

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Ten-Month Period Ended September 30, 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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October 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 ten-month period ended September 30, 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 P10 as of September 30, 2023

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,680.0	\$1,779.9	\$99.9	5.9		\$1,779.9	\$99.9	5.9
Expenses	\$1,639.7	\$1,491.2	\$148.5	9.1	\$39.0	\$1,530.2	\$109.5	6.7
Net Results	\$40.3	\$288.7	\$248.4		\$39.0	\$249.7	\$209.4	
Health Fund								
Revenues	\$3,774.9	\$4,266.5	\$491.6	13.0		\$4,266.5	\$491.6	13.0
Expenses	\$3,825.6	\$3,993.6	(\$168.0)	(4.4)	\$134.1	\$4,127.7	(\$302.1)	(7.9)
Net Results	(\$50.7)	\$272.9	\$323.6		\$134.1	\$138.8	\$189.5	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of September 30, 2023, the General Fund net results were positive \$288.7 million, \$248.4 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$249.7 million **favorable** to budget.

Revenues were \$99.9 million or 5.9% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in September 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 \$1.491 billion were \$148.5 million or 9.1% **favorable** to the year-to-date budget before factoring in encumbrances of \$39.0 million, which resulted in a positive variance of \$109.5 million or 6.7% 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 \$491.6 million or 13.0% **favorable** to budget. Expenditures of \$3.993 billion are \$168.0 million or 4.4% **unfavorable** to budget before factoring in encumbrances of \$134.1 million. When including encumbrances, expenditures were \$302.1 million or 7.9% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through September.

State Revenues Update

Through September 30, 2023, the State of Illinois owes the County \$162.5 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 16.0	\$ 16.0	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	6.3	8.4	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	6.5	108.5	16.2	131.4	Estimated average days over - 90 days
Total - General Fund	0.1	0.4	6.6	110.2	39.3	156.6	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.2	0.8	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.6	3.2	5.1	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	0.8	0.9	3.4	5.9	
Total General & Health Fund	\$ 0.4	\$ 0.9	\$ 7.4	\$ 111.1	\$ 42.7	\$ 162.5	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through September 30, 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 September 30, 2023, the State AOIC past due amount was \$16.0 million.¹

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

As of September 30, 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).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In September 2023, the State AOIC reimbursed the County in the amount of \$10.9 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid for the months December 2022 thru June 2023. The remaining amount owed for FY2023 is \$16.0 million.

² In September and October 2023, the County received a total of \$15.8 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTD, P&D, CCH, Public Health Grants, and others. As of September 30, 2023, the total grants past due amount owed to the County was \$172.0 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 September 2023, the State owes the County \$136.5 million in Federal pass-through grant receivable.

³ As of September 30, 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 ten-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 September 31, 2023. No tax collections in September.

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

General Fund Revenues Fees

Treasurer – Total ten-month actual revenue of \$53.3 million was above budgeted revenue of \$28.5 million, resulting in a **favorable** variance of \$24.8 million or 87.17%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through September 2023.

County Clerk – Total ten-month actual revenue of \$42.7 million was behind budgeted revenue of \$46.7 million, resulting in an **unfavorable** variance of \$4.0 million or 8.50%.

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

Clerk of the Circuit Court – Total ten-month actual revenue of \$55.0 million was above budgeted revenue of \$49.8 million, resulting in a **favorable** variance of \$5.2 million.

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	24.8
Clerk of Circuit Court		5.2
Sheriff		0.5
County Sales Tax		26.5
Hotel Accommodations Tax		7.8
Amusement Tax		5.7
Sports Wagering Tax		4.0
Other Reimbursements / Transfers		64.9
Total net favorable variances	\$	139.4
		Unfavorable Variance (millions)
Cigarette Tax	\$	(5.3)
County Clerk		(4.0)
Other revenue categories (net)		(30.2)
Net (unfavorable) variances		(39.5)
Total net favorable (unfavorable) variances	\$	99.9

million or 10.40% and is based on current collections.

Sheriff – Total ten-month actual revenue of \$10.4 million was above budgeted revenue of \$9.9 million, resulting in a **favorable** variance of \$0.5 million or 4.69% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$932.5 million through September 30, 2023 was above budgeted revenue of \$906.0 million and resulted in a **favorable** variance of \$26.5 million or positive 2.93%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, September receipts represent underlying transactions that occurred in June 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 September 30, 2023 were \$240.0 million based on the IGA⁴. For more current data, see Table-6 and Table 7 (Pages 15 and 16).

