

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Six-Month Period Ended May 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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June 30, 2023

The Honorable President and Members of the
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Attached is an Analysis of Revenues and Expenses Report for the six-month period ended May 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:

| | |
|------------|---|
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| Table - 2 | General Fund Analysis of Expenses and Encumbrances |
| Table - 3 | Health Fund Analysis of Revenues |
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| 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 P06 as of May 31, 2023

| | YTD Budget | YTD Actuals | YTD Variance | YTD % Variance | Encumbrances | Totals | Variance | YTD % Variance |
|---------------------|------------|-------------|--------------|----------------|--------------|-----------|-----------|----------------|
| General Fund | | | | | | | | |
| Revenues | \$982.9 | \$1,087.3 | \$104.4 | 10.6 | | \$1,087.3 | \$104.4 | 10.6 |
| Expenses | \$975.5 | \$875.5 | \$100.0 | 10.3 | \$47.6 | \$923.1 | \$52.4 | 5.4 |
| Net Results | \$7.4 | \$211.8 | \$204.4 | | \$47.6 | \$164.2 | \$156.8 | |
| Health Fund | | | | | | | | |
| Revenues | \$2,021.2 | \$2,410.0 | \$388.8 | 19.2 | | \$2,410.0 | \$388.8 | 19.2 |
| Expenses | \$2,032.7 | \$2,346.7 | (\$314.0) | (15.4) | \$117.8 | \$2,464.5 | (\$431.8) | (21.2) |
| Net Results | (\$11.5) | \$63.3 | \$74.8 | | \$117.8 | (\$54.5) | (\$43.0) | |

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of May 31, 2023, the General Fund net results were positive \$211.8 million, \$204.4 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$156.8 million **favorable** to budget.

Revenues were \$104.4 million or 10.6% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in May 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 \$875.5 million were \$100.0 million or 10.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$47.6 million, which resulted in a positive variance of \$52.4 million or 5.4% 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 \$388.8 million or 19.2% **favorable** to budget. Expenditures of \$2.347 billion are \$314.0 million or 15.4% **unfavorable** to budget before factoring in encumbrances of \$117.8 million. When including encumbrances, expenditures were \$431.8 million or 21.2% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through May.

State Revenues Update

Through May 31, 2023, the State of Illinois owes the County \$354.4 million. That includes:

| General Fund | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total | Average days receivable outstanding |
|--|----------------|----------------|----------------|-----------------|-----------------|-----------------|--|
| (\$ in millions) | | | | | | | |
| AOIC | \$ - | \$ - | \$ - | \$ - | \$ 22.7 | \$ 22.7 | AOIC vouchers average - 90-120 days |
| Rent | - | - | - | 0.1 | 0.8 | 0.9 | State Rent average - 90-120 days |
| CCP_State Direct grants | 0.1 | 0.2 | 0.1 | 2.1 | 4.7 | 7.2 | Estimated average days over - 90 days |
| CCP_Federal pass - through grants | - | 0.2 | 9.6 | 108.5 | 11.5 | 129.8 | Estimated average days over - 90 days |
| Total - General Fund | 0.1 | 0.4 | 9.7 | 110.7 | 39.7 | 160.6 | |
| Health Fund | | | | | | | |
| Medicaid | - | - | - | - | 188.9 | 188.9 | State Medicaid average - 30 days |
| CCH_State Direct grants | 0.1 | - | 0.2 | 0.4 | 0.5 | 1.2 | Estimated average days over - 90 days |
| CCH_Federal pass - through grants | 0.2 | 0.5 | 0.6 | 0.6 | 1.8 | 3.7 | Estimated average days over - 90 days |
| Total Health Fund | 0.3 | 0.5 | 0.8 | 1.0 | 191.2 | 193.8 | |
| Total General & Health Fund | \$ 0.4 | \$ 0.9 | \$ 10.5 | \$ 111.7 | \$ 230.9 | \$ 354.4 | |

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through May 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 May 31, 2023, the State AOIC past due amount was \$22.7 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 May 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 \$188.9 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In May and June 2023, the State AOIC reimbursed the County in the amount of \$6.5 million related to invoice vouchers for Juvenile Probation, Social Services, Adult Probation Officer's partial salaries and grants-in-aid for the months December 2022 thru February 2023. The remaining amount owed for FY2023 is \$22.7 million.

² In May and June 2023, the County received a total of \$22.6 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, DOTH, P&D, CCH, Public Health Grants, and others. As of May 31, 2023, the total grants past due amount owed to the County was \$170.7 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 May 2023, the State owes the County \$133.5 million in Federal pass-through grant receivable.

³ As of May 31, 2023, the State owed CCH a total of \$188.9 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total six-month property tax levy revenue of \$201.3 million was behind prior year property tax revenue of \$219.7 million, resulting in an **unfavorable** comparative variance of \$18.4 million or 8.36% based on current collections through May 31, 2023.

| | | | FY2023 vs FY2022 | |
|--------------|----------------|----------------|---------------------------|----------|
| | 31-May-23 | 31-May-22 | FY23 vs FY22 Over (Under) | % Change |
| General Fund | \$ 116,743,336 | \$ 141,792,018 | \$ (25,048,682) | -17.67% |
| Health Fund | 84,559,651 | 77,870,287 | 6,689,364 | 8.59% |
| Total | \$ 201,302,987 | \$ 219,662,305 | \$ (18,359,318) | -8.36% |

General Fund Revenues Fees

Treasurer – Total six-month actual revenue of \$34.1 million was above budgeted revenue of \$16.4 million, resulting in a **favorable** variance of \$17.7 million or 108.55%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through May 2023.

County Clerk – Total six-month actual revenue of \$24.6 million was behind budgeted revenue of \$28.0 million, resulting in an **unfavorable** variance of \$3.4 million or 12.01%. The negative variance is due to the slowdown in the real estate market. Revenue is based on the health of the economy. There are low housing inventories, new construction is down, and higher interest rates due to inflation. The housing market has significantly cooled with home sales declining and prices rising. It is forecasted that interest rates will stabilize, and the real estate market will pick up later this year.

