

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Nine-Month Period Ended August 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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September 29, 2023

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

Attached is an Analysis of Revenues and Expenses Report for the nine-month period ended August 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 P09 as of August 31, 2023

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,454.3	\$1,594.2	\$139.9	9.6		\$1,594.2	\$139.9	9.6
Expenses	\$1,440.6	\$1,322.2	\$118.4	8.2	\$30.8	\$1,353.0	\$87.6	6.1
Net Results	\$13.7	\$272.0	\$258.3		\$30.8	\$241.2	\$227.5	
Health Fund								
Revenues	\$3,435.7	\$3,858.1	\$422.4	12.3		\$3,858.1	\$422.4	12.3
Expenses	\$3,480.0	\$3,520.5	(\$40.5)	(1.2)	\$43.9	\$3,564.4	(\$84.4)	(2.4)
Net Results	(\$44.3)	\$337.6	\$381.9		\$43.9	\$293.7	\$338.0	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of August 31, 2023, the General Fund net results were positive \$272.0 million, \$258.3 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$241.2 million **favorable** to budget.

Revenues were \$139.9 million or 9.6% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in August 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 \$1.322 billion were \$118.4 million or 8.2% **favorable** to the year-to-date budget before factoring in encumbrances of \$30.8 million, which resulted in a positive variance of \$87.6 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 \$422.8 million or 12.3% **favorable** to budget. Expenditures of \$3.520 billion are \$40.5 million or 1.2% **unfavorable** to budget before factoring in encumbrances of \$43.9 million. When including encumbrances, expenditures were \$84.4 million or 2.4% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through August.

State Revenues Update

Through August 31, 2023, the State of Illinois owes the County \$323.0 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 11.1	\$ 11.1	AOIC vouchers average - 30-60 days
Rent	-	-	-	0.1	0.5	0.6	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.7	7.4	9.5	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.1	7.2	108.5	15.2	131.0	Estimated average days over - 90 days
Total - General Fund	0.1	0.3	7.3	110.3	34.2	152.2	
Health Fund							
Medicaid	-	-	-	-	164.9	164.9	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.5	1.1	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.6	2.9	4.8	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	0.8	0.9	168.3	170.8	
Total General & Health Fund	\$ 0.4	\$ 0.8	\$ 8.1	\$ 111.2	\$ 202.5	\$ 323.0	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through August 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 August 31, 2023, the State AOIC past due amount was \$11.1 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 August 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 \$164.9 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In August and September 2023, the State AOIC reimbursed the County in the amount of \$25.6 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid for the months December 2022 thru June 2023. The remaining amount owed for FY2023 is \$11.1 million.

² In August and September 2023, the County received a total of \$13.8 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 August 31, 2023, the total grants past due amount owed to the County was \$173.3 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 August 2023, the State owes the County \$135.8 million in Federal pass-through grant receivable.

³ As of August 31, 2023, the State owed CCH a total of \$164.9 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total nine -month property tax levy revenue of \$209.8 million was behind prior year property tax revenue of \$222.7 million, resulting in an **unfavorable** comparative variance of \$12.8 million or 5.76% based on current collections through August 31, 2023.

			FY2023 vs FY2022	
	31-Aug-23	31-Aug-22	FY23 vs FY22 Over (Under)	% Change
General Fund	\$ 121,690,760	\$ 143,730,142	\$ (22,039,382)	-15.33%
Health Fund	88,143,174	78,934,679	9,208,495	11.67%
Total	\$ 209,833,934	\$ 222,664,821	\$ (12,830,887)	-5.76%

General Fund Revenues Fees

Treasurer – Total nine-month actual revenue of \$48.7 million was above budgeted revenue of \$25.9 million, resulting in a **favorable** variance of \$22.8 million or 88.13%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through August 2023.

County Clerk – Total nine-month actual revenue of \$38.6 million was behind budgeted revenue of \$42.0 million, resulting in an **unfavorable** variance of \$3.8 million or 8.24%.

The negative variance is due to the slowdown in the real estate market. The negative variance is due to the slowdown in the real estate market. Revenue is based on the health of the economy. Overall, the housing market remains fragile. Home sales are down. This is due to high mortgage interest rates, increased home prices and low inventories due to minimum construction. It is forecasted that mortgage interest rates will stabilize as inflation declines.

Clerk of the Circuit Court – Total nine-month actual revenue of \$49.7 million was above budgeted revenue of \$44.9 million, resulting in a **favorable** variance of \$4.8 million.

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	22.8
Clerk of Circuit Court		4.8
Sheriff		0.5
County Sales Tax		23.0
Hotel Accommodations Tax		7.0
Amusement Tax		5.1
Sports Wagering Tax		3.3
Other Reimbursements / Transfers		65.9
Other revenue categories (net)		13.8
Total net favorable variances	\$	146.2
Unfavorable Variance (millions)		
Cigarette Tax	\$	(2.8)
County Clerk		(3.5)
Net (unfavorable) variances		(6.3)
Total net favorable (unfavorable) variances	\$	139.9

million or 10.70% and is based on current collections.

