

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Eleven-Month Period Ended October 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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November 30, 2023

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

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

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

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

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

Respectfully submitted,

Lawrence L. Wilson, CPA  
Comptroller

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS  
Analysis of Year-to-Date Revenues, Expenses and Encumbrances  
Thru Period P11 as of October 31, 2023

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$1,828.0	\$1,956.1	\$128.1	7.0		\$1,956.1	\$128.1	7.0
Expenses	\$1,797.1	\$1,661.3	\$135.8	7.6	\$18.5	\$1,679.8	\$117.3	6.5
Net Results	\$30.9	\$294.8	\$263.9		\$18.5	\$276.3	\$245.4	
<b>Health Fund</b>								
Revenues	\$4,460.8	\$4,685.9	\$225.1	5.0		\$4,685.9	\$225.1	5.0
Expenses	\$4,525.8	\$4,410.0	\$115.8	2.6	\$300.5	\$4,710.5	(\$184.7)	(4.1)
Net Results	(\$65.0)	\$275.9	\$340.9		\$300.5	(\$24.6)	\$40.4	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of October 31, 2023, the General Fund net results were positive \$294.8 million, \$263.9 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$276.3 million **favorable** to budget.

Revenues were \$128.1 million or 7.0% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in October 2023, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax and Other Reimbursements / Transfers that offset reductions in County Clerk, Cigarette Tax, and in other areas.

Expenditures of \$1.661 billion were \$135.8 million or 7.6% **favorable** to the year-to-date budget before factoring in encumbrances of \$18.5 million, which resulted in a positive variance of \$117.3 million or 6.5% 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 \$225.1 million or 5.0% **favorable** to budget. Expenditures of \$4.410 billion are \$115.8 million or 2.6% **favorable** to budget before factoring in encumbrances of \$300.5 million. When including encumbrances, expenditures were \$184.7 million or 4.1% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through October.

## State Revenues Update

Through October 31, 2023, the State of Illinois owes the County \$169.5 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 21.0	\$ 21.0	AOIC vouchers average - 30-60 days
Rent	-	-	-	-	0.8	0.8	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.7	9.0	11.1	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.1	4.1	107.6	19.8	131.6	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.1</b>	<b>0.3</b>	<b>4.2</b>	<b>109.3</b>	<b>50.6</b>	<b>164.5</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.3	0.9	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.4	2.4	4.1	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.3</b>	<b>0.5</b>	<b>0.8</b>	<b>0.7</b>	<b>2.7</b>	<b>5.0</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 0.4</b>	<b>\$ 0.8</b>	<b>\$ 5.0</b>	<b>\$ 110.0</b>	<b>\$ 53.3</b>	<b>\$ 169.5</b>	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through October 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 October 31, 2023, the State AOIC past due amount was \$21.0 million.<sup>1</sup>

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

As of October 31, 2023, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In October 2023, the State AOIC reimbursed the County in the amount of \$0.0 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The remaining amount owed for FY2023 is \$21.0 million.

<sup>2</sup> In October and November 2023, the County received a total of \$16.1 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTH, P&D, CCH, Public Health Grants, and others. As of October 31, 2023, the total grants past due amount owed to the County was \$175.6 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. See Table – 10 (page 19) for detail.

As of October 2023, the State owes the County \$135.7 million in Federal pass-through grant receivable.

<sup>3</sup> As of October 31, 2023, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

## Property Tax Levy

**Property Tax Levy** – Total eleven-month property tax levy revenue of \$209.8 million was behind prior year property tax revenue of \$222.7 million, resulting in an **unfavorable** comparative variance of \$12.8 million or 5.76% based on current collections through October 31, 2023. No tax collections in October.

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

## General Fund Revenues Fees

**Treasurer** – Total eleven-month actual revenue of \$58.3 million was above budgeted revenue of \$31.7 million, resulting in a **favorable** variance of \$26.6 million or 83.93%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through October 2023.

**County Clerk** – Total eleven-month actual revenue of \$47.0 million was behind budgeted revenue of \$51.4 million, resulting in an **unfavorable** variance of \$4.4 million or 8.47%. Revenue is based on the health of the economy. The negative variance is due to the slowdown in the real estate market because of the low levels of housing inventory as the result of minimum construction, increased mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remains fragile.

**Clerk of the Circuit Court** – Total eleven-month actual revenue of \$60.4 million was above budgeted revenue of \$55.3 million, resulting in a **favorable** variance of \$5.1 million or 9.31% and is based on current collections.

	<b>General Funds</b>
<b>Revenue Center</b>	<b>Favorable Variance (millions)</b>
County Treasurer	\$ 26.6
Clerk of Circuit Court	5.1
Sheriff	0.3
County Sales Tax	28.6
Hotel Accommodations Tax	8.5
Amusement Tax	7.4
Sports Wagering Tax	4.0
Other Reimbursements / Transfers	87.3
<b>Total net favorable variances</b>	<b>\$ 167.8</b>
	<b>Unfavorable Variance (millions)</b>
Cigarette Tax	\$ (3.6)
County Clerk	(4.4)
Other revenue categories (net)	(31.7)
<b>Net (unfavorable) variances</b>	<b>(39.7)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 128.1</b>

**Sheriff** – Total eleven-month actual revenue of \$11.5 million was above budgeted revenue of \$11.2 million, resulting in a **favorable** variance of \$0.3 million or 2.72% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$1.027 billion through October 31, 2023 was above budgeted revenue of \$998.9 million and resulted in a **favorable** variance of \$28.6 million or positive 2.86%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, October receipts represent underlying transactions that occurred in July 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 October 31, 2023 were \$264.0 million based on the IGA** <sup>4</sup>. For more current data, see Table-6 and Table 7 (Pages 15 and 16).

