

# Cook County, Illinois

## Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Eight-Month Period Ended July 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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**LAWRENCE L. WILSON, CPA**

COMPTROLLER

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

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August 31, 2023

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

Attached is an Analysis of Revenues and Expenses Report for the eight-month period ended July 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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**COUNTY OF COOK  
BUREAU OF FINANCE  
COMPTROLLER'S OFFICE  
LAWRENCE L. WILSON, CPA  
COMPTROLLER**

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

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS  
Analysis of Year-to-Date Revenues, Expenses and Encumbrances  
Thru Period P08 as of July 31, 2023

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$1,277.7	\$1,421.6	\$143.9	11.3		\$1,421.6	\$143.9	11.3
Expenses	\$1,283.9	\$1,170.1	\$113.8	8.9	\$36.1	\$1,206.2	\$77.7	6.1
Net Results	(\$6.2)	\$251.5	\$257.7		\$36.1	\$215.4	\$221.6	
<b>Health Fund</b>								
Revenues	\$2,630.7	\$3,432.8	\$802.1	30.5		\$3,432.8	\$802.1	30.5
Expenses	\$2,680.1	\$3,207.7	(\$527.6)	(19.7)	\$50.1	\$3,257.8	(\$577.7)	(21.6)
Net Results	(\$49.4)	\$225.1	\$274.5		\$50.1	\$175.0	\$224.4	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of July 31, 2023, the General Fund net results were positive \$251.5 million, \$257.7 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$221.6 million **favorable** to budget.

Revenues were \$143.9 million or 11.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in July 2023, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax and Other Reimbursements / Transfers that offset reductions in County Clerk, Cigarette Tax, and in other areas.

Expenditures of \$1.170 billion were \$113.8 million or 8.9% **favorable** to the year-to-date budget before factoring in encumbrances of \$36.1 million, which resulted in a positive variance of \$77.7 million or 6.1% 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 \$802.1 million or 30.5% **favorable** to budget. Expenditures of \$3.207 billion are \$527.6 million or 19.7% **unfavorable** to budget before factoring in encumbrances of \$50.1 million. When including encumbrances, expenditures were \$577.7 million or 21.6% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through July.

## State Revenues Update

Through July 31, 2023, the State of Illinois owes the County \$328.9 million. That includes:

<b>General Fund</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Total</b>	<b>Average days receivable outstanding</b>
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 16.8	\$ 16.8	AOIC vouchers average - 60-90 days
Rent	-	-	-	0.1	1.0	1.1	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.7	7.2	9.3	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	7.2	108.5	13.0	128.9	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.1</b>	<b>0.4</b>	<b>7.3</b>	<b>110.3</b>	<b>38.0</b>	<b>156.1</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	167.2	167.2	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.6	1.2	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.6	2.5	4.4	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.3</b>	<b>0.5</b>	<b>0.8</b>	<b>0.9</b>	<b>170.3</b>	<b>172.8</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 0.4</b>	<b>\$ 0.9</b>	<b>\$ 8.1</b>	<b>\$ 111.2</b>	<b>\$ 208.3</b>	<b>\$ 328.9</b>	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through July 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 July 31, 2023, the State AOIC past due amount was \$16.8 million.<sup>1</sup>

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

As of July 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 \$167.2 million.<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In July and August 2023, the State AOIC reimbursed the County in the amount of \$17.9 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's partial salaries and grants-in-aid for the months December 2022 thru June 2023. The remaining amount owed for FY2023 is \$16.8 million.

<sup>2</sup> In July and August 2023, the County received a total of \$17.1 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTH, P&D, CCH, Public Health Grants, and others. As of July 31, 2023, the total grants past due amount owed to the County was \$163.6 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. *See Table – 10 (page 19) for detail.*

As of July 2023, the State owes the County \$133.3 million in Federal pass-through grant receivable.

<sup>3</sup> As of July 31, 2023, the State owed CCH a total of \$167.2 million in Medicaid Managed Care ACA capitation and PMPM payments.



**Sheriff** – Total eight-month actual revenue of \$8.1 million was above budgeted revenue of \$7.6 million, resulting in a **favorable** variance of \$0.5 million or 6.96% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$733.9 million through July 31, 2023 was above budgeted revenue of \$713.8 million and resulted in a **favorable** variance of \$20.1 million or positive 2.81%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, July receipts represent underlying transactions that occurred in April of 2023. 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 July 31, 2023 were \$192.0 million based on the IGA** <sup>4</sup>. For more current data, see Table-6 and Table 7 (Pages 15 and 16).

**The County Cigarette Tax** - Revenue of \$52.6 million through July 31, 2023 was behind budgeted revenue of \$58.7 million, and resulted in an **unfavorable** variance of \$6.1 million, or 10.38%. 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 \$22.6 million through July 31, 2023 was above budgeted revenue of \$16.6 million and resulted in a **favorable** variance of \$6.0 million or 36.47%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

**The County Amusement Tax** - Revenue of \$31.2 million through July 31, 2023 was above budgeted revenue of \$25.9 million and resulted in a **favorable** variance of \$5.3 million or 20.42%. 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 \$7.7 million through July 31, 2023 was above budgeted revenue of \$4.8 million and resulted in a **favorable** variance of \$2.9 million or 60.13%. The positive variance is due to a greater than anticipated growth in wagering.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total eight-month actual revenue of \$87.0 million was above budgeted revenue of \$24.9 million and resulted in a **favorable** variance of \$62.1 million or 249.61%. The positive variance is primarily due to lower-than-expected CVS Caremark **Rx** rebates of \$15.8 million through the second quarter of 2023 and excess (**PPRT**) personal property replacement tax revenues of \$69.8 million collected from the State through July 31, 2023.