Clerk of the Circuit Court – Total six-month actual revenue of \$33.2 million was above budgeted revenue of \$30.0 million, resulting in a **favorable** variance of \$3.2 million or 10.65% and is based on current collections.

| Revenue Center | General Funds | |
|---|-------------------------------|-------|
| | Favorable Variance (millions) | |
| County Treasurer | \$ | 17.7 |
| Clerk of Circuit Court | | 3.2 |
| Sheriff | | 0.1 |
| County Sales Tax | | 20.2 |
| Hotel Accommodations Tax | | 3.9 |
| Amusement Tax | | 3.0 |
| Sports Wagering Tax | | 2.1 |
| Other Reimbursements / Transfers | | 37.0 |
| Other revenue categories (net) | | 24.0 |
| Total net favorable variances | \$ | 111.2 |
| Unfavorable Variance (millions) | | |
| Cigarette Tax | \$ | (3.4) |
| County Clerk | | (3.4) |
| Net (unfavorable) variances | | (6.8) |
| Total net favorable (unfavorable) variances | \$ | 104.4 |

Sheriff – Total six-month actual revenue of \$5.9 million was above budgeted revenue of \$5.8 million, resulting in a **favorable** variance of \$0.1 million or 1.77% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$556.0 million through May 31, 2023 was above budgeted revenue of \$535.8 million and resulted in a **favorable** variance of \$20.2 million or positive 3.76%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, May receipts represent underlying transactions that occurred in February 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 May 31, 2023 were \$144.0 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 \$38.6 million through May 31, 2023 was behind budgeted revenue of \$42.0 million, and resulted in an **unfavorable** variance of \$3.4 million, or 8.01%. 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 \$14.0 million through May 31, 2023 was above budgeted revenue of \$10.1 million and resulted in a **favorable** variance of \$3.9 million or 39.18%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The County Amusement Tax - Revenue of \$23.0 million through May 31, 2023 was above budgeted revenue of \$20.0 million and resulted in a **favorable** variance of \$3.0 million or 14.68%. 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 \$5.4 million through May 31, 2023 was above budgeted revenue of \$3.3 million and resulted in a **favorable** variance of \$2.1 million or 65.68%. The positive variance is due to a greater than anticipated growth in wagering.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total six-month actual revenue of \$50.6 million was above budgeted revenue of \$13.6 million and resulted in a **favorable** variance of \$37.0 million or 271.37%. The positive variance is primarily due to lower-than-expected CVS Caremark **Rx** rebates of \$7.6 million through the first quarter of 2023 and excess (**PPRT**) personal property replacement tax revenues of \$41.8 million collected from the State through May 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 May 31, 2023 was \$2.4 billion.

General Fund Expenditures

Expenses of \$875.5 million were \$100.0 million or 10.3% **favorable** to budget before \$47.6 million in encumbrances. Combined expenditures and encumbrances of \$923.1 million were \$52.4 million or 5.4% **favorable** to budget. On a Control Office level, all offices are favorable YTD compared to budget. These results are driven by favorable YTD variances in Salaries and Wages (9.7%), Contractual Services (54.4%), and Operations and Maintenance (31.9%). The positive YTD variance in Contractual Services is driven by lower expenses in Professional Services, while the positive YTD variance in Operations and Maintenance is driven by lower expenses associated with Maintenance and Subscription Services. It should also be mentioned that large encumbrances in Operations and Maintenance, within Maintenance and Subscription Services as well as Utilities, may significantly impact the favorable variance in that area 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 \$388.8 million or 19.2% through May 31, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$146.4 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$2.347 billion were \$314.0 million or 15.4% **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 six-month actual Medicaid Expansion revenue of \$1.601 billion was above budgeted revenue of \$1.379 billion, resulting in a **favorable** variance of \$222.8 million or 16.16% due to timing of state payment adjustments, to

| | Health Enterprise Fund |
|---|-------------------------------|
| | favorable Variance |
| Revenue Center | (millions) |
| Patient Fees | \$ 146.4 |
| Medicaid Expansion - Managed Care | 222.8 |
| Federal State Medicaid Programming - DSH | 22.4 |
| Miscellaneous Revenue | 7.2 |
| Other revenue categories (net) | 8.8 |
| Net <i>favorable</i> variances | 407.6 |
| | Unfavorable Variance |
| | (millions) |
| Directed Payments | \$ (17.1) |
| Graduate Medical Education (GME) Revenue | (1.7) |
| Net (unfavorable) variances | (18.8) |
| Total net favorable (unfavorable) variances | \$ 388.8 |

account for the higher membership through May 2023. As of May 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 \$188.9 million.

Patient Fee Revenue - Total six-month actual Patient Fee revenue of \$424.5 million was above budgeted revenue of \$278.1 million and resulted in a **favorable** variance of \$146.4 million or 52.67%, based on current payments received. This report includes \$212.5 million YTD payments through May 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through May 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$92.4 million was above budgeted revenue of \$70.0 million and resulted in a **favorable** variance of \$22.4 million or 31.93%. 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 six-month actual Directed Payments \$109.7 million was behind budgeted revenue of \$126.8 million and resulted in an **unfavorable** variance of \$17.1 million or 13.48%, primarily due to timing issues.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through May 31, 2023, Graduate Medical Education (GME) actual revenue of \$35.1 million was behind budgeted revenue of \$36.8 million and resulted in an **unfavorable** variance of \$1.7 million or 4.66%. The negative variance in GME revenue was based on the current payments cycle.

Miscellaneous Revenue – Total six-month actual miscellaneous revenue of \$17.1 million was above budgeted revenue of \$9.8 million, resulting in a **favorable** variance of \$7.2 million or 73.46% primarily due to a drop in Department of Public Health revenue collections of \$0.2 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down by \$0.7 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$8.1 million.

Health Fund- Expenditures

Expenditures of \$2.347 billion were 314.0 million or 15.4 percent **unfavorable** to budget before including encumbrances of 117.8 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$30.4M favorable to budget due to slower than anticipated hiring, but such favorable variance was offset by the unfavorable variance observed in the contractual labor.

Expenditures and encumbrances of \$2.464 billion were \$431.8 million or 21.2 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances of \$56.0 million are current obligations entered by Health Plan Services for claims and \$43.5 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 Six as of May 31, 2023 | | | | | | | | | |
| | Budget | Actuals | Variance | % Variance | Encumbrances | Totals | \$ Variance | % Variance | |
| Special Purpose Funds | | | | | | | | | |
| Revenues | \$209.7 | \$274.1 | \$64.4 | 30.7 | | \$274.1 | \$64.4 | 30.7 | |
| Expenses | \$613.3 | \$233.8 | \$379.5 | 61.9 | \$8.7 | \$242.5 | \$370.8 | 60.5 | |
| Net Results | (\$403.6) | \$40.3 | \$443.9 | | \$8.7 | \$31.6 | \$435.2 | | |
| 1) All values are in millions. | | | | | | | | | |
| 2) Unfavorable numbers are represented in parenthesis. | | | | | | | | | |

As of May 31, 2023, revenues were \$274.1 million, \$64.4 million above budgeted revenue of \$209.7 million, resulting in a **favorable** variance of 30.7% to budget based on current collections. Total expenditures were \$242.5 million after encumbrances. Through May 31, 2023, revenues have exceeded expenditures and encumbrances by \$31.6 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 \$6.0 million through May 31, 2023 was behind budgeted revenue of \$7.4 million and resulted in an **unfavorable** variance of \$1.4 million or 19.81%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$43.3 million through May 31, 2023 was above budgeted revenue of \$43.0 million and resulted in a **favorable** variance of \$0.3 million or 0.69%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$42.1 million through May 31, 2023 was behind budgeted revenue of \$43.4 million and resulted in an **unfavorable** variance of \$1.3 million or 3.00%. The negative variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$1.1 million through May 31, 2023 was behind budgeted revenue of \$1.3 million and resulted in an **unfavorable** variance of \$0.2 million or 14.28%. The negative variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$25.4 million through May 31, 2023 was above budgeted revenue of \$19.6 million and resulted in a **favorable** variance of \$5.8 million or 29.84%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$0.7 million through May 31, 2023 was on target with the budgeted revenue of \$0.7 million.

