4,987.5	\$4,998.1	\$10.6	0.2		\$4,998.1	\$10.6	0.2
Expenses	\$4,987.5	\$4,794.6	\$192.9	3.9	(\$1.7)	\$4,792.9	\$194.6	3.9
Net Results	\$0.0	\$203.5	\$203.5		(\$1.7)	\$205.2	\$205.2	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of November 30, 2024, the General Fund net results were positive \$223.2 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$220.4 million **favorable** to budget. It is important to note the current General Fund net results does account for two major anticipated transfers. First, the Bureau of Finance executed an expense transfer of approximately \$41.0 million from General Fund to the ARPA Fund pursuant to Resolution 25-0572 which the Board approved on December 20, 2024, and is included in this report. Secondly, the Bureau of Finance expected transfer of expenses from the General Fund to the Transportation Fund is also included in the results.

Revenues were \$105.8 million or 4.8% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in November 2024, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, that offset reductions in, Cigarette Tax, Other Reimbursements / Transfers and in other areas.

Expenditures of \$2.078 billion were \$117.5 million or 5.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$2.9 million, which resulted in a positive variance of \$114.6 million or 5.2% against budget.

Within the Health Fund, revenues were \$10.6 million or 0.2% **favorable** to budget. Expenditures of \$4.795 billion were \$192.9 million or 3.9% **favorable** to budget before factoring in negative encumbrances of \$1.7 million. When including encumbrances, expenditures were \$194.6 million or 3.9% **favorable** to budget. The large positive variance is due to in large part the current Managed Care payments made through November, and primarily due to Health Plan Services appropriation adjustments during the fiscal year.

State Revenues Update

Through November 30, 2024, the State of Illinois owes the County \$105.9 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 10.2	\$ 10.2	AOIC vouchers average - 30-45 days
Rent	-	-	-	0.6	0.6	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.6	5.5	7.8	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	16.7	22.7	41.4	81.2	Estimated average days over - 120 days
Total - General Fund	0.5	18.3	23.3	57.7	99.8	
Health Fund						
Medicaid	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	1.9	2.4	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.7	1.8	3.7	Estimated average days over - 120 days
Total Health Fund	0.8	0.9	0.7	3.7	6.1	
Total General & Health Fund	\$ 1.3	\$ 19.2	\$ 24.0	\$ 61.4	\$ 105.9	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through November 30, 2024, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of November 30, 2024, the State AOIC past due amount was \$10.2 million.¹

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

As of November 30, 2024, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In November 2024 and December 2024, the State AOIC reimbursed the County in the amount of \$15.1 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 FY2024 is \$10.2 million.

² In November 2024 and December 2024, the County received a total of \$12.3 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 November 30, 2024, the total grants past due amount owed to the County was \$113.0 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 November 30, 2024, the State owes the County \$84.9 million in Federal pass-through grant receivable.

³ As of November 30, 2024, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total twelve-month property tax levy revenue of \$397.8 million was above prior year property tax revenue of \$217.8 million, resulting in a **favorable** comparative variance of \$188.0 million or 82.61% primarily due to August 1st, 2024, 2nd installment due date of 2023 real estate property taxes and based on current collections through November 30, 2024. There were no property tax collections in November 2024 based on the current tax distributions cycle.

	FY2024 vs FY2023			
	<u>30-Nov-24</u>	<u>30-Nov-23</u>	<u>FY24 vs FY23 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 256,363,032	\$ 126,352,323	\$ 130,010,709	102.90%
Health Fund	141,483,371	91,519,643	49,963,728	54.59%
Total	\$ 397,846,403	\$ 217,871,966	\$ 179,974,437	82.61%

General Fund Revenues Fees

Treasurer – Total twelve-month actual revenue of \$88.0 million was above budgeted revenue of \$35.0 million, resulting in a **favorable** variance of \$53.0 million or 151.39%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2023 through November 2024.

County Clerk – Total twelve-month actual revenue of \$50.7 million was above budgeted revenue of \$49.3 million, resulting in a **favorable** variance of \$1.4 million or 2.91% and is based the current collections. Revenue is based on the health of the economy. The positive variance is due to the slight increase in real estate sales. The real estate market is still encountering a low level of housing inventory as the result of minimum construction, high mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market is slowly showing growth.

Clerk of the Circuit Court – Total twelve-month actual revenue of \$72.5 million was above budgeted

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 53.0
County Clerk	1.4
Sheriff	3.2
Clerk of Circuit Court	13.0
County Sales Tax	22.4
Hotel Accommodations Tax	5.4
Amusement Tax	3.4
Other revenue categories (net)	9.7
Total net favorable variances	\$ 111.5
	Unfavorable Variance (millions)
Cigarette Tax	\$ (4.4)
Other Reimbursements / Transfers	(1.3)
Net (unfavorable) variances	(5.7)
Total net favorable (unfavorable) variances	\$ 105.8

revenue of \$59.5 million, resulting in a **favorable** variance of \$13.0 million or 21.90% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total twelve-month actual revenue of \$13.7 million was above budgeted revenue of \$10.5 million, resulting in a **favorable** variance of \$3.2 million or 30.46% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$1.141 billion through November 30, 2024, was above budgeted revenue of \$1.119 billion and resulted in a **favorable** variance of \$22.4 million or positive 2.00%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, November receipts represent underlying transactions that occurred in August of 2024.

County Sales Tax contributions to Pension Fund through November 30, 2023, were \$291.7 million based on the IGA⁴. For more current data, see Table-8 and Table 9 (Pages 17 and 18).

The County Cigarette Tax - Revenue of \$75.1 million through November 30, 2024, was behind budgeted revenue of \$79.5 million, and resulted in an **unfavorable** variance of \$4.4 million, or 5.48%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

The County Hotel Accommodations Tax - Revenue of \$40.6 million through November 30, 2024, was above budgeted revenue of \$35.2 million and resulted in a **favorable** variance of \$5.4 million or 15.19%. The positive variance is due to the continued rebound in bookings.

The County Amusement Tax - Revenue of \$45.4 million through November 30, 2024, was above budgeted revenue of \$42.0 million and resulted in a **favorable** variance of \$3.4 million or 8.07%. The positive variance is due to a stronger than anticipated entertainment market.

The Sports Wagering Tax - Revenue of \$11.0 million through November 30, 2024, was almost on target with budgeted revenue of \$11.0 million and resulted in an **unfavorable** variance 0.05%.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total twelve-month actual revenue of \$37.4 million was behind budgeted revenue of \$38.7 million and resulted in an **unfavorable** variance of \$1.3 million or 3.45%. The negative variance is primarily due to slightly lower-than-expected CVS Caremark **Rx** rebates of \$34.3 million through the 4th quarter of 2024 and other revenues collected through November 30, 2024.

***Further details are available in Table-1 of the appendices.**

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

General Fund Expenditures

Expenses of \$2.079 billion were \$117.5 million or 5.3% **favorable** to budget before including \$2.9 million in encumbrances. Combined expenditures and encumbrances of \$2.082 billion were \$114.6 million or 5.2% **favorable** to budget. The largest driver of the overall favorable variance is Salaries and Wages, which are favorable due to vacancies. All control offices except Sheriff are generally in line with or favorable compared to budget. The unfavorable results for Sheriff are driven by Salaries and Wages in the Court Services Division (\$7.0 million) and overtime expenses in the Department of Corrections (\$4.3 million), Police Department (\$2.4 million), and Court Services Division (\$1.7 million).

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 details are available in Table-2 of the appendices.**

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$10.6 million or 0.2% through November 30, 2024. The positive variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state, Directed Payments of \$82.6 million and overall revenue were offset by patient fees collection issues related to the Change Healthcare breach. Expenditures of \$4.795 billion were \$192.9 million or 3.9% **favorable** to budget before including the encumbrances. The positive variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$731.2 million to account for the higher membership and associated revenue.

Health Fund - Revenue

CCH Medicaid Expansion – Total twelve-month actual Medicaid Expansion revenue of \$3.368 billion was behind budgeted revenue of \$3.370 billion, resulting in an

	Health Enterprise Fund favorable Variance (millions)
Revenue Center	
Federal State Medicaid Programming - DSH	\$ 55.1
Directed Payments	82.6
Graduate Medical Education (GME) Revenue	10.6
Miscellaneous Revenue	11.7
Net favorable variances	160.0
	Unfavorable Variance (millions)
Patient Fees	\$ (106.0)
Medicaid Expansion - Managed Care	(2.0)
Other revenue categories (net)	(41.4)
Net (unfavorable) variances	(149.4)
Total net favorable (unfavorable) variances	\$ 10.6

unfavorable variance of \$2.0 million or 0.06% due to timing of state payment adjustments, to account for the higher membership through November 30, 2024. As of November 30, 2024, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

Patient Fee Revenue - Total twelve-month actual Patient Fee revenue of \$595.7 million was behind budgeted revenue of \$701.7 million and resulted in an **unfavorable** variance of \$106.0 million or 15.11%, based on current payments received and collection issues related to the Change Healthcare breach. This report includes \$149.6 million YTD payments through November 30, 2024, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through November 30, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$225.9 million was above budgeted revenue of \$170.8 million and resulted in a **favorable** variance of \$55.1 million or 32.27%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total twelve-month actual Directed Payments of \$558.0 million was above budgeted revenue of \$475.4 million and resulted in a **favorable** variance of \$82.6 million or 17.38%, based on current payments received. This report includes \$285.9 million YTD payments through November 30, 2024, in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through November 30, 2024, Graduate Medical Education (GME) actual revenue of \$80.1 million was above budgeted revenue of \$69.5 million and resulted in a **favorable** variance of \$10.6 million or 15.24%. The positive variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total twelve-month actual miscellaneous revenue of \$31.8 million was above budgeted revenue of \$20.1 million, resulting in a **favorable** variance of \$11.7 million or 58.43% primarily due to a decrease of \$.4 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 \$5.4 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$20.5 million.

Health Fund - Expenditures

Expenditures of \$4.795 billion were \$192.9 million or 3.9 percent **favorable** to budget before including negative encumbrances of \$1.7 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership and appropriation adjustments of \$731.2. Personnel services were \$111.6 million favorable due to existing vacancies and contractual labor remains favorable to budget by \$35.9 million due to lower than anticipated usage of contractual labor, particularly for Cermak Health Services and the Ambulatory and Community Health Network, as well as a reduction in nursing rates.

Expenditures and encumbrances of \$4.793 billion were \$194.6 million or 3.9 percent **favorable** to 2024 budget as approved and adjusted. Most of the encumbrances (\$0.3 million out of negative \$1.7 million) are

current obligations entered by Health Plan Services for claims with most of the payments made in November 2024 and \$0.1 million are current encumbrances of Stroger Hospital.

