

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Four-Month Period Ended March 31, 2023



Bureau of Finance

Disclaimer for Financial Statements Report

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



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April 28, 2023

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

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

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

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Transportation Fund
Table - 7	Equity Fund
Table - 8	Comparative Sales Tax Revenues 2007 thru 2022 and 2023
Table - 9	Sales Tax Supplemental Pension Payments 2016 thru 2023
Table - 10	Grants Receivable Revenues 2019 thru 2023

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P04 as of March 31, 2023

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$614.8	\$665.1	\$50.3	8.2		\$665.1	\$50.3	8.2
Expenses	\$669.2	\$604.1	\$65.1	9.7	\$54.2	\$658.3	\$10.9	1.6
Net Results	(\$54.4)	\$61.0	\$115.4		\$54.2	\$6.8	\$61.2	
Health Fund								
Revenues	\$1,340.8	\$1,605.2	\$264.4	19.7		\$1,605.2	\$264.4	19.7
Expenses	\$1,382.1	\$1,624.5	(\$242.4)	(17.5)	\$84.6	\$1,709.1	(\$327.0)	(23.7)
Net Results	(\$41.3)	(\$19.3)	\$22.0		\$84.6	(\$103.9)	(\$62.6)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of March 31, 2023, the General Fund net results were positive \$61.0 million, \$115.4 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$61.2 million **favorable** to budget.

Revenues were \$50.3 million or 8.2% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in March 2023, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Hotel Accommodations Tax, Amusement Tax, and the Sports Wagering Tax that offset reductions in County Clerk, Clerk of Circuit Court, Sheriff Fees, Cigarette Tax, and Other Reimbursements / Transfers and in other areas.

Expenditures of \$604.1 million were \$65.1 million or 9.7% **favorable** to the year-to-date budget before factoring in encumbrances of \$54.2 million, which resulted in a positive variance of \$10.9 million or 1.6% 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 \$264.4 million or 19.7% **favorable** to budget. Expenditures of \$1.624 billion are \$242.4 million or 17.5% **unfavorable** to budget before factoring in encumbrances of \$84.6 million. When including encumbrances, expenditures were \$327.0 million or 23.7% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through March.

State Revenues Update

Through March 31, 2023, the State of Illinois owes the County \$314.5 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ 1.5	\$ 19.8	\$ 21.3	AOIC vouchers average - 90-120 days
Rent	-	-	-	0.2	0.6	0.8	State Rent average - 60-90 days
CCP_State Direct grants	0.1	0.2	0.1	2.0	1.7	4.1	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	11.2	109.4	7.8	128.6	Estimated average days over - 90 days
Total - General Fund	0.1	0.4	11.3	113.1	29.9	154.8	
Health Fund	-	-	-	-	152.2	152.2	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	1.4	1.1	2.8	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	1.6	1.8	4.7	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	0.8	3.0	155.1	159.7	
Total General & Health Fund	\$ 0.4	\$ 0.9	\$ 12.1	\$ 116.1	\$ 185.0	\$ 314.5	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through March 31, 2023, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of March 31, 2023, the State AOIC past due amount was \$21.3 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 March 31, 2023, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$152.2 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In March 2023, the State AOIC reimbursed the County in the amount of \$9.7 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, and Adult Officer's partial salaries and grants-in-aid for the month of November 2022. The remaining amount owed for 2022 and 2023 is \$21.3 million.

² In March 2023 and April 2023, the County received a total of \$22.8 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 March 31, 2023, the total grants past due amount owed to the County was \$165.3 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 March 2023, the State owes the County \$133.3 million in Federal pass-through grant receivable.

³ As of March 31, 2023, the State owed CCH a total of \$152.2 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total four-month property tax levy revenue of \$94.9 million was behind prior year property tax revenue of \$209.0 million, resulting in an **unfavorable** comparative variance of \$114.1 million or 54.58% based on current collections through March 31, 2023.

			FY2023 vs FY2022	
	31-Mar-23	31-Mar-22	FY23 vs FY22 Over (Under)	% Change
General Fund	\$ 55,055,516	\$ 134,919,655	\$ (79,864,139)	-59.19%
Health Fund	39,877,867	74,096,077	(34,218,210)	-46.18%
Total	\$ 94,933,383	\$ 209,015,732	\$ (114,082,349)	-54.58%

General Fund Revenues Fees

Treasurer – Total four-month actual revenue of \$20.1 million was above budgeted revenue of \$7.6 million, resulting in a **favorable** variance of \$12.5 million or 164.24%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through March 2023.

County Clerk – Total four-month actual revenue of \$16.6 million was behind budgeted revenue of \$18.7 million, resulting in an **unfavorable** variance of \$2.1 million or 11.01%.

The negative variance is due to the slowdown in the real estate market. Revenue is based on the health of the economy. There are low housing inventories, new construction is down, and higher interest rates due to inflation. The housing market has significantly cooled with home sales declining and prices rising. It is forecasted that interest rates will stabilize, and the real estate market will pick up later this year.

Clerk of the Circuit Court – Total four-month actual revenue of \$20.9 million was behind budgeted revenue of \$21.0 million, resulting in an **unfavorable** variance of \$0.1 million or 0.56% and is based on current collections.