The Cannabis Tax – Revenue of \$6.2 million through May 31, 2023 was behind budgeted revenue of \$6.7 million and resulted in an **unfavorable** variance of \$0.5 million or 8.20% 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 May 31, 2023, the County has spent \$188.6 million of its allocation, which is 100% of the ERA 1, 95.3% of its ERA 2 allocation, and 73.2% 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 May 31, 2023, the County has spent over \$234.7 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 Six As of May 31, 2023

| REVENUES | 2023 Budget | May 31, 2023 | May 31, 2023 | Favorable (Unfavorable) | |
|--|-------------------------|-----------------------|---|-------------------------|-----------------------|
| | | YTD Budgeted Revenues | Year to Date (1) Actuals Collections | Variance | |
| | | | | % | \$ |
| Property Taxes (See note below) | \$ 267,660,808 | \$ 147,240,210 | \$ 116,743,336 | (20.71%) | \$ (30,496,874) |
| Property Tax Levy Timing Differential | | | 42,635,766 | | 42,635,766 |
| Property Tax - Tax Increment Financing Surplus | 25,872,500 | 22,160,220 | 20,223,612 | (8.74%) | (1,936,608) |
| Fees | | | | | |
| County Treasurer | 35,000,000 | 16,368,016 | 34,134,754 | 108.55% | 17,766,738 |
| County Clerk | 56,049,402 | 28,024,697 | 24,659,205 | (12.01%) | (3,365,492) |
| Building and Zoning | 3,936,651 | 1,774,032 | 1,941,856 | 9.46% | 167,824 |
| Environment and Sustainability | 4,795,000 | 1,892,981 | 1,998,894 | 5.60% | 105,913 |
| Liquor Licenses | 315,000 | 296,100 | 333,630 | 12.67% | 37,530 |
| Clerk of Circuit Court | 66,039,338 | 29,972,128 | 33,163,021 | 10.65% | 3,190,893 |
| Sheriff | 12,053,342 | 5,821,202 | 5,924,375 | 1.77% | 103,173 |
| Public Guardian | 2,500,000 | 1,339,167 | 1,392,565 | 3.99% | 53,398 |
| Public Administrator | 1,584,896 | 859,154 | 1,203,409 | 40.07% | 344,255 |
| Fees and Licenses Board of Review | 100,000 | 0 | 0 | 0.00% | 0 |
| Highway Sale of Permits (Hauling & Construction) | 1,800,000 | 821,353 | 969,809 | 18.07% | 148,456 |
| Medical Examiner | 3,976,075 | 2,208,782 | 2,010,616 | (8.97%) | (198,166) |
| Contract Compliance M/WBE Cert | 42,000 | 24,025 | 15,500 | (35.48%) | (8,525) |
| Total Fee Revenue | 188,191,704 | 89,401,637 | 107,747,634 | 20.52% | 18,345,997 |
| Non-Property Taxes | | | | | |
| Home Rule County Sales Tax | 1,092,400,000 | 535,820,000 | 555,987,790 | 3.76% | 20,167,790 |
| Off Track Betting Commission | 900,000 | 435,000 | 453,337 | 4.22% | 18,337 |
| Illinois Gaming-Casino Tax | 14,000,000 | 6,710,463 | 6,484,718 | (3.36%) | (225,745) |
| Retailer's Occupation Tax | 5,102,000 | 2,502,521 | 2,463,237 | (1.57%) | (39,284) |
| State Income Tax | 20,259,000 | 11,141,420 | 11,260,849 | 1.07% | 119,429 |
| Alcoholic Beverage Tax | 37,500,000 | 17,632,947 | 17,978,795 | 1.96% | 345,848 |
| Cigarette Tax | 86,000,000 | 41,973,763 | 38,613,146 | (8.01%) | (3,360,617) |
| Other Tobacco and Consumable Products Tax | 6,750,000 | 3,180,996 | 3,496,367 | 9.91% | 315,371 |
| Hotel Accommodations Tax | 28,500,000 | 10,071,695 | 14,017,403 | 39.18% | 3,945,708 |
| Gambling Machine Tax | 3,900,000 | 341,441 | 213,600 | (37.44%) | (127,841) |
| Video Gaming | 900,000 | 480,000 | 691,364 | 44.03% | 211,364 |
| Amusement Tax | 37,250,000 | 20,031,069 | 22,972,133 | 14.68% | 2,941,064 |
| Sports Wagering Tax | 7,000,000 | 3,264,797 | 5,409,017 | 65.68% | 2,144,220 |
| Total Non-Property Taxes | 1,340,461,000 | 653,586,112 | 680,041,756 | 4.05% | 26,455,644 |
| Intergovernmental Revenues | | | | | |
| State-Probation Officers, Juvenile CT & JTDC | 55,500,000 | 27,416,447 | 29,172,959 | 6.41% | 1,756,512 |
| Salaries of State's Attorney | 221,549 | 109,594 | 110,774 | 1.08% | 1,180 |
| Salaries of Public Defender | 134,234 | 67,087 | 66,282 | (1.20%) | (805) |
| FPD Reimbursements for Services | 2,167,558 | 1,083,779 | 754,818 | (30.35%) | (328,961) |
| Total Intergovernmental Revenues | 58,023,341 | 28,676,907 | 30,104,833 | 4.98% | 1,427,926 |
| Investment Income | | | | | |
| Investment Income | 1,000,000 | 500,000 | 13,128,811 | 2525.76% | 12,628,811 |
| Miscellaneous Revenue | | | | | |
| Cable TV Franchise | 1,130,000 | 565,000 | 524,113 | (7.24%) | (40,887) |
| Real Estate and Rental Income | 10,243,000 | 5,472,501 | 4,395,457 | (19.68%) | (1,077,044) |
| Other Reimbursements / Transfers | 38,262,420 | 13,623,492 | 50,594,121 | 271.37% | 36,970,629 |
| Total Miscellaneous Revenue | 49,635,420 | 19,660,993 | 55,513,691 | 182.35% | 35,852,698 |
| Other Financing Sources | | | | | |
| Reimb. for Indirect Cost Special Revenues & Grants | 13,434,144 | 6,717,072 | 6,177,162 | (8.04%) | (539,910) |
| Other Financing Sources - Fund Balance | 30,000,000 | 15,000,000 | 15,000,000 | 0.00% | 0 |
| Total Other Financing Sources | 43,434,144 | 21,717,072 | 21,177,162 | (2.49%) | (539,910) |
| Grand Total Corporate / Public Safety | \$ 1,974,278,917 | \$ 982,943,151 | \$ 1,087,316,601 | 10.62% | \$ 104,373,450 |
| Note: County Sales Tax payment to Pension Fund Thru 5.31.2023 were \$144,000,000. | | | | | |