***Further details are 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								
Final Thru Period Twelve as of November 30, 2024								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$465.1	\$490.2	\$25.1	5.4		\$490.2	\$25.1	5.4
Expenses	\$1,325.0	\$570.9	\$754.1	56.9	\$46.9	\$617.8	\$707.2	53.4
Net Results	(\$859.9)	(\$80.7)	\$779.2		\$46.9	(\$127.6)	\$732.3	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of November 30, 2024, revenues were \$490.2 million, \$25.1 million above budgeted revenue of \$465.1 million, resulting in a **favorable** variance of 5.4% to budget based on current collections. Total expenditures were \$617.8 million after encumbrances. Through November 30, 2024, expenditures and encumbrances have exceeded revenues by \$127.6 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 \$12.7 million through November 30, 2024, was behind budgeted revenue of \$14.5 million and resulted in an **unfavorable** variance of \$1.8 million or 12.44%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$93.4 million through November 30, 2024, was behind budgeted revenue of \$95.9 million and resulted in an **unfavorable** variance of \$2.5 million or 2.59%. The negative variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$87.6 million through November 30, 2024, was above budgeted revenue of \$86.3 million and resulted in a **favorable** variance of \$1.3 million or 1.54%. The positive variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$2.7 million through November 30, 2024, was above budgeted revenue of \$2.4 million and resulted in a **favorable** variance of \$0.3 million or 11.01%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$54.2 million through November 30, 2024, was above budgeted revenue of \$49.3 million and resulted in a **favorable** variance of \$4.9 million or 10.00%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$1.4 million through November 30, 2024, was behind budgeted revenue of \$1.5 million and resulted in an **unfavorable** variance of \$0.1 million or 9.10%. The negative variance is based on current collections.

The Cannabis Tax – Revenue of \$12.7 million through November 30, 2024, was behind budgeted revenue of \$14.2 million and resulted in an **unfavorable** variance of \$1.5 million or 10.86%. The negative variance is based on current collections.⁵

The IL Gaming des Plaines Casino Tax – Revenue of \$18.6 million through November 30, 2024, was above budgeted revenue of \$16.0 million and resulted in a **favorable** variance of \$2.8 million or 17.54%. The positive variance is based on current collections.

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of November 30, 2024, the County has spent \$188.6 million of its allocation, which is 100.0% of the ERA 1, 100.0% of its ERA 2 allocation, and 97.2% of its IDHS grant. In July 2024, final expenses were submitted, and the program is now closed.

American Rescue Plan Act (ARPA)

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

During 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 November 30th, 2024, the County has spent over \$583.0 million of its ARPA allocation.

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

See Table 5 for further details.

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

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Final Thru Period Twelve As of November 30, 2024

REVENUES	2024 Budget	November 30, 2024	November 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 157,026,073	\$ 157,026,073	\$ 256,363,032	63.26%	\$ 99,336,959
Property Tax Levy Timing Differential			(110,634,735)		(110,634,735)
Property Tax - Tax Increment Financing Surplus	13,453,200	13,453,200	27,528,441	104.62%	14,075,241
Fees					
County Treasurer	35,000,000	35,000,000	87,986,141	151.39%	52,986,141
County Clerk	49,292,220	49,292,220	50,726,706	2.91%	1,434,486
Building and Zoning	4,100,000	4,100,000	4,516,300	10.15%	416,300
Environment and Sustainability	4,695,000	4,695,000	4,699,369	0.09%	4,369
Liquor Licenses	350,000	350,000	310,462	(11.30%)	(39,538)
Clerk of Circuit Court	59,500,000	59,500,000	72,532,865	21.90%	13,032,865
Sheriff	10,464,836	10,464,836	13,652,633	30.46%	3,187,797
Public Guardian	2,600,000	2,600,000	2,601,349	0.05%	1,349
Public Administrator	1,722,267	1,722,267	1,840,983	6.89%	118,716
Fees and Licenses Board of Review	330,000	330,000	330,000	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,900,000	1,900,000	1,553,933	(18.21%)	(346,067)
Medical Examiner	3,910,800	3,910,800	3,771,125	(3.57%)	(139,675)
Contract Compliance M/WBE Cert	34,200	34,200	18,500	(45.91%)	(15,700)
Total Fee Revenue	173,899,323	173,899,323	244,540,366	40.62%	70,641,043
Non-Property Taxes					
Home Rule County Sales Tax	1,119,037,554	1,119,037,554	1,141,428,231	2.00%	22,390,677
Off Track Betting Commission	750,000	750,000	661,104	(11.85%)	(88,896)
Non Property Taxes - Personal Property Replacement PPRT	73,189,873	73,189,873	56,154,636	(23.28%)	(17,035,237)
Retailer's Occupation Tax	5,197,209	5,197,209	5,446,009	4.79%	248,800
State Income Tax	21,583,000	21,583,000	21,813,730	1.07%	230,730
Alcoholic Beverage Tax	37,840,000	37,840,000	37,431,893	(1.08%)	(408,107)
Cigarette Tax	79,500,000	79,500,000	75,144,308	(5.48%)	(4,355,692)
Other Tobacco and Consumable Products Tax	7,100,000	7,100,000	6,710,051	(5.49%)	(389,949)
Hotel Accommodations Tax	35,250,000	35,250,000	40,605,133	15.19%	5,355,133
Gambling Machine Tax	6,900,000	6,900,000	5,868,200	(14.95%)	(1,031,800)
Video Gaming	1,061,385	1,061,385	1,606,048	51.32%	544,663
Amusement Tax	42,000,000	42,000,000	45,391,148	8.07%	3,391,148
Sports Wagering Tax	11,000,000	11,000,000	10,994,178	(0.05%)	(5,822)
Total Non-Property Taxes	1,440,409,021	1,440,409,021	1,449,254,669	0.61%	8,845,648
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	59,083,020	59,083,020	62,932,268	6.51%	3,849,248
Salaries of State's Attorney	224,872	224,872	235,183	4.59%	10,311
Salaries of Public Defender	135,878	135,878	142,665	4.99%	6,787
FPD Reimbursements for Services	2,228,780	2,228,780	1,495,000	(32.92%)	(733,780)
Total Intergovernmental Revenues	61,672,550	61,672,550	64,805,116	5.08%	3,132,566
Investment Income					
Investment Income	43,473,000	43,473,000	63,752,002	46.65%	20,279,002
Miscellaneous Revenue					
Cable TV Franchise	1,055,000	1,055,000	918,401	(12.95%)	(136,599)
Real Estate and Rental Income	10,230,752	10,230,752	11,193,011	9.41%	962,259
Other Reimbursements / Transfers	38,761,653	38,761,653	37,423,107	(3.45%)	(1,338,546)
Total Miscellaneous Revenue	50,047,405	50,047,405	49,534,519	(1.02%)	(512,886)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,350,463	13,350,463	13,994,724	4.83%	644,261
Other Financing Sources - Fund Balance	242,919,954	242,919,954	242,919,954	0.00%	0
Total Other Financing Sources	256,270,417	256,270,417	256,914,678	0.25%	644,261
Grand Total Corporate / Public Safety	\$ 2,196,250,989	\$ 2,196,250,989	\$ 2,302,058,088	4.82%	\$ 105,807,099

THE COUNTY OF COOK, ILLINOIS
Final YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
 Thru Period P12 as of November 30, 2024

Control Officer DEPT #	2024 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	297,598,359	297,598,359	232,367,875	65,230,484	21.9%	(88,940)	232,278,935	21.9%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,139,617	2,139,617	1,701,851	437,766	20.5%	89,354	1,791,205	16.3%
1081 FIRST DISTRICT	465,000	465,000	446,108	18,892	4.1%	12,265	458,373	1.4%
1082 SECOND DISTRICT	465,000	465,000	365,541	99,459	21.4%	397	365,938	21.3%
1083 THIRD DISTRICT	465,000	465,000	448,979	16,021	3.4%	(2,884)	446,095	4.1%
1084 FOURTH DISTRICT	465,000	465,000	446,650	18,350	3.9%	2,049	448,699	3.5%
1085 FIFTH DISTRICT	465,000	465,000	370,934	94,066	20.2%	3,750	374,684	19.4%
1086 SIXTH DISTRICT	465,000	465,000	460,772	4,228	0.9%	-	460,772	0.9%
1087 SEVENTH DISTRICT	465,000	465,000	461,212	3,788	0.8%	1,791	463,003	0.4%
1088 EIGHTH DISTRICT	465,000	465,000	460,171	4,829	1.0%	1,306	461,477	0.8%
1089 NINTH DISTRICT	465,000	465,000	394,338	70,662	15.2%	(67)	394,271	15.2%
1090 TENTH DISTRICT	465,000	465,000	394,606	70,394	15.1%	2,563	397,169	14.6%
1091 ELEVENTH DISTRICT	523,500	523,500	392,030	131,470	25.1%	-	392,030	25.1%
1092 TWELFTH DISTRICT	465,000	465,000	417,728	47,272	10.2%	(10,677)	407,051	12.5%
1093 THIRTEENTH DISTRICT	465,000	465,000	446,018	18,982	4.1%	4,182	450,200	3.2%
1094 FOURTEENTH DISTRICT	465,000	465,000	469,740	(4,740)	-1.0%	1,369	471,109	-1.3%
1095 FIFTEENTH DISTRICT	465,000	465,000	448,721	16,279	3.5%	1,078	449,799	3.3%
1096 SIXTEENTH DISTRICT	465,000	465,000	428,245	36,755	7.9%	12,000	440,245	5.3%
1097 SEVENTEENTH DISTRICT	465,000	465,000	451,995	13,005	2.8%	-	451,995	2.8%
COOK COUNTY BOARD OF COMMISSIONERS	10,103,116	10,103,116	9,005,639	1,097,477	10.9%	118,476	9,124,115	9.7%
1040 COUNTY ASSESSOR	32,030,376	32,030,376	32,094,942	(64,566)	-0.2%	66,702	32,161,644	-0.4%
1050 BOARD OF REVIEW	19,628,457	19,628,458	18,780,181	848,277	4.3%	8,905	18,789,086	4.3%
1060 COUNTY TREASURER	704,242	704,242	644,869	59,373	8.4%	2,593	647,462	8.1%
1110 COUNTY CLERK	20,616,125	20,616,125	17,443,296	3,172,829	15.4%	3,501	17,446,797	15.4%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	132,729,326	132,729,326	128,919,383	3,809,943	2.9%	229,077	129,148,460	2.7%
SHERIFF	515,819,101	515,819,101	539,785,425	(23,966,324)	-4.6%	611,842	540,397,267	-4.8%
CHIEF JUDGE	280,085,456	280,085,456	266,720,010	13,365,446	4.8%	600,572	267,320,582	4.6%
CLERK OF CRCT CRT OFF.OF CLERK	99,513,285	99,513,285	96,596,615	2,916,670	2.9%	47,689	96,644,304	2.9%
1080 OFFICE OF INSPECTOR GENERAL	2,455,870	2,455,870	1,883,441	572,429	23.3%	-	1,883,441	23.3%
1390 PUBLIC ADMINISTRATOR	1,766,060	1,766,060	1,748,978	17,082	1.0%	4,555	1,753,533	0.7%
FIXED CHARGES	783,201,215	783,201,215	732,800,673	50,400,542	6.4%	1,335,394	734,136,067	6.3%
TOTAL	\$ 2,196,250,989	\$ 2,196,250,990	\$ 2,078,791,327	\$ 117,459,663	5.3%	\$ 2,940,366	\$ 2,081,731,693	5.2%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Final Thru Period Twelve As of November 30, 2024