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 12.5
County Sales Tax	23.9
Hotel Accommodations Tax	2.5
Amusement Tax	2.5
Sports Wagering Tax	1.7
Other revenue categories (net)	15.6
Total net favorable variances	\$ 58.7
	Unfavorable Variance (millions)
Cigarette Tax	\$ (4.6)
County Clerk	(2.1)
Clerk of Circuit Court	(0.1)
Sheriff	(0.4)
Other Reimbursements / Transfers	(1.2)
Net (unfavorable) variances	(8.4)
Total net favorable (unfavorable) variances	\$ 50.3

Sheriff – Total four-month actual revenue of \$4.0 million was behind budgeted revenue of \$4.4 million, resulting in an **unfavorable** variance of \$0.4 million or 9.48% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$402.2 million through March 31, 2023 was above budgeted revenue of \$378.3 million and resulted in a **favorable** variance of \$23.9 million or positive 6.33%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, March receipts represent underlying transactions that occurred in December of 2022. Sales tax revenue is higher than budget year-to-date as pent-up demand, the relaxing of Covid -19 mitigation efforts, and inflation are expected to have a favorable impact.

County Sales Tax contributions to Pension Fund through March 31, 2023 were \$96.0 million based on the IGA ⁴. For more current data, see Table-6 and Table 7 (Pages 15 and 16).

The County Cigarette Tax - Revenue of \$23.2 million through March 31, 2023 was behind budgeted revenue of \$27.8 million, and resulted in an **unfavorable** variance of \$4.6 million, or 16.40%. The negative variance is due to an unexpected decrease in product usage nationally along with the timing of wholesale orders.

The County Hotel Accommodations Tax - Revenue of \$8.4 million through March 31, 2023 was above budgeted revenue of \$5.9 million and resulted in a **favorable** variance of \$2.5 million or 41.39%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The County Amusement Tax - Revenue of \$14.5 million through March 31, 2023 was above budgeted revenue of \$12.0 million and resulted in a **favorable** variance of \$2.5 million or 21.02%. The positive variance is due to an increase in events for some sectors of live entertainment along with a shifting sales pattern for some large taxpayers.

The Sports Wagering Tax - Revenue of \$3.7 million through March 31, 2023 was above budgeted revenue of \$2.0 million and resulted in a **favorable** variance of \$1.7 million or 84.39%. The positive variance is due to a greater than anticipated growth in wagering.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total four-month actual revenue of \$8.4 million was behind budgeted revenue of \$9.6 million and resulted in an **unfavorable** variance of \$1.2 million or 12.86%. The negative variance is primarily due to lower-than-expected CVS Caremark **Rx** rebates of \$7.6 million through the first quarter of 2023. The revenue is expected to be collected in the outer months.

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

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through March 31, 2023 was \$2.4 billion.

General Fund Expenditures

Expenses of \$604.1 million were \$65.1 million or 9.7% **favorable** to budget before \$54.2 million in encumbrances. Combined expenditures and encumbrances of \$658.3 million were \$10.9 million or 1.6% **favorable** to budget. Non-personnel expenditures of \$182.0 million were favorable to budget by \$40.3 million prior to encumbrances, and unfavorable by \$13.9 million after encumbrances. For this month all offices were generally in line or favorable compared to budget.

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 \$264.4 million or 19.7% through March 31, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$130.5 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$1.624 billion were \$242.4 million or 17.5% **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.

Health Fund - Revenue

CCH Medicaid Expansion – Total four-month actual Medicaid Expansion revenue of \$1.053 billion was above budgeted revenue of \$934.2 million, resulting in a **favorable** variance of \$118.8 million or 12.72% due to timing of state payment adjustments, to account for the higher membership through March 2023. As of March 31, 2023, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue of approximately \$152.2 million.

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 130.5
Medicaid Expansion - Managed Care	118.8
Federal State Medicaid Programming - DSH	15.3
Miscellaneous Revenue	4.8
Other revenue categories (net)	20.9
Net <i>favorable</i> variances	290.3
	Unfavorable Variance
	(millions)
Directed Payments	\$ (24.9)
Graduate Medical Education (GME) Revenue	(1.0)
Net (unfavorable) variances	(25.9)
Total net favorable (unfavorable) variances	\$ 264.4

Patient Fee Revenue - Total four-month actual Patient Fee revenue of \$315.4 million was above budgeted revenue of \$184.9 million and resulted in a **favorable** variance of \$130.5 million or 70.59%, based on current payments received. This report includes \$144.2 million YTD payments through March 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through March 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$62.0 million was above budgeted revenue of \$46.7 million and resulted in a **favorable** variance of \$15.3 million or 32.88%. 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 four-month actual Directed Payments \$59.4 million was behind budgeted revenue of \$84.3 million and resulted in an **unfavorable** variance of \$24.9 million or 29.49%, primarily due to timing issues.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through March 31, 2023, Graduate Medical Education (GME) actual revenue of \$23.5 million was behind budgeted revenue of \$24.5 million and resulted in an **unfavorable** variance of \$1.0 million or 4.20%. The negative variance in GME revenue was based on the current payments cycle.

Miscellaneous Revenue – Total four-month actual miscellaneous revenue of \$11.4 million was above budgeted revenue of \$6.6 million, resulting in a **favorable** variance of \$4.8 million or 73.36% primarily due to a drop in Department of Public Health revenue collections of \$0.1 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were up by \$1.3 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$3.6 million.