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P06 as of May 31, 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 | \$ 134,747,909 | \$ 115,683,014 | \$ 19,064,895 | 14.1% | \$ 3,872,776 | \$ 119,555,790 | 11.3% |
| 1018 OFFICE OF THE COUNTY COMMISSIONER | 2,039,106 | 1,042,514 | 818,266 | 224,248 | 21.5% | 96,630 | 914,896 | 12.2% |
| 1081 FIRST DISTRICT | 448,920 | 212,366 | 140,305 | 72,061 | 33.9% | 1,515 | 141,820 | 33.2% |
| 1082 SECOND DISTRICT | 449,550 | 210,232 | 173,780 | 36,452 | 17.3% | 1,591 | 175,371 | 16.6% |
| 1083 THIRD DISTRICT | 449,625 | 209,840 | 192,297 | 17,543 | 8.4% | 80 | 192,377 | 8.3% |
| 1084 FOURTH DISTRICT | 449,175 | 211,126 | 189,043 | 22,083 | 10.5% | 2,049 | 191,092 | 9.5% |
| 1085 FIFTH DISTRICT | 449,850 | 209,438 | 172,995 | 36,443 | 17.4% | - | 172,995 | 17.4% |
| 1086 SIXTH DISTRICT | 449,640 | 211,398 | 167,617 | 43,781 | 20.7% | 7,500 | 175,117 | 17.2% |
| 1087 SEVENTH DISTRICT | 449,550 | 211,947 | 134,585 | 77,362 | 36.5% | 310 | 134,895 | 36.4% |
| 1088 EIGHTH DISTRICT | 449,934 | 213,327 | 130,278 | 83,049 | 38.9% | 2,457 | 132,735 | 37.8% |
| 1089 NINTH DISTRICT | 449,671 | 210,721 | 141,349 | 69,372 | 32.9% | - | 141,349 | 32.9% |
| 1090 TENTH DISTRICT | 449,886 | 209,836 | 128,629 | 81,207 | 38.7% | 1,847 | 130,476 | 37.8% |
| 1091 ELEVENTH DISTRICT | 508,440 | 236,914 | 169,969 | 66,945 | 28.3% | - | 169,969 | 28.3% |
| 1092 TWELFTH DISTRICT | 449,643 | 209,769 | 198,035 | 11,734 | 5.6% | 229 | 198,264 | 5.5% |
| 1093 THIRTEENTH DISTRICT | 450,000 | 209,931 | 180,052 | 29,879 | 14.2% | 3,182 | 183,234 | 12.7% |
| 1094 FOURTEENTH DISTRICT | 449,730 | 210,192 | 194,602 | 15,590 | 7.4% | 1,198 | 195,800 | 6.8% |
| 1095 FIFTEENTH DISTRICT | 449,713 | 209,989 | 171,158 | 38,831 | 18.5% | 670 | 171,828 | 18.2% |
| 1096 SIXTEENTH DISTRICT | 449,145 | 210,360 | 180,658 | 29,702 | 14.1% | 9,560 | 190,218 | 9.6% |
| 1097 SEVENTEENTH DISTRICT | 450,000 | 211,478 | 180,887 | 30,591 | 14.5% | - | 180,887 | 14.5% |
| COOK COUNTY BOARD OF COMISSIONERS | 9,741,579 | 4,651,377 | 3,664,505 | 986,872 | 21.2% | 128,818 | 3,793,323 | 18.4% |
| 1040 COUNTY ASSESSOR | 31,327,653 | 14,843,673 | 12,788,349 | 2,055,324 | 13.8% | 110,045 | 12,898,394 | 13.1% |
| 1050 BOARD OF REVIEW | 17,999,134 | 8,649,623 | 7,689,772 | 959,851 | 11.1% | 30,553 | 7,720,325 | 10.7% |
| 1060 COUNTY TREASURER | 707,190 | 332,785 | 310,287 | 22,498 | 6.8% | 11,870 | 322,157 | 3.2% |
| 1110 COUNTY CLERK | 20,587,162 | 10,206,880 | 8,386,424 | 1,820,456 | 17.8% | 41,615 | 8,428,039 | 17.4% |
| 1250 STATE'S ATTORNEY | 127,675,491 | 62,206,494 | 54,854,358 | 7,352,136 | 11.8% | 430,884 | 55,285,242 | 11.1% |
| SHERIFF | 494,630,402 | 245,176,014 | 234,945,855 | 10,230,159 | 4.2% | 5,130,192 | 240,076,047 | 2.1% |
| CHIEF JUDGE | 262,355,043 | 131,332,369 | 116,995,515 | 14,336,854 | 10.9% | 1,684,024 | 118,679,539 | 9.6% |
| 1335 CLERK OF CRCT CRT OFF.OF CLERK | 92,067,239 | 45,704,250 | 40,018,112 | 5,686,138 | 12.4% | 580,319 | 40,598,431 | 11.2% |
| 1080 OFFICE OF INSPECTOR GENERAL | 2,306,322 | 1,095,450 | 931,301 | 164,149 | 15.0% | 15,326 | 946,627 | 13.6% |
| 1390 PUBLIC ADMINISTRATOR | 1,646,611 | 790,315 | 759,320 | 30,995 | 3.9% | 2,646 | 761,966 | 3.6% |
| 1452 VETERANS ASSISTANCE COMMISSION | 342,935 | 142,889 | 32,132 | 110,757 | 77.5% | - | 32,132 | 77.5% |
| FIXED CHARGES | 632,377,796 | 315,600,015 | 278,388,565 | 37,211,450 | 11.8% | 35,602,090 | 313,990,655 | 0.5% |
| TOTAL | \$ 1,974,621,852 | \$ 975,480,045 | \$ 875,447,509 | \$ 100,032,536 | 10.3% | \$ 47,641,158 | \$ 923,088,667 | 5.4% |