REVENUES	2024 Budget	November 30, 2024	November 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 157,704,920	\$ 141,483,371	(10.29%)	\$ (16,221,549)
Property Tax Levy Timing Differential			10,000,000		10,000,000
Stroger Hospital -					
409549-Medicare	192,457,356	192,457,356	181,918,295	(5.48%)	(10,539,061)
409593-Medicaid Fees for Service	394,559,682	394,559,682	247,908,125	(37.17%)	(146,651,557)
409598-Private Payors & Carriers	67,699,042	67,699,042	128,106,502	89.23%	60,407,460
Stroger Hospital - Sub Total	654,716,080	654,716,080	557,932,922	(14.78%)	(96,783,158)
Provident Hospital -					
409549-Medicare	13,815,906	13,815,906	12,821,054	(7.20%)	(994,852)
409593-Medicaid Fees for Service	28,324,194	28,324,194	11,723,638	(58.61%)	(16,600,556)
409598-Private Payors & Carriers	4,859,900	4,859,900	13,224,604	172.12%	8,364,704
Provident Hospital - Sub Total	47,000,000	47,000,000	37,769,296	(19.64%)	(9,230,704)
Patient Fees (Medicare, Medicaid, Private & 3rd)	701,716,080	701,716,080	595,702,218	(15.11%)	(106,013,862)
409574-CCHHS - Medicaid BIPA IGT	131,300,000	131,300,000	131,300,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	170,771,262	170,771,262	225,875,151	32.27%	55,103,889
409604-Directed Payments	475,426,185	475,426,185	558,051,421	17.38%	82,625,236
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	713,225,838	892,408,448	892,408,448	0.00%	0
409528-Family Health Plans PMPM	778,413,175	840,067,159	840,067,159	0.00%	0
409532-Integrated Care Program PMPM	731,874,505	788,849,192	788,849,192	0.00%	0
409536-Managed Long Term Services and Support PMPM	276,835,470	357,351,181	357,351,181	0.00%	0
409539-Other Population Revenue PMPM	111,803,518	452,270,407	452,270,407	0.00%	0
409542-Other State Revenue	27,045,898	39,464,563	37,441,184	(5.13%)	(2,023,379)
Medicaid Expansion - Managed Care Sub Total	2,639,198,404	3,370,410,950	3,368,387,571	(0.06%)	(2,023,379)
409563-Graduate Medical Education	69,540,649	69,540,649	80,135,549	15.24%	10,594,900
409585-Domestic Transfer - Elimination	(114,358,276)	(114,358,276)	(149,575,890)	30.80%	(35,217,614)
CCH - Total Fees	4,073,594,304	4,804,806,850	4,809,876,020	0.11%	5,069,170
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,571,040	14,571,040	9,213,554	(36.77%)	(5,357,486)
Public Health	2,528,604	2,528,604	2,167,420	(14.28%)	(361,184)
Managed Care - Investment Income	3,000,000	3,000,000	20,462,096	582.07%	17,462,096
Miscellaneous Revenues - Sub	20,099,644	20,099,644	31,843,070	58.43%	11,743,426
411495-Other Financing Sources	4,900,000	4,900,000	4,900,000	0.00%	0
TOTALS	\$ 4,256,298,868	\$ 4,987,511,414	\$ 4,998,102,461	0.21%	\$ 10,591,047

THE COUNTY OF COOK, ILLINOIS
Final Health Fund Analysis of Expenses and Encumbrances
Thru Period 12 as of November 30, 2024

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	\$ 106,203,386	\$ 106,203,386	\$ 90,382,835	\$ 15,820,551	14.9%	\$ 94,798	\$ 90,477,633	\$ 15,725,753	14.8%
4241	Health Services - JTDC	\$ 9,683,643	\$ 9,683,643	9,257,641	426,002	4.4%	648	9,258,289	425,354	4.4%
4890	Health System Administration	\$ 124,179,253	\$ 124,179,253	115,090,932	9,088,321	7.3%	4,074	115,095,006	9,084,247	7.3%
4891	Provident Hospital	\$ 99,244,020	\$ 99,244,020	85,714,601	13,529,419	13.6%	(143,118)	85,571,483	13,672,537	13.8%
4893	Ambulatory & Community Health Network of Cook County	\$ 178,319,432	\$ 178,319,432	171,044,734	7,274,698	4.1%	(1,937,807)	169,106,927	9,212,505	5.2%
4894	Ruth M. Rothstein CORE Center	\$ 29,655,884	\$ 29,655,884	23,546,394	6,109,490	20.6%	828	23,547,222	6,108,662	20.6%
4895	Department of Public Health	\$ 22,084,287	\$ 22,084,287	17,738,079	4,346,208	19.7%	(144,399)	17,593,680	4,490,607	20.3%
4896	Health Plan Services	\$ 2,524,770,165	\$ 3,255,982,711	3,230,165,492	25,817,219	0.8%	274,478	3,230,439,970	25,542,741	0.8%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,095,487,030	\$ 1,095,487,030	1,027,050,139	68,436,891	6.2%	122,815	1,027,172,954	68,314,076	6.2%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 66,671,768	\$ 66,671,768	24,630,125	42,041,643	63.1%	57,888	24,688,013	41,983,755	63.0%
TOTAL		\$ 4,256,298,868	\$ 4,987,511,414	\$ 4,794,620,972	192,890,442	3.9%	\$ (1,669,795)	\$ 4,792,951,177	\$ 194,560,237	3.9%

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

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues	11/30/2024	FY2023 ACFR	Estimated
						Over (Under) Expenditures & Encumbrances	Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 41,954,200	\$ 45,164,515	\$ 168,977	\$ 45,333,492	\$ (3,379,292)	\$ (3,379,292)	\$ 32,521,947	\$ 29,142,655
11312	Animal Control	4,579,654	4,578,776	1,943,892	6,522,668	(1,943,014)	(1,943,014)	5,974,470	4,031,456
11306	Election Division Fund	30,671,672	53,227,819	1,032,373	54,260,192	(23,588,520)	(23,588,520)	16,707,252	(6,881,268)
11314	County Clerk Document Storage System	4,594,926	6,280,219	645	6,280,864	(1,685,938)	(1,685,938)	16,065,518	14,379,580
11320	Circuit Court Automation	7,713,192	5,756,111	(152,326)	5,603,785	2,109,407	2,109,407	1,887,632	3,997,039
11318	Circuit Court Document Storage	7,208,836	6,549,720	(86,925)	6,462,795	746,041	746,041	2,604,577	3,350,618
11310	Law Library	4,206,234	3,660,372	38,327	3,698,699	507,535	507,535	(577,355)	(69,820)
11322	Circuit Court - Dispute Resolution	367,521	300,146	0	300,146	67,375	67,375	151,988	219,363
11326	Adult Probation / Probation Service Fee	2,297,783	483,336	16,603	499,939	1,797,844	1,797,844	6,609,242	8,407,086
11316	County Clerk Automation	1,229,845	941,937	(21,981)	919,956	309,889	309,889	1,566,440	1,876,329
11854	Treasurer - Tax Sales Automation	16,810,119	13,511,084	202,832	13,713,916	3,096,203	3,096,203	15,611,292	18,707,495
11324	Intergovernment Agreement/ ETSB	2,630,358	3,727,153	0	3,727,153	(1,096,795)	(1,096,795)	829,821	(266,974)
11328	Social Service/ Probation & Court Services	2,540,382	296,384	101,024	397,408	2,142,974	2,142,974	6,061,551	8,204,525
11248	Lead Poisoning Prevention Fund	88,112	504,851	168,010	672,861	(584,749)	(584,749)	2,507,006	1,922,257
11249	Geographic Information Systems - GIS	6,187,529	7,970,127	22,066	7,992,193	(1,804,664)	(1,804,664)	15,689,220	13,884,556
11252	State's Attorney Narcotics Forfeiture	1,463,187	2,466,582	0	2,466,582	(1,003,395)	(1,003,395)	(842,244)	(1,845,639)
11292	Disaster Response and Recovery Fund	0	(64,922,616)	0	(64,922,616)	64,922,616	64,922,616	0	64,922,616
11258	Circuit Court Administrative Fund	1,250,226	647,195	0	647,195	603,031	603,031	1,833,213	2,436,244
11259	County Clerk GIS Fee Fund	2,820,086	2,512,570	0	2,512,570	307,516	307,516	10,587,503	10,895,019
11260	County Clerk Rental Housing Support Fee	215,266	3,786	(96)	3,690	211,576	211,576	776,970	988,546
11262	Sheriff Women's Justice Services	32,959	3,153	10	3,163	29,796	29,796	315,020	344,816
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	739,177	150	0	150	739,027	739,027	526,650	1,265,677
11269	CCC Electronic Citation Fund	616,906	93,766	0	93,766	523,140	523,140	2,128,989	2,652,129
11271	SAO Records Automation	12,830	42,678	0	42,678	(29,848)	(29,848)	(105,028)	(134,876)
11272	PD Records Automation	68,703	0	0	0	68,703	68,703	257,930	326,633
11273	Environmental Control Solid Waste Mgmt	747,867	564,436	0	564,436	183,431	183,431	3,522,576	3,706,007
11274	Land Bank Authority	7,300,371	4,995	197,727	202,722	7,097,649	7,097,649	(8,356,384)	(1,258,735)
11275	Section 108 Loan Program	34,751	602,010	0	602,010	(567,259)	(567,259)	4,047,352	3,480,093
11276	Erroneous Homestead Exemption Recovery	1,317,891	1,160,626	1,440	1,162,066	155,825	155,825	2,757,637	2,913,462
11302	Township Roads	1,038,006	78,263	0	78,263	959,743	959,743	6,494,575	7,454,318
11277	Sheriff Pharmaceutical Disposal	89,141	0	0	0	89,141	89,141	394,286	483,427
11278	Sheriff Operations State Asset Forfeiture	153,328	406,942	6,062	413,004	(259,676)	(259,676)	1,071,662	811,986
11279	Sheriff Money Laundering State Asset Forfeiture	47,544	0	0	0	47,544	47,544	251,702	299,246
11281	Cable TV Peg Access Support Fund	54,591	0	0	0	54,591	54,591	86,609	141,200
11282	Cook County Assessor GIS Fee Fund	1,197,204	1,077,756	0	1,077,756	119,448	119,448	2,209,204	2,328,652
11284	COVID-19 Federal Programs	1,598,238	2,059,008	0	2,059,008	(460,770)	(460,770)	17,669,947	17,209,177
11285	Mortgage Foreclosure Mediation Program	1,208,712	241,739	0	241,739	966,973	966,973	2,695,007	3,661,980
11270	Medical Examiner Fees	398,624	683,657	159	683,816	(285,192)	(285,192)	1,035,909	750,717
11286	American Rescue Plan Act (ARPA) Fund	29,536,872	215,492,025	41,679,588	257,171,613	(227,634,741)	(227,634,741)	688,732,435	461,097,694
11287	Equity Fund SPF	36,973,830	3,707,321	1,555,999	5,263,320	31,710,510	31,710,510	90,479,561	122,190,071
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	17,328,794	236,338	0	236,338	17,092,456	17,092,456	12,144,142	29,236,598
11289	Transportation Related Home Rule Taxes	250,827,029	250,827,029	0	250,827,029	0	0	21,543,314	21,543,314
TOTAL		\$ 490,152,496	\$ 570,941,959	\$ 46,874,406	\$ 617,816,365	\$ (127,663,869)	\$ (127,663,869)	\$ 987,735,766	\$ 860,071,897