The County Cigarette Tax - Revenue of \$67.2 million through September 30, 2023 was behind budgeted revenue of \$72.5 million, and resulted in an **unfavorable** variance of \$5.3 million, or 7.29%. 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 \$30.0 million through September 30, 2023 was above budgeted revenue of \$22.2 million and resulted in a **favorable** variance of \$7.8 million or 35.06%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The County Amusement Tax - Revenue of \$38.5 million through September 30, 2023 was above budgeted revenue of \$32.8 million and resulted in a **favorable** variance of \$5.7 million or 17.42%. The positive variance is due to an increase in events for some sectors of live entertainment along with a shifting sales pattern for some large taxpayers.

The Sports Wagering Tax - Revenue of \$10.0 million through September 30, 2023 was above budgeted revenue of \$6.0 million and resulted in a **favorable** variance of \$4.0 million or 66.65%. The positive variance is due to a greater than anticipated growth in wagering.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total ten-month actual revenue of \$98.2 million was above budgeted revenue of \$33.3 million and resulted in a **favorable** variance of \$64.9 million or 194.67%. 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 \$74.3 million collected from the State through September 30, 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 September 30, 2023 was \$2.5 billion.

General Fund Expenditures

Expenses of \$1.491 billion were \$148.5 million or 9.1% **favorable** to budget before \$39.0 million in encumbrances. Combined expenditures and encumbrances of \$1.530 billion were \$109.5 million or 6.7% **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 (7.9%), Contractual Services (38.8%), and Operations and Maintenance (23.2%). 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 variance in the coming months.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget, accurately project revenues and expenses, and operate more efficiently.

***Further detail is available in Table-2 of the appendices.**

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$491.6 million or 13.0% through September 30, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$36.5 million and Directed payments of \$251.4 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$3.993 billion were \$168.0 million or 4.4% **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. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$435.3 million to account for the higher membership and associated revenue.

Health Fund - Revenue

CCH Medicaid Expansion – Total ten-month actual Medicaid Expansion revenue of \$2.876 billion was above budgeted revenue of \$2.671 billion, resulting in a **favorable** variance of \$205.3 million or 7.69% due to timing of

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 36.5
Medicaid Expansion - Managed Care	205.3
Directed Payments	251.4
Federal State Medicaid Programming - DSH	34.3
Miscellaneous Revenue	12.5
Net <i>favorable</i> variances	540.0
	Unfavorable Variance
	(millions)
Graduate Medical Education (GME) Revenue	\$ (3.1)
Other revenue categories (net)	(6.4)
Net (unfavorable) variances	(48.4)
Total net favorable (unfavorable) variances	\$ 491.6

state payment adjustments, to account for the higher membership through September 2023. As of September 30, 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 ten-month actual Patient Fee revenue of \$549.4 million was above budgeted revenue of \$512.9 million and resulted in a **favorable** variance of \$36.5 million or 7.11%, based on current payments received. This report includes \$104.8 million YTD payments through September 30, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH, Domestic Claims was adjusted.

Federal State Medicaid Programming Funding DSH Revenue – Through September 30, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$151.0 million was above budgeted revenue of \$116.7 million and resulted in a **favorable** variance of \$34.3 million or 29.40%. 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 ten-month actual Directed Payments \$463.1 million was above budgeted revenue of \$211.7 million and resulted in a **favorable** variance of \$251.4 million or 118.73%, primarily due to current payments received. This report includes \$261.0 million YTD payments through September 30, 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 September 30, 2023, Graduate Medical Education (GME) actual revenue of \$58.3 million was behind budgeted revenue of \$61.4 million and resulted in an **unfavorable** variance of \$3.1 million or 5.03%. The negative variance in GME revenue was based on the current payments cycle.

Miscellaneous Revenue – Total ten-month actual miscellaneous revenue of \$28.9 million was above budgeted revenue of \$16.4 million, resulting in a **favorable** variance of \$12.5 million or 76.05% primarily due to a slight decrease 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 \$2.8 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$15.4 million.

