

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Three-Month Period Ended February 28, 2023



Bureau of Finance

Disclaimer for Financial Statements Report

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March 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 three-month period ended February 28, 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 P03 as of February 28, 2023

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$420.2	\$504.2	\$84.0	20.0		\$504.2	\$84.0	20.0
Expenses	\$473.5	\$426.0	\$47.5	10.0	\$54.3	\$480.3	(\$6.8)	(1.4)
Net Results	(\$53.3)	\$78.2	\$131.5		\$54.3	\$23.9	\$77.2	
Health Fund								
Revenues	\$1,006.3	\$1,162.7	\$156.4	15.5		\$1,162.7	\$156.4	15.5
Expenses	\$1,020.5	\$1,181.2	(\$160.7)	(15.7)	\$61.7	\$1,242.9	(\$222.4)	(21.8)
Net Results	(\$14.2)	(\$18.5)	(\$4.3)		\$61.7	(\$80.2)	(\$66.0)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of February 28, 2023, the General Fund net results were positive \$78.2 million, \$131.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$77.2 million **favorable** to budget.

Revenues were \$84.0 million or 20.0% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in February 2023, led by increases in number of Fees and Home Rule tax types, including County Treasurer, Hotel Accommodations Tax, Amusement Tax, and the Sports Wagering Tax thereby offsetting reductions in County Clerk, Clerk of Circuit Court, Sheriff fees, Cigarette Tax, and Other Reimbursements / Transfers and in other areas.

Expenditures of \$426.0 million were \$47.5 million or 10.0% **favorable** to the year-to-date budget before factoring in encumbrances of \$54.3 million, which resulted in a negative variance of \$6.8 million or 1.4% 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 \$156.4 million or 15.5% **favorable** to budget. Expenditures of \$1.181 billion are \$160.7 million or 15.7% **unfavorable** to budget before factoring in encumbrances of \$61.7 million. When including encumbrances, net results were \$222.4 million or 21.8% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through February.

State Revenues Update

Through February 28, 2023, the State of Illinois owes the County \$280.6 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ 1.5	\$ 14.5	\$ 16.0	AOIC vouchers average - 60-90 days
Rent	-	-	-	0.2	0.6	0.8	State Rent average - 60-90 days
CCP_State Direct grants	0.1	0.2	0.1	2.0	0.7	3.1	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	11.9	113.2	5.0	130.3	Estimated average days over - 90 days
Total - General Fund	0.1	0.4	12.0	116.9	20.8	150.2	
Health Fund	-	-	-	-	122.3	122.3	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	1.6	0.8	2.7	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	1.9	2.2	5.4	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	0.8	3.5	125.3	130.4	
Total General & Health Fund	\$ 0.4	\$ 0.9	\$ 12.8	\$ 120.4	\$ 146.1	\$ 280.6	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through February 28, 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 February 28, 2023, the State AOIC past due amount was \$16.0 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 February 28, 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 \$122.3 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In February 2023 and March 2023, the State AOIC reimbursed the County in the amount of \$11.4 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, and Adult Officer's partial salaries and grants-in-aid for the month of November 2022. The remaining amount owed for 2022 and 2023 is \$16.0 million.

² In February 2023 and March 2023, the County received a total of \$17.6 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTD, P&D, CCH, Public Health Grants, and others. As of February 28, 2023, the total grants past due amount owed to the County was \$169.9 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. See Table – 10 (page 19) for detail. As of February 2023, the State owes the County \$135.7 million in Federal pass-through grant receivable.

³ As of February 28, 2023, the State owed CCH a total of \$122.3 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total three-month property tax levy revenue of \$128.9 million was ahead of prior year property tax revenue of \$55.3 million, resulting in a **favorable** variance of \$73.6 million or 133.21% based on current collections through February 28, 2023.

			FY2023 vs FY2022	
	28-Feb-23	28-Feb-22	FY23 vs FY22 Over (Under)	% Change
General Fund	\$ 83,495,726	\$ 35,668,496	\$ 47,827,230	134.09%
Health Fund	45,369,241	19,588,663	25,780,578	131.61%
Total	\$ 128,864,967	\$ 55,257,159	\$ 73,607,808	133.21%

General Fund Revenues Fees

Treasurer – Total three-month actual revenue of \$13.5 million was above budgeted revenue of \$3.9 million, resulting in a **favorable** variance of \$9.6 million or 245.31%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through February 2023.

County Clerk – Total three-month actual revenue of \$11.8 million was behind budgeted revenue of \$14.0 million, resulting in an **unfavorable** variance of \$2.2 million or 15.46%. The negative variance is due to the slowdown in the real estate market. Revenue is based on the health of the economy. There are low housing inventories, new construction is down, and higher interest rates due to inflation. The housing market has significantly cooled with home sales declining and prices rising. It is forecasted that interest rates will stabilize, and the real estate market will pick up later this year.

Clerk of the Circuit Court – Total three-month actual revenue of \$14.6 million was behind budgeted revenue of \$15.3 million, resulting in an **unfavorable** variance of \$0.7 million or 4.46% and is based on current collections.