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

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<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund from 2016 through July 31, 2023 was \$2.5 billion.

## General Fund Expenditures

Expenses of \$1.170 billion were \$113.8 million or 8.9% **favorable** to budget before \$36.1 million in encumbrances. Combined expenditures and encumbrances of \$1.206 billion were \$77.7 million or 6.1% **favorable** to budget. On a Control Office level, all Offices are favorable YTD compared to budget. These results are driven by favorable variances in Salaries and Wages (9.7%), Contractual Services (28.2%), and Operations and Maintenance (28.7%). The Contractual Services variance is driven by lower Communication Services and Professional Services expenses, while the Operations and Maintenance variance is driven by lower Maintenance and Subscription Services expenses. Large encumbrances in Operations and Maintenance may significantly impact the variance in the coming months.

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 \$802.1 million or 30.5% through July 31, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$225.2 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$3.207 billion were \$527.6 million or 19.7% **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 eight-month actual Medicaid Expansion revenue of \$2.327 billion was above budgeted revenue of \$1.811 billion, resulting in a **favorable** variance of \$516.1 million or 28.49% due to timing of state payment adjustments, to account for the higher membership through July 2023. As of July 31, 2023, the Health System had past due capitation revenue from the State of Illinois, including Family

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Patient Fees	\$ 225.2
Medicaid Expansion - Managed Care	516.1
Directed Payments	14.3
Federal State Medicaid Programming - DSH	28.7
Miscellaneous Revenue	11.1
Other revenue categories (net)	9.1
Net <i>favorable</i> variances	804.5
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Graduate Medical Education (GME) Revenue	\$ (2.4)
Net (unfavorable) variances	(2.4)
Total net favorable (unfavorable) variances	\$ 802.1



Health Plans (FHP), Integrated Care Program (ICP), and other program revenue of approximately \$167.2 million.

**Patient Fee Revenue** - Total eight-month actual Patient Fee revenue of \$596.5 million was above budgeted revenue of \$371.3 million and resulted in a **favorable** variance of \$225.2 million or 60.66%, based on current payments received. This report includes \$257.2 million YTD payments through July 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through July 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$122.0 million was above budgeted revenue of \$93.3 million and resulted in a **favorable** variance of \$28.7 million or 30.72%. 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 eight-month actual Directed Payments \$183.5 million was above budgeted revenue of \$169.2 million and resulted in a **favorable** variance of \$14.3 million or 8.45%, primarily due to current payments received. This report includes \$28.5 million YTD payments through July 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH for directed payments.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through July 31, 2023, Graduate Medical Education (GME) actual revenue of \$46.7 million was behind budgeted revenue of \$49.1 million and resulted in an **unfavorable** variance of \$2.4 million or 4.89%. The negative variance in GME revenue was based on the current payments cycle.

**Miscellaneous Revenue** – Total eight-month actual miscellaneous revenue of \$24.2 million was above budgeted revenue of \$13.1 million, resulting in a **favorable** variance of \$11.1 million or 84.67% primarily due to a slight increase 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 down by \$0.6 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$11.7 million.

### **Health Fund- Expenditures**

Expenditures of \$3.207 billion were \$527.6 million or 19.7 percent **unfavorable** to budget before including encumbrances of \$50.1 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$34.7 million favorable to budget due to slower than anticipated hiring, but such favorable variance was offset by the unfavorable variance observed in the contractual labor. Contractual labor is negative by \$59.7 million.

Expenditures and encumbrances of \$3.257 billion were \$577.7 million or 21.6 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances of \$50.1 million are current obligations entered by Health Plan Services for claims and \$28.4 million are current encumbrances of Stroger Hospital.

**\*Further detail is available in Table-3 and Table-4 of the appendices.**

## Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS									
Analysis of Year-to-Date Revenues, Expenses and Encumbrances									
Thru Period Eight as of July 31, 2023									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
<b>Special Purpose Funds</b>									
Revenues	\$283.0	\$351.2	\$68.2	24.1		\$351.2	\$68.2	24.1	
Expenses	\$817.7	\$331.9	\$485.8	59.4	\$19.6	\$351.5	\$466.2	57.0	
Net Results	(\$534.7)	\$19.3	\$554.0		\$19.6	(\$0.3)	\$534.4		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of July 31, 2023, revenues were \$351.2 million, \$68.2 million above budgeted revenue of \$283.0 million, resulting in a **favorable** variance of 24.1% to budget based on current collections. Total expenditures were \$351.5 million after encumbrances. Through July 31, 2023, expenditures and encumbrances have exceeded revenues \$0.3 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 \$8.3 million through July 31, 2023 was behind budgeted revenue of \$10.2 million and resulted in an **unfavorable** variance of \$1.9 million or 18.84%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$59.6 million through July 31, 2023 was above budgeted revenue of \$58.8 million and resulted in a **favorable** variance of \$0.8 million or 1.40%. The positive variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$56.7 million through July 31, 2023 was behind budgeted revenue of \$58.5 million and resulted in an **unfavorable** variance of \$1.8 million or 3.06%. The negative variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$1.6 million through July 31, 2023 was behind budgeted revenue of \$1.8 million and resulted in an **unfavorable** variance of \$0.2 million or 12.97%. The negative variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$32.9 million through July 31, 2023 was above budgeted revenue of \$26.8 million and resulted in a **favorable** variance of \$6.1 million or 22.52%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$0.9 million through July 31, 2023 was on target with the budgeted revenue of \$0.9 million.