**The County Cigarette Tax** - Revenue of \$76.3 million through October 31, 2023 was behind budgeted revenue of \$79.9 million, and resulted in an **unfavorable** variance of \$3.6 million, or 4.44%. 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 \$33.8 million through October 31, 2023 was above budgeted revenue of \$25.3 million and resulted in a **favorable** variance of \$8.5 million or 33.45%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

**The County Amusement Tax** - Revenue of \$42.4 million through October 31, 2023 was above budgeted revenue of \$35.0 million and resulted in a **favorable** variance of \$7.4 million or 21.19%. 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 \$10.5 million through October 31, 2023 was above budgeted revenue of \$6.5 million and resulted in a **favorable** variance of \$4.0 million or 61.45%. The positive variance is due to a greater than anticipated growth in wagering.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total eleven-month actual revenue of \$121.5 million was above budgeted revenue of \$34.2 million and resulted in a **favorable** variance of \$87.3 million or 255.13%. The positive variance is primarily due to lower-than-expected CVS Caremark **Rx** rebates of \$22.3 million through the third quarter of 2023 and excess (**PPRT**) personal property replacement tax revenues of \$97.4 million collected from the State through October 31, 2023.

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

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

## General Fund Expenditures

Expenses of \$1.661 billion were \$135.8 million or 7.6% **favorable** to budget before \$18.5 million in encumbrances. Combined expenditures and encumbrances of \$1.680 billion were \$117.3 million or 6.5% **favorable** to budget. On a Control Office level, all Offices are favorable YTD compared to budget. These results are driven by favorable variances in Salaries and Wages (5.6%), Contractual Services (28.0%), and Operations and Maintenance (18.5%). The Contractual Services variance is driven by lower expenses in Professional Services and Communication Services, while the Operations and Maintenance variance is driven by lower expenses in Maintenance and Subscription Services. Relatively large encumbrances in Operations and Maintenance may impact its year-end variance.

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 \$225.1 million or 5.0% through October 31, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$44.0 million and Directed payments of \$229.7 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$4.410 billion were \$115.8 million or 2.6% **favorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$772.8 million to account for the higher membership and associated revenue.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total eleven-month actual Medicaid Expansion revenue of \$3.167 billion was above budgeted revenue of \$3.217 billion, resulting in an **unfavorable** variance of \$50.5 million or 1.57% due to timing of

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Patient Fees	\$ 44.0
Directed Payments	229.7
Federal State Medicaid Programming - DSH	41.9
Miscellaneous Revenue	12.9
<i>Net favorable variances</i>	328.5
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Medicaid Expansion - Managed Care	\$ (50.5)
Graduate Medical Education (GME) Revenue	(3.4)
Other revenue categories (net)	(49.5)
<i>Net (unfavorable) variances</i>	(103.4)
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 225.1</b>



state payment adjustments, to account for the higher membership through October 2023. As of October 31, 2023, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

**Patient Fee Revenue** - Total eleven-month actual Patient Fee revenue of \$604.3 million was above budgeted revenue of \$560.3 million and resulted in a **favorable** variance of \$44.0 million or 7.86%, based on current payments received. This report includes \$117.2 million YTD payments through October 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH, Domestic Claims was adjusted.

**Federal State Medicaid Programming Funding DSH Revenue** – Through October 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$170.2 million was above budgeted revenue of \$128.3 million and resulted in a **favorable** variance of \$41.9 million or 32.65%. 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 eleven-month actual Directed Payments \$509.4 million was above budgeted revenue of \$279.7 million and resulted in a **favorable** variance of \$229.7 million or 82.14%, primarily due to current payments received. This report includes \$286.9 million YTD payments through October 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH for directed payments.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through October 31, 2023, Graduate Medical Education (GME) actual revenue of \$64.1 million was behind budgeted revenue of \$67.5 million and resulted in an **unfavorable** variance of \$3.4 million or 5.09%. The negative variance in GME revenue was based on the current payments cycle.

**Miscellaneous Revenue** – Total eleven-month actual miscellaneous revenue of \$30.9 million was above budgeted revenue of \$18.0 million, resulting in a **favorable** variance of \$12.9 million or 71.34% primarily due to a slight decrease of \$.2 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down by \$4.2 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$17.3 million.

### **Health Fund- Expenditures**

Expenditures of \$4.410 billion were \$115.8 million or 2.6 percent **favorable** to budget before including encumbrances of \$300.5 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$42.9 million favorable to budget due to slower than anticipated hiring, but such favorable variance was offset by the unfavorable variance observed in the contractual labor. Contractual labor is negative by \$90.9 million.

Expenditures and encumbrances of \$4.711 billion were \$184.7 million or 4.1 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances of \$248.5 million are current obligations entered by Health Plan Services for claims and \$31.1 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 Eleven as of October 31, 2023								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$392.9	\$481.5	\$88.6	22.6		\$481.5	\$88.6	22.6
Expenses	\$1,124.3	\$498.0	\$626.3	55.7	\$19.5	\$517.5	\$606.8	54.0
Net Results	(\$731.4)	(\$16.5)	\$714.9		\$19.5	(\$36.0)	\$695.4	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of October 31, 2023, revenues were \$481.5 million, \$88.6 million above budgeted revenue of \$392.9 million, resulting in a **favorable** variance of 22.6% to budget based on current collections. Total expenditures were \$517.5 million after encumbrances. Through October 31, 2023, expenditures and encumbrances have exceeded revenues \$36.0 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 \$11.8 million through October 31, 2023 was behind budgeted revenue of \$14.2 million and resulted in an **unfavorable** variance of \$2.4 million or 16.94%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$83.3 million through October 31, 2023 was above budgeted revenue of \$82.2 million and resulted in a **favorable** variance of \$1.1 million or 1.30%. The positive variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$78.5 million through October 31, 2023 was behind budgeted revenue of \$80.7 million and resulted in an **unfavorable** variance of \$2.2 million or 2.76%. The negative variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$2.2 million through October 31, 2023 was behind budgeted revenue of \$2.5 million and resulted in an **unfavorable** variance of \$0.3 million or 13.81%. The negative variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$47.5 million through October 31, 2023 was above budgeted revenue of \$38.1 million and resulted in a **favorable** variance of \$9.4 million or 24.77%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$1.2 million through October 31, 2023 was on target with the budgeted revenue of \$1.2 million.