Sheriff – Total nine-month actual revenue of \$9.2 million was above budgeted revenue of \$8.7 million, resulting in a **favorable** variance of \$0.5 million or 6.29% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$831.1 million through August 31, 2023 was above budgeted revenue of \$808.1 million and resulted in a **favorable** variance of \$23.0 million or positive 2.85%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, August receipts represent underlying transactions that occurred in May 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 August 31, 2023 were \$216.0 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 \$63.0 million through August 31, 2023 was behind budgeted revenue of \$65.8 million, and resulted in an **unfavorable** variance of \$2.8 million, or 4.30%. 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 \$26.4 million through August 31, 2023 was above budgeted revenue of \$19.4 million and resulted in a **favorable** variance of \$7.0 million or 36.02%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The County Amusement Tax - Revenue of \$34.1 million through August 31, 2023 was above budgeted revenue of \$29.0 million and resulted in a **favorable** variance of \$5.1 million or 17.68%. 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 \$8.7 million through August 31, 2023 was above budgeted revenue of \$5.4 million and resulted in a **favorable** variance of \$3.3 million or 60.15%. The positive variance is due to a greater than anticipated growth in wagering.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total nine-month actual revenue of \$91.6 million was above budgeted revenue of \$25.7 million and resulted in a **favorable** variance of \$65.9 million or 256.69%. 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 \$74.3 million collected from the State through August 31, 2023.

***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 August 31, 2023 was \$2.5 billion.

General Fund Expenditures

Expenses of \$1.322 billion were \$118.4 million or 8.2% **favorable** to budget before \$30.8 million in encumbrances. Combined expenditures and encumbrances of \$1.353 billion were \$87.6 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 (9.6%), Contractual Services (27.8%), and Operations and Maintenance (22.8%). 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 its 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 \$422.4 million or 12.3% through August 31, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$210.2 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$3.520 billion were \$40.5 million or 1.2% **unfavorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$435.3 million to account for the higher membership and associated revenue.

Health Fund - Revenue

CCH Medicaid Expansion – Total nine-month actual Medicaid Expansion revenue of \$2.603 billion was above budgeted revenue of \$2.460 billion, resulting in a **favorable** variance of \$142.5 million or 5.79% due to timing of state payment adjustments, to

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 210.2
Medicaid Expansion - Managed Care	142.5
Directed Payments	35.3
Federal State Medicaid Programming - DSH	31.5
Miscellaneous Revenue	12.0
Net <i>favorable</i> variances	431.5
	Unfavorable Variance
	(millions)
Graduate Medical Education (GME) Revenue	\$ (2.7)
Other revenue categories (net)	(6.4)
Net (unfavorable) variances	(9.1)
Total net favorable (unfavorable) variances	\$ 422.4

account for the higher membership through August 2023. As of August 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 \$164.9 million.

Patient Fee Revenue - Total nine-month actual Patient Fee revenue of \$677.3 million was above budgeted revenue of \$467.1 million and resulted in a **favorable** variance of \$210.2 million or 45.01%, based on current payments received. This report includes \$272.2 million YTD payments through August 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through August 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$136.5 million was above budgeted revenue of \$105.0 million and resulted in a **favorable** variance of \$31.5 million or 29.99%. 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 nine-month actual Directed Payments \$226.1 million was above budgeted revenue of \$190.8 million and resulted in a **favorable** variance of \$35.3 million or 18.51%, primarily due to current payments received. This report includes \$57.0 million YTD payments through August 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 August 31, 2023, Graduate Medical Education (GME) actual revenue of \$52.5 million was behind budgeted revenue of \$55.2 million and resulted in an **unfavorable** variance of \$2.7 million or 4.97%. The negative variance in GME revenue was based on the current payments cycle.

Miscellaneous Revenue – Total nine-month actual miscellaneous revenue of \$26.8 million was above budgeted revenue of \$14.8 million, resulting in a **favorable** variance of \$12.0 million or 81.56% primarily due to a slight increase in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down by \$1.5 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$13.5 million.

Health Fund- Expenditures

Expenditures of \$3.520 billion were \$40.5 million or 1.2 percent **unfavorable** to budget before including encumbrances of \$43.9 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$40.0 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 \$59.9 million.

Expenditures and encumbrances of \$3.564 billion were \$84.4 million or 2.4 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances of \$43.9 million are current obligations entered by Health Plan Services for claims and \$26.3 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 Nine as of August 31, 2023									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
Special Purpose Funds									
Revenues	\$319.5	\$395.2	\$75.7	23.7		\$395.2	\$75.7	23.7	
Expenses	\$919.9	\$372.0	\$547.9	59.6	\$24.8	\$396.8	\$523.1	56.9	
Net Results	(\$600.4)	\$23.2	\$623.6		\$24.8	(\$1.6)	\$598.8		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of August 31, 2023, revenues were \$395.2 million, \$75.7 million above budgeted revenue of \$319.5 million, resulting in a **favorable** variance of 23.7% to budget based on current collections. Total expenditures were \$396.8 million after encumbrances. Through August 31, 2023, expenditures and encumbrances have exceeded revenues \$1.6 million on a modified cash basis. *See Table 5 for further details.*