Health Fund- Expenditures

Expenditures of \$3.993 billion were \$168.0 million or 4.4 percent **unfavorable** to budget before including encumbrances of \$134.1 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$41.0 million favorable to budget due to slower than anticipated hiring, but such favorable variance was offset by the unfavorable variance observed in the contractual labor. Contractual labor is negative by \$61.4 million.

Expenditures and encumbrances of \$4.127 billion were \$302.1 million or 7.9 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances of \$70.6 million are current obligations entered by Health Plan Services for claims and \$50.7 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 Ten as of September 30, 2023								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$356.6	\$446.9	\$90.3	25.3		\$446.9	\$90.3	25.3
Expenses	\$1,022.1	\$433.9	\$588.2	57.5	\$23.4	\$457.3	\$564.8	55.3
Net Results	(\$665.5)	\$13.0	\$678.5		\$23.4	(\$10.4)	\$655.1	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of September 30, 2023, revenues were \$446.9 million, \$90.3 million above budgeted revenue of \$356.6 million, resulting in a **favorable** variance of 25.3% to budget based on current collections. Total expenditures were \$457.3 million after encumbrances. Through September 30, 2023, expenditures and encumbrances have exceeded revenues \$10.4 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 \$10.6 million through September 30, 2023 was behind budgeted revenue of \$12.8 million and resulted in an **unfavorable** variance of \$2.2 million or 16.97%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$75.4 million through September 30, 2023 was above budgeted revenue of \$74.5 million and resulted in a **favorable** variance of \$0.9 million or 1.18%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$71.5 million through September 30, 2023 was behind budgeted revenue of \$73.4 million and resulted in an **unfavorable** variance of \$1.9 million or 2.66%. The negative variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$2.0 million through September 30, 2023 was behind budgeted revenue of \$2.3 million and resulted in an **unfavorable** variance of \$0.3 million or 14.13%. The negative variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$43.1 million through September 30, 2023 was above budgeted revenue of \$34.6 million and resulted in a **favorable** variance of \$8.5 million or 24.66%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$1.1 million through September 30, 2023 was on target with the budgeted revenue of \$1.1 million.

The Cannabis Tax – Revenue of \$10.5 million through September 30, 2023 was behind budgeted revenue of \$12.0 million and resulted in an **unfavorable** variance of \$1.5 million or 12.43% 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 October 20, 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 October 20, 2023, the County has spent over \$303.6 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 Ten As of September 30, 2023