**The Cannabis Tax** – Revenue of \$11.6 million through October 31, 2023 was behind budgeted revenue of \$13.4 million and resulted in an **unfavorable** variance of \$1.8 million or 13.39% based on current receipt.<sup>5</sup>

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

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of November 17, 2023, the County has spent \$188.6 million of its allocation, which is 100% of the ERA 1, 97.0% of its ERA 2 allocation, and 97.2% of its IDHS grant.

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

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

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of November 17, 2023, the County has spent over \$312.2 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.*

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

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

REVENUES	2023 Budget	October 31, 2023	October 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 267,660,808	\$ 267,312,849	\$ 121,690,760	(54.48%)	\$ (145,622,089)
Property Tax Levy Timing Differential			77,404,726		77,404,726
Property Tax - Tax Increment Financing Surplus	25,872,500	25,872,500	25,441,106	(1.67%)	(431,394)
<b>Fees</b>					
County Treasurer	35,000,000	31,691,097	58,287,917	83.93%	26,596,820
County Clerk	56,049,402	51,378,618	47,029,038	(8.47%)	(4,349,580)
Building and Zoning	3,936,651	3,704,816	3,850,378	3.93%	145,562
Environment and Sustainability	4,795,000	4,552,420	4,573,949	0.47%	21,529
Liquor Licenses	315,000	311,850	365,504	17.21%	53,654
Clerk of Circuit Court	66,039,338	55,277,123	60,424,079	9.31%	5,146,956
Sheriff	12,053,342	11,150,320	11,453,780	2.72%	303,460
Public Guardian	2,500,000	2,316,067	2,415,027	4.27%	98,960
Public Administrator	1,584,896	1,468,806	1,621,291	10.38%	152,485
Fees and Licenses Board of Review	100,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,800,000	1,633,322	1,739,954	6.53%	106,632
Medical Examiner	3,976,075	3,638,058	3,564,468	(2.02%)	(73,590)
Contract Compliance M/WBE Cert	42,000	39,379	22,250	(43.50%)	(17,129)
<b>Total Fee Revenue</b>	<b>188,191,704</b>	<b>167,161,876</b>	<b>195,347,635</b>	<b>16.86%</b>	<b>28,185,759</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,092,400,000	998,920,000	1,027,507,979	2.86%	28,587,979
Off Track Betting Commission	900,000	820,000	684,146	(16.57%)	(135,854)
Illinois Gaming-Casino Tax	14,000,000	12,810,079	12,590,460	(1.71%)	(219,619)
Retailer's Occupation Tax	5,102,000	4,665,406	4,645,511	(0.43%)	(19,895)
State Income Tax	20,259,000	18,841,509	19,416,264	3.05%	574,755
Alcoholic Beverage Tax	37,500,000	34,380,000	34,463,925	0.24%	83,925
Cigarette Tax	86,000,000	79,867,928	76,320,601	(4.44%)	(3,547,327)
Other Tobacco and Consumable Products Tax	6,750,000	6,173,040	6,666,378	7.99%	493,338
Hotel Accommodations Tax	28,500,000	25,285,050	33,742,953	33.45%	8,457,903
Gambling Machine Tax	3,900,000	3,819,439	4,268,000	11.74%	448,561
Video Gaming	900,000	825,000	1,257,929	52.48%	432,929
Amusement Tax	37,250,000	34,969,526	42,380,300	21.19%	7,410,774
Sports Wagering Tax	7,000,000	6,520,808	10,527,736	61.45%	4,006,928
<b>Total Non-Property Taxes</b>	<b>1,340,461,000</b>	<b>1,227,897,785</b>	<b>1,274,472,182</b>	<b>3.79%</b>	<b>46,574,397</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	52,611,488	56,273,690	6.96%	3,662,202
Salaries of State's Attorney	221,549	202,843	205,600	1.36%	2,757
Salaries of Public Defender	134,234	122,827	122,939	0.09%	112
FPD Reimbursements for Services	2,167,558	1,625,669	1,132,558	(30.33%)	(493,111)
<b>Total Intergovernmental Revenues</b>	<b>58,023,341</b>	<b>54,562,827</b>	<b>57,734,787</b>	<b>5.81%</b>	<b>3,171,960</b>
<b>Investment Income</b>					
Investment Income	1,000,000	916,667	32,877,270	3486.61%	31,960,603
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,130,000	847,500	777,743	(8.23%)	(69,757)
Real Estate and Rental Income	10,243,000	9,469,168	10,019,408	5.81%	550,240
Other Reimbursements / Transfers	38,262,420	34,203,758	121,468,409	255.13%	87,264,651
<b>Total Miscellaneous Revenue</b>	<b>49,635,420</b>	<b>44,520,426</b>	<b>132,265,560</b>	<b>197.09%</b>	<b>87,745,134</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	12,314,632	11,391,379	(7.50%)	(923,253)
Other Financing Sources - Fund Balance	30,000,000	27,500,000	27,500,000	0.00%	0
<b>Total Other Financing Sources</b>	<b>43,434,144</b>	<b>39,814,632</b>	<b>38,891,379</b>	<b>(2.32%)</b>	<b>(923,253)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,974,278,917</b>	<b>\$ 1,828,059,562</b>	<b>\$ 1,956,125,405</b>	<b>7.01%</b>	<b>\$ 128,065,843</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 10.31.2023 were \$264,000,000.</b>					