Special Purpose Fund Revenues

The Non-Retailer Transactions Use Tax & State - Revenue of \$9.4 million through August 31, 2023 was behind budgeted revenue of \$11.6 million and resulted in an **unfavorable** variance of \$2.2 million or 18.98%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$67.1 million through August 31, 2023 was above budgeted revenue of \$66.5 million and resulted in a **favorable** variance of \$0.6 million or 0.97%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$64.0 million through August 31, 2023 was behind budgeted revenue of \$65.9 million and resulted in an **unfavorable** variance of \$1.9 million or 2.84%. The negative variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$1.7 million through August 31, 2023 was behind budgeted revenue of \$2.0 million and resulted in an **unfavorable** variance of \$0.2 million or 13.51%. The negative variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$38.5 million through August 31, 2023 was above budgeted revenue of \$30.7 million and resulted in a **favorable** variance of \$7.8 million or 25.53%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$1.0 million through August 31, 2023 was on target with the budgeted revenue of \$1.0 million.

The Cannabis Tax – Revenue of \$9.4 million through August 31, 2023 was behind budgeted revenue of \$10.6 million and resulted in an **unfavorable** variance of \$1.2 million or 11.21% based on current receipt.
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 August 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 August 31, 2023, the County has spent over \$291.0 million of its ARPA allocation.

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

See Table 5 for further details.