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

| REVENUES | 2023 Budget | May 31, 2023 | May 31, 2023 | Favorable (Unfavorable) | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | YTD Budgeted | Year to Date (1) | Variance | |
| | | Revenues | Actuals Collections | % | \$ |
| Property Taxes (See note below) | \$ 147,704,920 | \$ 81,252,476 | \$ 84,559,651 | 4.07% | \$ 3,307,175 |
| Property Tax Levy Timing Differential | | | 5,501,002 | | 5,501,002 |
| Stroger Hospital - | | | | | |
| 409549-Medicare | 160,872,752 | 80,216,002 | 89,888,364 | 12.06% | 9,672,362 |
| 409593-Medicaid Fees for Service | 282,657,418 | 140,941,507 | 261,892,443 | 85.82% | 120,950,936 |
| 409598-Private Payors & Carriers | 71,556,897 | 35,680,425 | 48,760,936 | 36.66% | 13,080,511 |
| Stroger Hospital - Sub Total | 515,087,067 | 256,837,934 | 400,541,743 | 55.95% | 143,703,809 |
| Provident Hospital - | | | | | |
| 409549-Medicare | 8,124,017 | 4,050,879 | 8,021,069 | 98.01% | 3,970,190 |
| 409593-Medicaid Fees for Service | 29,674,375 | 14,796,537 | 10,298,205 | (30.40%) | (4,498,332) |
| 409598-Private Payors & Carriers | 4,761,833 | 2,374,393 | 5,654,291 | 138.14% | 3,279,898 |
| Provident Hospital - Sub Total | 42,560,225 | 21,221,809 | 23,973,565 | 12.97% | 2,751,756 |
| Patient Fees (Medicare, Medicaid, Private & 3rd) | 557,647,292 | 278,059,743 | 424,515,308 | 52.67% | 146,455,565 |
| 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 | 70,000,000 | 92,353,520 | 31.93% | 22,353,520 |
| 409604-Directed Payments | 254,200,000 | 126,751,781 | 109,662,682 | (13.48%) | (17,089,099) |
| Medicaid Expansion - Managed Care | | | | | |
| 409524-Affordable Care Act PMPM | 694,522,918 | 360,792,746 | 475,577,534 | 31.81% | 114,784,788 |
| 409528-Family Health Plans PMPM | 765,565,014 | 397,697,897 | 456,479,238 | 14.78% | 58,781,341 |
| 409532-Integrated Care Program PMPM | 696,739,003 | 361,943,964 | 331,241,581 | (8.48%) | (30,702,383) |
| 409536-Managed Long Term Services and Support PMPM | 276,118,586 | 143,438,871 | 148,958,326 | 3.85% | 5,519,455 |
| 409539-Other Population Revenue PMPM | 98,825,502 | 51,338,153 | 49,459,345 | (3.66%) | (1,878,808) |
| 409542-Other State Revenue | 116,520,056 | 60,530,172 | 135,569,612 | 123.97% | 75,039,440 |
| 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 | 1,378,386,990 | 1,601,142,455 | 16.16% | 222,755,465 |
| 409563-Graduate Medical Education | 73,660,707 | 36,830,354 | 35,113,563 | (4.66%) | (1,716,791) |
| CCH - Total Fees | 3,819,544,265 | 1,927,578,868 | 2,300,337,528 | 19.34% | 372,758,660 |
| Miscellaneous Revenues - | | | | | |
| Miscellaneous Fees - CCHHS | 17,099,700 | 8,549,850 | 7,851,332 | (8.17%) | (698,518) |
| Public Health | 2,579,053 | 1,289,526 | 1,069,753 | (17.04%) | (219,773) |
| Managed Care - Investment Income | 0 | 0 | 8,145,862 | 0.00% | 8,145,862 |
| Miscellaneous Revenues - Sub | 19,678,753 | 9,839,376 | 17,066,947 | 73.46% | 7,227,571 |
| 411495-Other Financing Sources | 5,000,000 | 2,500,000 | 2,500,000 | 0.00% | 0 |
| TOTALS | \$ 3,991,927,938 | \$ 2,021,170,720 | \$ 2,409,965,128 | 19.24% | \$ 388,794,407 |

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 06 as of May 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 | \$ 48,144,519 | \$ 39,256,587 | \$ 8,887,932 | 18.5% | \$ 2,260,193 | \$ 41,516,780 | \$ 6,627,739 | 13.8% |
| 4241 | Health Services - JTDC | 9,634,403 | 4,547,485 | 3,506,018 | 1,041,467 | 22.9% | 1,911 | 3,507,929 | 1,039,556 | 22.9% |
| 4890 | Health System Administration | 85,766,424 | 41,406,365 | 38,821,122 | 2,585,243 | 6.2% | 4,926,881 | 43,748,003 | (2,341,638) | -5.7% |
| 4891 | Provident Hospital of Cook County | 81,309,157 | 39,325,910 | 31,819,007 | 7,506,903 | 19.1% | 5,488,978 | 37,307,985 | 2,017,925 | 5.1% |
| 4893 | Ambulatory and Community Health Network of Cook County | 129,130,236 | 62,217,406 | 62,451,898 | (234,492) | -0.4% | 3,747,546 | 66,199,444 | (3,982,038) | -6.4% |
| 4894 | Ruth M. Rothstein CORE Center | 30,079,575 | 14,760,804 | 7,710,823 | 7,049,981 | 47.8% | 820,038 | 8,530,861 | 6,229,943 | 42.2% |
| 4895 | Department of Public Health | 20,412,363 | 9,712,811 | 7,570,363 | 2,142,448 | 22.1% | 1,060,871 | 8,631,234 | 1,081,577 | 11.1% |
| 4896 | Health Plan Services | 2,650,936,126 | 1,378,225,699 | 1,743,028,552 | (364,802,853) | -26.5% | 55,958,777 | 1,798,987,329 | (420,761,630) | -30.5% |
| 4897 | John H. Stroger, Jr. Hospital of Cook County | 847,416,090 | 413,510,236 | 395,570,532 | 17,939,704 | 4.3% | 43,498,617 | 439,069,149 | (25,558,913) | -6.2% |
| 4899 | Fixed Charges and Special Purpose Appropriations - Health | 45,872,252 | 20,796,182 | 16,951,321 | 3,844,861 | 18.5% | 19,338 | 16,970,659 | 3,825,523 | 18.4% |
| TOTAL | | \$ 3,991,927,938 | \$ 2,032,647,417 | \$ 2,346,686,223 | \$ (314,038,806) | -15.4% | \$ 117,783,150 | \$ 2,464,469,373 | \$ (431,821,956) | -21.2% |