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P11 as of October 31, 2023

Table - 2

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	\$ 280,857,293	\$ 254,889,985	\$ 227,390,122	\$ 27,499,863	10.8%	\$ 2,449,979	\$ 229,840,101	9.8%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	1,850,095	1,398,108	451,987	24.4%	72,828	1,470,936	20.5%
1081 FIRST DISTRICT	448,920	402,310	274,041	128,269	31.9%	4,006	278,047	30.9%
1082 SECOND DISTRICT	449,550	401,024	380,103	20,921	5.2%	611	380,714	5.1%
1083 THIRD DISTRICT	449,625	400,618	361,306	39,312	9.8%	-	361,306	9.8%
1084 FOURTH DISTRICT	449,175	401,503	369,944	31,559	7.9%	1,749	371,693	7.4%
1085 FIFTH DISTRICT	449,850	400,581	363,111	37,470	9.4%	-	363,111	9.4%
1086 SIXTH DISTRICT	449,640	401,960	335,632	66,328	16.5%	-	335,632	16.5%
1087 SEVENTH DISTRICT	449,550	402,032	299,431	102,601	25.5%	1,582	301,013	25.1%
1088 EIGHTH DISTRICT	449,934	403,585	302,355	101,230	25.1%	3,991	306,346	24.1%
1089 NINTH DISTRICT	449,671	400,912	293,685	107,227	26.7%	124	293,809	26.7%
1090 TENTH DISTRICT	449,886	400,903	280,885	120,018	29.9%	(570)	280,315	30.1%
1091 ELEVENTH DISTRICT	508,440	452,905	344,070	108,835	24.0%	-	344,070	24.0%
1092 TWELFTH DISTRICT	449,643	400,721	375,063	25,658	6.4%	-	375,063	6.4%
1093 THIRTEENTH DISTRICT	450,000	401,037	362,420	38,617	9.6%	2,051	364,471	9.1%
1094 FOURTEENTH DISTRICT	449,730	401,091	388,237	12,854	3.2%	927	389,164	3.0%
1095 FIFTEENTH DISTRICT	449,713	400,927	354,725	46,202	11.5%	100	354,825	11.5%
1096 SIXTEENTH DISTRICT	449,145	400,904	373,534	27,370	6.8%	-	373,534	6.8%
1097 SEVENTEENTH DISTRICT	450,000	402,213	381,495	20,718	5.2%	-	381,495	5.2%
COOK COUNTY BOARD OF COMISSIONERS	9,741,579	8,725,322	7,238,145	1,487,177	17.0%	87,399	7,325,544	16.0%
1040 COUNTY ASSESSOR	31,327,653	27,706,668	25,672,086	2,034,582	7.3%	12,126	25,684,212	7.3%
1050 BOARD OF REVIEW	17,999,134	16,130,060	15,365,559	764,501	4.7%	7,759	15,373,318	4.7%
1060 COUNTY TREASURER	707,190	632,427	616,099	16,328	2.6%	792	616,891	2.5%
1110 COUNTY CLERK	20,587,162	18,569,858	15,184,446	3,385,412	18.2%	21,909	15,206,355	18.1%
1250 STATE'S ATTORNEY	127,675,491	117,035,669	108,361,926	8,673,743	7.4%	2,825,660	111,187,586	5.0%
SHERIFF	494,630,402	470,116,607	449,836,371	20,280,236	4.3%	518,384	450,354,755	4.2%
CHIEF JUDGE	262,355,043	245,484,009	229,939,759	15,544,250	6.3%	53,115	229,992,874	6.3%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	85,488,223	76,292,099	9,196,124	10.8%	135,076	76,427,175	10.6%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	2,099,571	1,868,791	230,780	11.0%	-	1,868,791	11.0%
1390 PUBLIC ADMINISTRATOR	1,646,611	1,478,698	1,448,439	30,259	2.0%	936	1,449,375	2.0%
1452 VETERANS ASSISTANCE COMMISSION	342,935	314,357	285,402	28,955	9.2%	-	285,402	9.2%
FIXED CHARGES	632,377,796	548,383,586	501,766,362	46,617,224	8.5%	12,424,373	514,190,735	6.2%
<b>TOTAL</b>	<b>\$ 1,974,621,852</b>	<b>\$ 1,797,055,038</b>	<b>\$ 1,661,265,606</b>	<b>\$ 135,789,432</b>	<b>7.6%</b>	<b>\$ 18,537,508</b>	<b>\$ 1,679,803,114</b>	<b>6.5%</b>