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 9.6
County Sales Tax	6.9
Hotel Accommodations Tax	2.1
Amusement Tax	1.9
Sports Wagering Tax	2.1
Other revenue categories (net)	68.7
Total net favorable variances	\$ 91.3
	Unfavorable Variance (millions)
Cigarette Tax	\$ (1.9)
County Clerk	(2.2)
Clerk of Circuit Court	(0.7)
Sheriff	(0.5)
Other Reimbursements / Transfers	(2.0)
Net (unfavorable) variances	(7.3)
Total net favorable (unfavorable) variances	\$ 84.0

Sheriff – Total three-month actual revenue of \$2.8 million was behind budgeted revenue of \$3.3 million, resulting in an **unfavorable** variance of \$0.5 million or 15.81% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$279.6 million through February 28, 2023 was above budgeted revenue of \$272.7 million and resulted in a **favorable** variance of \$6.9 million or positive 2.52%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, February receipts represent underlying transactions that occurred in November of 2022. Sales tax revenue is higher than budget year-to-date as pent-up demand, the relaxing of Covid -19 mitigation efforts, and inflation are expected to have a favorable impact.

County Sales Tax contributions to Pension Fund through February 28, 2023 were \$72.0 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 \$18.9 million through February 28, 2023 was behind budgeted revenue of \$20.7 million, and resulted in an **unfavorable** variance of \$1.8 million, or 8.83%. The negative variance is due to the timing of wholesale orders.

The County Hotel Accommodations Tax - Revenue of \$6.8 million through February 28, 2023 was above budgeted revenue of \$4.7 million and resulted in a **favorable** variance of \$2.1 million or 44.01%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The County Amusement Tax - Revenue of \$10.6 million through February 28, 2023 was above budgeted revenue of \$8.7 million and resulted in a **favorable** variance of \$1.9 million or 21.38%. The positive variance is due to an increase in events for some sectors of live entertainment along with a shifting sales pattern for some large taxpayers.

The Sports Wagering Tax - Revenue of \$3.7 million through February 28, 2023 was above budgeted revenue of \$1.6 million and resulted in a **favorable** variance of \$2.1 million or 125.63%. The positive variance is due to a temporary acceleration in State disbursements along with greater than anticipated wagering.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total three-month actual revenue of \$0.5 million was behind budgeted revenue of \$2.5 million and resulted in an **unfavorable** variance of \$2.0 million or 79.19%. The negative variance is based on current collections to date. The revenue is expected to be collected in the outer months.

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

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through February 28, 2023 was \$2.3 billion.

General Fund Expenditures

Expenses of \$426.0 million were \$47.5 million or 10.0% **favorable** to budget before \$54.3 million in encumbrances. Combined expenditures and encumbrances of \$480.3 million were \$6.8 million or 1.4% **unfavorable** to budget. Non-personnel expenditures of \$147.2 million were favorable to budget by \$32.4 million prior to encumbrances, and unfavorable by \$21.9 million after encumbrances. All offices were generally in line or favorable compared to budget.

Conclusion:

In total, General Fund expenses were \$47.5 million or 10.0% **favorable** to budget prior to factoring in encumbrances.

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 \$156.4 million or 15.5% through February 28, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$54.4 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$1.181 billion were \$160.7 million or 15.7% **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 three-month actual Medicaid Expansion revenue of \$754.5 million was above budgeted revenue of \$708.0 million, resulting in a **favorable** variance of \$46.5 million or 6.57% due to timing of state payment adjustments, to account for the higher membership through February 2023. As of February 28, 2023, the Health System had past due capitation revenue from the State of Illinois, including Family

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 54.4
Medicaid Expansion - Managed Care	46.5
Federal State Medicaid Programming - DSH	11.5
Miscellaneous Revenue	3.4
Other revenue categories (net)	44.6
Net <i>favorable</i> variances	160.4
	Unfavorable Variance
	(millions)
Directed Payments	\$ (3.3)
Graduate Medical Education (GME) Revenue	(0.7)
Net (unfavorable) variances	(4.0)
Total net favorable (unfavorable) variances	\$ 156.4

Health Plans (FHP), Integrated Care Program (ICP), and other program revenue of approximately \$122.3 million.

Patient Fee Revenue - Total three-month actual Patient Fee revenue of \$191.9 million was above budgeted revenue of \$137.5 million and resulted in a **favorable** variance of \$54.4 million or 39.56%, based on current payments received. This report includes \$97.6 million YTD payments through February 28, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through February 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$46.5 million was above budgeted revenue of \$35.0 million and resulted in a **favorable** variance of \$11.5 million or 32.88%. The positive variance in DSH revenue was due to a lower State IGT payment due to the federal increase of the cap during the pandemic.

Directed Payments – Total three-month actual Directed Payments \$59.4 million was behind budgeted revenue \$62.7 million and resulted in an **unfavorable** variance of \$3.3 million or 5.20%, primarily due to timing issues.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through February 28, 2023, Graduate Medical Education (GME) actual revenue of \$17.7 million was behind budgeted revenue of \$18.4 million and resulted in an **unfavorable** variance of \$0.7 million or 3.73%. The negative variance in GME revenue was based on the current payments cycle.

Miscellaneous Revenue – Total three-month actual miscellaneous revenue of \$8.3 million was above budgeted revenue of \$4.9 million, resulting in a **favorable** variance of \$3.4 million or 68.81% primarily due to a drop in Department of Public Health revenue collections of \$0.1 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were up by \$1.3 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$2.2 million.