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

| SPECIAL PURPOSE FUNDS | | | | | | | | | | | |
|------------------------------|---|-----------------------|-----------------------|------------------------------|---|--|---|--|--|--|--|
| Fund # | DEPARTMENT NAME | Total Revenues | Expenditures | Current Year Encumbrances | Total Expenditures & Encumbrances | Revenues Over (Under) Expenditures & Encumbrances | 5/31/2023 Net Change In Fund Balance | FY2022 CAFR Fund Balance (Deficit) - Ending | Estimated Fund Balance (Deficit) - Ending | | |
| 11856 | Motor Fuel Tax IL First | \$ 28,231,338 | \$ 21,031,453 | \$ 962,968 | \$ 21,994,421 | \$ 6,236,917 | \$ 6,236,917 | \$ 14,717,132 | \$ 20,954,049 | | |
| 11312 | Animal Control | 2,442,174 | 1,213,184 | 202,810 | 1,415,994 | 1,026,180 | 1,026,180 | 4,923,611 | 5,949,791 | | |
| 11306 | Election Division Fund | 37,094,676 | 13,989,051 | 475,933 | 14,464,984 | 22,629,692 | 22,629,692 | (16,578,145) | 6,051,547 | | |
| 11314 | County Clerk Document Storage System | 2,117,890 | 2,312,990 | 3,499 | 2,316,489 | (198,599) | (198,599) | 17,465,004 | 17,266,405 | | |
| 11320 | Circuit Court Automation | 3,480,511 | 2,706,958 | 197,861 | 2,904,819 | 575,692 | 575,692 | 827,367 | 1,403,059 | | |
| 11318 | Circuit Court Document Storage | 3,157,358 | 2,584,171 | 106,055 | 2,690,226 | 467,132 | 467,132 | 2,201,618 | 2,668,750 | | |
| 11310 | Law Library | 1,867,497 | 1,953,387 | 36,884 | 1,990,271 | (122,774) | (122,774) | (431,841) | (554,615) | | |
| 11322 | Circuit Court - Dispute Resolution | 161,099 | 99 | 0 | 99 | 161,000 | 161,000 | 110,007 | 271,007 | | |
| 11326 | Adult Probation / Probation Service Fee | 1,149,564 | 160,035 | 0 | 160,035 | 989,529 | 989,529 | 4,662,652 | 5,652,181 | | |
| 11316 | County Clerk Automation | 593,651 | 393,094 | 5,994 | 399,088 | 194,563 | 194,563 | 1,273,355 | 1,467,918 | | |
| 11854 | Treasurer - Tax Sales Automation | 11,473,722 | 5,681,313 | 293,166 | 5,974,479 | 5,499,243 | 5,499,243 | 14,616,130 | 20,115,373 | | |
| 11324 | Intergovernment Agreement/ ETSB | 1,100,242 | 897,069 | 0 | 897,069 | 203,173 | 203,173 | 128,265 | 331,438 | | |
| 11328 | Social Service/ Probation & Court Services | 1,137,269 | 120,980 | 16,068 | 137,048 | 1,000,221 | 1,000,221 | 3,485,095 | 4,485,316 | | |
| 11248 | Lead Poisoning Prevention Fund | 44,142 | 381,757 | 467,220 | 848,977 | (804,835) | (804,835) | 3,390,190 | 2,585,355 | | |
| 11249 | Geographic Information Systems - GIS | 2,924,250 | 6,675,348 | 142,940 | 6,818,288 | (3,894,038) | (3,894,038) | 20,787,043 | 16,893,005 | | |
| 11252 | State's Attorney Narcotics Forfeiture | 581,808 | 1,145,048 | 0 | 1,145,048 | (563,240) | (563,240) | 822,429 | 259,189 | | |
| 11255 | Suburban CC TB Sanitarium District | 15,225 | 0 | 7,966 | 7,966 | 7,259 | 7,259 | 1,114,951 | 1,122,210 | | |
| 11258 | Circuit Court Administrative Fund | 542,282 | 202,355 | 10 | 202,365 | 339,917 | 339,917 | 1,246,142 | 1,586,059 | | |
| 11259 | County Clerk GIS Fee Fund | 1,266,166 | 747,538 | 490 | 748,028 | 518,138 | 518,138 | 9,974,213 | 10,492,351 | | |
| 11260 | County Clerk Rental Housing Support Fee | 95,163 | 42,580 | 177 | 42,757 | 52,406 | 52,406 | 659,818 | 712,224 | | |
| 11262 | Sheriff Women's Justice Services | 13,284 | 0 | 0 | 0 | 13,284 | 13,284 | 296,080 | 309,364 | | |
| 11266 | Sheriff Vehicle Purchase Fund | 234 | 0 | 0 | 0 | 234 | 234 | (278,341) | (278,107) | | |
| 11268 | Assessor Special Fund | 164,980 | 0 | 0 | 0 | 164,980 | 164,980 | 253,476 | 418,456 | | |
| 11269 | CCC Electronic Citation Fund | 224,320 | 49,378 | 58,401 | 107,779 | 116,541 | 116,541 | 1,729,652 | 1,846,193 | | |
| 11271 | SAO Records Automation | 10,677 | 84,917 | 0 | 84,917 | (74,240) | (74,240) | 69,577 | (4,663) | | |
| 11272 | PD Records Automation | 27,347 | 0 | 0 | 0 | 27,347 | 27,347 | 200,205 | 227,552 | | |
| 11273 | Environmental Control Solid Waste Mgmt | 332,430 | 252,889 | 588 | 253,477 | 78,953 | 78,953 | 3,215,818 | 3,294,771 | | |
| 11274 | Land Bank Authority | 2,540,509 | 3,172,367 | 788,613 | 3,960,980 | (1,420,471) | (1,420,471) | (13,643,554) | (15,064,025) | | |
| 11275 | Section 108 Loan Program | 87,972 | 51,045 | 0 | 51,045 | 36,927 | 36,927 | 6,612,586 | 6,649,513 | | |
| 11276 | Erroneous Homestead Exemption Recovery | 893,081 | 373,738 | 80 | 373,818 | 519,263 | 519,263 | 2,222,025 | 2,741,288 | | |
| 11302 | Township Roads | 428,051 | 51,717 | 667 | 52,384 | 375,667 | 375,667 | 5,636,144 | 6,011,811 | | |
| 11277 | Sheriff Pharmaceutical Disposal | 25,469 | 0 | 0 | 0 | 25,469 | 25,469 | 333,118 | 358,587 | | |
| 11278 | Sheriff Operations State Asset Forfeiture | 190,037 | 271,146 | 16,889 | 288,035 | (97,998) | (97,998) | 1,153,144 | 1,055,146 | | |
| 11279 | Sheriff Money Laundering State Asset Forfeiture | 0 | 7,593 | 0 | 7,593 | (7,593) | (7,593) | 260,393 | 252,800 | | |
| 11281 | Cable TV Peg Access Support Fund | 32,870 | 54,384 | 0 | 54,384 | (21,514) | (21,514) | 260,288 | 238,774 | | |
| 11282 | Cook County Assessor GIS Fee Fund | 568,824 | 337,548 | 359,193 | 696,741 | (127,917) | (127,917) | 2,550,524 | 2,422,607 | | |
| 11284 | COVID-19 Federal Programs | 16,580,170 | 14,043,156 | 0 | 14,043,156 | 2,537,014 | 2,537,014 | 19,172,843 | 21,709,857 | | |
| 11285 | Mortgage Foreclosure Mediation Program | 676,394 | 0 | 0 | 0 | 676,394 | 676,394 | 1,597,679 | 2,274,073 | | |
| 11270 | Medical Examiner Fees | 14,119 | 9,644 | 159 | 9,803 | 4,316 | 4,316 | 1,092,092 | 1,096,408 | | |
| 11286 | American Rescue Plan Act (ARPA) Fund | 16,461,649 | 81,467,607 | 4,207,927 | 85,675,534 | (69,213,885) | (69,213,885) | 904,803,714 | 835,589,829 | | |
| 11287 | Equity Fund SPF | 6,877,744 | (26,372,123) | 347,985 | (26,024,138) | 32,901,882 | 32,901,882 | 45,850,610 | 78,752,492 | | |
| 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 | 117,978,006 | 97,681,017 | 0 | 97,681,017 | 20,296,989 | 20,296,989 | 0 | 20,296,989 | | |
| TOTAL | | \$ 274,106,597 | \$ 233,774,433 | \$ 8,700,543 | \$ 242,474,976 | \$ 31,631,621 | \$ 31,631,621 | \$ 1,070,327,839 | \$ 1,101,959,460 | | |