**The Cannabis Tax** – Revenue of \$8.3 million through July 31, 2023 was behind budgeted revenue of \$9.2 million and resulted in an **unfavorable** variance of \$0.9 million or 9.94% based on current receipt.<sup>5</sup>

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

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of July 31, 2023, the County has spent \$180.6 million of its allocation, which is 100% of the ERA 1, 91.0% of its ERA 2 allocation, and 97.2% of its IDHS grant.

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

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

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of July 31, 2023, the County has spent over \$271.0 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.*

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

**THE COUNTY OF COOK, ILLINOIS**  
**General Fund Analysis of Revenues**  
**Thru Period Eight As of July 31, 2023**

REVENUES	2023 Budget	July 31, 2023	July 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 267,660,808	\$ 148,953,240	\$ 118,456,142	(20.47%)	\$ (30,497,098)
Property Tax Levy Timing Differential			43,131,801		43,131,801
Property Tax - Tax Increment Financing Surplus	25,872,500	25,872,500	20,361,433	(21.30%)	(5,511,067)
<b>Fees</b>					
County Treasurer	35,000,000	22,481,048	44,329,884	97.19%	21,848,836
County Clerk	56,049,402	37,366,266	33,860,989	(9.38%)	(3,505,277)
Building and Zoning	3,936,651	2,396,475	2,550,898	6.44%	154,423
Environment and Sustainability	4,795,000	3,417,022	3,828,771	12.05%	411,749
Liquor Licenses	315,000	302,400	346,280	14.51%	43,880
Clerk of Circuit Court	66,039,338	39,664,228	44,113,222	11.22%	4,448,994
Sheriff	12,053,342	7,557,385	8,083,290	6.96%	525,905
Public Guardian	2,500,000	1,680,693	1,798,721	7.02%	118,028
Public Administrator	1,584,896	980,343	1,310,803	33.71%	330,460
Fees and Licenses Board of Review	100,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,800,000	1,143,282	1,323,364	15.75%	180,082
Medical Examiner	3,976,075	2,799,794	2,638,998	(5.74%)	(160,796)
Contract Compliance M/WBE Cert	42,000	29,909	18,000	(39.82%)	(11,909)
<b>Total Fee Revenue</b>	<b>188,191,704</b>	<b>119,818,845</b>	<b>144,203,220</b>	<b>20.35%</b>	<b>24,384,375</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,092,400,000	713,840,000	733,913,871	2.81%	20,073,871
Off Track Betting Commission	900,000	585,000	562,907	(3.78%)	(22,093)
Illinois Gaming-Casino Tax	14,000,000	9,160,965	8,840,943	(3.49%)	(320,022)
Retailer's Occupation Tax	5,102,000	3,333,955	3,286,063	(1.44%)	(47,892)
State Income Tax	20,259,000	14,281,041	14,727,337	3.13%	446,296
Alcoholic Beverage Tax	37,500,000	25,393,241	25,444,953	0.20%	51,712
Cigarette Tax	86,000,000	58,663,249	52,572,166	(10.38%)	(6,091,083)
Other Tobacco and Consumable Products Tax	6,750,000	4,392,867	4,720,966	7.47%	328,099
Hotel Accommodations Tax	28,500,000	16,550,347	22,585,919	36.47%	6,035,572
Gambling Machine Tax	3,900,000	3,621,299	3,392,600	(6.32%)	(228,699)
Video Gaming	900,000	610,000	1,011,243	65.78%	401,243
Amusement Tax	37,250,000	25,934,020	31,229,812	20.42%	5,295,792
Sports Wagering Tax	7,000,000	4,833,725	7,740,376	60.13%	2,906,651
<b>Total Non-Property Taxes</b>	<b>1,340,461,000</b>	<b>881,199,709</b>	<b>910,029,156</b>	<b>3.27%</b>	<b>28,829,447</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	38,426,499	41,215,404	7.26%	2,788,905
Salaries of State's Attorney	221,549	146,625	147,699	0.73%	1,074
Salaries of Public Defender	134,234	89,298	88,376	(1.03%)	(922)
FPD Reimbursements for Services	2,167,558	1,083,779	755,261	(30.31%)	(328,518)
<b>Total Intergovernmental Revenues</b>	<b>58,023,341</b>	<b>39,746,201</b>	<b>42,206,740</b>	<b>6.19%</b>	<b>2,460,539</b>
<b>Investment Income</b>					
Investment Income	1,000,000	666,667	20,093,028	2913.95%	19,426,361
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,130,000	565,000	524,113	(7.24%)	(40,887)
Real Estate and Rental Income	10,243,000	7,042,501	7,388,129	4.91%	345,628
Other Reimbursements / Transfers	38,262,420	24,881,889	86,988,379	249.61%	62,106,490
<b>Total Miscellaneous Revenue</b>	<b>49,635,420</b>	<b>32,489,390</b>	<b>94,900,621</b>	<b>192.10%</b>	<b>62,411,231</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	8,956,096	8,255,912	(7.82%)	(700,184)
Other Financing Sources - Fund Balance	30,000,000	20,000,000	20,000,000	0.00%	0
<b>Total Other Financing Sources</b>	<b>43,434,144</b>	<b>28,956,096</b>	<b>28,255,912</b>	<b>(2.42%)</b>	<b>(700,184)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,974,278,917</b>	<b>\$ 1,277,702,647</b>	<b>\$ 1,421,638,053</b>	<b>11.27%</b>	<b>\$ 143,935,406</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 7.31.2023 were \$192,000,000.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances**  
**Thru Period P08 as of July 31, 2023**