Health Fund- Expenditures

Expenditures of \$1.181 billion were \$160.7 million or 15.7 percent **unfavorable** to budget before including encumbrances of \$61.7 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$1.243 billion were \$222.4 million or 21.8 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances (\$4.9 million out of \$61.7 million) are current obligations entered by Health Plan Services for claims with most of the payments made in February and \$41.4 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 Three as of February 28, 2023								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$104.2	\$120.0	\$15.8	15.2		\$120.0	\$15.8	15.2
Expenses	\$306.7	\$94.5	\$212.2	69.2	\$8.7	\$103.2	\$203.5	66.4
Net Results	(\$202.5)	\$25.5	\$228.0		\$8.7	\$16.8	\$219.3	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of February 28, 2023, revenues were \$120.0 million, \$15.8 million above budgeted revenue of \$104.2 million, resulting in a **favorable** variance of 15.2% to budget based on current collections. Total expenditures were \$103.2 million after encumbrances. Through February 28, 2023, revenues have exceeded expenditures and encumbrances by \$16.8 million on a modified cash basis. *See Table 5 for further details.*

Special Purpose Fund Revenues

The Non-Retailer Transactions Use Tax & State - Revenue of \$3.0 million through February 28, 2023 was behind budgeted revenue of \$3.7 million and resulted in an **unfavorable** variance of \$0.7 million or 19.46%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$21.1 million through February 28, 2023 was above budgeted revenue of \$20.6 million and resulted in a **favorable** variance of \$0.5 million or 2.28%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$21.3 million through February 28, 2023 was behind budgeted revenue of \$22.0 million and resulted in an **unfavorable** variance of \$0.7 million or 3.17%. The negative variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$11.6 million through February 28, 2023 was above budgeted revenue of \$9.4 million and resulted in a **favorable** variance of \$2.2 million or 23.67%. The positive variance is based on current collections.

The Cannabis Tax – Revenue of \$3.1 million through February 28, 2023 was behind budgeted revenue of \$3.2 million and resulted in an **unfavorable** variance of \$0.1 million or 2.99%.⁵

The Firearms Tax – Revenue of \$0.4 million through February 28, 2023 was on target with the budgeted revenue of \$0.4 million.

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of February 28, 2023, the County has spent \$165.3 million of its allocation, which is 100% of the ERA 1, 92.6% of its ERA 2 allocation, and 16.6% of its IDHS grant.

American Rescue Plan Act (ARPA)

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

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of February 28 31, 2023, the County has spent over \$191.2 million of its ARPA allocation.

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

See Table 5 for further details.

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

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Three As of February 28, 2023

REVENUES	2023 Budget	February 28, 2023	February 28, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 267,660,808	\$ 1,659,497	\$ 83,495,726	4931.39%	\$ 81,836,229
Property Tax Levy Timing Differential			480,534		480,534
Property Tax - Tax Increment Financing Surplus	25,872,500	17,012,498	0	0.00%	(17,012,498)
Fees					
County Treasurer	35,000,000	3,898,409	13,461,459	245.31%	9,563,050
County Clerk	56,049,402	14,012,347	11,846,421	(15.46%)	(2,165,926)
Building and Zoning	3,936,651	819,149	867,479	5.90%	48,330
Environment and Sustainability	4,795,000	620,479	636,280	2.55%	15,801
Liquor Licenses	315,000	9,450	25,508	169.93%	16,058
Clerk of Circuit Court	66,039,338	15,332,802	14,649,394	(4.46%)	(683,408)
Sheriff	12,053,342	3,371,761	2,838,738	(15.81%)	(533,023)
Public Guardian	2,500,000	786,198	690,251	(12.20%)	(95,947)
Public Administrator	1,584,896	446,542	663,153	48.51%	216,611
Fees and Licenses Board of Review	100,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,800,000	415,439	439,538	5.80%	24,099
Medical Examiner	3,976,075	1,099,195	1,029,161	(6.37%)	(70,034)
Contract Compliance M/WBE Cert	42,000	13,242	8,750	(33.92%)	(4,492)
Total Fee Revenue	188,191,704	40,825,013	47,156,132	15.51%	6,331,119
Non-Property Taxes					
Home Rule County Sales Tax	1,092,400,000	272,730,000	279,611,183	2.52%	6,881,183
Off Track Betting Commission	900,000	220,000	10,400	(95.27%)	(209,600)
Illinois Gaming-Casino Tax	14,000,000	3,262,690	3,066,127	(6.02%)	(196,563)
Retailer's Occupation Tax	5,102,000	1,273,772	1,238,891	(2.74%)	(34,881)
State Income Tax	20,259,000	4,885,489	5,220,348	6.85%	334,859
Alcoholic Beverage Tax	37,500,000	9,355,337	9,384,161	0.31%	28,824
Cigarette Tax	86,000,000	20,746,505	18,915,282	(8.83%)	(1,831,223)
Other Tobacco and Consumable Products Tax	6,750,000	1,564,913	1,777,593	13.59%	212,680
Hotel Accommodations Tax	28,500,000	4,690,877	6,755,292	44.01%	2,064,415
Gambling Machine Tax	3,900,000	158,026	171,300	8.40%	13,274
Video Gaming	900,000	240,000	331,385	38.08%	91,385
Amusement Tax	37,250,000	8,709,750	10,571,462	21.38%	1,861,712
Sports Wagering Tax	7,000,000	1,638,223	3,696,327	125.63%	2,058,104
Total Non-Property Taxes	1,340,461,000	329,475,582	340,749,751	3.42%	11,274,169
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	13,788,247	14,546,350	5.50%	758,103
Salaries of State's Attorney	221,549	54,796	55,387	1.08%	591
Salaries of Public Defender	134,234	33,731	33,141	(1.75%)	(590)
FPD Reimbursements for Services	2,167,558	541,890	256,893	0.00%	(284,997)
Total Intergovernmental Revenues	58,023,341	14,418,664	14,891,771	3.28%	473,107
Investment Income					
Investment Income	1,000,000	250,000	4,024,434	1509.77%	3,774,434
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	282,500	265,208	0.00%	(17,292)
Real Estate and Rental Income	10,243,000	2,942,501	2,068,192	(29.71%)	(874,309)
Other Reimbursements / Transfers	38,262,420	2,482,958	516,796	(79.19%)	(1,966,162)
Total Miscellaneous Revenue	49,635,420	5,707,959	2,850,196	(50.07%)	(2,857,763)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	3,358,536	3,060,132	(8.88%)	(298,404)
Other Financing Sources - Fund Balance	30,000,000	7,500,000	7,500,000	0.00%	0
Total Other Financing Sources	43,434,144	10,858,536	10,560,132	(2.75%)	(298,404)
Grand Total Corporate / Public Safety	\$ 1,974,278,917	\$ 420,207,749	\$ 504,208,676	19.99%	\$ 84,000,927
Note: County Sales Tax payment to Pension Fund Thru 2.28.2023 were \$72,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P03 as of February 28, 2023