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Final Thru Period Twelve As of November 30, 2024

REVENUES	2024 Budget	November 30, 2024	November 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 14,500,000	\$ 14,500,000	\$ 12,696,357	(12.44%)	\$ (1,803,643)
County Use Tax	95,900,000	95,900,000	93,420,656	(2.59%)	(2,479,344)
Gasoline / Diesel Fuel Tax	86,300,000	86,300,000	87,629,363	1.54%	1,329,363
New Motor Vehicle Tax	2,400,000	2,400,000	2,664,246	11.01%	264,246
Wheel Tax	0	0	(1,200)	0.00%	(1,200)
Parking Lot & Garage Operations Tax	49,300,000	49,300,000	54,227,629	10.00%	4,927,629
Interest Income	0	0	189,978	0.00%	189,978
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Total Transportation Fund Revenue	\$ 248,400,000	\$ 248,400,000	\$ 250,827,029	0.98%	\$ 2,427,029

THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Final Thru Period Twelve As of November 30, 2024

REVENUES	2024 Budget	November 30, 2024	November 30, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Equity Fund Revenue					
Cannabis Tax	\$ 14,250,000	\$ 14,250,000	\$ 12,702,082	(10.86%)	\$ (1,547,918)
Firearms Tax	1,500,000	1,500,000	1,363,469	(9.10%)	(136,531)
Il Gaming Des Plaines Casino	16,000,000	16,000,000	18,806,369	17.54%	2,806,369
Other Revenue Landbank Initiative Activities	2,933,000	2,933,000	0	(100.00%)	(2,933,000)
Interest Income	0	0	4,101,910	0.00%	4,101,910

Equity Fund Revenue	\$ 34,683,000	\$ 34,683,000	\$ 36,973,830	6.61%	\$ 2,290,830
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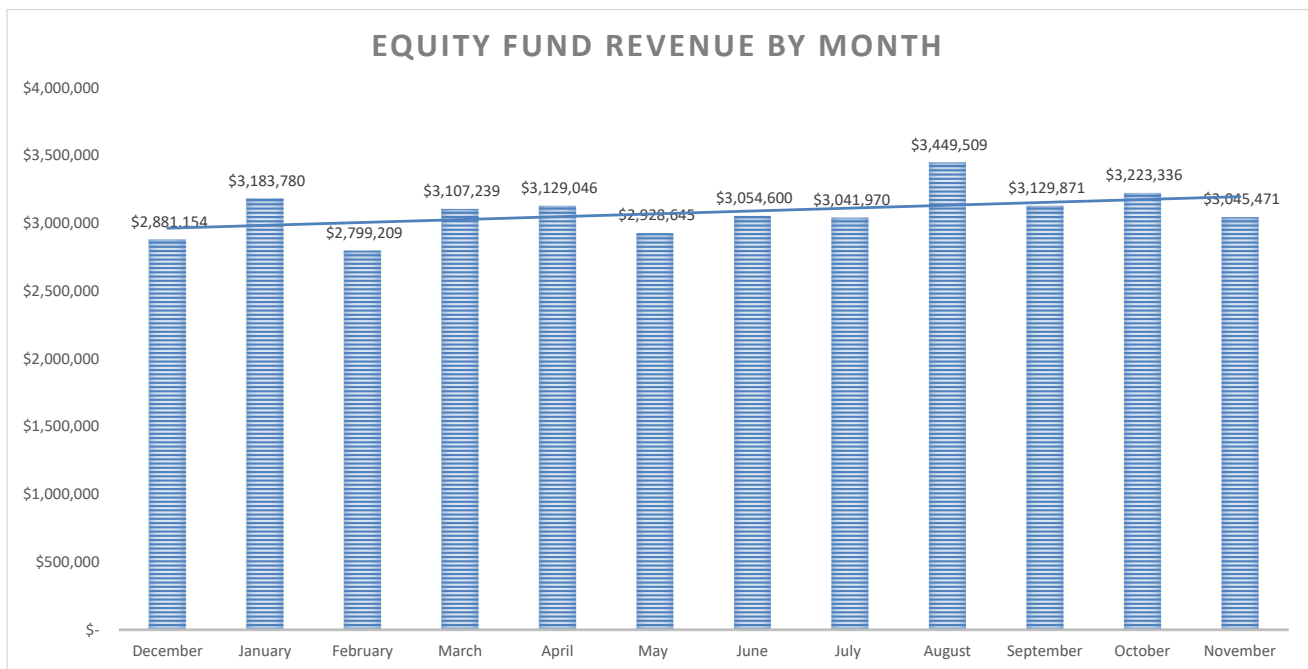
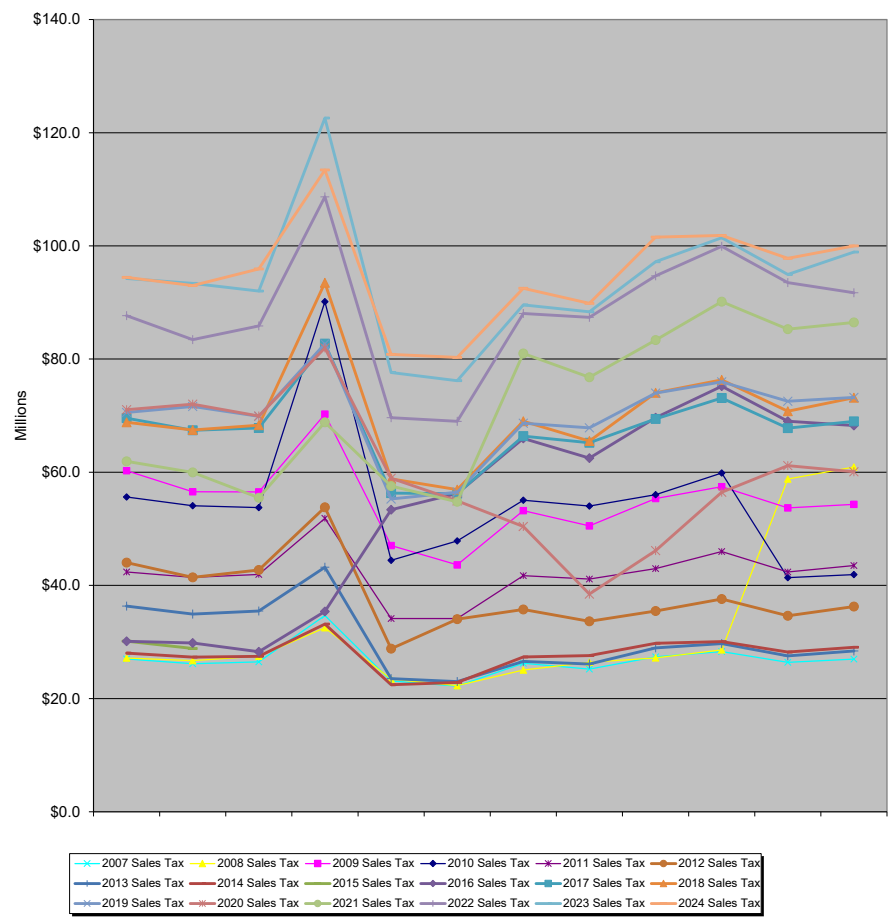


Table - 8

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 - NOVEMBER 2024			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,119,037,554	\$ 1,141,428,231	2.00%	\$ 22,390,677
FY2023 YTD - NOVEMBER 2023			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347
FY2022 YTD - NOVEMBER 2022			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862
FY2021 YTD - NOVEMBER 2021			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 849,129,310	\$ 1,059,602,538	24.79%	\$ 210,473,228
FY2019 YTD - NOVEMBER 2019			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	FY Collections % and Over (Under)			
	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	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016	\$97,796,697	\$100,002,405	\$1,141,428,231
Over(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8	\$3.2	\$5.2	\$22.4
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	\$36,266,428	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