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

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Nine As of August 31, 2023

REVENUES	2023 Budget	August 31, 2023	August 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 267,660,808	\$ 183,722,379	\$ 121,690,760	(33.76%)	\$ (62,031,619)
Property Tax Levy Timing Differential			53,199,764		53,199,764
Property Tax - Tax Increment Financing Surplus	25,872,500	25,872,500	20,494,098	(20.79%)	(5,378,402)
Fees					
County Treasurer	35,000,000	25,911,567	48,746,921	88.13%	22,835,354
County Clerk	56,049,402	42,037,048	38,574,796	(8.24%)	(3,462,252)
Building and Zoning	3,936,651	2,795,784	2,953,122	5.63%	157,338
Environment and Sustainability	4,795,000	3,971,593	4,173,631	5.09%	202,038
Liquor Licenses	315,000	305,550	351,280	14.97%	45,730
Clerk of Circuit Court	66,039,338	44,907,581	49,714,525	10.70%	4,806,944
Sheriff	12,053,342	8,688,787	9,235,443	6.29%	546,656
Public Guardian	2,500,000	1,954,145	1,999,142	2.30%	44,997
Public Administrator	1,584,896	1,139,536	1,378,915	21.01%	239,379
Fees and Licenses Board of Review	100,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,800,000	1,314,323	1,452,567	10.52%	138,244
Medical Examiner	3,976,075	3,065,530	2,961,659	(3.39%)	(103,871)
Contract Compliance M/WBE Cert	42,000	33,301	19,750	(40.69%)	(13,551)
Total Fee Revenue	188,191,704	136,124,745	161,561,751	18.69%	25,437,006
Non-Property Taxes					
Home Rule County Sales Tax	1,092,400,000	808,120,000	831,118,801	2.85%	22,998,801
Off Track Betting Commission	900,000	660,000	681,291	3.23%	21,291
Illinois Gaming-Casino Tax	14,000,000	10,418,110	10,124,127	(2.82%)	(293,983)
Retailer's Occupation Tax	5,102,000	3,774,285	3,852,771	2.08%	78,486
State Income Tax	20,259,000	15,584,632	16,081,748	3.19%	497,116
Alcoholic Beverage Tax	37,500,000	28,197,408	28,375,014	0.63%	177,606
Cigarette Tax	86,000,000	65,851,694	63,018,946	(4.30%)	(2,832,748)
Other Tobacco and Consumable Products Tax	6,750,000	4,975,473	5,408,485	8.70%	433,012
Hotel Accommodations Tax	28,500,000	19,443,695	26,447,169	36.02%	7,003,474
Gambling Machine Tax	3,900,000	3,682,503	4,173,200	13.33%	490,697
Video Gaming	900,000	690,000	1,114,070	61.46%	424,070
Amusement Tax	37,250,000	28,985,381	34,109,981	17.68%	5,124,600
Sports Wagering Tax	7,000,000	5,452,347	8,732,181	60.15%	3,279,834
Total Non-Property Taxes	1,340,461,000	995,835,528	1,033,237,784	3.76%	37,402,256
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	43,067,210	46,341,523	7.60%	3,274,313
Salaries of State's Attorney	221,549	165,430	166,162	0.44%	732
Salaries of Public Defender	134,234	100,507	100,081	(0.42%)	(426)
FPD Reimbursements for Services	2,167,558	1,625,669	1,132,102	(30.36%)	(493,567)
Total Intergovernmental Revenues	58,023,341	44,958,816	47,739,868	6.19%	2,781,052
Investment Income					
Investment Income	1,000,000	750,000	24,181,344	3124.18%	23,431,344
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	847,500	777,743	(8.23%)	(69,757)
Real Estate and Rental Income	10,243,000	7,929,168	7,859,763	(0.88%)	(69,405)
Other Reimbursements / Transfers	38,262,420	25,691,286	91,639,354	256.69%	65,948,068
Total Miscellaneous Revenue	49,635,420	34,467,954	100,276,860	190.93%	65,808,906
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	10,075,608	9,275,613	(7.94%)	(799,995)
Other Financing Sources - Fund Balance	30,000,000	22,500,000	22,500,000	0.00%	0
Total Other Financing Sources	43,434,144	32,575,608	31,775,613	(2.46%)	(799,995)
Grand Total Corporate / Public Safety	\$ 1,974,278,917	\$ 1,454,307,530	\$ 1,594,157,842	9.62%	\$ 139,850,312
Note: County Sales Tax payment to Pension Fund Thru 8.31.2023 were \$216,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P09 as of August 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	\$ 201,985,143	\$ 173,625,063	\$ 28,360,080	14.0%	\$ 3,152,426	\$ 176,777,489	12.5%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	1,503,196	1,179,550	323,646	21.5%	57,114	1,236,664	17.7%
1081 FIRST DISTRICT	448,920	318,849	182,291	136,558	42.8%	915	183,206	42.5%
1082 SECOND DISTRICT	449,550	315,708	280,137	35,571	11.3%	611	280,748	11.1%
1083 THIRD DISTRICT	449,625	314,887	268,683	46,204	14.7%	-	268,683	14.7%
1084 FOURTH DISTRICT	449,175	317,022	276,456	40,566	12.8%	1,749	278,205	12.2%
1085 FIFTH DISTRICT	449,850	314,541	284,072	30,469	9.7%	-	284,072	9.7%
1086 SIXTH DISTRICT	449,640	317,430	257,079	60,351	19.0%	-	257,079	19.0%
1087 SEVENTH DISTRICT	449,550	317,750	211,617	106,133	33.4%	1,347	212,964	33.0%
1088 EIGHTH DISTRICT	449,934	320,279	202,480	117,799	36.8%	3,991	206,471	35.5%
1089 NINTH DISTRICT	449,671	315,529	219,477	96,052	30.4%	124	219,601	30.4%
1090 TENTH DISTRICT	449,886	315,128	210,108	105,020	33.3%	(570)	209,538	33.5%
1091 ELEVENTH DISTRICT	508,440	355,800	256,204	99,596	28.0%	-	256,204	28.0%
1092 TWELFTH DISTRICT	449,643	315,026	294,657	20,368	6.5%	-	294,657	6.5%
1093 THIRTEENTH DISTRICT	450,000	315,269	281,690	33,579	10.7%	2,051	283,741	10.0%
1094 FOURTEENTH DISTRICT	449,730	315,651	292,270	23,381	7.4%	91	292,361	7.4%
1095 FIFTEENTH DISTRICT	449,713	315,351	265,015	50,336	16.0%	290	265,305	15.9%
1096 SIXTEENTH DISTRICT	449,145	315,891	277,923	37,968	12.0%	-	277,923	12.0%
1097 SEVENTEENTH DISTRICT	450,000	317,551	291,428	26,123	8.2%	-	291,428	8.2%
COOK COUNTY BOARD OF COMISSIONERS	9,741,579	6,920,857	5,531,137	1,389,720	20.1%	67,713	5,598,850	19.1%
1040 COUNTY ASSESSOR	31,327,653	22,018,506	19,606,722	2,411,784	11.0%	9,188	19,615,910	10.9%
1050 BOARD OF REVIEW	17,999,134	12,804,489	12,165,899	638,590	5.0%	30,747	12,196,646	4.7%
1060 COUNTY TREASURER	707,190	499,693	477,603	22,090	4.4%	792	478,395	4.3%
1110 COUNTY CLERK	20,587,162	14,870,717	12,085,013	2,785,704	18.7%	15,466	12,100,479	18.6%
1250 STATE'S ATTORNEY	127,675,491	92,322,493	82,820,675	9,501,818	10.3%	38,195	82,858,870	10.3%
SHERIFF	494,630,402	368,213,255	354,982,626	13,230,629	3.6%	4,397,639	359,380,265	2.4%
CHIEF JUDGE	262,355,043	195,173,451	175,891,080	19,282,371	9.9%	140,940	176,032,020	9.8%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	67,600,309	58,317,725	9,282,584	13.7%	243,528	58,561,253	13.4%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	1,625,027	1,364,613	260,414	16.0%	-	1,364,613	16.0%
1390 PUBLIC ADMINISTRATOR	1,646,611	1,177,098	1,135,072	42,026	3.6%	-	1,135,072	3.6%
1452 VETERANS ASSISTANCE COMMISSION	342,935	257,201	88,245	168,956	65.7%	-	88,245	65.7%
FIXED CHARGES	632,377,796	455,089,171	424,061,797	31,027,374	6.8%	22,754,286	446,816,083	1.8%
TOTAL	\$ 1,974,621,852	\$ 1,440,557,410	\$ 1,322,153,270	\$ 118,404,140	8.2%	\$ 30,850,920	\$ 1,353,004,190	6.1%