Health Fund- Expenditures

Expenditures of \$1.624 billion were \$242.4 million or 17.5 percent **unfavorable** to budget before including encumbrances of \$84.6 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$1.709 billion were \$327.0 million or 23.7 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances are current obligations entered by Health Plan Services for claims with most of the payments made in March and \$56.0 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 Four as of March 31, 2023									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
Special Purpose Funds									
Revenues	\$137.9	\$160.5	\$22.6	16.4		\$160.5	\$22.6	16.4	
Expenses	\$408.8	\$144.2	\$264.6	64.7	\$8.1	\$152.3	\$256.5	62.7	
Net Results	(\$270.9)	\$16.3	\$287.2		\$8.1	\$8.2	\$279.1		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of March 31, 2023, revenues were \$160.5 million, \$22.6 million above budgeted revenue of \$137.9 million, resulting in a **favorable** variance of 16.4% to budget based on current collections. Total expenditures were \$152.3 million after encumbrances. Through March 31, 2023, revenues have exceeded expenditures and encumbrances by \$8.2 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 \$3.7 million through March 31, 2023 was behind budgeted revenue of \$4.7 million and resulted in an **unfavorable** variance of \$1.0 million or 20.58%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$27.5 million through March 31, 2023 was above budgeted revenue of \$27.0 million and resulted in a **favorable** variance of \$0.5 million or 1.74%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$28.0 million through March 31, 2023 was behind budgeted revenue of \$28.9 million and resulted in an **unfavorable** variance of \$0.9 million or 3.02%. The negative variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$0.7 million through March 31, 2023 was behind budgeted revenue of \$0.9 million and resulted in an **unfavorable** variance of \$0.2 million or 20.05%. The negative variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$15.7 million through March 31, 2023 was above budgeted revenue of \$12.5 million and resulted in a **favorable** variance of \$3.2 million or 25.47%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$0.5 million through March 31, 2023 was on target with the budgeted revenue of \$0.5 million.

The Cannabis Tax – Revenue of \$4.1 million through March 31, 2023 was behind budgeted revenue of \$4.3 million and resulted in an **unfavorable** variance of \$0.2 million or 4.00%.⁵

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 March 31, 2023, the County has spent \$169.1 million of its allocation, which is 100% of the ERA 1, 95.3% of its ERA 2 allocation, and 27.5% 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 March 31, 2023, the County has spent over \$207.2 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.

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
Thru Period Four As of March 31, 2023

REVENUES	2023 Budget	March 31, 2023	March 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 267,660,808	\$ 37,044,256	\$ 55,055,516	48.62%	\$ 18,011,260
Property Tax Levy Timing Differential			10,726,759		10,726,759
Property Tax - Tax Increment Financing Surplus	25,872,500	19,683,043	292,459	(98.51%)	(19,390,584)
Fees					
County Treasurer	35,000,000	7,617,063	20,127,519	164.24%	12,510,456
County Clerk	56,049,402	18,683,131	16,626,490	(11.01%)	(2,056,641)
Building and Zoning	3,936,651	1,211,840	1,222,754	0.90%	10,914
Environment and Sustainability	4,795,000	904,284	989,871	9.46%	85,587
Liquor Licenses	315,000	81,900	153,319	87.20%	71,419
Clerk of Circuit Court	66,039,338	21,068,004	20,949,114	(0.56%)	(118,890)
Sheriff	12,053,342	4,384,503	3,969,020	(9.48%)	(415,483)
Public Guardian	2,500,000	1,024,172	907,816	(11.36%)	(116,356)
Public Administrator	1,584,896	520,141	968,000	86.10%	447,859
Fees and Licenses Board of Review	100,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,800,000	546,016	616,563	12.92%	70,547
Medical Examiner	3,976,075	1,399,558	1,383,696	(1.13%)	(15,862)
Contract Compliance M/WBE Cert	42,000	17,035	11,750	(31.02%)	(5,285)
Total Fee Revenue	188,191,704	57,457,647	67,925,912	18.22%	10,468,265
Non-Property Taxes					
Home Rule County Sales Tax	1,092,400,000	378,260,000	402,194,617	6.33%	23,934,617
Off Track Betting Commission	900,000	290,000	129,661	(55.29%)	(160,339)
Illinois Gaming-Casino Tax	14,000,000	4,239,185	4,089,442	(3.53%)	(149,743)
Retailer's Occupation Tax	5,102,000	1,766,645	1,736,508	(1.71%)	(30,137)
State Income Tax	20,259,000	6,236,855	6,616,278	6.08%	379,423
Alcoholic Beverage Tax	37,500,000	11,971,402	12,022,532	0.43%	51,130
Cigarette Tax	86,000,000	27,804,405	23,245,464	(16.40%)	(4,558,941)
Other Tobacco and Consumable Products Tax	6,750,000	2,094,758	2,347,215	12.05%	252,457
Hotel Accommodations Tax	28,500,000	5,924,332	8,376,467	41.39%	2,452,135
Gambling Machine Tax	3,900,000	256,095	190,900	(25.46%)	(65,195)
Video Gaming	900,000	320,000	452,741	41.48%	132,741
Amusement Tax	37,250,000	11,975,302	14,492,983	21.02%	2,517,681
Sports Wagering Tax	7,000,000	2,004,594	3,696,327	84.39%	1,691,733
Total Non-Property Taxes	1,340,461,000	453,143,573	479,591,135	5.84%	26,447,562
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	18,370,806	19,769,685	7.61%	1,398,879
Salaries of State's Attorney	221,549	73,062	73,850	1.08%	788
Salaries of Public Defender	134,234	44,975	44,188	(1.75%)	(787)
FPD Reimbursements for Services	2,167,558	541,890	257,115	(52.55%)	(284,775)
Total Intergovernmental Revenues	58,023,341	19,030,733	20,144,838	5.85%	1,114,105
Investment Income					
Investment Income	1,000,000	333,333	5,629,998	1589.00%	5,296,665
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	282,500	265,208	(6.12%)	(17,292)
Real Estate and Rental Income	10,243,000	3,692,501	2,893,062	(21.65%)	(799,439)
Other Reimbursements / Transfers	38,262,420	9,657,717	8,415,358	(12.86%)	(1,242,359)
Total Miscellaneous Revenue	49,635,420	13,632,718	11,573,628	(15.10%)	(2,059,090)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	4,478,048	4,127,676	(7.82%)	(350,372)
Other Financing Sources - Fund Balance	30,000,000	10,000,000	10,000,000	0.00%	0
Total Other Financing Sources	43,434,144	14,478,048	14,127,676	(2.42%)	(350,372)
Grand Total Corporate / Public Safety	\$ 1,974,278,917	\$ 614,803,351	\$ 665,067,921	8.18%	\$ 50,264,570
Note: County Sales Tax payment to Pension Fund Thru 3.31.2023 were \$96,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P04 as of March 31, 2023