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

The County Of Cook, Illinois

Table - 9

Subject: Sales Tax Supplemental Pension Payments

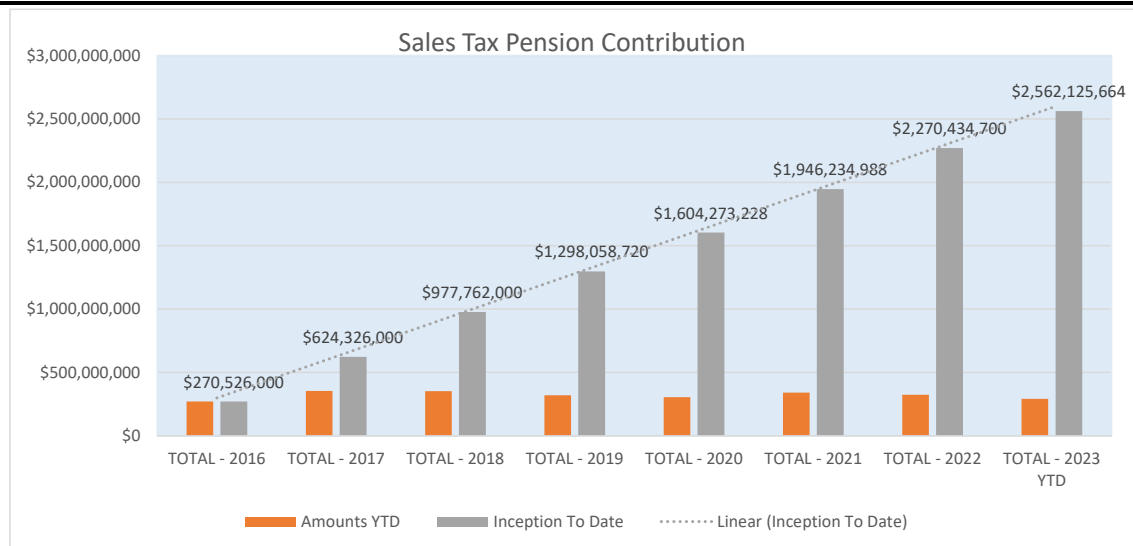
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000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

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

Sales Tax Pension Payments

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

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



History Notes:

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

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

The County of Cook, Illinois

Grant Receivables (\$millions)

Final as of November 30th, 2024

Table - 10

By Department	FY2021	FY2022	FY2023	FY2024	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	3.1	2.7%
Planning and Development	2.0	2.3	1.6	2.7	8.6	7.6%
Office of Economic Development	0.1	0.0	0.0	0.6	0.7	0.6%
County Clerk	0.2	0.3	-	-	0.5	0.4%
Environment and Sustainability	0.1	-	-	0.2	0.3	0.3%
Justice Advisory Council	-	-	-	0.4	0.4	0.4%
Office of the Sheriff	-	0.5	0.1	2.1	2.7	2.4%
State's Attorney	-	-	-	6.0	6.0	5.3%
Medical Examiner	-	-	-	0.2	0.2	0.2%
Public Defender	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	16.5	16.3	28.2	61.1	54.1%
Adult Probation Dept.	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	3.1	3.5	3.1%
Juvenile Probation	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	8.6	15.0	13.3%
Board of Election	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	0.0%
Dept. of Public Health	1.2	0.9	1.1	7.7	10.9	9.6%
Grand Total	\$ 3.8	\$ 23.0	\$ 26.4	\$ 59.8	\$ 113.0	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	Total
County Match - CCP	-	0.8	0.3	-	\$ 1.1
Federal Direct - CCH	-	0.1	0.3	2.8	\$ 3.2
Federal Direct - CCP	2.2	2.7	1.7	5.0	\$ 11.6
Federal Direct - DPH	-	-	-	1.1	\$ 1.1
Federal Direct - DOT	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	1.4	\$ 2.5
Federal Pass Through - CCP	0.4	16.7	19.9	39.8	\$ 76.8
Federal Pass Through - DOT	-	-	2.8	1.6	\$ 4.4
Federal Pass Through - DPH	0.4	-	0.4	0.4	\$ 1.2
Private/Other - CCH	0.3	0.2	0.1	0.1	\$ 0.7
Private/Other - CCP	-	-	-	0.2	\$ 0.2
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	\$ -
State Direct - CCP	0.1	1.6	0.6	5.5	\$ 7.8
State Direct - DOT	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	1.9	\$ 2.4
Grand Total	\$ 3.8	\$ 23.0	\$ 26.4	\$ 59.8	\$ 113.0

Notes to the November 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 **\$93.7 million was received on November 19th, 2024**, and will be included in the November 30, 2024, revenue report. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 17th, 2024, and is included in this revenue report**. Certain other fee revenues for November 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.

THE COUNTY OF COOK, ILLINOIS

Table - 12

General Fund 2024 Monthly Expenses Analysis by Control Officer

DPT		23-Dec	24-Jan	24-Feb	24-Mar	24-Apr	24-May	24-Jun	24-Jul	24-Aug	24-Sep	24-Oct	24-Nov	TOTAL YTD
GRP	Summary by Control Officer	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
1010	Offices Under the President	\$ 15,423,458	\$ 23,092,180	\$ 21,181,070	\$ 29,914,842	\$ 21,087,190	\$ 19,081,928	\$ 22,221,804	\$ 21,459,889	\$ 30,623,107	\$ 22,305,345	\$ 23,825,192	\$ (17,848,130)	\$ 232,367,875
Cook County Board of Commissioners														
1018	The Secretary To The Board of Commissioners	149,259	135,566	98,494	201,296	123,041	92,648	250,959	78,078	143,574	124,768	174,453	129,715	1,701,851
1081	First District	23,305	30,149	25,370	32,508	24,569	27,463	53,951	18,943	42,324	33,281	46,850	87,395	446,108
1082	Second District	18,684	33,172	33,059	49,713	24,443	29,717	25,930	27,459	38,430	16,864	19,379	48,691	365,541
1083	Third District	14,295	31,377	35,186	47,472	31,512	34,345	32,548	31,535	52,898	34,135	52,441	51,235	448,979
1084	Fourth District	22,799	32,832	35,897	44,215	40,271	29,062	31,915	47,525	45,298	35,097	29,876	51,863	446,650
1085	Fifth District	33,247	10,104	36,849	34,839	26,582	30,320	32,265	18,240	41,186	24,038	52,570	30,694	370,934
1086	Sixth District	16,124	29,680	29,990	53,758	30,211	35,670	34,906	36,345	49,949	31,041	40,786	72,312	460,772
1087	Seventh District	14,541	29,518	32,592	51,890	39,086	38,144	32,984	34,126	55,434	33,876	35,189	63,832	461,212
1088	Eighth District	23,131	30,860	30,414	47,324	31,855	48,762	42,266	31,520	49,331	31,697	34,127	58,884	460,171
1089	Ninth District	16,936	27,836	31,690	39,591	31,427	32,467	32,280	32,715	39,712	28,664	27,259	53,761	394,338
1090	Tenth District	17,399	30,403	25,130	36,420	26,229	33,692	29,403	42,362	36,456	29,738	26,603	60,771	394,606
1091	Eleventh District	16,945	29,681	29,682	45,127	29,681	29,682	30,000	30,451	45,174	30,121	29,682	30,232	392,030
1092	Twelfth District	19,197	30,005	29,291	48,183	32,090	30,207	25,943	30,706	65,885	25,238	29,539	51,444	417,728
1093	Thirteenth District	12,663	26,272	44,037	48,188	33,201	33,014	34,911	34,974	50,060	35,215	43,084	50,399	446,018
1094	Fourteenth District	20,362	40,985	37,630	53,240	36,256	33,399	35,524	34,383	50,335	35,185	33,858	58,583	469,740
1095	Fifteenth District	19,902	32,384	33,218	49,292	37,115	29,846	33,643	33,669	61,316	32,148	36,830	49,358	448,721
1096	Sixteenth District	11,442	44,048	29,597	47,380	29,946	32,217	40,191	30,906	48,432	31,417	32,358	50,311	428,245
1097	Seventeenth District	20,692	28,361	30,900	47,637	30,873	30,896	31,099	31,326	68,868	31,324	28,779	71,240	451,995

Total Cook County Board of Commissioners	470,923	653,233	649,026	978,073	658,388	651,551	830,718	625,263	984,662	643,847	774,213	1,085,742	9,005,639
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Summary by Control Officer

1040	County Assessor	2,087,229	2,067,482	2,073,496	3,117,896	2,094,685	2,284,706	2,781,145	2,676,612	3,339,166	2,721,439	2,530,524	4,320,562	32,094,942
1050	Board of Review	1,045,498	1,416,505	1,639,194	2,201,316	1,669,722	1,413,012	1,330,790	1,317,721	1,977,216	1,352,347	1,371,344	2,045,516	18,780,181
1060	County Treasurer	28,233	56,153	43,749	74,746	49,414	48,625	56,637	49,758	67,036	42,837	49,490	78,191	644,869
1110	County Clerk	1,136,982	1,263,640	1,304,797	1,816,726	1,206,613	1,287,759	1,328,685	1,282,122	1,789,550	1,400,490	1,446,618	2,179,314	17,443,296
1250	State's Attorney	7,169,379	12,736,292	12,588,238	14,287,575	10,656,307	4,926,146	13,833,964	10,939,410	15,836,545	11,528,136	11,756,761	2,660,630	128,919,383
1210	Sheriff	38,702,283	50,845,978	48,500,339	71,915,883	52,362,951	20,367,937	55,069,216	54,912,755	75,961,946	53,784,059	57,364,190	(40,002,112)	539,785,425
1310	Chief Judge	18,187,952	23,117,211	23,119,461	32,453,389	23,077,559	15,584,992	26,197,492	24,624,118	30,732,732	24,309,999	26,318,712	(1,003,607)	266,720,010
1335	Clerk of the Circuit Court - Office of Clerk	7,171,322	7,969,859	8,261,786	12,406,527	9,094,762	4,025,940	10,005,953	8,528,311	10,887,603	8,572,359	8,702,228	969,965	96,596,615
1080	Office of Independent Inspector General	158,163	175,789	177,139	247,996	83,858	181,368	131,835	178,925	231,818	93,394	167,765	55,391	1,883,441
1390	Public Administrator	115,481	127,493	125,056	178,227	128,424	124,871	173,490	133,365	176,076	126,145	150,612	189,738	1,748,978
1490&1499	Fixed Charges and Special Purpose Approp.	116,480,962	81,016,424	57,226,856	50,673,599	47,244,197	46,073,079	72,604,999	49,913,346	57,621,371	42,556,624	49,177,212	62,212,004	732,800,673
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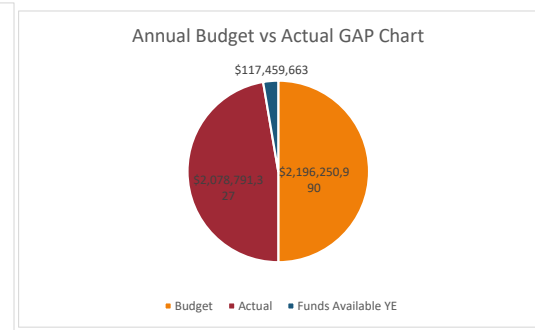
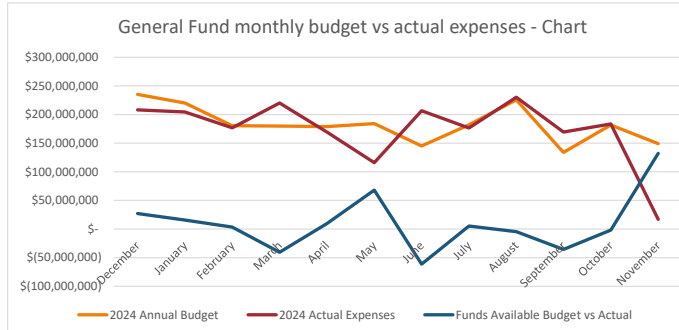
Total - General Funds	\$ 208,177,865	\$ 204,538,239	\$ 176,890,207	\$ 220,266,795	\$ 169,414,070	\$ 116,051,914	\$ 206,566,728	\$ 176,641,595	\$ 230,228,828	\$ 169,437,021	\$ 183,634,861	\$ 16,943,204	\$ 2,078,791,327
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Source: Monthly Revenues and Expenses Report.