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
<b>OFFICE UNDER THE PRESIDENT</b>	<b>\$ 280,857,293</b>	<b>\$ 179,543,913</b>	<b>\$ 153,436,870</b>	<b>\$ 26,107,043</b>	<b>14.5%</b>	<b>\$ 3,660,394</b>	<b>\$ 157,097,264</b>	<b>12.5%</b>
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	1,349,317	1,096,702	252,615	18.7%	56,798	1,153,500	14.5%
1081 FIRST DISTRICT	448,920	283,255	160,688	122,567	43.3%	915	161,603	42.9%
1082 SECOND DISTRICT	449,550	280,429	242,082	38,347	13.7%	-	242,082	13.7%
1083 THIRD DISTRICT	449,625	279,746	243,793	35,953	12.9%	-	243,793	12.9%
1084 FOURTH DISTRICT	449,175	281,612	248,589	33,023	11.7%	1,749	250,338	11.1%
1085 FIFTH DISTRICT	449,850	279,379	253,269	26,110	9.3%	-	253,269	9.3%
1086 SIXTH DISTRICT	449,640	281,975	228,117	53,858	19.1%	688	228,805	18.9%
1087 SEVENTH DISTRICT	449,550	282,373	186,503	95,870	34.0%	1,347	187,850	33.5%
1088 EIGHTH DISTRICT	449,934	284,532	177,156	107,376	37.7%	3,200	180,356	36.6%
1089 NINTH DISTRICT	449,671	280,469	197,998	82,471	29.4%	-	197,998	29.4%
1090 TENTH DISTRICT	449,886	279,906	183,050	96,856	34.6%	-	183,050	34.6%
1091 ELEVENTH DISTRICT	508,440	316,028	227,485	88,543	28.0%	-	227,485	28.0%
1092 TWELFTH DISTRICT	449,643	279,816	263,673	16,143	5.8%	-	263,673	5.8%
1093 THIRTEENTH DISTRICT	450,000	280,032	241,748	38,284	13.7%	2,051	243,799	12.9%
1094 FOURTEENTH DISTRICT	449,730	280,377	260,526	19,851	7.1%	91	260,617	7.0%
1095 FIFTEENTH DISTRICT	449,713	280,108	232,872	47,236	16.9%	492	233,364	16.7%
1096 SIXTEENTH DISTRICT	449,145	280,597	248,636	31,961	11.4%	1,250	249,886	10.9%
1097 SEVENTEENTH DISTRICT	450,000	282,082	261,482	20,600	7.3%	-	261,482	7.3%
<b>COOK COUNTY BOARD OF COMISSIONERS</b>	<b>9,741,579</b>	<b>6,162,032</b>	<b>4,954,369</b>	<b>1,207,663</b>	<b>19.6%</b>	<b>68,581</b>	<b>5,022,950</b>	<b>18.5%</b>
1040 COUNTY ASSESSOR	31,327,653	19,622,915	16,979,445	2,643,470	13.5%	9,391	16,988,836	13.4%
1050 BOARD OF REVIEW	17,999,134	11,415,075	10,689,982	725,093	6.4%	30,990	10,720,972	6.1%
1060 COUNTY TREASURER	707,190	443,885	421,094	22,791	5.1%	792	421,886	5.0%
1110 COUNTY CLERK	20,587,162	13,344,985	10,877,438	2,467,547	18.5%	15,010	10,892,448	18.4%
1250 STATE'S ATTORNEY	127,675,491	82,363,758	72,702,263	9,661,495	11.7%	1,091,364	73,793,627	10.4%
SHERIFF	494,630,402	325,497,756	311,355,815	14,141,941	4.3%	4,609,659	315,965,474	2.9%
CHIEF JUDGE	262,355,043	173,867,519	155,146,489	18,721,030	10.8%	582,910	155,729,399	10.4%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	60,262,639	52,140,183	8,122,456	13.5%	303,325	52,443,508	13.0%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	1,490,179	1,284,960	205,219	13.8%	-	1,284,960	13.8%
1390 PUBLIC ADMINISTRATOR	1,646,611	1,047,820	1,020,014	27,806	2.7%	-	1,020,014	2.7%
1452 VETERANS ASSISTANCE COMMISSION	342,935	228,623	71,096	157,527	68.9%	-	71,096	68.9%
FIXED CHARGES	632,377,796	408,631,994	379,015,559	29,616,435	7.2%	25,695,016	404,710,575	1.0%
<b>TOTAL</b>	<b>\$ 1,974,621,852</b>	<b>\$ 1,283,923,094</b>	<b>\$ 1,170,095,577</b>	<b>\$ 113,827,517</b>	<b>8.9%</b>	<b>\$ 36,067,432</b>	<b>\$ 1,206,163,009</b>	<b>6.1%</b>