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

REVENUES	2023 Budget	October 31, 2023	October 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 147,704,920	\$ 147,512,904	\$ 88,143,174	(40.25%)	\$ (59,369,730)
Property Tax Levy Timing Differential			9,987,003		9,987,003
<b>Stroger Hospital -</b>					
409549-Medicare	160,872,752	159,415,920	182,328,767	14.37%	22,912,847
409593-Medicaid Fees for Service	282,657,418	288,347,187	275,921,365	(4.31%)	(12,425,822)
409598-Private Payors & Carriers	71,556,897	71,703,363	99,064,596	38.16%	27,361,233
<b>Stroger Hospital - Sub Total</b>	<b>515,087,067</b>	<b>519,466,470</b>	<b>557,314,728</b>	<b>7.29%</b>	<b>37,848,258</b>
<b>Provident Hospital -</b>					
409549-Medicare	8,124,017	7,710,526	16,626,947	115.64%	8,916,421
409593-Medicaid Fees for Service	29,674,375	27,235,384	17,682,471	(35.08%)	(9,552,913)
409598-Private Payors & Carriers	4,761,833	5,845,498	12,646,243	116.34%	6,800,745
<b>Provident Hospital - Sub Total</b>	<b>42,560,225</b>	<b>40,791,408</b>	<b>46,955,661</b>	<b>15.11%</b>	<b>6,164,253</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>557,647,292</b>	<b>560,257,878</b>	<b>604,270,389</b>	<b>7.86%</b>	<b>44,012,511</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>143,100,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	140,000,000	128,333,334	170,238,701	32.65%	41,905,367
409604-Directed Payments	254,200,000	279,661,956	509,362,747	82.14%	229,700,791
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	694,522,918	921,566,893	901,350,163	(2.19%)	(20,216,730)
409528-Family Health Plans PMPM	765,565,014	876,807,906	863,621,247	(1.50%)	(13,186,659)
409532-Integrated Care Program PMPM	696,739,003	654,721,920	656,565,011	0.28%	1,843,091
409536-Managed Long Term Services and Support PMPM	276,118,586	299,370,980	304,582,200	1.74%	5,211,220
409539-Other Population Revenue PMPM	98,825,502	92,340,756	92,381,875	0.04%	41,119
409542-Other State Revenue	116,520,056	369,854,181	344,405,043	(6.88%)	(25,449,138)
409549-Medicare	2,645,187	2,645,187	3,856,819	45.81%	1,211,632
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,650,936,266</b>	<b>3,217,307,823</b>	<b>3,166,762,358</b>	<b>(1.57%)</b>	<b>(50,545,465)</b>
<b>409563-Graduate Medical Education</b>	<b>73,660,707</b>	<b>67,522,314</b>	<b>64,088,734</b>	<b>(5.09%)</b>	<b>(3,433,580)</b>
<b>CCH - Total Fees</b>	<b>3,819,544,265</b>	<b>4,290,633,305</b>	<b>4,552,272,929</b>	<b>6.10%</b>	<b>261,639,624</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	17,099,700	15,674,725	11,457,448	(26.90%)	(4,217,277)
Public Health	2,579,053	2,364,131	2,195,494	(7.13%)	(168,637)
Managed Care - Investment Income	0	0	17,254,740	0.00%	17,254,740
<b>Miscellaneous Revenues - Sub</b>	<b>19,678,753</b>	<b>18,038,856</b>	<b>30,907,682</b>	<b>71.34%</b>	<b>12,868,826</b>
<b>411495-Other Financing Sources</b>	<b>5,000,000</b>	<b>4,583,333</b>	<b>4,583,333</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 3,991,927,938</b>	<b>\$ 4,460,768,398</b>	<b>\$ 4,685,894,121</b>	<b>5.05%</b>	<b>\$ 225,125,723</b>

THE COUNTY OF COOK, ILLINOIS  
Health Fund Analysis of Expenses and Encumbrances  
Thru Period 11 as of October 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	\$ 84,672,142	\$ 78,522,113	\$ 6,150,029	7.3%	\$ 3,166,172	\$ 81,688,285	\$ 2,983,857	3.5%
4241	Health Services - JTDC	9,634,403	8,617,829	6,602,656	2,015,173	23.4%	662,066	7,264,722	1,353,107	15.7%
4890	Health System Administration	85,766,424	77,417,758	80,763,515	(3,345,757)	-4.3%	630,070	81,393,585	(3,975,827)	-5.1%
4891	Provident Hospital of Cook County	81,309,157	78,482,147	64,572,395	13,909,752	17.7%	6,272,070	70,844,465	7,637,682	9.7%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	122,474,111	119,088,421	3,385,690	2.8%	6,595,977	125,684,398	(3,210,287)	-2.6%
4894	Ruth M. Rothstein CORE Center	30,079,575	27,525,922	12,870,937	14,654,985	53.2%	1,979,480	14,850,417	12,675,505	46.0%
4895	Department of Public Health	20,412,363	18,697,246	12,621,302	6,075,944	32.5%	1,580,983	14,202,285	4,494,961	24.0%
4896	Health Plan Services	2,650,936,126	3,216,366,436	3,221,980,615	(5,614,179)	-0.2%	248,555,666	3,470,536,281	(254,169,845)	-7.9%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	849,910,160	777,802,118	72,108,042	8.5%	31,106,343	808,908,461	41,001,699	4.8%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	41,667,594	35,133,929	6,533,665	15.7%	0	35,133,929	6,533,665	15.7%
<b>TOTAL</b>		<b>\$ 3,991,927,938</b>	<b>\$ 4,525,831,347</b>	<b>\$ 4,409,958,001</b>	<b>\$ 115,873,346</b>	<b>2.6%</b>	<b>\$ 300,548,827</b>	<b>\$ 4,710,506,828</b>	<b>\$ (184,675,481)</b>	<b>-4.1%</b>