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	\$ 61,200,092	\$ 51,762,274	\$ 9,437,818	15.4%	\$ 3,918,638	\$ 55,680,912	9.0%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	548,418	452,076	96,342	17.6%	96,421	548,497	0.0%
1081 FIRST DISTRICT	448,920	95,407	60,192	35,215	36.9%	1,515	61,707	35.3%
1082 SECOND DISTRICT	449,550	92,156	71,222	20,934	22.7%	1,591	72,813	21.0%
1083 THIRD DISTRICT	449,625	91,606	84,916	6,690	7.3%	-	84,916	7.3%
1084 FOURTH DISTRICT	449,175	93,567	80,608	12,959	13.8%	1,803	82,411	11.9%
1085 FIFTH DISTRICT	449,850	90,919	59,540	31,379	34.5%	-	59,540	34.5%
1086 SIXTH DISTRICT	449,640	93,739	68,058	25,681	27.4%	14,950	83,008	11.4%
1087 SEVENTH DISTRICT	449,550	94,597	60,578	34,019	36.0%	-	60,578	36.0%
1088 EIGHTH DISTRICT	449,934	96,291	49,670	46,621	48.4%	2,457	52,127	45.9%
1089 NINTH DISTRICT	449,671	92,885	51,113	41,772	45.0%	-	51,113	45.0%
1090 TENTH DISTRICT	449,886	91,456	65,369	26,087	28.5%	1,147	66,516	27.3%
1091 ELEVENTH DISTRICT	508,440	103,036	72,494	30,542	29.6%	-	72,494	29.6%
1092 TWELFTH DISTRICT	449,643	91,471	79,023	12,448	13.6%	1,700	80,723	11.8%
1093 THIRTEENTH DISTRICT	450,000	91,537	71,746	19,791	21.6%	3,050	74,796	18.3%
1094 FOURTEENTH DISTRICT	449,730	92,021	84,639	7,382	8.0%	1,166	85,805	6.8%
1095 FIFTEENTH DISTRICT	449,713	91,746	67,525	24,221	26.4%	298	67,823	26.1%
1096 SIXTEENTH DISTRICT	449,145	92,515	79,695	12,820	13.9%	9,559	89,254	3.5%
1097 SEVENTEENTH DISTRICT	450,000	93,689	76,605	17,084	18.2%	-	76,605	18.2%
COOK COUNTY BOARD OF COMISSIONERS	9,741,579	2,137,056	1,635,069	501,987	23.5%	135,657	1,770,726	17.1%
1040 COUNTY ASSESSOR	31,327,653	7,091,307	5,937,490	1,153,817	16.3%	346,639	6,284,129	11.4%
1050 BOARD OF REVIEW	17,999,134	4,026,575	3,477,308	549,267	13.6%	20,486	3,497,794	13.1%
1060 COUNTY TREASURER	707,190	147,849	141,527	6,322	4.3%	11,870	153,397	-3.8%
1110 COUNTY CLERK	20,587,162	5,075,513	4,277,783	797,730	15.7%	63,800	4,341,583	14.5%
1250 STATE'S ATTORNEY	127,675,491	28,057,640	24,697,706	3,359,934	12.0%	220,464	24,918,170	11.2%
SHERIFF	494,630,402	109,140,181	107,386,662	1,753,519	1.6%	2,036,538	109,423,200	-0.3%
CHIEF JUDGE	262,355,043	60,844,082	53,025,849	7,818,233	12.8%	238,347	53,264,196	12.5%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	21,033,586	18,645,127	2,388,459	11.4%	325,156	18,970,283	9.8%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	492,090	469,823	22,267	4.5%	15,326	485,149	1.4%
1390 PUBLIC ADMINISTRATOR	1,646,611	366,787	339,599	27,188	7.4%	2,646	342,245	6.7%
FIXED CHARGES	632,377,796	173,879,897	154,219,696	19,660,201	11.3%	46,971,754	201,191,450	-15.7%
TOTAL	\$ 1,974,278,917	\$ 473,492,657	\$ 426,015,913	\$ 47,476,744	10.0%	\$ 54,307,321	\$ 480,323,234	-1.4%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Three As of February 28, 2023