REVENUES	2023 Budget	September 30, 2023	September 30, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 267,660,808	\$ 259,229,493	\$ 121,690,760	(53.06%)	\$ (137,538,733)
Property Tax Levy Timing Differential			75,064,060		75,064,060
Property Tax - Tax Increment Financing Surplus	25,872,500	25,872,500	25,441,106	(1.67%)	(431,394)
Fees					
County Treasurer	35,000,000	28,502,915	53,349,888	87.17%	24,846,973
County Clerk	56,049,402	46,707,834	42,736,487	(8.50%)	(3,971,347)
Building and Zoning	3,936,651	3,222,455	3,437,054	6.66%	214,599
Environment and Sustainability	4,795,000	4,256,838	4,381,108	2.92%	124,270
Liquor Licenses	315,000	308,700	362,186	17.33%	53,486
Clerk of Circuit Court	66,039,338	49,789,670	54,970,276	10.40%	5,180,606
Sheriff	12,053,342	9,938,420	10,404,348	4.69%	465,928
Public Guardian	2,500,000	2,125,136	2,205,816	3.80%	80,680
Public Administrator	1,584,896	1,336,483	1,428,945	6.92%	92,462
Fees and Licenses Board of Review	100,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,800,000	1,472,551	1,608,911	9.26%	136,360
Medical Examiner	3,976,075	3,345,053	3,247,513	(2.92%)	(97,540)
Contract Compliance M/WBE Cert	42,000	37,230	20,750	(44.27%)	(16,480)
Total Fee Revenue	188,191,704	151,043,285	178,153,282	17.95%	27,109,997
Non-Property Taxes					
Home Rule County Sales Tax	1,092,400,000	906,010,000	932,552,942	2.93%	26,542,942
Off Track Betting Commission	900,000	740,000	682,737	(7.74%)	(57,263)
Illinois Gaming-Casino Tax	14,000,000	11,626,495	11,365,749	(2.24%)	(260,746)
Retailer's Occupation Tax	5,102,000	4,231,475	4,375,648	3.41%	144,173
State Income Tax	20,259,000	16,890,039	17,261,227	2.20%	371,188
Alcoholic Beverage Tax	37,500,000	31,521,616	31,790,720	0.85%	269,104
Cigarette Tax	86,000,000	72,440,461	67,159,582	(7.29%)	(5,280,879)
Other Tobacco and Consumable Products Tax	6,750,000	5,582,832	6,094,228	9.16%	511,396
Hotel Accommodations Tax	28,500,000	22,232,562	30,027,526	35.06%	7,794,964
Gambling Machine Tax	3,900,000	3,747,797	4,220,200	12.60%	472,403
Video Gaming	900,000	755,000	1,227,429	62.57%	472,429
Amusement Tax	37,250,000	32,801,941	38,515,307	17.42%	5,713,366
Sports Wagering Tax	7,000,000	6,011,971	10,018,743	66.65%	4,006,772
Total Non-Property Taxes	1,340,461,000	1,114,592,189	1,155,292,038	3.65%	40,699,849
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	47,445,035	51,277,896	8.08%	3,832,861
Salaries of State's Attorney	221,549	184,136	186,300	1.18%	2,164
Salaries of Public Defender	134,234	111,667	111,510	(0.14%)	(157)
FPD Reimbursements for Services	2,167,558	1,625,669	1,132,558	(30.33%)	(493,111)
Total Intergovernmental Revenues	58,023,341	49,366,507	52,708,264	6.77%	3,341,757
Investment Income					
Investment Income	1,000,000	833,333	28,170,243	3280.43%	27,336,910
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	847,500	777,743	(8.23%)	(69,757)
Real Estate and Rental Income	10,243,000	8,709,168	9,064,093	4.08%	354,925
Other Reimbursements / Transfers	38,262,420	33,330,095	98,214,966	194.67%	64,884,871
Total Miscellaneous Revenue	49,635,420	42,886,763	108,056,802	151.96%	65,170,039
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	11,195,120	10,358,355	(7.47%)	(836,765)
Other Financing Sources - Fund Balance	30,000,000	25,000,000	25,000,000	0.00%	0
Total Other Financing Sources	43,434,144	36,195,120	35,358,355	(2.31%)	(836,765)
Grand Total Corporate / Public Safety	\$ 1,974,278,917	\$ 1,680,019,190	\$ 1,779,934,910	5.95%	\$ 99,915,720
Note: County Sales Tax payment to Pension Fund Thru 9.30.2023 were \$240,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P10 as of September 30, 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	\$ 232,785,697	\$ 204,531,190	\$ 28,254,507	12.1%	\$ 3,233,092	\$ 207,764,282	10.7%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	1,696,216	1,239,238	456,978	26.9%	120,284	1,359,522	19.8%
1081 FIRST DISTRICT	448,920	366,716	215,636	151,080	41.2%	2,392	218,028	40.5%
1082 SECOND DISTRICT	449,550	365,746	324,042	41,704	11.4%	2,202	326,244	10.8%
1083 THIRD DISTRICT	449,625	365,477	318,547	46,930	12.8%	2,030	320,577	12.3%
1084 FOURTH DISTRICT	449,175	366,093	322,441	43,652	11.9%	2,049	324,490	11.4%
1085 FIFTH DISTRICT	449,850	365,420	321,667	43,753	12.0%	2,050	323,717	11.4%
1086 SIXTH DISTRICT	449,640	366,505	295,218	71,287	19.5%	4,500	299,718	18.2%
1087 SEVENTH DISTRICT	449,550	366,654	256,039	110,615	30.2%	3,752	259,791	29.1%
1088 EIGHTH DISTRICT	449,934	367,838	247,796	120,042	32.6%	5,990	253,786	31.0%
1089 NINTH DISTRICT	449,671	365,852	266,267	99,585	27.2%	124	266,391	27.2%
1090 TENTH DISTRICT	449,886	365,681	246,926	118,755	32.5%	2,417	249,343	31.8%
1091 ELEVENTH DISTRICT	508,440	413,134	300,078	113,056	27.4%	-	300,078	27.4%
1092 TWELFTH DISTRICT	449,643	365,512	333,862	31,650	8.7%	229	334,091	8.6%
1093 THIRTEENTH DISTRICT	450,000	365,799	322,778	43,021	11.8%	3,848	326,626	10.7%
1094 FOURTEENTH DISTRICT	449,730	365,817	338,993	26,824	7.3%	1,637	340,630	6.9%
1095 FIFTEENTH DISTRICT	449,713	365,683	310,364	55,319	15.1%	707	311,071	14.9%
1096 SIXTEENTH DISTRICT	449,145	365,610	322,022	43,588	11.9%	6,303	328,325	10.2%
1097 SEVENTEENTH DISTRICT	450,000	366,744	335,809	30,935	8.4%	-	335,809	8.4%
COOK COUNTY BOARD OF COMISSIONERS	9,741,579	7,966,496	6,317,723	1,648,773	20.7%	160,514	6,478,237	18.7%
1040 COUNTY ASSESSOR	31,327,653	25,301,376	22,910,606	2,390,770	9.4%	118,787	23,029,393	9.0%
1050 BOARD OF REVIEW	17,999,134	14,742,346	14,018,547	723,799	4.9%	69,531	14,088,078	4.4%
1060 COUNTY TREASURER	707,190	576,619	536,478	40,141	7.0%	11,870	548,348	4.9%
1110 COUNTY CLERK	20,587,162	16,994,126	13,912,813	3,081,313	18.1%	51,719	13,964,532	17.8%
1250 STATE'S ATTORNEY	127,675,491	107,077,184	96,068,756	11,008,428	10.3%	185,285	96,254,041	10.1%
SHERIFF	494,630,402	426,485,816	404,419,394	22,066,422	5.2%	5,965,160	410,384,554	3.8%
CHIEF JUDGE	262,355,043	224,214,302	204,954,164	19,260,138	8.6%	246,464	205,200,628	8.5%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	78,169,391	68,640,108	9,529,283	12.2%	467,130	69,107,238	11.6%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	1,902,223	1,603,570	298,653	15.7%	394	1,603,964	15.7%
1390 PUBLIC ADMINISTRATOR	1,646,611	1,349,420	1,291,804	57,616	4.3%	2,646	1,294,450	4.1%
1452 VETERANS ASSISTANCE COMMISSION	342,935	285,779	114,612	171,167	59.9%	-	114,612	59.9%
FIXED CHARGES	632,377,796	501,864,473	451,912,636	49,951,837	10.0%	28,459,064	480,371,700	4.3%
TOTAL	\$ 1,974,621,852	\$ 1,639,715,247	\$ 1,491,232,401	\$ 148,482,846	9.1%	\$ 38,971,656	\$ 1,530,204,057	6.7%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Ten As of September 30, 2023