Table - 2

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	\$ 280,857,293	\$ 91,119,744	\$ 79,134,522	\$ 11,985,222	13.2%	\$ 3,086,844	\$ 82,221,366	9.8%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	738,574	583,258	155,316	21.0%	121,308	704,566	4.6%
1081 FIRST DISTRICT	448,920	142,376	94,460	47,916	33.7%	1,515	95,975	32.6%
1082 SECOND DISTRICT	449,550	141,114	111,532	29,582	21.0%	1,591	113,123	19.8%
1083 THIRD DISTRICT	449,625	141,065	135,640	5,425	3.8%	80	135,720	3.8%
1084 FOURTH DISTRICT	449,175	141,639	127,300	14,339	10.1%	2,049	129,349	8.7%
1085 FIFTH DISTRICT	449,850	140,648	103,659	36,989	26.3%	-	103,659	26.3%
1086 SIXTH DISTRICT	449,640	141,818	112,802	29,016	20.5%	10,500	123,302	13.1%
1087 SEVENTH DISTRICT	449,550	142,511	90,062	52,449	36.8%	159	90,221	36.7%
1088 EIGHTH DISTRICT	449,934	142,986	84,132	58,854	41.2%	2,457	86,589	39.4%
1089 NINTH DISTRICT	449,671	142,090	87,635	54,455	38.3%	-	87,635	38.3%
1090 TENTH DISTRICT	449,886	140,888	97,205	43,683	31.0%	1,147	98,352	30.2%
1091 ELEVENTH DISTRICT	508,440	159,085	113,982	45,103	28.4%	-	113,982	28.4%
1092 TWELFTH DISTRICT	449,643	140,839	131,415	9,424	6.7%	229	131,644	6.5%
1093 THIRTEENTH DISTRICT	450,000	140,949	119,705	21,244	15.1%	3,050	122,755	12.9%
1094 FOURTEENTH DISTRICT	449,730	141,097	131,024	10,073	7.1%	1,198	132,222	6.3%
1095 FIFTEENTH DISTRICT	449,713	140,974	109,526	31,448	22.3%	298	109,824	22.1%
1096 SIXTEENTH DISTRICT	449,145	141,178	123,502	17,676	12.5%	9,559	133,061	5.7%
1097 SEVENTEENTH DISTRICT	450,000	141,878	122,021	19,857	14.0%	-	122,021	14.0%
COOK COUNTY BOARD OF COMISSIONERS	9,741,579	3,161,709	2,478,860	682,849	21.6%	155,140	2,634,000	16.7%
1040 COUNTY ASSESSOR	31,327,653	10,200,530	8,482,447	1,718,083	16.8%	433,736	8,916,183	12.6%
1050 BOARD OF REVIEW	17,999,134	5,924,302	5,172,849	751,453	12.7%	20,856	5,193,705	12.3%
1060 COUNTY TREASURER	707,190	223,230	208,585	14,645	6.6%	11,870	220,455	1.2%
1110 COUNTY CLERK	20,587,162	7,158,848	5,956,453	1,202,395	16.8%	24,791	5,981,244	16.4%
1250 STATE'S ATTORNEY	127,675,491	42,726,795	37,450,137	5,276,658	12.3%	166,386	37,616,523	12.0%
SHERIFF	494,630,402	166,103,464	160,186,891	5,916,573	3.6%	4,628,217	164,815,108	0.8%
CHIEF JUDGE	262,355,043	89,323,993	79,048,963	10,275,030	11.5%	146,550	79,195,513	11.3%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	31,364,846	27,637,438	3,727,408	11.9%	422,802	28,060,240	10.5%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	763,443	703,333	60,110	7.9%	15,326	718,659	5.9%
1390 PUBLIC ADMINISTRATOR	1,646,611	535,960	498,432	37,528	7.0%	2,646	501,078	6.5%
FIXED CHARGES	632,377,796	220,636,453	197,184,145	23,452,308	10.6%	45,087,148	242,271,293	-9.8%
TOTAL	\$ 1,974,278,917	\$ 669,243,316	\$ 604,143,055	\$ 65,100,261	9.7%	\$ 54,202,312	\$ 658,345,367	1.6%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Four As of March 31, 2023