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

REVENUES	2023 Budget	July 31, 2023	July 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 147,704,920	\$ 82,197,788	\$ 85,800,273	4.38%	\$ 3,602,485
Property Tax Levy Timing Differential			5,565,002		5,565,002
<b>Stroger Hospital -</b>					
409549-Medicare	160,872,752	107,101,585	146,320,205	36.62%	39,218,620
409593-Medicaid Fees for Service	282,657,418	188,180,144	348,787,651	85.35%	160,607,507
409598-Private Payors & Carriers	71,556,897	47,639,249	67,242,826	41.15%	19,603,577
<b>Stroger Hospital - Sub Total</b>	<b>515,087,067</b>	<b>342,920,978</b>	<b>562,350,682</b>	<b>63.99%</b>	<b>219,429,704</b>
<b>Provident Hospital -</b>					
409549-Medicare	8,124,017	5,408,591	12,870,408	137.96%	7,461,817
409593-Medicaid Fees for Service	29,674,375	19,755,816	13,141,456	(33.48%)	(6,614,360)
409598-Private Payors & Carriers	4,761,833	3,170,205	8,087,035	155.10%	4,916,830
<b>Provident Hospital - Sub Total</b>	<b>42,560,225</b>	<b>28,334,612</b>	<b>34,098,899</b>	<b>20.34%</b>	<b>5,764,287</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>557,647,292</b>	<b>371,255,590</b>	<b>596,449,581</b>	<b>60.66%</b>	<b>225,193,991</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>143,100,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	140,000,000	93,333,334	122,007,055	30.72%	28,673,721
409604-Directed Payments	254,200,000	169,234,521	183,534,752	8.45%	14,300,231
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	694,522,918	474,391,143	669,093,114	41.04%	194,701,971
409528-Family Health Plans PMPM	765,565,014	522,916,167	636,126,550	21.65%	113,210,383
409532-Integrated Care Program PMPM	696,739,003	475,904,831	480,899,127	1.05%	4,994,296
409536-Managed Long Term Services and Support PMPM	276,118,586	188,601,713	217,430,768	15.29%	28,829,055
409539-Other Population Revenue PMPM	98,825,502	67,502,369	65,274,517	(3.30%)	(2,227,852)
409542-Other State Revenue	116,520,056	79,588,566	254,967,064	220.36%	175,378,498
409549-Medicare	2,645,187	2,645,187	3,856,819	45.81%	1,211,632
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,650,936,266</b>	<b>1,811,549,976</b>	<b>2,327,647,959</b>	<b>28.49%</b>	<b>516,097,983</b>
<b>409563-Graduate Medical Education</b>	<b>73,660,707</b>	<b>49,107,138</b>	<b>46,703,631</b>	<b>(4.89%)</b>	<b>(2,403,507)</b>
<b>CCH - Total Fees</b>	<b>3,819,544,265</b>	<b>2,532,030,559</b>	<b>3,313,892,978</b>	<b>30.88%</b>	<b>781,862,419</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	17,099,700	11,399,800	10,762,340	(5.59%)	(637,460)
Public Health	2,579,053	1,719,368	1,779,421	3.49%	60,053
Managed Care - Investment Income	0	0	11,685,604	0.00%	11,685,604
<b>Miscellaneous Revenues - Sub</b>	<b>19,678,753</b>	<b>13,119,168</b>	<b>24,227,365</b>	<b>84.67%</b>	<b>11,108,197</b>
<b>411495-Other Financing Sources</b>	<b>5,000,000</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 3,991,927,938</b>	<b>\$ 2,630,680,848</b>	<b>\$ 3,432,818,951</b>	<b>30.49%</b>	<b>\$ 802,138,103</b>

THE COUNTY OF COOK, ILLINOIS  
Health Fund Analysis of Expenses and Encumbrances  
Thru Period 08 as of July 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	\$ 61,151,736	\$ 53,125,702	\$ 8,026,034	13.1%	\$ 1,638,490	\$ 54,764,192	\$ 6,387,544	10.4%
4241	Health Services - JTDC	9,634,403	6,056,089	4,644,739	1,411,350	23.3%	11,963	4,656,702	1,399,387	23.1%
4890	Health System Administration	85,766,424	55,137,666	57,799,437	(2,661,771)	-4.8%	565,751	58,365,188	(3,227,522)	-5.9%
4891	Provident Hospital of Cook County	81,309,157	52,400,629	47,248,350	5,152,279	9.8%	1,895,927	49,144,277	3,256,352	6.2%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	82,854,764	82,076,143	778,621	0.9%	2,356,333	84,432,476	(1,577,712)	-1.9%
4894	Ruth M. Rothstein CORE Center	30,079,575	19,672,522	10,547,874	9,124,648	46.4%	264,006	10,811,880	8,860,642	45.0%
4895	Department of Public Health	20,412,363	13,309,575	8,662,808	4,646,767	34.9%	929,278	9,592,086	3,717,489	27.9%
4896	Health Plan Services	2,650,936,126	1,810,388,217	2,359,060,606	(548,672,389)	-30.3%	14,110,633	2,373,171,239	(562,783,022)	-31.1%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	550,041,461	561,938,332	(11,896,871)	-2.2%	28,351,942	590,290,274	(40,248,813)	-7.3%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	29,129,559	22,639,051	6,490,508	22.3%	0	22,639,051	6,490,508	22.3%
<b>TOTAL</b>		<b>\$ 3,991,927,938</b>	<b>\$ 2,680,142,217</b>	<b>\$ 3,207,743,042</b>	<b>\$ (527,600,825)</b>	<b>-19.7%</b>	<b>\$ 50,124,323</b>	<b>\$ 3,257,867,365</b>	<b>\$ (577,725,148)</b>	<b>-21.6%</b>