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

**SPECIAL PURPOSE FUNDS**

<b>Fund #</b>	<b>DEPARTMENT NAME</b>	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	10/31/2023 Net Change In Fund Balance	FY2022 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 51,893,963	\$ 40,182,119	\$ 340,922	\$ 40,523,041	\$ 11,370,922	\$ 11,370,922	\$ 14,717,132	\$ 26,088,054
11312	Animal Control	4,191,469	2,675,783	167,179	2,842,962	1,348,507	1,348,507	4,923,611	6,272,118
11306	Election Division Fund	38,666,698	22,765,269	358,651	23,123,920	15,542,778	15,542,778	(16,578,145)	(1,035,367)
11314	County Clerk Document Storage System	4,081,375	4,367,195	4,242	4,371,437	(290,062)	(290,062)	17,465,004	17,174,942
11320	Circuit Court Automation	6,418,864	5,220,475	218,743	5,439,218	979,646	979,646	827,367	1,807,013
11318	Circuit Court Document Storage	5,868,515	5,277,378	408,071	5,685,449	183,066	183,066	2,201,618	2,384,684
11310	Law Library	3,451,495	3,290,258	1,383	3,291,641	159,854	159,854	(431,841)	(271,987)
11322	Circuit Court - Dispute Resolution	289,998	271,306	0	271,306	18,692	18,692	110,007	128,699
11326	Adult Probation / Probation Service Fee	2,025,143	330,632	2,893	333,525	1,691,618	1,691,618	4,662,652	6,354,270
11316	County Clerk Automation	1,138,910	841,674	8,424	850,098	288,812	288,812	1,273,355	1,562,167
11854	Treasurer - Tax Sales Automation	11,798,791	10,380,652	365,305	10,745,957	1,052,834	1,052,834	14,616,130	15,668,964
11324	Intergovernment Agreement/ ETSB	1,938,476	1,369,816	0	1,369,816	568,660	568,660	128,265	696,925
11328	Social Service/ Probation & Court Services	2,298,741	231,627	8,707	240,334	2,058,407	2,058,407	3,485,095	5,543,502
11248	Lead Poisoning Prevention Fund	83,114	861,744	467,220	1,328,960	(1,245,850)	(1,245,850)	3,390,190	2,144,340
11249	Geographic Information Systems - GIS	5,614,915	11,158,460	61,398	11,219,858	(5,604,943)	(5,604,943)	20,787,043	15,182,100
11252	State's Attorney Narcotics Forfeiture	871,514	2,345,474	0	2,345,474	(1,473,960)	(1,473,960)	822,429	(651,531)
11255	Suburban CC TB Sanitarium District	21,604	1,130,947	(4,979)	1,125,968	(1,104,364)	(1,104,364)	1,114,951	10,587
11258	Circuit Court Administrative Fund	1,017,422	468,320	136	468,456	548,966	548,966	1,246,142	1,795,108
11259	County Clerk GIS Fee Fund	2,446,205	1,912,544	370	1,912,914	533,291	533,291	9,974,213	10,507,504
11260	County Clerk Rental Housing Support Fee	185,604	77,504	0	77,504	108,100	108,100	659,818	767,918
11262	Sheriff Women's Justice Services	18,910	0	0	0	18,910	18,910	296,080	314,990
11266	Sheriff Vehicle Purchase Fund	239	0	0	0	239	239	(278,341)	(278,102)
11268	Assessor Special Fund	331,196	0	0	0	331,196	331,196	253,476	584,672
11269	CCC Electronic Citation Fund	457,336	98,341	50,180	148,521	308,815	308,815	1,729,652	2,038,467
11271	SAO Records Automation	16,478	172,045	0	172,045	(155,567)	(155,567)	69,577	(85,990)
11272	PD Records Automation	53,118	0	0	0	53,118	53,118	200,205	253,323
11273	Environmental Control Solid Waste Mgmt	772,436	372,247	5,184	377,431	395,005	395,005	3,215,818	3,610,823
11274	Land Bank Authority	5,041,464	7,424,095	73,908	7,498,003	(2,456,539)	(2,456,539)	(13,643,554)	(16,100,093)
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	1,408,317	774,245	80	774,325	633,992	633,992	2,222,025	2,856,017
11302	Township Roads	835,013	69,977	0	69,977	765,036	765,036	5,636,144	6,401,180
11277	Sheriff Pharmaceutical Disposal	70,039	15,239	0	15,239	54,800	54,800	333,118	387,918
11278	Sheriff Operations State Asset Forfeiture	210,601	303,711	0	303,711	(93,110)	(93,110)	1,153,144	1,060,034
11279	Sheriff Money Laundering State Asset Forfeiture	10,855	12,593	0	12,593	(1,738)	(1,738)	260,393	258,655
11281	Cable TV Peg Access Support Fund	48,367	54,384	0	54,384	(6,017)	(6,017)	260,288	254,271
11282	Cook County Assessor GIS Fee Fund	1,088,349	1,242,599	36,054	1,278,653	(190,304)	(190,304)	2,550,524	2,360,220
11284	COVID-19 Federal Programs	38,759,776	38,759,513	583,968	39,343,481	(583,705)	(583,705)	19,172,843	18,589,138
11285	Mortgage Foreclosure Mediation Program	1,041,417	0	0	0	1,041,417	1,041,417	1,597,679	2,639,096
11270	Medical Examiner Fees	32,331	76,410	12,769	89,179	(56,848)	(56,848)	1,092,092	1,035,244
11286	American Rescue Plan Act (ARPA) Fund	30,709,323	144,857,270	15,667,207	160,524,477	(129,815,154)	(129,815,154)	904,803,714	774,988,560
11287	Equity Fund SPF	20,322,977	(20,999,972)	641,235	(20,358,737)	40,681,714	40,681,714	45,850,610	86,532,324
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	12,474,229	364,924	0	364,924	12,109,305	12,109,305	0	12,109,305
11289	Transportation Related Home Rule Taxes	223,355,936	209,214,967	0	209,214,967	14,140,969	14,140,969	0	14,140,969
<b>TOTAL</b>		<b>\$ 481,449,495</b>	<b>\$ 498,022,810</b>	<b>\$ 19,479,250</b>	<b>\$ 517,502,060</b>	<b>\$ (36,052,565)</b>	<b>\$ (36,052,565)</b>	<b>\$ 1,070,327,839</b>	<b>\$ 1,034,275,274</b>