REVENUES	2023 Budget	March 31, 2023	March 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 147,704,920	\$ 20,442,361	\$ 39,877,867	95.07%	\$ 19,435,506
Property Tax Levy Timing Differential			1,384,000		1,384,000
Stroger Hospital -					
409549-Medicare	160,872,752	53,330,419	58,914,598	10.47%	5,584,179
409593-Medicaid Fees for Service	282,657,418	93,702,870	212,811,271	127.11%	119,108,401
409598-Private Payors & Carriers	71,556,897	23,721,601	30,428,772	28.27%	6,707,171
Stroger Hospital - Sub Total	515,087,067	170,754,890	302,154,641	76.95%	131,399,751
Provident Hospital -					
409549-Medicare	8,124,017	2,693,167	4,350,188	61.53%	1,657,021
409593-Medicaid Fees for Service	29,674,375	9,837,258	5,766,655	(41.38%)	(4,070,603)
409598-Private Payors & Carriers	4,761,833	1,578,580	3,089,697	95.73%	1,511,117
Provident Hospital - Sub Total	42,560,225	14,109,005	13,206,540	(6.40%)	(902,465)
Patient Fees (Medicare, Medicaid, Private & 3rd)	557,647,292	184,863,895	315,361,181	70.59%	130,497,286
409574-CCHHS - Medicaid BIPA IGT	143,100,000	37,550,000	37,550,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	140,000,000	46,666,667	62,010,368	32.88%	15,343,701
409604-Directed Payments	254,200,000	84,269,041	59,417,366	(29.49%)	(24,851,675)
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	694,522,918	244,316,228	301,455,723	23.39%	57,139,495
409528-Family Health Plans PMPM	765,565,014	269,307,105	283,527,910	5.28%	14,220,805
409532-Integrated Care Program PMPM	696,739,003	245,095,793	203,229,121	(17.08%)	(41,866,672)
409536-Managed Long Term Services and Support PMPM	276,118,586	97,131,786	89,031,021	(8.34%)	(8,100,765)
409539-Other Population Revenue PMPM	98,825,502	34,764,402	32,481,829	(6.57%)	(2,282,573)
409542-Other State Revenue	116,520,056	40,988,915	143,351,676	249.73%	102,362,761
409549-Medicare	2,645,187	2,645,187	0	(100.00%)	(2,645,187)
Medicaid Expansion - Managed Care Sub Total	2,650,936,266	934,249,416	1,053,077,280	12.72%	118,827,864
409563-Graduate Medical Education	73,660,707	24,553,569	23,523,495	(4.20%)	(1,030,074)
CCH - Total Fees	3,819,544,265	1,312,152,588	1,550,939,690	18.20%	238,787,102
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	17,099,700	5,699,900	7,042,961	23.56%	1,343,061
Public Health	2,579,053	859,684	760,075	(11.59%)	(99,609)
Managed Care - Investment Income	0	0	3,568,465	0.00%	3,568,465
Miscellaneous Revenues - Sub	19,678,753	6,559,584	11,371,501	73.36%	4,811,917
411495-Other Financing Sources	5,000,000	1,666,667	1,666,667	0.00%	0
TOTALS	\$ 3,991,927,938	\$ 1,340,821,200	\$ 1,605,239,725	19.72%	\$ 264,418,525

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 04 as of March 31, 2023

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 91,371,312	\$ 35,295,390	\$ 26,341,198	\$ 8,954,192	25.4%	\$ 4,492,439	\$ 30,833,637	\$ 4,461,753	12.6%
4241	Health Services - JTDC	9,634,403	3,059,976	2,464,229	595,747	19.5%	13,889	2,478,118	581,858	19.0%
4890	Health System Administration	85,766,424	27,743,021	24,776,568	2,966,453	10.7%	3,600,352	28,376,920	(633,899)	-2.3%
4891	Provident Hospital of Cook County	81,309,157	26,354,916	19,103,867	7,251,049	27.5%	4,424,183	23,528,050	2,826,866	10.7%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	41,768,046	40,323,101	1,444,945	3.5%	8,598,128	48,921,229	(7,153,183)	-17.1%
4894	Ruth M. Rothstein CORE Center	30,079,575	9,871,027	5,255,221	4,615,806	46.8%	427,140	5,682,361	4,188,666	42.4%
4895	Department of Public Health	20,412,363	6,786,728	4,813,284	1,973,444	29.1%	1,800,586	6,613,870	172,858	2.5%
4896	Health Plan Services	2,650,936,126	935,356,318	1,242,776,793	(307,420,475)	-32.9%	5,251,822	1,248,028,615	(312,672,297)	-33.4%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	282,015,415	247,507,973	34,507,442	12.2%	56,005,891	303,513,864	(21,498,449)	-7.6%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	13,851,465	11,123,739	2,727,726	19.7%	19,338	11,143,077	2,708,388	19.6%
TOTAL		\$ 3,991,927,938	\$ 1,382,102,302	\$ 1,624,485,973	\$ (242,383,671)	-17.5%	\$ 84,633,768	\$ 1,709,119,741	\$ (327,017,439)	-23.7%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Four month Period ended March 31, 2023