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

**SPECIAL PURPOSE FUNDS**

<b>Fund #</b>	<b>DEPARTMENT NAME</b>	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	7/31/2023 Net Change In Fund Balance	FY2022 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 37,671,248	\$ 27,930,966	\$ 893,912	\$ 28,824,878	\$ 8,846,370	\$ 8,846,370	\$ 14,717,132	\$ 23,563,502
11312	Animal Control	3,204,763	1,809,072	165,630	1,974,702	1,230,061	1,230,061	4,923,611	6,153,672
11306	Election Division Fund	37,638,913	15,389,316	284,196	15,673,512	21,965,401	21,965,401	(16,578,145)	5,387,256
11314	County Clerk Document Storage System	2,906,798	3,065,627	3,260	3,068,887	(162,089)	(162,089)	17,465,004	17,302,915
11320	Circuit Court Automation	4,540,522	3,664,500	28,850	3,693,350	847,172	847,172	827,367	1,674,539
11318	Circuit Court Document Storage	4,228,936	3,417,772	24,631	3,442,403	786,533	786,533	2,201,618	2,988,151
11310	Law Library	2,493,590	2,464,501	1,024	2,465,525	28,065	28,065	(431,841)	(403,776)
11322	Circuit Court - Dispute Resolution	212,494	271,256	0	271,256	(58,762)	(58,762)	110,007	51,245
11326	Adult Probation / Probation Service Fee	1,396,434	223,519	0	223,519	1,172,915	1,172,915	4,662,652	5,835,567
11316	County Clerk Automation	811,720	613,945	5,200	619,145	192,575	192,575	1,273,355	1,465,930
11854	Treasurer - Tax Sales Automation	11,602,003	7,330,333	285,074	7,615,407	3,986,596	3,986,596	14,616,130	18,602,726
11324	Intergovernment Agreement/ ETSB	1,478,476	704,635	0	704,635	773,841	773,841	128,265	902,106
11328	Social Service/ Probation & Court Services	1,445,625	165,057	9,156	174,213	1,271,412	1,271,412	3,485,095	4,756,507
11248	Lead Poisoning Prevention Fund	58,441	566,856	467,220	1,034,076	(975,635)	(975,635)	3,390,190	2,414,555
11249	Geographic Information Systems - GIS	4,006,945	7,505,318	158,202	7,663,520	(3,656,575)	(3,656,575)	20,787,043	17,130,468
11252	State's Attorney Narcotics Forfeiture	688,358	1,561,941	0	1,561,941	(873,583)	(873,583)	822,429	(51,154)
11255	Suburban CC TB Sanitarium District	20,907	1,130,947	(4,979)	1,125,968	(1,105,061)	(1,105,061)	1,114,951	9,890
11258	Circuit Court Administrative Fund	751,865	297,560	238	297,798	454,067	454,067	1,246,142	1,700,209
11259	County Clerk GIS Fee Fund	1,739,709	1,002,265	183,935	1,186,200	553,509	553,509	9,974,213	10,527,722
11260	County Clerk Rental Housing Support Fee	131,484	56,533	0	56,533	74,951	74,951	659,818	734,769
11262	Sheriff Women's Justice Services	15,877	0	0	0	15,877	15,877	296,080	311,957
11266	Sheriff Vehicle Purchase Fund	239	0	0	0	239	239	(278,341)	(278,102)
11268	Assessor Special Fund	200,873	0	0	0	200,873	200,873	253,476	454,349
11269	CCC Electronic Citation Fund	294,420	121,903	0	121,903	172,517	172,517	1,729,652	1,902,169
11271	SAO Records Automation	12,669	113,239	0	113,239	(100,570)	(100,570)	69,577	(30,993)
11272	PD Records Automation	36,295	0	0	0	36,295	36,295	200,205	236,500
11273	Environmental Control Solid Waste Mgmt	547,737	338,573	583	339,156	208,581	208,581	3,215,818	3,424,399
11274	Land Bank Authority	3,554,380	5,169,159	73,908	5,243,067	(1,688,687)	(1,688,687)	(13,643,554)	(15,332,241)
11275	Section 108 Loan Program	131,677	43,520	0	43,520	88,157	88,157	6,612,586	6,700,743
11276	Erroneous Homestead Exemption Recovery	1,063,407	504,988	80	505,068	558,339	558,339	2,222,025	2,780,364
11302	Township Roads	584,924	51,717	667	52,384	532,540	532,540	5,636,144	6,168,684
11277	Sheriff Pharmaceutical Disposal	50,938	0	0	0	50,938	50,938	333,118	384,056
11278	Sheriff Operations State Asset Forfeiture	206,442	289,168	0	289,168	(82,726)	(82,726)	1,153,144	1,070,418
11279	Sheriff Money Laundering State Asset Forfeiture	10,855	7,593	0	7,593	3,262	3,262	260,393	263,655
11281	Cable TV Peg Access Support Fund	32,870	54,384	0	54,384	(21,514)	(21,514)	260,288	238,774
11282	Cook County Assessor GIS Fee Fund	781,218	970,133	0	970,133	(188,915)	(188,915)	2,550,524	2,361,609
11284	COVID-19 Federal Programs	24,668,670	18,875,886	1,030,834	19,906,720	4,761,950	4,761,950	19,172,843	23,934,793
11285	Mortgage Foreclosure Mediation Program	863,616	0	0	0	863,616	863,616	1,597,679	2,461,295
11270	Medical Examiner Fees	22,653	26,842	159	27,001	(4,348)	(4,348)	1,092,092	1,087,744
11286	American Rescue Plan Act (ARPA) Fund	22,093,848	111,509,647	15,605,924	127,115,571	(105,021,723)	(105,021,723)	904,803,714	799,781,991
11287	Equity Fund SPF	9,251,086	(24,585,163)	347,985	(24,237,178)	33,488,264	33,488,264	45,850,610	79,338,874
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	10,551,059	364,924	0	364,924	10,186,135	10,186,135	0	10,186,135
11289	Transportation Related Home Rule Taxes	159,149,493	138,824,854	0	138,824,854	20,324,639	20,324,639	0	20,324,639
<b>TOTAL</b>		<b>\$ 351,154,477</b>	<b>\$ 331,853,286</b>	<b>\$ 19,565,689</b>	<b>\$ 351,418,975</b>	<b>\$ (264,498)</b>	<b>\$ (264,498)</b>	<b>\$ 1,070,327,839</b>	<b>\$ 1,070,063,341</b>