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

REVENUES	2023 Budget	October 31, 2023	October 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
<b>Transportation Fund Revenue</b>					
Non Retailer Transactions Use Tax & State	\$ 15,500,000	\$ 14,231,563	\$ 11,820,750	(16.94%)	\$ (2,410,813)
County Use Tax	89,500,000	82,195,219	83,265,540	1.30%	1,070,321
Gasoline / Diesel Fuel Tax	88,200,000	80,731,560	78,502,988	(2.76%)	(2,228,572)
New Motor Vehicle Tax	2,750,000	2,527,865	2,178,879	(13.81%)	(348,986)
Wheel Tax	0	0	69,550	0.00%	69,550
Parking Lot & Garage Operations Tax	41,500,000	38,080,361	47,513,908	24.77%	9,433,547
Interest Income	0	0	4,321	0.00%	4,321
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 237,450,000</b>	<b>\$ 217,766,568</b>	<b>\$ 223,355,936</b>	<b>2.57%</b>	<b>\$ 5,589,368</b>

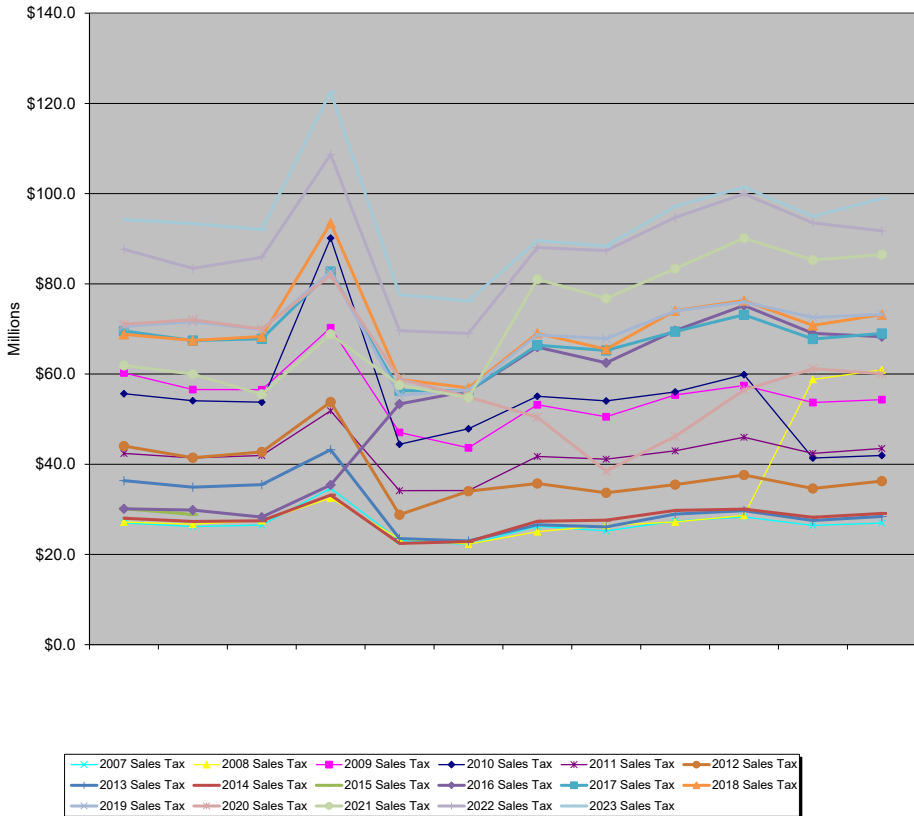
**THE COUNTY OF COOK, ILLINOIS**  
**Equity Fund Analysis of Revenues**  
**Thru Period Eleven As of October 31, 2023**

REVENUES	2023 Budget	October 31, 2023	October 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 15,000,000	\$ 13,450,000	\$ 11,648,847	(13.39%)	\$ (1,801,153)
Firearms Tax	1,300,000	1,199,563	1,169,934	(2.47%)	(29,629)
Interest Income	0	0	4,196	0.00%	4,196
Miscellaneous Revenue	0	0	7,500,000	0.00%	7,500,000
<hr/>					
<b>Equity Fund Revenue</b>	<b>\$ 16,300,000</b>	<b>\$ 14,649,563</b>	<b>\$ 20,322,977</b>	<b>38.73%</b>	<b>\$ 5,673,414</b>

Table - 8

Cook County Sales Tax Revenue (1)

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 - NOVEMBER 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347
FY2022 YTD - NOVEMBER 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862
FY2021 YTD - NOVEMBER 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 849,129,310	\$ 1,059,602,538	24.79%	\$ 210,473,228
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
10 Budgeted YTD	Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	.09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	.08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	GROSS	GROSS	GROSS	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG				
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
Over/(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9	\$3.5	\$2.1	\$5.4	\$34.0
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
Over/(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0	\$2.1	\$0.0	\$7.8	\$9.1	\$10.2	\$11.5	\$10.6	\$7.2	\$91.2
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

2008/2009	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTD special purpose funds.
- In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute. March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
- January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