REVENUES	2023 Budget	February 28, 2023	February 28, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 147,704,920	\$ 915,771	\$ 45,369,241	4854.22%	\$ 44,453,470
Property Tax Levy Timing Differential			62,000		62,000
Stroger Hospital -					
409549-Medicare	160,872,752	39,667,254	32,686,825	(17.60%)	(6,980,429)
409593-Medicaid Fees for Service	282,657,418	69,696,350	129,598,408	85.95%	59,902,058
409598-Private Payors & Carriers	71,556,897	17,644,166	20,762,994	17.68%	3,118,828
Stroger Hospital - Sub Total	515,087,067	127,007,770	183,048,227	44.12%	56,040,457
Provident Hospital -					
409549-Medicare	8,124,017	2,003,182	3,458,310	72.64%	1,455,128
409593-Medicaid Fees for Service	29,674,375	7,316,969	3,860,106	(47.24%)	(3,456,863)
409598-Private Payors & Carriers	4,761,833	1,174,150	1,530,847	30.38%	356,697
Provident Hospital - Sub Total	42,560,225	10,494,301	8,849,263	(15.68%)	(1,645,038)
Patient Fees (Medicare, Medicaid, Private & 3rd)	557,647,292	137,502,071	191,897,490	39.56%	54,395,419
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	35,000,000	46,507,776	32.88%	11,507,776
409604-Directed Payments	254,200,000	62,679,452	59,417,366	(5.20%)	(3,262,086)
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	694,522,918	184,993,687	225,519,194	21.91%	40,525,507
409528-Family Health Plans PMPM	765,565,014	203,916,517	212,404,794	4.16%	8,488,277
409532-Integrated Care Program PMPM	696,739,003	185,583,965	152,618,311	(17.76%)	(32,965,654)
409536-Managed Long Term Services and Support PMPM	276,118,586	73,547,170	66,738,286	(9.26%)	(6,808,884)
409539-Other Population Revenue PMPM	98,825,502	26,323,241	24,271,673	(7.79%)	(2,051,568)
409542-Other State Revenue	116,520,056	31,036,377	73,001,261	135.21%	41,964,884
409549-Medicare	2,645,187	2,645,187	0	(100.00%)	(2,645,187)
Medicaid Expansion - Managed Care Sub Total	2,650,936,266	708,046,144	754,553,519	6.57%	46,507,375
409563-Graduate Medical Education	73,660,707	18,415,177	17,728,461	(3.73%)	(686,716)
CCH - Total Fees	3,819,544,265	999,192,844	1,107,654,612	10.85%	108,461,768
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	17,099,700	4,274,925	5,541,313	29.62%	1,266,388
Public Health	2,579,053	644,763	551,279	(14.50%)	(93,484)
Managed Care - Investment Income	0	0	2,261,725	0.00%	2,261,725
Miscellaneous Revenues - Sub	19,678,753	4,919,688	8,354,317	69.81%	3,434,629
411495-Other Financing Sources	5,000,000	1,250,000	1,250,000	0.00%	0
TOTALS	\$ 3,991,927,938	\$ 1,006,278,303	\$ 1,162,690,170	15.54%	\$ 156,411,868

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 03 as of February 28, 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	\$ 26,762,985	\$ 18,760,262	\$ 8,002,723	29.9%	\$ 645,602	\$ 19,405,864	\$ 7,357,121	27.5%
4241	Health Services - JTDC	9,634,403	2,034,964	1,449,633	585,331	28.8%	28,416	1,478,049	556,915	27.4%
4890	Health System Administration	85,766,424	19,395,672	14,283,019	5,112,653	26.4%	4,008,818	18,291,837	1,103,835	5.7%
4891	Provident Hospital of Cook County	81,309,157	18,486,417	12,993,677	5,492,740	29.7%	2,628,268	15,621,945	2,864,472	15.5%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	29,036,722	22,350,887	6,685,835	23.0%	6,067,063	28,417,950	618,772	2.1%
4894	Ruth M. Rothstein CORE Center	30,079,575	7,133,598	3,220,799	3,912,799	54.9%	842,812	4,063,611	3,069,987	43.0%
4895	Department of Public Health	20,412,363	4,427,172	2,948,029	1,479,143	33.4%	1,170,992	4,119,021	308,151	7.0%
4896	Health Plan Services	2,650,936,126	708,465,417	940,839,533	(232,374,116)	-32.8%	4,901,877	945,741,410	(237,275,993)	-33.5%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	194,381,048	156,168,909	38,212,139	19.7%	41,354,340	197,523,249	(3,142,201)	-1.6%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	10,398,091	8,203,512	2,194,579	21.1%	19,338	8,222,850	2,175,241	20.9%
TOTAL		\$ 3,991,927,938	\$ 1,020,522,086	\$ 1,181,218,260	\$ (160,696,174)	-15.7%	\$ 61,667,526	\$ 1,242,885,786	\$ (222,363,700)	-21.8%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Three month Period ended February 28, 2023