Month	2024 Annual Budget	2024 Actual Expenses	Funds Available Budget vs Actual
December	\$ 235,179,601	\$ 208,177,865	\$ 27,001,736
January	\$ 220,184,279	\$ 204,538,239	\$ 15,646,040
February	\$ 180,366,328	\$ 176,890,207	\$ 3,476,121
March	\$ 179,726,747	\$ 220,266,795	\$ (40,540,048)
April	\$ 179,094,858	\$ 169,414,070	\$ 9,680,788
May	\$ 184,151,122	\$ 116,051,914	\$ 68,099,208
June	\$ 145,270,699	\$ 206,566,728	\$ (61,296,029)
July	\$ 181,983,068	\$ 176,641,595	\$ 5,341,473
August	\$ 225,582,909	\$ 230,228,828	\$ (4,645,919)
September	\$ 133,826,605	\$ 169,437,021	\$ (35,610,416)
October	\$ 181,803,670	\$ 183,634,861	\$ (1,831,191)
November	\$ 149,081,104	\$ 16,943,204	\$ 132,137,900
TOTAL	\$ 2,196,250,990	\$ 2,078,791,327	\$ 117,459,663
2024 Funds Available / % Available		\$ 117,459,663	5.35%

Notes:

- Chart reflects General Fund 2024 budget vs 2024 Actual GAP by month.
- Chart reflects General Fund 2024 budget vs 2024 Actual GAP.
- General Fund 2024 annual budget vs. actual expenses were positive by \$117.5 million or 5.35%, and stayed over budget.
- General Fund November 2024 credit (or negative balance) expenses reflects transportation fund reimbursements for cost.



THE COUNTY OF COOK, ILLINOIS
2024 Cook County Health Funds Revenues by Source

REVENUES BY SOURCE	2024 Actual December-23	2024 Actual January-24	2024 Actual February-24	2024 Actual March-24	2024 Actual April-24	2024 Actual May-24	2024 Actual June-24	2024 Actual July-24	2024 Actual August-24	2024 Actual September-24	2024 Actual October-24	2024 Actual November-24	2024 Actual YTD-24
Property Taxes	\$ 39,888,041	\$ -	\$ 1,989,647	\$ 37,703,942	\$ -	\$ 1,310,405	\$ 859,548	\$ 20,889,187	\$ 35,849,467	\$ -	\$ 2,993,134	\$ -	\$ 141,483,371
Property Tax Levy Timing Differential	43,000	19,000	20,000	1,302,000	4,027,000	90,000	63,000	1,000	1,299,000	2,821,000	302,000	13,000	10,000,000
Stroger Hospital -													
409549-Medicare	14,803,612	19,241,837	16,381,018	9,045,503	2,689,085	32,734,883	19,870,807	10,462,766	16,839,279	8,525,519	20,681,396	10,642,590	181,918,295
409593-Medicaid Fees for Service	85,106,121	23,400,059	16,630,952	(7,158,990)	18,262,251	10,234,121	14,279,369	33,974,192	16,582,504	10,290,052	17,287,669	9,019,825	247,908,125
409598-Private Payors & Carriers	7,555,559	8,511,887	11,653,413	3,975,419	5,310,626	13,332,006	16,691,889	14,678,335	10,399,150	9,016,331	13,775,497	13,206,390	128,106,502
Stroger Hospital Patient Fees - Sub Total	107,465,292	51,153,783	44,665,383	5,861,932	26,261,962	56,301,010	50,842,065	59,115,293	43,820,933	27,831,902	51,744,562	32,868,805	557,932,922
Provident Hospital -													
409549-Medicare	1,621,038	1,350,202	1,215,460	427,131	37,485	1,797,195	775,000	887,736	1,530,269	1,363,179	1,151,015	665,344	12,821,054
409593-Medicaid Fees for Service	3,066,407	1,115,166	657,421	274,275	1,022,951	1,335,345	539,585	1,266,600	589,881	643,064	755,025	457,918	11,723,638
409598-Private Payors & Carriers	357,441	1,701,421	1,818,673	691,444	1,604,074	1,804,264	1,151,443	731,489	339,848	910,121	1,158,626	955,760	13,224,604
Provident Hospital - Sub Total	5,044,886	4,166,789	3,691,554	1,392,850	2,664,510	4,936,804	2,466,028	2,885,825	2,459,998	2,916,364	3,064,666	2,079,022	37,769,296
Patient Fees (Medicare, Medicaid, Private &3rd)	112,510,178	55,320,572	48,356,937	7,254,782	28,926,472	61,237,814	53,308,093	62,001,118	46,280,931	30,748,266	54,809,228	34,947,827	595,702,218
409574-CCHHS - Medicaid BIPA IGT	0	37,550,000	0	0	0	0	0	0	0	0	0	93,750,000	131,300,000
409579-Medicaid Revised Plan Revenue DSH	19,267,728	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,824,413	19,319,534	225,875,151
409604-Directed Payments	39,222,212	29,817,695	39,553,755	50,343,658	37,314,810	68,647,613	30,496,776	46,970,752	34,474,184	48,058,818	72,366,886	60,784,262	558,051,421
Medicaid Expansion - Managed Care													
409524-Affordable Care Act PMPM	72,048,920	71,568,763	83,144,816	75,326,869	74,163,129	86,628,199	70,917,986	70,473,992	72,640,957	73,126,316	71,050,272	71,318,229	892,408,448
409528-Family Health Plans PMPM	72,364,326	71,405,051	84,287,433	76,358,056	74,319,707	78,303,325	72,607,674	34,919,632	67,194,185	68,788,810	69,954,031	69,564,929	840,067,159
409532-Integrated Care Program PMPM	58,642,340	58,995,736	66,537,513	64,734,274	64,681,857	73,507,472	65,377,918	65,779,276	66,614,953	66,418,938	69,342,910	68,216,005	788,849,192
409536-Managed Long Term Services and Support PMPM	25,153,426	25,913,186	29,572,771	27,954,796	32,133,985	28,592,782	27,808,723	28,334,470	35,956,376	29,766,803	36,120,445	30,043,418	357,351,181
409539-Other Population Revenue PMPM	7,676,131	16,743,433	26,858,979	34,473,612	42,955,053	61,612,960	39,072,049	55,157,728	46,625,734	52,314,080	34,312,146	34,468,502	452,270,407
409542-Other State Revenue	8,670,385	(5,464,359)	20,936	(20,936)	(3,035,169)	37,147,654	5,613,786	(5,625,786)	0	0	0	134,673	37,441,184
409549-Medicare	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid Expansion - Managed Care Sub Total	244,555,528	239,161,810	290,422,448	278,826,671	285,218,562	365,792,392	281,398,136	249,039,312	289,032,205	290,414,947	280,779,804	273,745,756	3,368,387,571
Net Patient Service Revenue - GME Graduate Medical Edu.	5,795,034	6,759,207	6,759,208	6,759,207	6,759,207	6,759,208	6,759,207	6,759,207	6,748,442	6,759,208	6,759,207	6,759,207	80,135,549
409585-Domestic Transfer - Elimination	0	(43,090,626)	(8,443,901)	(2,262,599)	(14,337,712)	(7,906,111)	(9,878,427)	(14,540,624)	(12,636,965)	(11,935,829)	(10,750,881)	(13,792,215)	(149,575,890)
CCH - Total Fees	421,350,680	344,236,822	395,366,611	359,639,883	362,599,503	513,249,080	380,801,949	368,947,929	382,616,961	382,763,574	422,788,657	475,514,371	4,809,876,020
Miscellaneous Revenues -													
Miscellaneous Fees - CCHHS	1,227,843	265,145	526,075	234,670	370,646	1,028,976	459,348	1,251,053	966,038	857,727	607,613	1,418,420	9,213,554
Public Health	133,711	133,712	214,161	270,424	117,737	291,839	162,726	332,319	137,723	169,196	190,972	12,900	2,167,420
Managed Care - Investment Income	1,796,834	1,859,490	1,621,456	1,561,850	1,642,273	1,685,215	1,652,973	1,873,047	1,690,331	1,721,582	1,740,062	1,616,983	20,462,096
Miscellaneous Revenues - Sub	3,158,388	2,258,347	2,361,692	2,066,944	2,130,656	3,006,030	2,275,047	3,456,419	2,794,092	2,748,505	2,538,647	3,048,303	31,843,070
411495-Other Financing Sources	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	4,900,000
TOTALS	\$ 464,848,442	\$ 346,922,503	\$ 400,146,283	\$ 401,121,102	\$ 369,165,493	\$ 518,063,848	\$ 384,407,877	\$ 393,702,869	\$ 422,967,853	\$ 388,741,412	\$ 429,030,772	\$ 478,984,007	\$ 4,998,102,461
Description	December-23	January-24	February-24	March-24	April-24	May-24	June-24	July-24	August-24	September-24	October-24	November-24	2024 Actual - YTD
Property Taxes Levy/Timing Differential	\$ 39,931,041	\$ 19,000	\$ 2,009,647	\$ 39,005,942	\$ 4,027,000	\$ 1,400,405	\$ 922,548	\$ 20,890,187	\$ 37,148,467	\$ 2,821,000	\$ 3,295,134	\$ 13,000	\$ 151,483,371
Patient Fees	112,510,178	55,320,572	48,356,937	7,254,782	28,926,472	61,237,814	53,308,093	62,001,118	46,280,931	30,748,266	54,809,228	34,947,827	595,702,218
Medicaid Expansion - Managed Care	244,555,528	239,161,810	290,422,448	278,826,671	285,218,562	365,792,392	281,398,136	249,039,312	289,032,205	290,414,947	280,779,804	273,745,756	3,368,387,571
CCH - Medicaid BIPA IGT	0	37,550,000	0	0	0	0	0	0	0	0	0	93,750,000	131,300,000
Federal State Medicaid Programming Funding - DSH	19,267,728	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,718,164	18,824,413	19,319,534	225,875,151
Directed Payments	39,222,212	29,817,695	39,553,755	50,343,658	37,314,810	68,647,613	30,496,776	46,970,752	34,474,184	48,058,818	72,366,886	60,784,262	558,051,421
Net Patient Service Revenue - GME Graduate Medical Edu.	5,795,034	6,759,207	6,759,208	6,759,207	6,759,207	6,759,208	6,759,207	6,759,207	6,748,442	6,759,208	6,759,207	6,759,207	80,135,549
Domestic Transfer - Elimination	0	(43,090,626)	(8,443,901)	(2,262,599)	(14,337,712)	(7,906,111)	(9,878,427)	(14,540,624)	(12,636,965)	(11,935,829)	(10,750,881)	(13,792,215)	(149,575,890)
Miscellaneous Revenues	3,158,388	2,258,347	2,361,692	2,066,944	2,130,656	3,006,030	2,275,047	3,456,419	2,794,092	2,748,505	2,538,647	3,048,303	31,843,070
Other Financing Sources	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	4,900,000
GRAND TOTAL	\$ 464,848,442	\$ 346,922,503	\$ 400,146,283	\$ 401,121,102	\$ 369,165,493	\$ 518,063,848	\$ 384,407,877	\$ 393,702,869	\$ 422,967,853	\$ 388,741,412	\$ 429,030,772	\$ 478,984,007	\$ 4,998,102,461