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

REVENUES	2023 Budget	August 31, 2023	August 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 147,704,920	\$ 101,384,657	\$ 88,143,174	(13.06%)	\$ (13,241,483)
Property Tax Levy Timing Differential			6,864,002		6,864,002
Stroger Hospital -					
409549-Medicare	160,872,752	132,530,336	159,247,718	20.16%	26,717,382
409593-Medicaid Fees for Service	282,657,418	241,108,550	399,859,479	65.84%	158,750,929
409598-Private Payors & Carriers	71,556,897	59,744,539	78,178,659	30.85%	18,434,120
Stroger Hospital - Sub Total	515,087,067	433,383,425	637,285,856	47.05%	203,902,431
Provident Hospital -					
409549-Medicare	8,124,017	6,352,813	14,484,820	128.01%	8,132,007
409593-Medicaid Fees for Service	29,674,375	22,276,105	15,544,056	(30.22%)	(6,732,049)
409598-Private Payors & Carriers	4,761,833	5,049,684	9,953,507	97.11%	4,903,823
Provident Hospital - Sub Total	42,560,225	33,678,602	39,982,383	18.72%	6,303,781
Patient Fees (Medicare, Medicaid, Private & 3rd)	557,647,292	467,062,027	677,268,239	45.01%	210,206,212
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	105,000,000	136,489,014	29.99%	31,489,014
409604-Directed Payments	254,200,000	190,824,110	226,154,619	18.51%	35,330,509
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	694,522,918	701,596,460	747,984,436	6.61%	46,387,976
409528-Family Health Plans PMPM	765,565,014	681,780,209	712,885,067	4.56%	31,104,858
409532-Integrated Care Program PMPM	696,739,003	534,799,429	538,837,445	0.76%	4,038,016
409536-Managed Long Term Services and Support PMPM	276,118,586	235,193,770	244,196,652	3.83%	9,002,882
409539-Other Population Revenue PMPM	98,825,502	75,460,738	73,077,644	(3.16%)	(2,383,094)
409542-Other State Revenue	116,520,056	228,656,831	281,761,297	23.22%	53,104,466
409549-Medicare	2,645,187	2,645,187	3,856,819	45.81%	1,211,632
Medicaid Expansion - Managed Care Sub Total	2,650,936,266	2,460,132,624	2,602,599,360	5.79%	142,466,736
409563-Graduate Medical Education	73,660,707	55,245,530	52,498,666	(4.97%)	(2,746,864)
CCH - Total Fees	3,819,544,265	3,315,814,291	3,732,559,898	12.57%	416,745,607
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	17,099,700	12,824,775	11,318,369	(11.75%)	(1,506,406)
Public Health	2,579,053	1,934,289	1,928,071	(0.32%)	(6,218)
Managed Care - Investment Income	0	0	13,550,832	0.00%	13,550,832
Miscellaneous Revenues - Sub	19,678,753	14,759,064	26,797,272	81.56%	12,038,208
411495-Other Financing Sources	5,000,000	3,750,000	3,750,000	0.00%	0
TOTALS	\$ 3,991,927,938	\$ 3,435,708,012	\$ 3,858,114,346	12.29%	\$ 422,406,334

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 09 as of August 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	\$ 69,451,693	\$ 64,492,427	\$ 4,959,266	7.1%	\$ 3,884,758	\$ 68,377,185	\$ 1,074,508	1.5%
4241	Health Services - JTDC	9,634,403	6,813,906	5,189,283	1,624,623	23.8%	202,010	5,391,293	1,422,613	20.9%
4890	Health System Administration	85,766,424	62,070,059	64,666,086	(2,596,027)	-4.2%	1,501,173	66,167,259	(4,097,200)	-6.6%
4891	Provident Hospital of Cook County	81,309,157	63,955,275	52,507,965	11,447,310	17.9%	1,374,475	53,882,440	10,072,835	15.7%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	99,204,777	93,192,444	6,012,333	6.1%	4,620,971	97,813,415	1,391,362	1.4%
4894	Ruth M. Rothstein CORE Center	30,079,575	22,307,037	11,257,484	11,049,553	49.5%	669,146	11,926,630	10,380,407	46.5%
4895	Department of Public Health	20,412,363	14,488,292	9,865,476	4,622,816	31.9%	761,042	10,626,518	3,861,774	26.7%
4896	Health Plan Services	2,650,936,126	2,458,537,465	2,567,324,113	(108,786,648)	-4.4%	4,559,808	2,571,883,921	(113,346,456)	-4.6%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	649,883,760	622,572,782	27,310,978	4.2%	26,305,635	648,878,417	1,005,343	0.2%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	33,334,217	29,465,538	3,868,679	11.6%	0	29,465,538	3,868,679	11.6%
TOTAL		\$ 3,991,927,938	\$ 3,480,046,481	\$ 3,520,533,598	\$ (40,487,117)	-1.2%	\$ 43,879,018	\$ 3,564,412,616	\$ (84,366,135)	-2.4%