The County Of Cook, Illinois

Table - 9

Subject: Sales Tax Supplemental Pension Payments

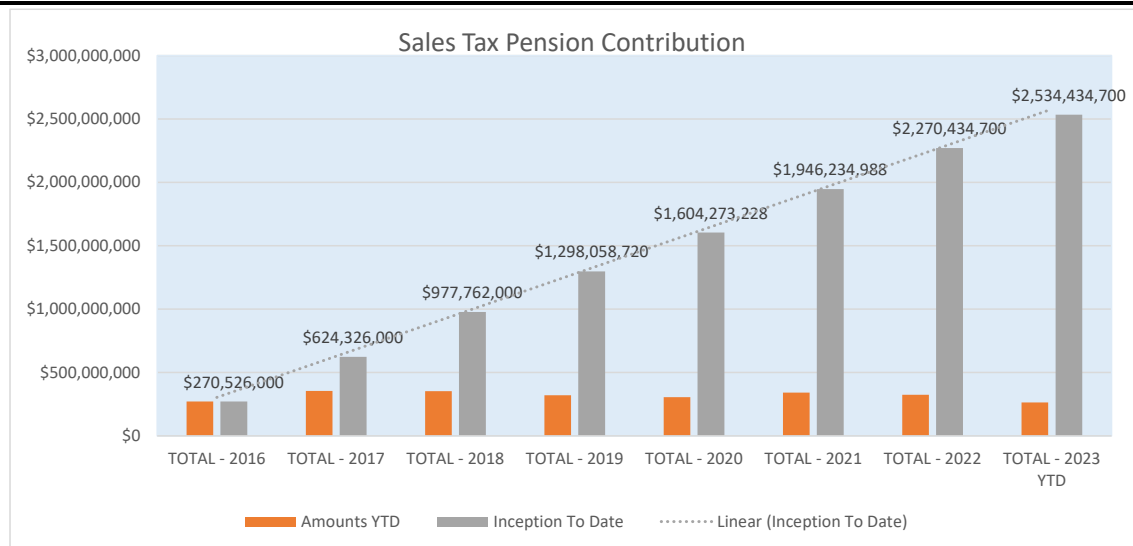
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
February	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
March	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
April	25,668,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
May	25,555,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
June	30,542,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
July	30,157,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
August	32,297,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
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    \$    264,000,000

Sales Tax Pension Payments

	Amounts YTD	Inception to Date
<b>TOTAL - 2016</b>	\$270,526,000	\$270,526,000
<b>TOTAL - 2017</b>	\$353,800,000	\$624,326,000
<b>TOTAL - 2018</b>	\$353,436,000	\$977,762,000
<b>TOTAL - 2019</b>	\$320,296,720	\$1,298,058,720
<b>TOTAL - 2020</b>	\$306,214,508	\$1,604,273,228
<b>TOTAL - 2021</b>	\$341,961,760	\$1,946,234,988
<b>TOTAL - 2022</b>	\$324,199,712	\$2,270,434,700
<b>TOTAL - 2023 YTD</b>	\$264,000,000	\$2,534,434,700

Sales Tax Pension Payments - Inception to date:      **\$2,534,434,700**



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 October 31, 2023

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.5	0.6	3.2	1.8%
Planning and Development	1.1	2.2	2.6	3.8	7.9	17.5	9.9%
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	0.0	0.5	0.3%
Environment and Sustainability	(0.0)	-	0.1	0.0	0.2	0.3	0.2%
Justice Advisory Council	-	0.0	0.1	(0.1)	1.4	1.4	0.8%
Office of the Sheriff	0.0	0.1	0.0	0.6	1.5	2.2	1.2%
State's Attorney	0.0	0.1	(0.1)	0.0	6.4	6.4	3.7%
Medical Examiner	-	(0.0)	-	-	0.0	0.0	0.0%
Public Defender	-	0.0	0.0	-	0.1	0.1	0.1%
Emergency Management & Regional Security	0.0	0.1	3.9	107.2	15.5	126.8	72.2%
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	0.2	1.4	1.6	0.9%
Juvenile Probation	-	-	-	0.0	0.1	0.1	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	0.0	0.0%
Dept. of Transportation And Highways	0.0	0.0	(0.1)	-	5.3	5.2	3.0%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	0.0	0.1	0.1%
Dept. of Public Health	0.5	0.8	1.1	1.0	6.7	10.0	5.7%
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.3</b>	<b>\$ 8.1</b>	<b>\$ 115.5</b>	<b>\$ 47.1</b>	<b>\$ 175.6</b>	<b>100.0%</b>

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Match - CCP	-	-	0.0	0.8	1.4	\$ 2.2
Federal Direct - CCH	0.1	(0.0)	(0.0)	0.2	3.6	\$ 3.9
Federal Direct - CCP	1.1	2.2	2.9	4.4	10.0	\$ 20.6
Federal Direct - DPH	-	-	-	-	0.1	\$ 0.1
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	1.2	\$ 2.6
Federal Pass Through - CCP	0.0	0.1	4.1	107.6	17.0	\$ 129.0
Federal Pass Through - DOT	0.0	0.0	(0.1)	-	2.8	\$ 2.7
Federal Pass Through - DPH	0.1	0.0	0.4	(0.2)	1.2	\$ 1.4
Private/Other - CCH	0.0	0.2	0.3	0.2	0.3	\$ 1.0
Private/Other - CCP	-	0.0	0.0	0.0	0.2	\$ 0.3
Private/Other - DPH	-	0.0	-	-	-	\$ 0.0
State Direct - CCH	-	(0.0)	0.0	0.0	0.0	\$ 0.1
State Direct - CCP	0.1	0.2	0.1	1.7	9.0	\$ 10.9
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	0.3	0.3	\$ 0.9
Federal Direct - DOT	-	-	-	-	0.0	
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.3</b>	<b>\$ 8.1</b>	<b>\$ 115.5</b>	<b>\$ 47.1</b>	<b>\$ 175.6</b>

**Notes to the October 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 **\$93.7 million was received on November 16<sup>th</sup>, 2023** and will be included in the November 30, 2023 revenue report. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 26<sup>th</sup>, 2023 and is included in this revenue report.** Certain other fee revenues for October 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.