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

| REVENUES | 2023 Budget | May 31, 2023 | May 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 | \$ 7,427,341 | \$ 5,956,077 | (19.81%) | \$ (1,471,264) |
| County Use Tax | 89,500,000 | 43,037,831 | 43,333,371 | 0.69% | 295,540 |
| Gasoline / Diesel Fuel Tax | 88,200,000 | 43,395,857 | 42,095,391 | (3.00%) | (1,300,466) |
| New Motor Vehicle Tax | 2,750,000 | 1,313,699 | 1,126,166 | (14.28%) | (187,533) |
| Wheel Tax | 0 | 0 | 59,565 | 0.00% | 59,565 |
| Parking Lot & Garage Operations Tax | 41,500,000 | 19,566,337 | 25,405,840 | 29.84% | 5,839,503 |
| Interest Income | 0 | 0 | 1,596 | 0.00% | 1,596 |
| <hr/> | | | | | |
| Total Transportation Fund Revenue | \$ 237,450,000 | \$ 114,741,065 | \$ 117,978,006 | 2.82% | \$ 3,236,941 |

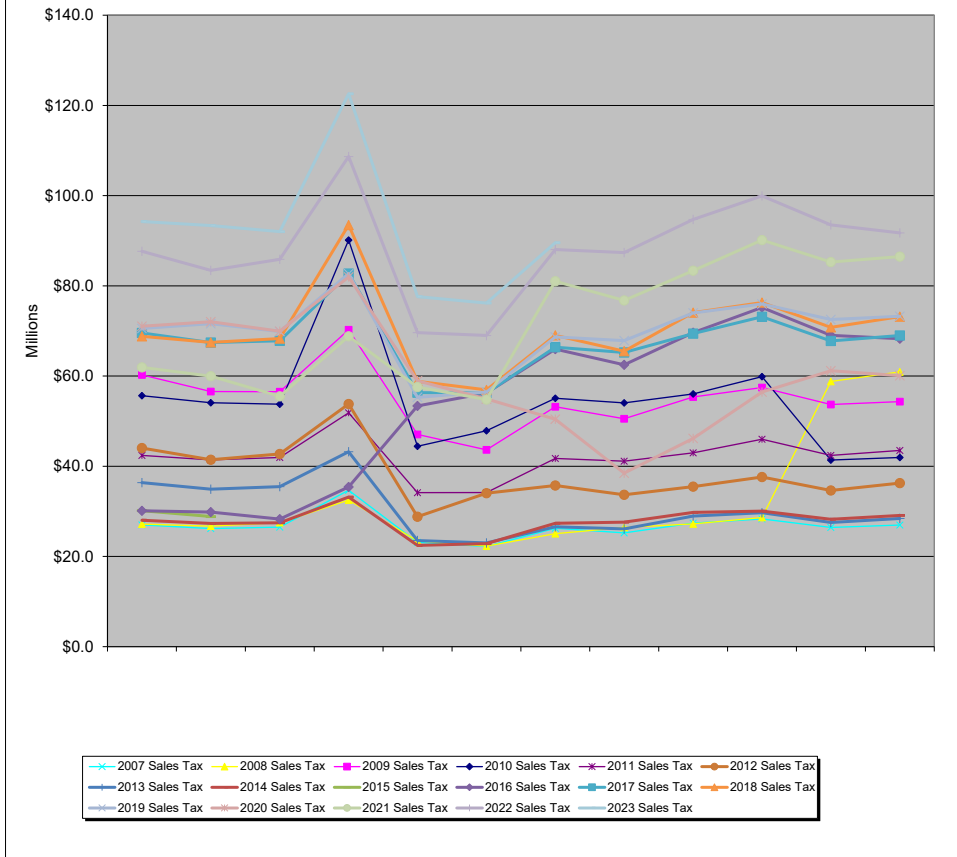
THE COUNTY OF COOK, ILLINOIS
 Equity Fund Analysis of Revenues
 Thru Period Six As of May 31, 2023

| REVENUES | 2023 Budget | May 31, 2023 | May 31, 2023 | Favorable (Unfavorable) | |
|----------------------------|----------------------|-----------------------|----------------------------------|-------------------------|---------------------|
| | | YTD Budgeted Revenues | Year to Date Actuals Collections | % | Variance \$ |
| Equity Fund Revenue | | | | | |
| Cannabis Tax | \$ 15,000,000 | \$ 6,700,000 | \$ 6,150,799 | (8.20%) | \$ (549,201) |
| Firearms Tax | 1,300,000 | 706,503 | 725,341 | 2.67% | 18,838 |
| Interest Income | 0 | 0 | 1,604 | 0.00% | 1,604 |
| <hr/> | | | | | |
| Equity Fund Revenue | \$ 16,300,000 | \$ 7,406,503 | \$ 6,877,744 | (7.14%) | \$ (528,759) |