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	2/28/2023 Net Change In Fund Balance	FY2022 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 14,070,491	\$ 9,839,283	\$ 823,272	\$ 10,662,555	\$ 3,407,936	\$ 3,407,936	\$ 12,987,457	\$ 16,395,393
11312	Animal Control	1,415,585	492,194	180,410	672,604	742,981	742,981	4,251,989	4,994,970
11306	Election Division Fund	7,651,297	4,113,566	321,855	4,435,421	3,215,876	3,215,876	0	3,215,876
11314	County Clerk Document Storage System	945,267	1,066,460	33,550	1,100,010	(154,743)	(154,743)	13,976,801	13,822,058
11320	Circuit Court Automation	1,353,048	1,270,955	248,104	1,519,059	(166,011)	(166,011)	(4,704,547)	(4,870,558)
11318	Circuit Court Document Storage	1,347,507	1,140,260	84,813	1,225,073	122,434	122,434	786,387	908,821
11310	Law Library	896,130	1,056,012	36,601	1,092,613	(196,483)	(196,483)	(170,020)	(366,503)
11322	Circuit Court - Dispute Resolution	69,274	49	0	49	69,225	69,225	54,712	123,937
11326	Adult Probation / Probation Service Fee	331,359	65,997	0	65,997	265,362	265,362	4,220,806	4,486,168
11316	County Clerk Automation	268,837	161,988	48,081	210,069	58,768	58,768	1,008,126	1,066,894
11854	Treasurer - Tax Sales Automation	5,679,396	2,670,573	16,068	2,686,641	2,992,755	2,992,755	16,812,840	19,805,595
11324	Intergovernment Agreement/ ETSB	685,242	715,517	0	715,517	(30,275)	(30,275)	1,232,831	1,202,556
11328	Social Service/ Probation & Court Services	420,384	60,603	16,068	76,671	343,713	343,713	2,952,832	3,296,545
11248	Lead Poisoning Prevention Fund	16,726	95,418	467,220	562,638	(545,912)	(545,912)	2,774,233	2,228,321
11249	Geographic Information Systems - GIS	1,319,377	3,822,303	1,948,684	5,770,987	(4,451,610)	(4,451,610)	31,291,927	26,840,317
11252	State's Attorney Narcotics Forfeiture	199,775	525,028	0	525,028	(325,253)	(325,253)	(1,087,846)	(1,413,099)
11255	Suburban CC TB Sanitarium District	5,200	0	7,966	7,966	(2,766)	(2,766)	1,202,607	1,199,841
11258	Circuit Court Administrative Fund	221,267	115,731	10	115,741	105,526	105,526	798,653	904,179
11259	County Clerk GIS Fee Fund	564,699	364,844	490	365,334	199,365	199,365	4,931,551	5,130,916
11260	County Clerk Rental Housing Support Fee	41,506	19,640	0	19,640	21,866	21,866	648,853	670,719
11262	Sheriff Women's Justice Services	11,729	0	0	0	11,729	11,729	321,851	333,580
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(279,395)	(279,395)
11268	Assessor Special Fund	89,769	0	0	0	89,769	89,769	477,110	566,879
11269	CCC Electronic Citation Fund	77,563	26,358	58,402	84,760	(7,197)	(7,197)	1,549,772	1,542,575
11271	SAO Records Automation	4,551	37,054	0	37,054	(32,503)	(32,503)	40,513	8,010
11272	PD Records Automation	10,646	0	0	0	10,646	10,646	158,005	168,651
11273	Environmental Control Solid Waste Mgmt	180,559	114,723	588	115,311	65,248	65,248	2,491,499	2,556,747
11274	Land Bank Authority	1,256,824	1,216,021	388,778	1,604,799	(347,975)	(347,975)	(10,952,461)	(11,300,436)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	545,447	162,976	80	163,056	382,391	382,391	2,256,870	2,639,261
11302	Township Roads	207,036	11,847	667	12,514	194,522	194,522	4,815,957	5,010,479
11277	Sheriff Pharmaceutical Disposal	25,469	0	0	0	25,469	25,469	237,985	263,454
11278	Sheriff Operations State Asset Forfeiture	141,799	8,235	39,470	47,705	94,094	94,094	346,002	440,096
11279	Sheriff Money Laundering State Asset Forfeiture	0	7,593	0	7,593	(7,593)	(7,593)	250,725	243,132
11281	Cable TV Peg Access Support Fund	16,761	0	78,082	78,082	(61,321)	(61,321)	292,014	230,693
11282	Cook County Assessor GIS Fee Fund	260,427	166,647	2,435	169,082	91,345	91,345	1,808,647	1,899,992
11284	COVID-19 Federal Programs	2,596,533	11,754	0	11,754	2,584,779	2,584,779	19,172,843	21,757,622
11285	Mortgage Foreclosure Mediation Program	325,477	0	0	0	325,477	325,477	881,944	1,207,421
11270	Medical Examiner Fees	4,835	3,572	159	3,731	1,104	1,104	877,069	878,173
11286	American Rescue Plan Act (ARPA) Fund	5,276,905	46,269,900	3,915,326	50,185,226	(44,908,321)	(44,908,321)	904,803,714	859,895,393
11287	Equity Fund SPF	3,479,187	(28,666,340)	0	(28,666,340)	32,145,527	32,145,527	49,921,560	82,067,087
11288	ZABOROWSKI FUND	0	0	0	0	0	0	812,238	812,238
11291	DOC Program Services Fund	0	0	0	0	0	0	732,492	732,492
11290	Opioid Remediation and Abatement	10,502,403	0	0	0	10,502,403	10,502,403	0	10,502,403
11289	Transportation Related Home Rule Taxes	57,500,385	47,490,000	0	47,490,000	10,010,385	10,010,385	0	10,010,385
TOTAL		\$ 120,016,672	\$ 94,456,761	\$ 8,717,179	\$ 103,173,940	\$ 16,842,732	\$ 16,842,732	\$ 1,082,389,288	\$ 1,099,232,020