SPECIAL PURPOSE FUNDS											
Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	3/31/2023 Net Change In Fund Balance	FY2022 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending		
11856	Motor Fuel Tax IL First	\$ 18,767,901	\$ 14,295,988	\$ 861,120	\$ 15,157,108	\$ 3,610,793	\$ 3,610,793	\$ 12,987,457	\$ 16,598,250		
11312	Animal Control	1,850,219	720,532	201,999	922,531	927,688	927,688	4,251,989	5,179,677		
11306	Election Division Fund	10,201,729	6,244,263	371,050	6,615,313	3,586,416	3,586,416	0	3,586,416		
11314	County Clerk Document Storage System	1,315,467	1,540,809	3,499	1,544,308	(228,841)	(228,841)	13,976,801	13,747,960		
11320	Circuit Court Automation	2,253,533	1,879,099	158,555	2,037,654	215,879	215,879	(4,704,547)	(4,488,668)		
11318	Circuit Court Document Storage	1,971,810	1,786,638	88,710	1,875,348	96,462	96,462	786,387	882,849		
11310	Law Library	1,245,230	1,430,356	36,670	1,467,026	(221,796)	(221,796)	(170,020)	(391,816)		
11322	Circuit Court - Dispute Resolution	98,963	66	0	66	98,897	98,897	54,712	153,609		
11326	Adult Probation / Probation Service Fee	552,361	97,826	0	97,826	454,535	454,535	4,220,806	4,675,341		
11316	County Clerk Automation	387,637	268,188	14,308	282,496	105,141	105,141	1,008,126	1,113,267		
11854	Treasurer - Tax Sales Automation	7,086,281	3,800,168	443,894	4,244,062	2,842,219	2,842,219	16,812,840	19,655,059		
11324	Intergovernment Agreement/ ETSB	825,242	1,226,489	0	1,226,489	(401,247)	(401,247)	1,232,831	831,584		
11328	Social Service/ Probation & Court Services	493,190	75,209	16,068	91,277	401,913	401,913	2,952,832	3,354,745		
11248	Lead Poisoning Prevention Fund	22,719	214,810	467,220	682,030	(659,311)	(659,311)	2,774,233	2,114,922		
11249	Geographic Information Systems - GIS	1,830,967	5,976,267	208,030	6,184,297	(4,353,330)	(4,353,330)	31,291,927	26,938,597		
11252	State's Attorney Narcotics Forfeiture	423,169	775,132	0	775,132	(351,963)	(351,963)	(1,087,846)	(1,439,809)		
11255	Suburban CC TB Sanitarium District	7,288	0	7,966	7,966	(678)	(678)	1,202,607	1,201,929		
11258	Circuit Court Administrative Fund	356,082	169,796	10	169,806	186,276	186,276	798,653	984,929		
11259	County Clerk GIS Fee Fund	785,973	467,109	490	467,599	318,374	318,374	4,931,551	5,249,925		
11260	County Clerk Rental Housing Support Fee	58,481	26,729	213	26,942	31,539	31,539	648,853	680,392		
11262	Sheriff Women's Justice Services	14,000	0	0	0	14,000	14,000	321,851	335,851		
11266	Sheriff Vehicle Purchase Fund	220	0	0	0	220	220	(279,395)	(279,175)		
11268	Assessor Special Fund	118,804	0	0	0	118,804	118,804	477,110	595,914		
11269	CCC Electronic Citation Fund	135,497	35,379	58,402	93,781	41,716	41,716	1,549,772	1,591,488		
11271	SAO Records Automation	5,665	57,049	0	57,049	(51,384)	(51,384)	40,513	(10,871)		
11272	PD Records Automation	17,450	0	0	0	17,450	17,450	158,005	175,455		
11273	Environmental Control Solid Waste Mgmt	186,151	162,108	15,768	177,876	8,275	8,275	2,491,499	2,499,774		
11274	Land Bank Authority	1,538,623	2,172,623	788,353	2,960,976	(1,422,353)	(1,422,353)	(10,952,461)	(12,374,814)		
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142		
11276	Erroneous Homestead Exemption Recovery	587,370	251,868	80	251,948	335,422	335,422	2,256,870	2,592,292		
11302	Township Roads	272,997	11,847	667	12,514	260,483	260,483	4,815,957	5,076,440		
11277	Sheriff Pharmaceutical Disposal	25,469	0	0	0	25,469	25,469	237,985	263,454		
11278	Sheriff Operations State Asset Forfeiture	162,359	15,389	32,885	48,274	114,085	114,085	346,002	460,087		
11279	Sheriff Money Laundering State Asset Forfeiture	0	7,593	0	7,593	(7,593)	(7,593)	250,725	243,132		
11281	Cable TV Peg Access Support Fund	16,761	54,384	0	54,384	(37,623)	(37,623)	292,014	254,391		
11282	Cook County Assessor GIS Fee Fund	362,364	232,173	2,506	234,679	127,685	127,685	1,808,647	1,936,332		
11284	COVID-19 Federal Programs	7,329,819	6,743,081	0	6,743,081	586,738	586,738	19,172,843	19,759,581		
11285	Mortgage Foreclosure Mediation Program	452,734	0	0	0	452,734	452,734	881,944	1,334,678		
11270	Medical Examiner Fees	6,774	7,263	159	7,422	(648)	(648)	877,069	876,421		
11286	American Rescue Plan Act (ARPA) Fund	7,785,142	55,268,116	4,273,050	59,541,166	(51,756,024)	(51,756,024)	904,803,714	853,047,690		
11287	Equity Fund SPF	4,608,442	(27,779,918)	14,666	(27,765,252)	32,373,694	32,373,694	49,921,560	82,295,254		
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	10,502,403	0	0	0	10,502,403	10,502,403	0	10,502,403		
11289	Transportation Related Home Rule Taxes	75,796,954	66,021,017	0	66,021,017	9,775,937	9,775,937	0	9,775,937		
TOTAL		\$ 160,460,240	\$ 144,255,446	\$ 8,066,338	\$ 152,321,784	\$ 8,138,456	\$ 8,138,456	\$ 1,082,389,288	\$ 1,090,527,744		