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

REVENUES	2023 Budget	July 31, 2023	July 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	Variance	
				%	\$
<b>Transportation Fund Revenue</b>					
Non Retailer Transactions Use Tax & State	\$ 15,500,000	\$ 10,186,404	\$ 8,267,237	(18.84%)	\$ (1,919,167)
County Use Tax	89,500,000	58,786,561	59,610,415	1.40%	823,854
Gasoline / Diesel Fuel Tax	88,200,000	58,486,695	56,696,257	(3.06%)	(1,790,438)
New Motor Vehicle Tax	2,750,000	1,795,830	1,562,851	(12.97%)	(232,979)
Wheel Tax	0	0	65,230	0.00%	65,230
Parking Lot & Garage Operations Tax	41,500,000	26,888,576	32,944,996	22.52%	6,056,420
Interest Income	0	0	2,507	0.00%	2,507
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 237,450,000</b>	<b>\$ 156,144,066</b>	<b>\$ 159,149,493</b>	<b>1.92%</b>	<b>\$ 3,005,427</b>

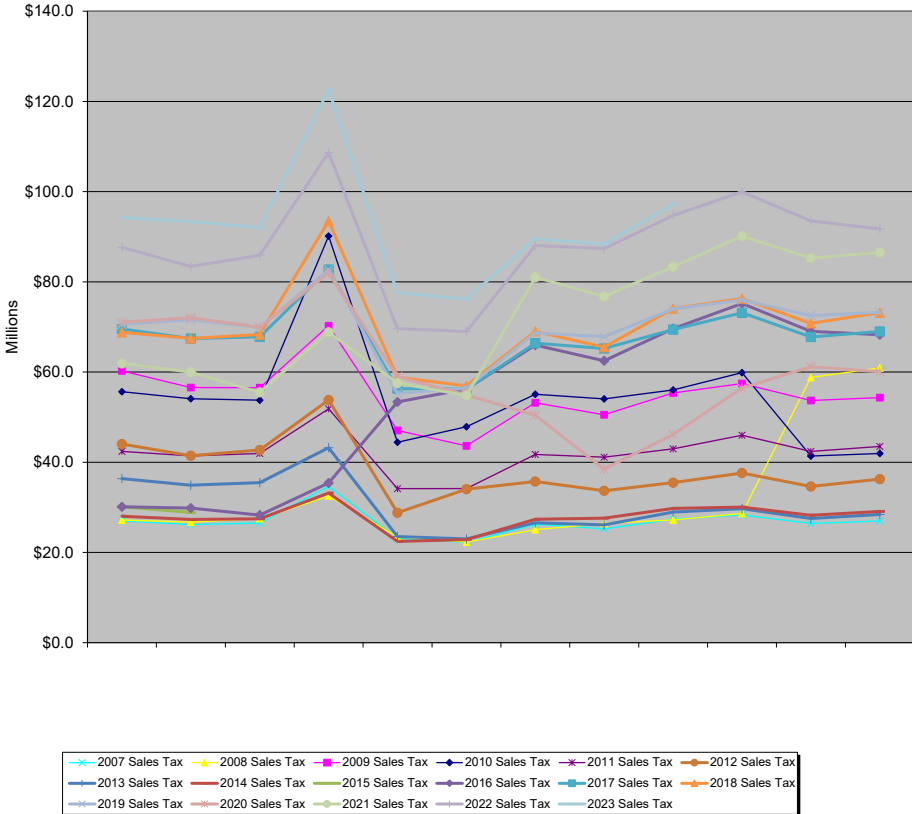
**THE COUNTY OF COOK, ILLINOIS**  
**Equity Fund Analysis of Revenues**  
**Thru Period Eight As of July 31, 2023**

REVENUES	2023 Budget	July 31 2023	July 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 15,000,000	\$ 9,250,000	\$ 8,330,728	(9.94%)	\$ (919,272)
Firearms Tax	1,300,000	902,063	917,828	1.75%	15,765
Interest Income	0	0	2,530	0.00%	2,530
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 16,300,000</b>	<b>\$ 10,152,063</b>	<b>\$ 9,251,086</b>	<b>(8.87%)</b>	<b>\$ (900,977)</b>

Table - 8

Cook County Sales Tax Revenue (1)

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



FY2023 YTD - AUGUST 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 808,120,000	\$ 831,118,801	2.85%	\$ 22,998,801
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	Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	.09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	.08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	GROSS	GROSS	GROSS	GROSS	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG					
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					\$831,118,801
Over/(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9					\$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