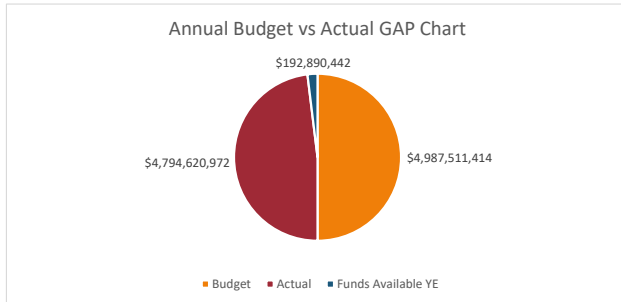
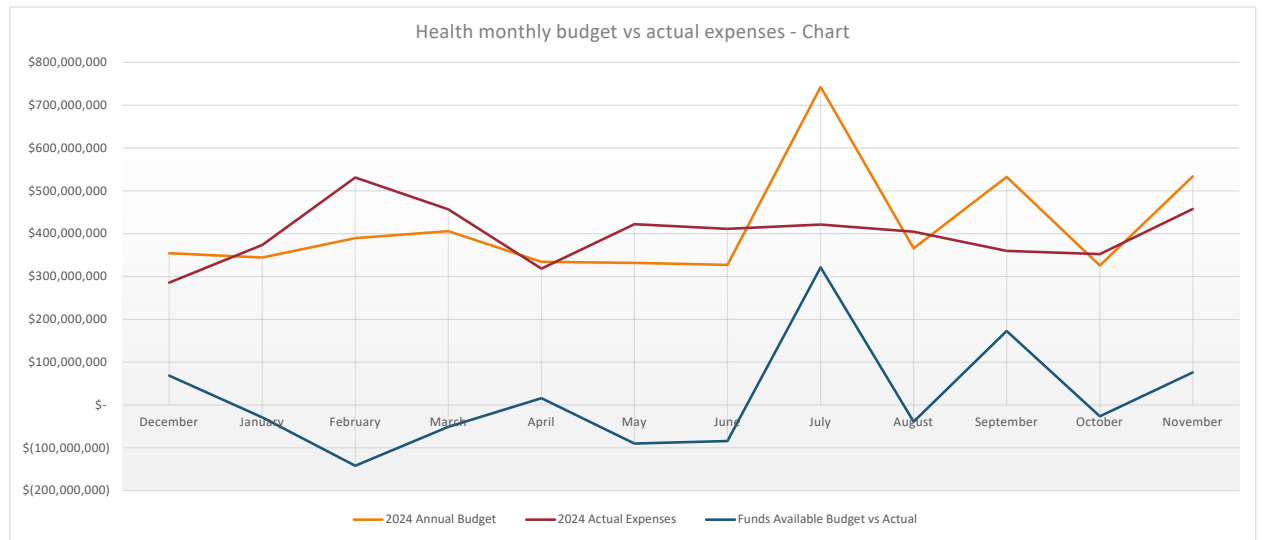
Source: Monthly Revenues and Expenses Report.

Health And Hospitals Fund 2024 Monthly Expenses Analysis by Control Officer

DPT GRP	Department Name	23-Dec Expenditures	24-Jan Expenditures	24-Feb Expenditures	24-Mar Expenditures	24-Apr Expenditures	24-May Expenditures	24-Jun Expenditures	24-Jul Expenditures	24-Aug Expenditures	24-Sep Expenditures	24-Oct Expenditures	24-Nov Expenditures	TOTAL YTD Expenditures
4240	Cermak Health Services of Cook County	\$ 3,489,922	\$ 5,311,747	\$ 11,497,097	\$ 9,503,038	\$ 6,517,345	\$ 6,613,616	\$ 6,814,192	\$ 7,358,322	\$ 10,950,752	\$ 5,118,342	\$ 7,017,609	\$ 10,190,853	\$ 90,382,835
4241	Health Services - JTDC	405,701	593,902	597,474	1,104,582	659,931	744,329	619,315	651,937	893,512	647,892	1,263,925	1,075,141	9,257,641
4890	Health System Administration	3,327,531	14,035,848	6,896,812	8,551,037	7,003,613	14,034,522	9,810,865	7,111,130	14,238,780	7,544,780	9,332,141	13,203,873	115,090,932
4891	Provident Hospital of Cook County	2,223,870	4,398,576	5,339,382	10,289,063	6,459,626	6,405,126	7,205,085	7,627,414	10,755,550	2,894,321	6,531,639	15,584,949	85,714,601
Ambulatory and Community Health Network of Cook County														
4893	Cook County	4,634,347	8,482,540	18,036,659	18,567,290	14,888,714	12,535,807	18,374,426	13,652,587	19,750,845	11,479,821	9,690,116	20,951,582	171,044,734
4894	Ruth M. Rothstein CORE Center	446,326	662,750	1,632,411	1,624,431	2,299,283	748,613	2,011,912	6,001,549	5,563,882	(3,907,968)	2,406,254	4,056,951	23,546,394
4895	Department of Public Health	767,423	1,036,297	1,712,719	1,509,994	1,097,772	1,301,008	1,518,835	1,192,509	1,924,919	1,248,734	1,423,876	3,003,993	17,738,079
4896	Health Plan Services	234,699,957	308,616,920	397,014,896	292,616,719	183,567,319	296,623,112	258,196,592	296,565,818	220,060,200	285,200,623	231,470,616	225,532,720	3,230,165,492
4897	H. Stroger, Jr. Hospital of Cook County	33,185,964	50,448,707	81,336,874	108,957,943	91,400,009	77,390,351	103,878,334	78,503,712	117,768,784	47,308,971	80,545,436	156,325,054	1,027,050,139
Fixed Charges and Special Purpose Appropriations - Health														
4899	Appropriations - Health	2,490,772	(20,170,698)	7,089,116	4,221,069	4,476,057	5,532,750	2,948,663	2,595,939	2,603,838	2,376,072	2,490,772	7,975,775	24,630,125
Total - Health And Hospitals Fund		\$ 285,671,813	\$ 373,416,589	\$ 531,153,440	\$ 456,945,166	\$ 318,369,669	\$ 421,929,234	\$ 411,378,219	\$ 421,260,917	\$ 404,511,062	\$ 359,911,588	\$ 352,172,384	\$ 457,900,891	\$ 4,794,620,972

Source: Monthly Revenues and Expenses Report.

Month	2024 Annual Budget	2024 Actual Expenses	Funds Available Budget vs Actual
December	\$ 354,345,725	\$ 285,671,813	\$ 68,673,912
January	\$ 344,371,212	\$ 373,416,589	\$ (29,045,377)
February	\$ 389,291,395	\$ 531,153,440	\$ (141,862,045)
March	\$ 405,804,265	\$ 456,945,166	\$ (51,140,901)
April	\$ 334,143,750	\$ 318,369,669	\$ 15,774,081
May	\$ 331,732,097	\$ 421,929,234	\$ (90,197,137)
June	\$ 327,228,757	\$ 411,378,219	\$ (84,149,462)
July	\$ 742,634,938	\$ 421,260,917	\$ 321,374,021
August	\$ 365,748,214	\$ 404,511,062	\$ (38,762,848)
September	\$ 532,531,636	\$ 359,911,588	\$ 172,620,048
October	\$ 325,716,541	\$ 352,172,384	\$ (26,455,843)
November	\$ 533,962,884	\$ 457,900,891	\$ 76,061,993
TOTAL	\$ 4,987,511,414	\$ 4,794,620,972	\$ 192,890,442
2024 Funds Available / % Available		\$ 192,890,442	3.87%



Notes:

1. Chart reflects Health Fund 2024 budget vs 2024 Actual GAP by month.
2. Chart reflects Health Fund 2024 budget vs 2024 Actual GAP.
3. Annual budget reflects appropriation adjustments in July, September and November for Health Plan Service (HPS).
4. Health Funds 2024 annual budget vs. actual expenses were positive by \$192.9 million or 3.87%, and stayed under budget.