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Three As of February 28, 2023

REVENUES	2023 Budget	February 28, 2023	February 28, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 15,500,000	\$ 3,668,541	\$ 2,954,472	(19.46%)	\$ (714,069)
County Use Tax	89,500,000	20,611,184	21,080,522	2.28%	469,338
Gasoline / Diesel Fuel Tax	88,200,000	22,026,614	21,329,443	(3.17%)	(697,171)
New Motor Vehicle Tax	2,750,000	661,508	518,124	(21.68%)	(143,384)
Wheel Tax	0	0	40,175	0.00%	40,175
Parking Lot & Garage Operations Tax	41,500,000	9,361,132	11,576,878	23.67%	2,215,746
Interest Income	0	0	771	0.00%	771
<hr/>					
Total Transportation Fund Revenue	\$ 237,450,000	\$ 56,328,979	\$ 57,500,385	2.08%	\$ 1,171,406

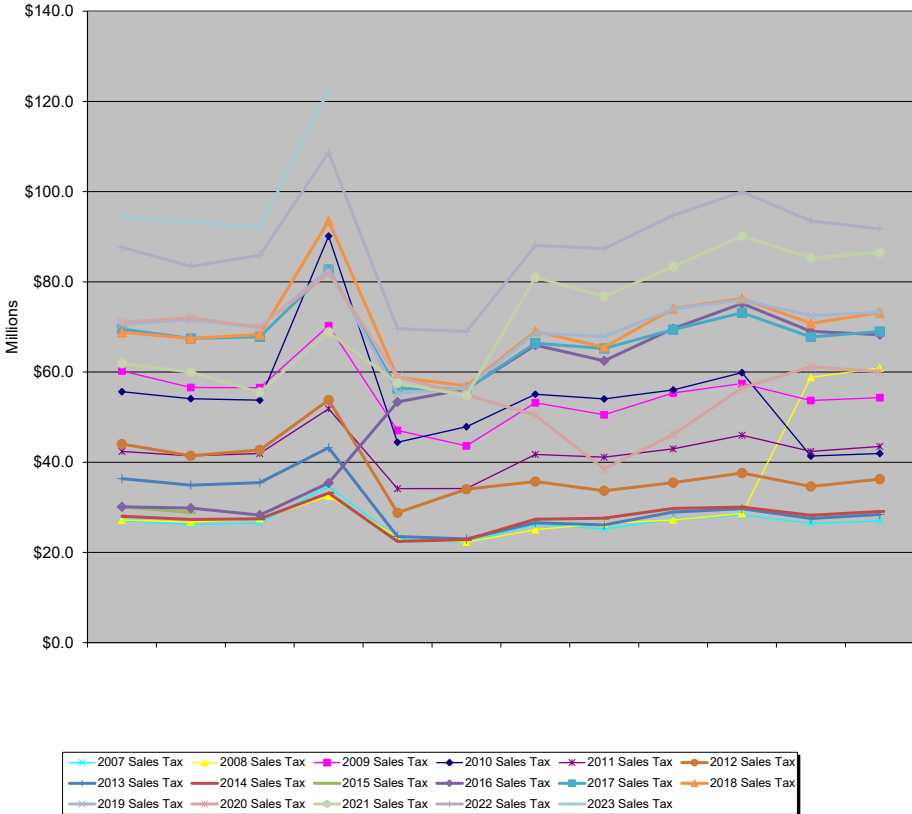
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Three As of February 28, 2023

REVENUES	2023 Budget	February 28, 2023	February 28, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Equity Fund Revenue					
Cannabis Tax	\$ 15,000,000	\$ 3,200,000	\$ 3,104,329	(2.99%)	\$ (95,671)
Firearms Tax	1,300,000	344,233	374,048	8.66%	29,815
Interest Income	0	0	810	0.00%	810
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Equity Fund Revenue	\$ 16,300,000	\$ 3,544,233	\$ 3,479,187	(1.84%)	\$ (65,046)