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 - JUNE 2023 | | | |
|----------------------------|--------------------|-----------------------|--------------------------|
| Current YTD 2023 Budgeted | Current Actual YTD | Current Collections % | Current YTD Over (Under) |
| \$ 626,080,000 | \$ 645,558,885 | 3.11% | \$ 19,478,885 |
| 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 (5,6&7) | Feb receipts | Mar receipts | Apr receipts | May receipts | Jun receipts | Jul receipts (4) | Aug receipts | YTD Collections |
|-----------------------------------|--------------|--------------|--------------|---------------|-------------------------|--------------|--------------|--------------|--------------|--------------|---------------------|--------------|-----------------|
| | GROSS DEC | GROSS JAN | GROSS FEB | GROSS MAR | GROSS APR | GROSS MAY | GROSS JUN | GROSS JUL | GROSS AUG | GROSS SEP | GROSS OCT | GROSS NOV | YTD Collections |
| 2023 | \$94,242,875 | \$93,362,452 | \$92,005,855 | \$122,583,434 | \$77,619,362 | \$76,173,812 | \$89,571,095 | | | | | | \$645,558,885 |
| Over(Under) Est. (in millions) | \$2.1 | \$2.7 | \$2.1 | \$17.0 | (\$0.9) | (\$2.8) | (\$0.7) | | | | | | \$19.5 |
| 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 |
| 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) |
|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|---|----------------|----------------|-----------------|

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

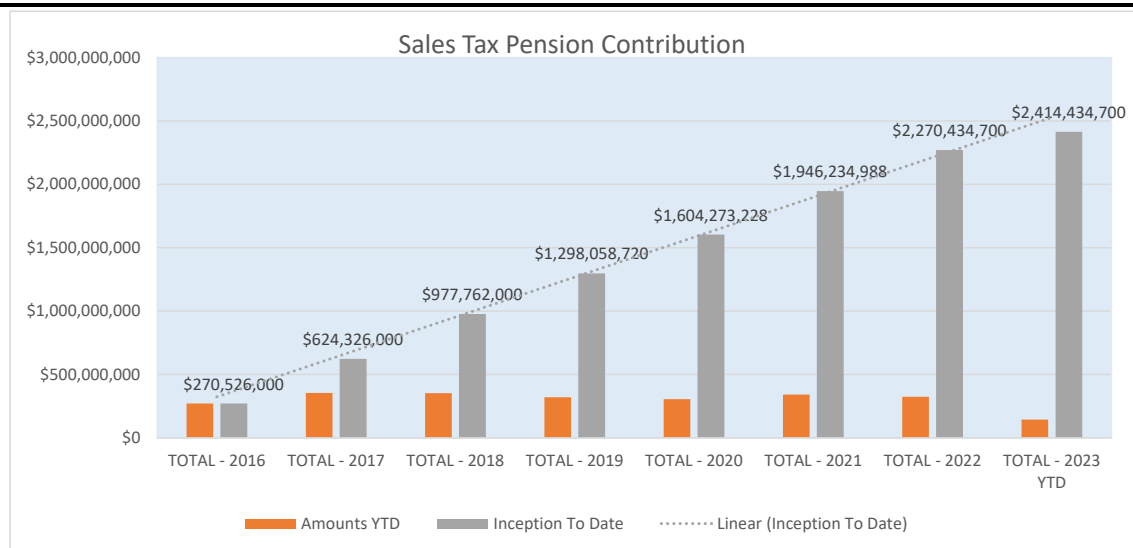
| Month | Fiscal Year 2016 | Fiscal Year 2017 | Fiscal Year 2018 | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 |
|-----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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 | - |
| 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 \$ 144,000,000

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 | \$144,000,000 | \$2,414,434,700 |

Sales Tax Pension Payments - Inception to date: **\$2,414,434,700**



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 May 31st, 2023

Table - 10

| By Department | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | Total | % of |
|--|---------------|---------------|----------------|-----------------|----------------|-----------------|---------------|
| Enterprise Energy | 0.0 | 0.0 | 0.1 | 2.5 | 0.4 | 3.0 | 1.7% |
| Planning and Development | 1.1 | 2.2 | 3.1 | 7.6 | 7.4 | 21.3 | 12.5% |
| 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 | 2.0 | 2.5 | 1.5% |
| Environment and Sustainability | - | - | 0.1 | 0.0 | 0.2 | 0.4 | 0.2% |
| Justice Advisory Council | - | 0.0 | 0.1 | 0.4 | 0.1 | 0.5 | 0.3% |
| Office of the Sheriff | 0.0 | 0.1 | 0.0 | 0.6 | 1.1 | 1.8 | 1.0% |
| State's Attorney | 0.0 | 0.1 | (0.0) | 0.0 | 4.9 | 5.1 | 3.0% |
| 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 | 9.3 | 108.2 | 7.4 | 125.0 | 73.2% |
| 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 | 0.6 | 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 | - | 0.0 | 1.0 | 1.0 | 0.6% |
| Board of Election | - | - | - | - | - | - | 0.0% |
| Land Bank Authority | - | 0.1 | - | - | 0.1 | 0.1 | 0.1% |
| Dept. of Public Health | 0.5 | 0.7 | 1.1 | 1.5 | 5.3 | 9.0 | 5.2% |
| Grand Total | \$ 1.6 | \$ 3.3 | \$ 14.1 | \$ 121.3 | \$ 30.4 | \$ 170.7 | 100.0% |

| By Funding Source | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | Total |
|----------------------------|---------------|---------------|----------------|-----------------|----------------|-----------------|
| County Match - CCP | - | - | 0.0 | 0.8 | 0.7 | \$ 1.5 |
| Federal Direct - CCH | 0.1 | (0.0) | (0.0) | 0.3 | 1.6 | \$ 2.0 |
| Federal Direct - CCP | 1.1 | 2.2 | 3.4 | 8.4 | 8.2 | \$ 23.2 |
| Federal Direct - DPH | - | - | - | - | 1.1 | \$ 1.1 |
| Federal Pass Through - CCH | 0.1 | 0.5 | 0.2 | 0.6 | 0.6 | \$ 2.0 |
| Federal Pass Through - CCP | 0.0 | 0.2 | 9.6 | 108.5 | 10.8 | \$ 129.0 |
| Federal Pass Through - DOT | 0.0 | 0.0 | - | - | 0.7 | \$ 0.7 |
| Federal Pass Through - DPH | 0.1 | 0.0 | 0.4 | (0.0) | 1.3 | \$ 1.7 |
| Private/Other - CCH | 0.0 | 0.2 | 0.3 | 0.2 | 0.2 | \$ 0.9 |
| Private/Other - CCP | - | 0.0 | 0.0 | 0.0 | 0.1 | \$ 0.1 |
| Private/Other - DPH | - | 0.0 | - | - | - | \$ 0.0 |
| State Direct - CCH | - | - | 0.0 | 0.0 | 0.1 | \$ 0.1 |
| State Direct - CCP | 0.1 | 0.2 | 0.1 | 2.1 | 4.7 | \$ 7.1 |
| State Direct - DOT | - | - | - | - | - | \$ - |
| State Direct - DPH | 0.1 | 0.0 | 0.2 | 0.4 | 0.4 | \$ 1.1 |
| Grand Total | \$ 1.6 | \$ 3.3 | \$ 14.1 | \$ 121.3 | \$ 30.4 | \$ 170.7 |

Notes to the May 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 May 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.