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

SPECIAL PURPOSE FUNDS					Revenues		8/31/2023	FY2022 CAFR	Estimated
Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Over (Under) Expenditures & Encumbrances	Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 42,406,033	\$ 31,486,679	\$ 752,937	\$ 32,239,616	\$ 10,166,417	\$ 10,166,417	\$ 14,717,132	\$ 24,883,549
11312	Animal Control	3,591,954	2,021,863	244,777	2,266,640	1,325,314	1,325,314	4,923,611	6,248,925
11306	Election Division Fund	38,666,698	16,194,356	277,478	16,471,834	22,194,864	22,194,864	(16,578,145)	5,616,719
11314	County Clerk Document Storage System	3,326,704	3,446,172	3,260	3,449,432	(122,728)	(122,728)	17,465,004	17,342,276
11320	Circuit Court Automation	5,093,917	4,102,632	40,029	4,142,661	951,256	951,256	827,367	1,778,623
11318	Circuit Court Document Storage	4,790,377	3,835,579	196,200	4,031,779	758,598	758,598	2,201,618	2,960,216
11310	Law Library	2,828,915	2,735,275	1,383	2,736,658	92,257	92,257	(431,841)	(339,584)
11322	Circuit Court - Dispute Resolution	240,886	271,273	0	271,273	(30,387)	(30,387)	110,007	79,620
11326	Adult Probation / Probation Service Fee	1,541,043	253,669	0	253,669	1,287,374	1,287,374	4,662,652	5,950,026
11316	County Clerk Automation	941,620	698,588	5,200	703,788	237,832	237,832	1,273,355	1,511,187
11854	Treasurer - Tax Sales Automation	11,665,253	8,235,415	347,938	8,583,353	3,081,900	3,081,900	14,616,130	17,698,030
11324	Intergovernment Agreement/ ETSB	1,623,476	1,171,082	0	1,171,082	452,394	452,394	128,265	580,659
11328	Social Service/ Probation & Court Services	1,628,494	189,034	9,156	198,190	1,430,304	1,430,304	3,485,095	4,915,399
11248	Lead Poisoning Prevention Fund	66,489	649,333	467,220	1,116,553	(1,050,064)	(1,050,064)	3,390,190	2,340,126
11249	Geographic Information Systems - GIS	4,582,887	7,963,343	69,233	8,032,576	(3,449,689)	(3,449,689)	20,787,043	17,337,354
11252	State's Attorney Narcotics Forfeiture	688,358	1,765,677	0	1,765,677	(1,077,319)	(1,077,319)	822,429	(254,890)
11255	Suburban CC TB Sanitarium District	21,127	1,130,947	(4,978)	1,125,969	(1,104,842)	(1,104,842)	1,114,951	10,109
11258	Circuit Court Administrative Fund	813,690	341,231	0	341,231	472,459	472,459	1,246,142	1,718,601
11259	County Clerk GIS Fee Fund	1,992,204	1,286,241	20,660	1,306,901	685,303	685,303	9,974,213	10,659,516
11260	County Clerk Rental Housing Support Fee	150,765	63,441	0	63,441	87,324	87,324	659,818	747,142
11262	Sheriff Women's Justice Services	15,472	0	0	0	15,472	15,472	296,080	311,552
11266	Sheriff Vehicle Purchase Fund	239	0	0	0	239	239	(278,341)	(278,102)
11268	Assessor Special Fund	215,695	0	0	0	215,695	215,695	253,476	469,171
11269	CCC Electronic Citation Fund	347,399	129,017	0	129,017	218,382	218,382	1,729,652	1,948,034
11271	SAO Records Automation	13,672	127,476	0	127,476	(113,804)	(113,804)	69,577	(44,227)
11272	PD Records Automation	41,842	0	0	0	41,842	41,842	200,205	242,047
11273	Environmental Control Solid Waste Mgmt	583,196	371,193	304	371,497	211,699	211,699	3,215,818	3,427,517
11274	Land Bank Authority	4,022,627	6,003,555	73,908	6,077,463	(2,054,836)	(2,054,836)	(13,643,554)	(15,698,390)
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	1,200,528	569,407	80	569,487	631,041	631,041	2,222,025	2,853,066
11302	Township Roads	664,145	102,655	667	103,322	560,823	560,823	5,636,144	6,196,967
11277	Sheriff Pharmaceutical Disposal	50,938	0	14,790	14,790	36,148	36,148	333,118	369,266
11278	Sheriff Operations State Asset Forfeiture	206,442	298,734	0	298,734	(92,292)	(92,292)	1,153,144	1,060,852
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	48,367	54,384	0	54,384	(6,017)	(6,017)	260,288	254,271
11282	Cook County Assessor GIS Fee Fund	892,863	1,022,349	0	1,022,349	(129,486)	(129,486)	2,550,524	2,421,038
11284	COVID-19 Federal Programs	24,695,844	21,382,123	(3,868)	21,378,255	3,317,589	3,317,589	19,172,843	22,490,432
11285	Mortgage Foreclosure Mediation Program	943,107	0	0	0	943,107	943,107	1,597,679	2,540,786
11270	Medical Examiner Fees	25,795	28,033	159	28,192	(2,397)	(2,397)	1,092,092	1,089,695
11286	American Rescue Plan Act (ARPA) Fund	25,076,576	121,359,283	21,900,974	143,260,257	(118,183,681)	(118,183,681)	904,803,714	786,620,033
11287	Equity Fund SPF	17,914,067	(22,352,613)	363,160	(21,989,453)	39,903,520	39,903,520	45,850,610	85,754,130
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	180,859,761	154,654,854	0	154,654,854	26,204,907	26,204,907	0	26,204,907
TOTAL		\$ 395,173,056	\$ 372,008,317	\$ 24,780,667	\$ 396,788,984	\$ (1,615,928)	\$ (1,615,928)	\$ 1,070,327,839	\$ 1,068,711,911