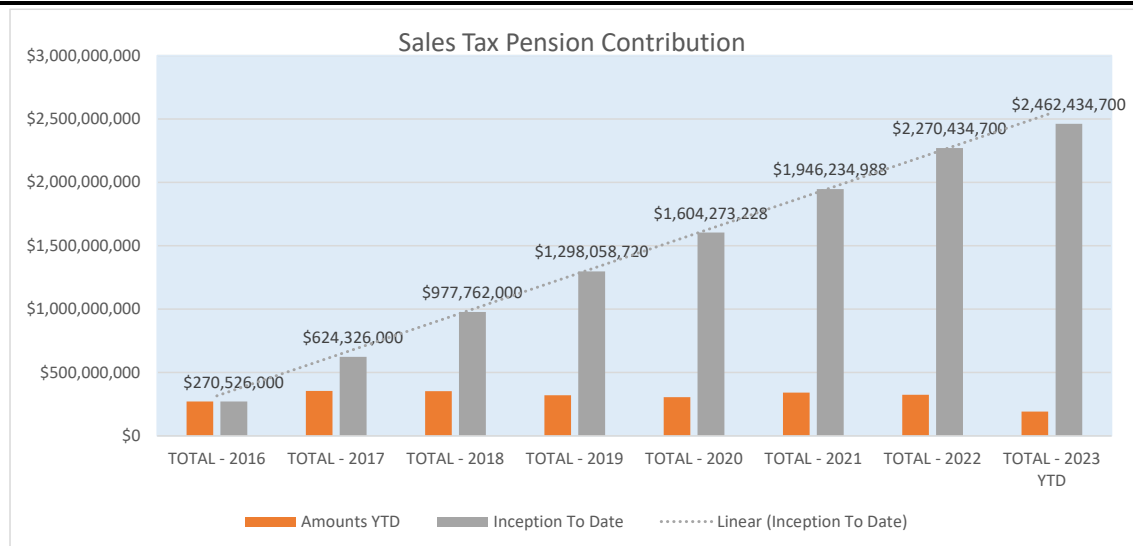
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	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	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	-
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    \$    192,000,000

Sales Tax Pension Payments

	Amounts YTD	Inception to Date
<b>TOTAL - 2016</b>	\$270,526,000	\$270,526,000
<b>TOTAL - 2017</b>	\$353,800,000	\$624,326,000
<b>TOTAL - 2018</b>	\$353,436,000	\$977,762,000
<b>TOTAL - 2019</b>	\$320,296,720	\$1,298,058,720
<b>TOTAL - 2020</b>	\$306,214,508	\$1,604,273,228
<b>TOTAL - 2021</b>	\$341,961,760	\$1,946,234,988
<b>TOTAL - 2022</b>	\$324,199,712	\$2,270,434,700
<b>TOTAL - 2023 YTD</b>	\$192,000,000	\$2,462,434,700

Sales Tax Pension Payments - Inception to date:      **\$2,462,434,700**



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 July 31st, 2023

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.5	0.9	3.4	2.1%
Planning and Development	0.0	1.9	1.0	3.9	5.2	12.0	7.3%
Office of Economic Development	0.0	0.0	0.1	0.0	0.0	0.0	0.0%
County Clerk	-	0.0	0.2	0.3	2.7	3.2	1.9%
Environment and Sustainability	(0.0)	-	0.1	0.0	0.3	0.5	0.3%
Justice Advisory Council	-	0.0	0.1	(0.0)	0.8	0.9	0.5%
Office of the Sheriff	0.0	0.1	0.0	0.3	0.3	0.7	0.4%
State's Attorney	0.0	0.2	(0.0)	0.0	3.5	3.7	2.3%
Medical Examiner	-	(0.0)	-	-	-	(0.0)	0.0%
Public Defender	-	0.0	0.0	-	0.0	0.1	0.0%
Emergency Management & Regional Security	0.0	0.1	7.0	108.2	11.8	127.1	77.7%
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	0.2	0.8	1.1	0.7%
Juvenile Probation	-	-	-	0.0	0.0	0.0	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	(0.1)	-	2.0	1.9	1.2%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	-	0.1	0.0%
Dept. of Public Health	0.5	0.7	1.1	1.2	5.4	8.9	5.4%
<b>Grand Total</b>	<b>\$ 0.6</b>	<b>\$ 3.0</b>	<b>\$ 9.6</b>	<b>\$ 116.6</b>	<b>\$ 33.8</b>	<b>\$ 163.6</b>	<b>100.0%</b>

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Match - CCP	-	-	0.0	0.8	1.2	\$ 2.0
Federal Direct - CCH	0.1	(0.0)	(0.0)	0.2	1.5	\$ 1.8
Federal Direct - CCP	0.0	1.9	1.3	4.4	6.5	\$ 14.0
Federal Direct - DPH	-	-	-	-	0.6	\$ 0.6
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	0.7	\$ 2.1
Federal Pass Through - CCP	0.0	0.2	7.3	108.5	11.8	\$ 127.7
Federal Pass Through - DOT	0.0	0.0	(0.1)	-	1.2	\$ 1.1
Federal Pass Through - DPH	0.1	0.0	0.4	(0.0)	1.8	\$ 2.3
Private/Other - CCH	0.0	0.2	0.3	0.2	0.2	\$ 0.9
Private/Other - CCP	-	0.0	0.0	0.0	0.5	\$ 0.6
Private/Other - DPH	-	0.0	-	-	-	\$ 0.0
State Direct - CCH	-	(0.0)	0.0	0.0	0.0	\$ 0.1
State Direct - CCP	0.1	0.2	0.1	1.7	7.2	\$ 9.2
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	0.3	0.6	\$ 1.2
<b>Grand Total</b>	<b>\$ 0.6</b>	<b>\$ 3.0</b>	<b>\$ 9.6</b>	<b>\$ 116.6</b>	<b>\$ 33.8</b>	<b>\$ 163.6</b>

## Notes to the July 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 26<sup>th</sup>, 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 July 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.