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Four As of March 31, 2023

REVENUES	2023 Budget	March 31, 2023	March 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 15,500,000	\$ 4,729,182	\$ 3,755,799	(20.58%)	\$ (973,383)
County Use Tax	89,500,000	27,061,066	27,530,760	1.74%	469,694
Gasoline / Diesel Fuel Tax	88,200,000	28,908,543	28,034,729	(3.02%)	(873,814)
New Motor Vehicle Tax	2,750,000	848,173	678,099	(20.05%)	(170,074)
Wheel Tax	0	0	49,170	0.00%	49,170
Parking Lot & Garage Operations Tax	41,500,000	12,551,221	15,747,525	25.47%	3,196,304
Interest Income	0	0	872	0.00%	872
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Total Transportation Fund Revenue	\$ 237,450,000	\$ 74,098,185	\$ 75,796,954	2.29%	\$ 1,698,769

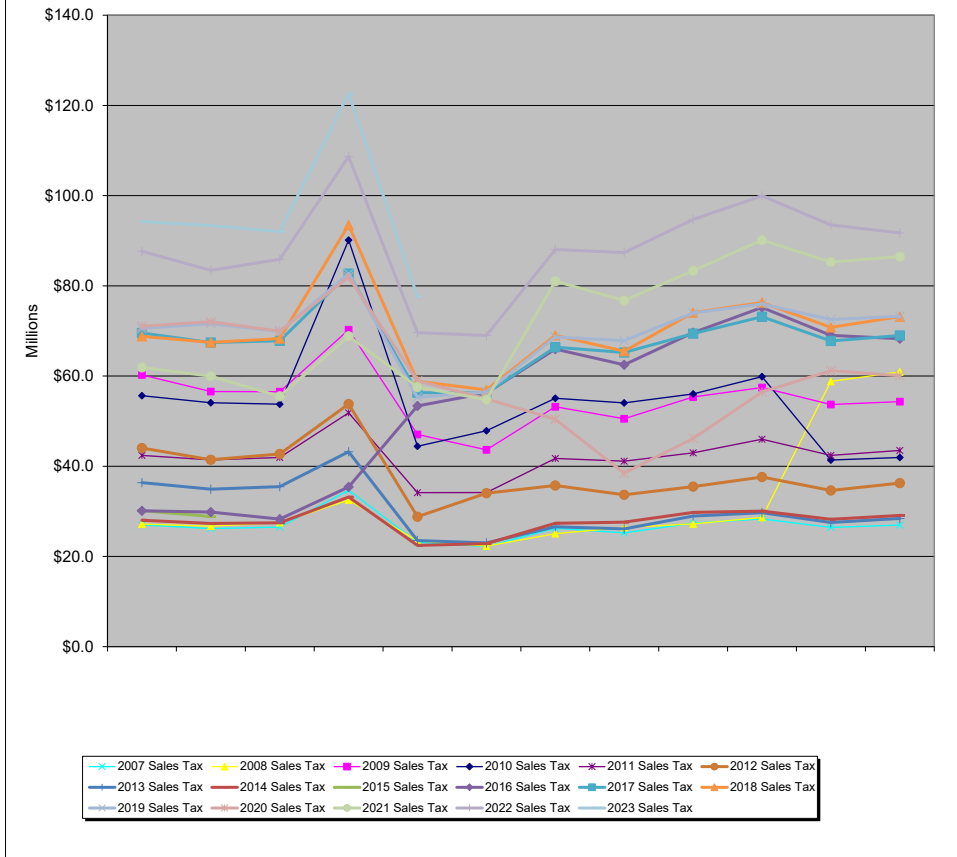
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Four As of March 31, 2023

REVENUES	2023 Budget	March 31, 2023	March 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$
Equity Fund Revenue					
Cannabis Tax	\$ 15,000,000	\$ 4,300,000	\$ 4,128,063	(4.00%)	\$ (171,937)
Firearms Tax	1,300,000	458,456	479,440	4.58%	20,984
Interest Income	0	0	939	0.00%	939
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Equity Fund Revenue	\$ 16,300,000	\$ 4,758,456	\$ 4,608,442	(3.15%)	\$ (150,014)

Cook County Sales Tax Revenue (1)

Table - 8

Cook County FY 2007, FY 2008, FY 2009, FY2010, FY2011, FY 2012, FY2013, FY2014, FY2015, 2016, 2017, 2018, 2019, 2020,2021,2022 and 2023 Sales Tax Comparison (Unaudited)



FY2023 YTD - APRIL 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 456,790,000	\$479,813,978	5.04%	\$23,023,978
FY2022 YTD - NOVEMBER 2022			
Current YTD 2022 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 2021 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 2020 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 2019 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 2018 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 2017 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 2016 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 2015 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			
10 Budgeted YTD	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	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	(2) GROSS MAR	(5,6&7) GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	(4) GROSS OCT	GROSS NOV	YTD Collections
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362								\$479,813,978
Over(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)								\$23.0
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
Over(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0	\$2.1	\$0.0	\$7.8	\$9.1	\$10.2	\$11.5	\$10.6	\$7.2	\$91.2
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	\$34,156,011	\$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 JTD 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