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

REVENUES	2023 Budget	August 31, 2023	August 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	\$ 11,546,840	\$ 9,355,817	(18.98%)	\$ (2,191,023)
County Use Tax	89,500,000	66,464,793	67,107,346	0.97%	642,553
Gasoline / Diesel Fuel Tax	88,200,000	65,886,964	64,013,107	(2.84%)	(1,873,857)
New Motor Vehicle Tax	2,750,000	2,034,918	1,760,022	(13.51%)	(274,896)
Wheel Tax	0	0	65,950	0.00%	65,950
Parking Lot & Garage Operations Tax	41,500,000	30,713,988	38,554,853	25.53%	7,840,865
Interest Income	0	0	2,666	0.00%	2,666
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Total Transportation Fund Revenue	\$ 237,450,000	\$ 176,647,503	\$ 180,859,761	2.38%	\$ 4,212,258

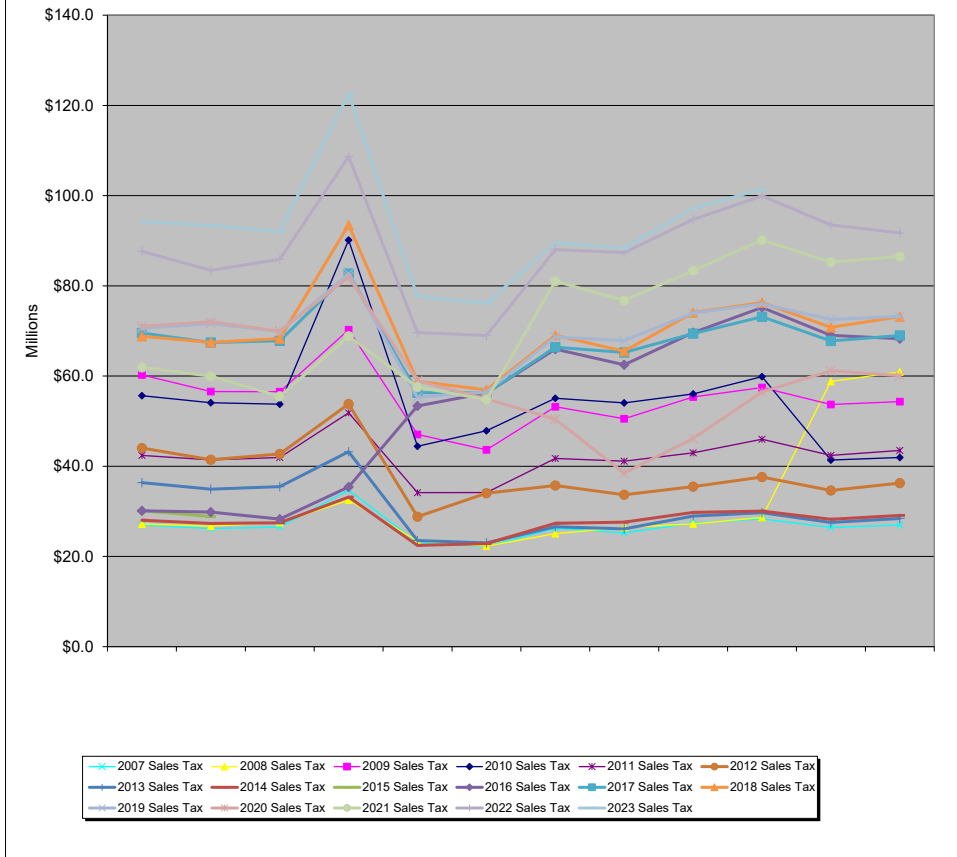
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Nine As of August 31, 2023

REVENUES	2023 Budget	August 31 2023	August 31 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Equity Fund Revenue					
Cannabis Tax	\$ 15,000,000	\$ 10,600,000	\$ 9,411,425	(11.21%)	\$ (1,188,575)
Firearms Tax	1,300,000	998,385	999,953	0.16%	1,568
Interest Income	0	0	2,689	0.00%	2,689
Miscellaneous Revenue	0	0	7,500,000	0.00%	7,500,000
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Equity Fund Revenue	\$ 16,300,000	\$ 11,598,385	\$ 17,914,067	54.45%	\$ 6,315,682