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 - MARCH 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 378,260,000	\$402,194,616	6.33%	\$23,934,616
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	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	(2) GROSS MAR	(5,6&7) GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	(4) GROSS OCT	GROSS NOV	YTD Collections
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434									\$402,194,616
Over/(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0									\$23.9
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

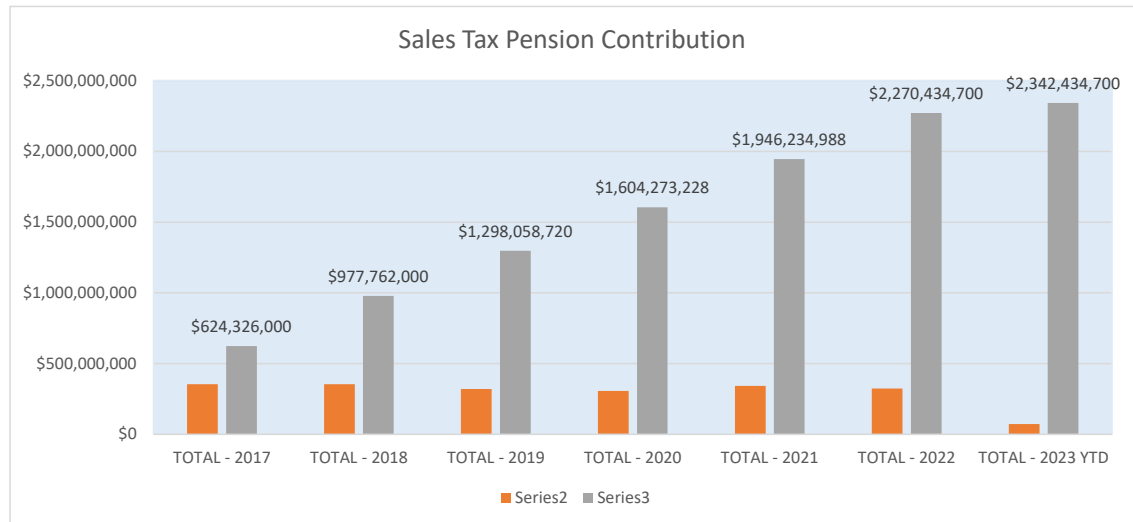
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000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

TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 324,199,712 \$ 72,000,000

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	\$72,000,000	\$2,342,434,700

Sales Tax Pension Payments - Inception to date: \$2,342,434,700



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 February 28, 2023

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.2	0.0	2.3	1.4%
Planning and Development	0.0	1.9	3.8	11.1	5.2	22.0	12.9%
Office of Economic Development	0.0	0.0	0.1	0.0	0.0	0.1	0.0%
County Clerk	-	0.0	0.2	0.3	0.0	0.5	0.3%
Environment and Sustainability	-	-	0.1	0.3	0.1	0.6	0.3%
Justice Advisory Council	-	0.0	0.1	0.4	0.0	0.5	0.3%
Office of the Sheriff	0.0	0.1	0.0	0.4	0.5	1.0	0.6%
State's Attorney	0.0	0.2	(0.0)	0.1	1.6	1.8	1.1%
Medical Examiner	-	-	-	0.1	-	0.1	0.0%
Public Defender	-	0.0	0.0	-	-	0.0	0.0%
Emergency Management & Regional Security	0.0	0.1	11.6	109.3	3.1	124.2	73.1%
Adult Probation Dept.	-	-	0.1	0.0	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	0.0	0.0	0.0	0.3	0.3	0.6	0.4%
Juvenile Probation	-	-	-	0.0	0.0	0.1	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	0.0	0.0%
Dept. of Transportation And Highways	0.0	0.0	-	3.5	1.0	4.5	2.7%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	-	0.1	0.0%
Dept. of Public Health	0.5	0.7	1.1	4.4	5.0	11.6	6.8%
Grand Total	\$ 0.6	\$ 3.0	\$ 17.2	\$ 132.3	\$ 16.9	\$ 169.9	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Match - CCP	-	-	0.0	0.7	0.2	\$ 0.9
Federal Direct - CCH	0.1	(0.0)	(0.0)	0.5	0.3	\$ 1.0
Federal Direct - CCP	0.0	1.9	4.1	12.0	5.8	\$ 23.8
Federal Direct - DPH	-	-	-	-	1.6	\$ 1.6
Federal Pass Through - CCH	0.1	0.5	0.2	1.7	0.6	\$ 3.1
Federal Pass Through - CCP	0.0	0.2	11.9	111.7	4.4	\$ 128.3
Federal Pass Through - DOT	0.0	0.0	-	1.5	0.5	\$ 2.0
Federal Pass Through - DPH	0.1	0.0	0.4	0.3	1.6	\$ 2.4
Private/Other - CCH	0.0	0.2	0.3	0.3	0.1	\$ 0.9
Private/Other - CCP	-	0.0	0.0	0.0	0.2	\$ 0.2
Private/Other - DPH	-	0.0	-	-	-	\$ 0.0
State Direct - CCH	-	-	0.0	0.1	0.1	\$ 0.2
State Direct - CCP	0.1	0.2	0.1	2.0	0.7	\$ 3.1
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	1.5	0.7	\$ 2.5
Grand Total	\$ 0.6	\$ 3.0	\$ 17.2	\$ 132.3	\$ 16.9	\$ 169.9

Notes to the February 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 February 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.