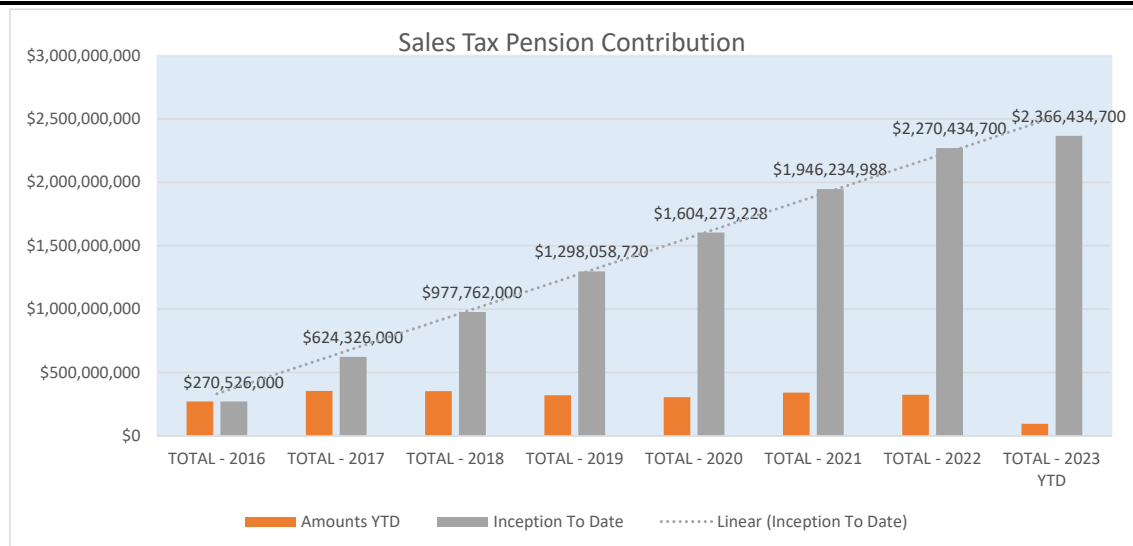
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000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

TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 324,199,712 \$ 96,000,000

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	\$96,000,000	\$2,366,434,700

Sales Tax Pension Payments - Inception to date: \$2,366,434,700



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 March 31, 2023

Table -10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.2	0.0	2.3	1.4%
Planning and Development	0.0	1.9	3.4	7.5	6.9	19.8	12.0%
Office of Economic Development	0.0	0.0	0.1	0.0	0.0	0.1	0.0%
County Clerk	-	0.0	0.2	0.3	0.0	0.5	0.3%
Environment and Sustainability	-	-	0.1	0.1	0.1	0.3	0.2%
Justice Advisory Council	-	0.0	0.1	0.4	0.0	0.5	0.3%
Office of the Sheriff	0.0	0.1	0.0	0.4	0.4	0.9	0.6%
State's Attorney	0.0	0.2	(0.0)	0.0	3.5	3.7	2.2%
Medical Examiner	-	-	-	0.1	-	0.1	0.0%
Public Defender	-	0.0	0.0	-	0.0	0.0	0.0%
Emergency Management & Regional Security	0.0	0.1	10.9	109.1	5.2	125.3	75.8%
Adult Probation Dept.	-	-	0.1	0.0	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	0.0	0.0	0.0	0.3	0.4	0.7	0.4%
Juvenile Probation	-	-	-	0.0	0.0	0.1	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	0.0	0.0%
Dept. of Transportation And Highways	0.0	0.0	-	0.0	0.8	0.8	0.5%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	0.1	0.2	0.1%
Dept. of Public Health	0.5	0.7	1.1	3.6	4.1	10.0	6.0%
Grand Total	\$ 0.6	\$ 3.0	\$ 16.0	\$ 124.0	\$ 21.7	\$ 165.3	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Match - CCP	-	-	0.0	0.7	0.3	\$ 1.0
Federal Direct - CCH	0.1	(0.0)	(0.0)	0.3	1.0	\$ 1.5
Federal Direct - CCP	0.0	1.9	3.7	8.2	7.5	\$ 21.3
Federal Direct - DPH	-	-	-	-	0.1	\$ 0.1
Federal Pass Through - CCH	0.1	0.5	0.2	1.4	0.9	\$ 3.1
Federal Pass Through - CCP	0.0	0.2	11.2	109.4	7.5	\$ 128.3
Federal Pass Through - DOT	0.0	0.0	-	0.0	0.2	\$ 0.3
Federal Pass Through - DPH	0.1	0.0	0.4	0.3	0.8	\$ 1.6
Private/Other - CCH	0.0	0.2	0.3	0.3	0.1	\$ 1.0
Private/Other - CCP	-	0.0	0.0	0.0	0.3	\$ 0.3
Private/Other - DPH	-	0.0	-	-	-	\$ 0.0
State Direct - CCH	-	-	0.0	0.0	0.1	\$ 0.2
State Direct - CCP	0.1	0.2	0.1	2.0	1.7	\$ 4.1
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	1.3	1.0	\$ 2.7
Grand Total	\$ 0.6	\$ 3.0	\$ 16.0	\$ 124.0	\$ 21.7	\$ 165.3

Notes to the March 2023 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 26th, 2023 and is included in this revenue report.** The next budgeted IGT BIPA Medicaid is scheduled for November 2023 in the amount of \$107.3 million. Certain other fee revenues for March 2023 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted and limited to the total amount of the State grant. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the recent State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

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

Note: 1 The FY2023 budgeted Property Tax revenue is based on the FY2023 tax levy, which will not be collected until 2024; actual revenue received during 2023 is based on the FY2022 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2023 will be equal to the difference between the FY2023 and FY2022 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.