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 - SEPTEMBER 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 906,010,000	\$ 932,552,942	2.93%	\$ 26,542,942
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	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	\$101,434,141					\$932,552,942
Over(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9	\$3.5					\$26.5
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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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		\$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

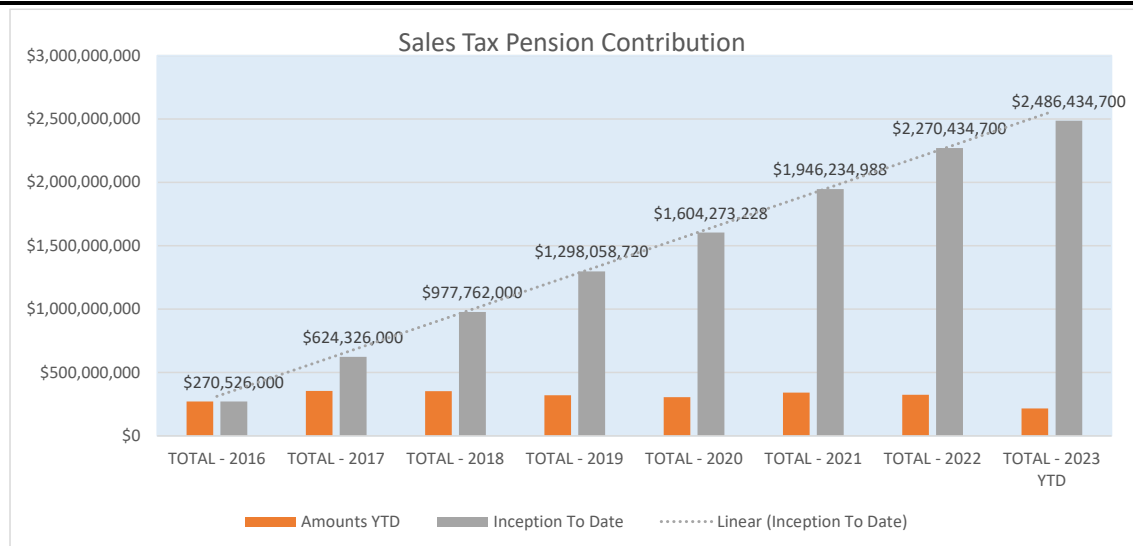
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	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	24,000,000
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	-
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 \$ 216,000,000

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	\$216,000,000	\$2,486,434,700

Sales Tax Pension Payments - Inception to date: \$2,486,434,700



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 August 31, 2023

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.5	0.6	3.2	1.8%
Planning and Development	1.1	2.2	2.6	4.0	8.6	18.5	10.7%
Office of Economic Development	0.0	0.0	0.1	0.0	0.0	0.1	0.1%
County Clerk	-	0.0	0.2	0.3	2.7	3.2	1.8%
Environment and Sustainability	(0.0)	-	0.1	0.0	0.2	0.3	0.2%
Justice Advisory Council	-	0.0	0.1	(0.1)	0.9	0.9	0.5%
Office of the Sheriff	0.0	0.1	0.0	0.6	0.9	1.5	0.9%
State's Attorney	0.0	0.1	(0.1)	0.0	3.0	3.0	1.8%
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	12.8	128.1	73.9%
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	0.6	0.9	0.5%
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)	-	3.4	3.3	1.9%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	0.0	0.1	0.1%
Dept. of Public Health	0.5	0.7	1.1	1.2	6.4	9.8	5.7%
Grand Total	\$ 1.6	\$ 3.2	\$ 11.2	\$ 116.9	\$ 40.3	\$ 173.3	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Match - CCP	-	-	0.0	0.8	1.1	\$ 1.9
Federal Direct - CCH	0.1	(0.0)	(0.0)	0.2	2.8	\$ 3.1
Federal Direct - CCP	1.1	2.2	2.9	4.7	10.0	\$ 20.9
Federal Direct - DPH	-	-	-	-	0.0	\$ 0.0
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	0.9	\$ 2.3
Federal Pass Through - CCP	0.0	0.1	7.2	108.5	12.6	\$ 128.5
Federal Pass Through - DOT	0.0	0.0	(0.1)	-	2.5	\$ 2.5
Federal Pass Through - DPH	0.1	0.0	0.4	(0.0)	2.0	\$ 2.4
Private/Other - CCH	0.0	0.2	0.3	0.2	0.2	\$ 1.0
Private/Other - CCP	-	0.0	0.0	0.0	0.1	\$ 0.2
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	7.4	\$ 9.4
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	0.3	0.4	\$ 1.1
Federal Direct - DOT	-	-	-	-	0.0	
Grand Total	\$ 1.6	\$ 3.3	\$ 11.2	\$ 116.9	\$ 40.3	\$ 173.3

Notes to the August 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 August 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.