THE COUNTY OF COOK, ILLINOIS

Equity Fund Analysis of Revenues and Expenses FY 2024

Equity Fund Revenue	Actual 23-Dec	Actual 24-Jan	Actual 24-Feb	Actual 24-Mar	Actual 24-Apr	Actual 24-May	Actual 24-Jun	Actual 24-Jul	Actual 24-Aug	Actual 24-Sep	Actual 24-Oct	Actual 24-Nov	Total
Cannabis Tax	\$ 1,092,415	\$ 1,080,523	\$ 1,073,475	\$ 1,162,053	\$ 1,036,653	\$ 988,854	\$ 1,076,420	\$ 1,042,368	\$ 1,052,419	\$ 1,045,259	\$ 1,078,950	\$ 972,693	\$ 12,702,082
Firearms Tax	148,971	136,652	107,560	97,175	133,667	112,804	92,929	118,996	105,684	101,738	102,382	104,911	1,363,469
Il Gaming Des Plaines Casino	1,386,228	1,654,102	1,316,655	1,506,172	1,631,953	1,474,751	1,550,922	1,498,879	1,914,896	1,607,143	1,660,034	1,604,634	18,806,369
Interest Income	253,540	312,503	301,519	341,839	326,773	352,236	334,329	381,727	376,510	375,731	381,970	363,233	4,101,910
													0
Total Equity Fund Revenue	\$ 2,881,154	\$ 3,183,780	\$ 2,799,209	\$ 3,107,239	\$ 3,129,046	\$ 2,928,645	\$ 3,054,600	\$ 3,041,970	\$ 3,449,509	\$ 3,129,871	\$ 3,223,336	\$ 3,045,471	\$ 36,973,830

Equity Fund Expenses By Offices	Actual 23-Dec	Actual 24-Jan	Actual 24-Feb	Actual 24-Mar	Actual 24-Apr	Actual 24-May	Actual 24-Jun	Actual 24-Jul	Actual 24-Aug	Actual 24-Sep	Actual 24-Oct	Actual 24-Nov	Total
1002 - Human Rights And Ethics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,000	\$ 5,500	\$ 46,500
1010 - Office of the President	(16,597,087)	0	312,058	148,814	25,752	78,075	224,692	178,219	407,940	351,405	341,536	326,396	(14,202,200)
1018 - Office of The Secretary To The County Board	0	0	0	0	0	0	0	0	0	0	0	0	0
1027 - Office of Economic Development	0	2,945,000	0	0	0	445,234	0	89,688	3,650,000	58,666	72,103	34,286	7,294,977
1161 - Department of Environment and Sustainability	0	0	1,362	7,313	2,635	2,195	4,810	0	15,593	1,595	2,791	576	38,870
1205 - Justice Advisory Council	1,168	804,902	862,194	1,146,276	493,620	504,855	656,558	864,875	617,037	745,215	636,072	1,251,823	8,584,595
1500 - Department of Transportation And Highways	0	0	0	0	0	0	0	0	107,007	0	0	0	107,007
1586 - Land Bank Authority	0	168,649	771	3,500	(17,949)	20,229	1,306,560	140,413	(26,263)	(233,641)	84,121	128,683	1,575,073
4895 - Department of Public Health	0	0	0	0	0	0	0	0	0	0	0	262,500	262,500
Total Equity Fund Expenses By Offices	\$ (16,595,919)	\$ 3,918,551	\$ 1,176,385	\$ 1,305,903	\$ 504,058	\$ 1,050,588	\$ 2,192,620	\$ 1,273,195	\$ 4,771,314	\$ 923,240	\$ 1,177,623	\$ 2,009,764	\$ 3,707,322

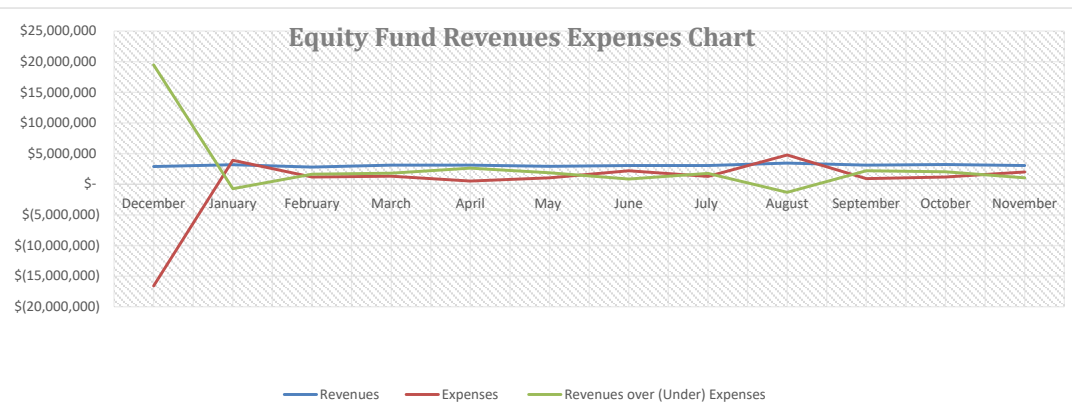
Revenues over (under) Expenses	\$ 19,477,073	\$ (734,771)	\$ 1,622,824	\$ 1,801,336	\$ 2,624,988	\$ 1,878,057	\$ 861,980	\$ 1,768,775	\$ (1,321,805)	\$ 2,206,631	\$ 2,045,713	\$ 1,035,707	\$ 33,266,508
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	Revenues	Expenses	Revenues over (under) Expenses
December	\$ 2,881,154	\$ (16,595,919)	\$ 19,477,073
January	\$ 3,183,780	\$ 3,918,551	\$ (734,771)
February	\$ 2,799,209	\$ 1,176,385	\$ 1,622,824
March	\$ 3,107,239	\$ 1,305,903	\$ 1,801,336
April	\$ 3,129,046	\$ 504,058	\$ 2,624,988
May	\$ 2,928,645	\$ 1,050,588	\$ 1,878,057
June	\$ 3,054,600	\$ 2,192,620	\$ 861,980
July	\$ 3,041,970	\$ 1,273,195	\$ 1,768,775
August	\$ 3,449,509	\$ 4,771,314	\$ (1,321,805)
September	\$ 3,129,871	\$ 923,240	\$ 2,206,631
October	\$ 3,223,336	\$ 1,177,623	\$ 2,045,713
November	\$ 3,045,471	\$ 2,009,764	\$ 1,035,707
TOTAL	\$ 36,973,830	\$ 3,707,322	\$ 33,266,508

Notes below source annual appropriation bill.

FY2024 POLICY GOALS
EQUITY FUND

Understanding the disproportionate impact on underresourced communities and to address historic disparities and disinvestments in Black, Latino/e, and other marginalized communities, the County has taken important steps to establish an Equity and Inclusion Fund ("Equity Fund"), which is a part of Cook County's equity-based investments totaling over \$100.0 million since FY2021. This fund aims to create safe, healthy, and thriving communities in Cook County by reimagining and transforming systems around justice, public safety, health, housing, economic opportunity, community development, and social services to benefit Black and Latino/ee communities and proactively invest resources to achieve equitable outcomes -work that will all continue into FY2024 and beyond.



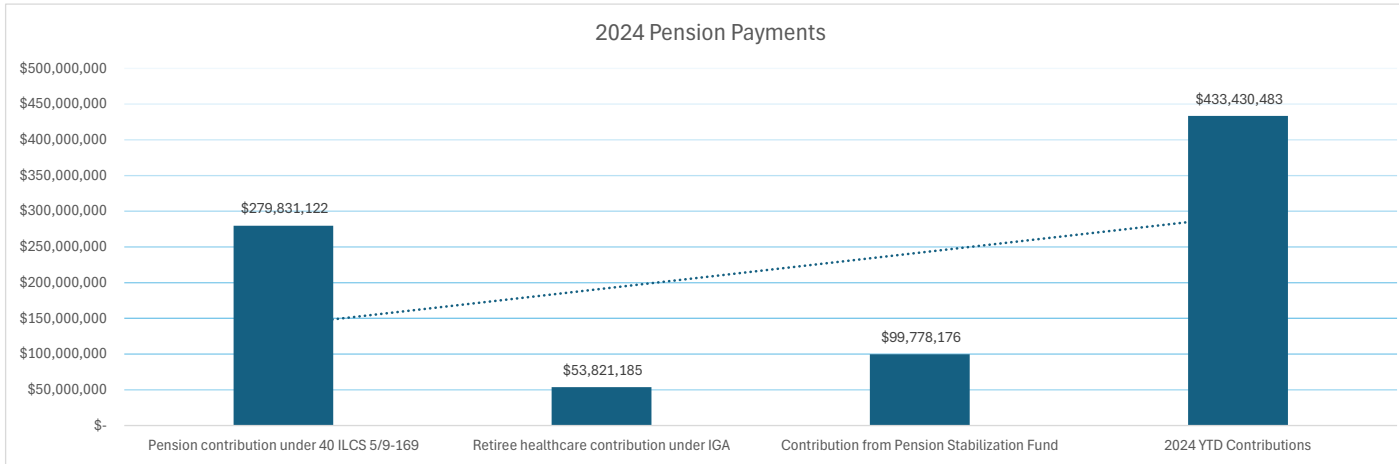
In FY2022 and FY2023, Cook County invested \$50.0 million to support strategies and programs to help intentionally re-align government policies, practices, and resource allocation to advance racial equity and ensure all Cook County residents can live healthy, prosperous lives. In FY2024, Cook County will invest an additional \$70.0 million into the Fund, to continue to support and implement the 25 recommendations identified by the Equity Fund Task Force as well as violence prevention, capacity building and returning resident grant investments spearheaded by the Justice Advisory Council.

The County Of Cook, Illinois

Table - 16

Subject: 2024 Pension Payments

Month	December	January	February	March	April	May	June	July	August	September	October	November	TOTAL 2024 YTD	
Pension contribution under 40 ILCS 5/9-169	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 29,831,122	\$ 279,831,122
Retiree healthcare contribution under IGA	\$ -	\$ 40,365,889	-	-	-	-	\$ 13,455,296	-	-	-	-	-	-	\$ 53,821,185
Contribution from Pension Stabilization Fund	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 11,778,176	\$ 99,778,176



Pension contribution under 40 ILCS 5/9-169	\$ 279,831,122
Retiree healthcare contribution under IGA	\$ 53,821,185
Contribution from Pension Stabilization Fund	\$ 99,778,176
2024 YTD Contributions	\$ 433,430,483

Notes: FY2024 Pension Fund contributions from the General Fund.

The County contributed \$99.8 million from the Pension Stabilization Fund in order to update how it funds its pension contributions. Starting in FY2024, the County will annually budget a flat amount — \$40 million — for its Annuity and Benefit Fund contribution from the Personal Property Replacement Tax (PPRT). To effectuate the change, the County wrote down the FY2023 \$139.8 million PPRT receivable— which was intended to be paid in FY2024 — by \$99.8 million to \$40 million. The \$99.8 million from the Pension Stabilization Fund ensures the Annuity and Benefit Fund receives its full contribution.

The County’s payment toward liabilities is based on actuarially determined contributions made pursuant to Section 9-169.2 of the Pension Code (40 ICS 5/9-169.2) as well as an Intergovernmental Agreement (IGA) between the County Board and the Pension Fund for contributions toward annuitant healthcare costs. Section 9-169.2 was amended by Public Act 103-0529, effective January 1, 2024, to allow the County to make these payments toward pension liabilities in the same manner as it had been making payments under a prior IGA. Starting in FY2024, the IGA covers contributions for annuitant healthcare costs only.