REVENUES	2023 Budget	September 30, 2023	September 30, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 147,704,920	\$ 143,052,215	\$ 88,143,174	(38.38%)	\$ (54,909,041)
Property Tax Levy Timing Differential			9,685,003		9,685,003
Stroger Hospital -					
409549-Medicare	160,872,752	145,752,754	169,977,174	16.62%	24,224,420
409593-Medicaid Fees for Service	282,657,418	264,340,667	247,231,495	(6.47%)	(17,109,172)
409598-Private Payors & Carriers	71,556,897	65,625,928	88,591,363	34.99%	22,965,435
Stroger Hospital - Sub Total	515,087,067	475,719,349	505,800,032	6.32%	30,080,683
Provident Hospital -					
409549-Medicare	8,124,017	7,020,541	15,112,038	115.25%	8,091,497
409593-Medicaid Fees for Service	29,674,375	24,715,095	17,152,393	(30.60%)	(7,562,702)
409598-Private Payors & Carriers	4,761,833	5,441,068	11,286,983	107.44%	5,845,915
Provident Hospital - Sub Total	42,560,225	37,176,704	43,551,414	17.15%	6,374,710
Patient Fees (Medicare, Medicaid, Private & 3rd)	557,647,292	512,896,053	549,351,446	7.11%	36,455,393
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	116,666,667	150,970,973	29.40%	34,304,306
409604-Directed Payments	254,200,000	211,717,260	463,094,981	118.73%	251,377,721
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	694,522,918	756,901,221	825,459,603	9.06%	68,558,382
409528-Family Health Plans PMPM	765,565,014	742,742,041	789,370,380	6.28%	46,628,339
409532-Integrated Care Program PMPM	696,739,003	590,280,656	597,055,555	1.15%	6,774,899
409536-Managed Long Term Services and Support PMPM	276,118,586	257,181,053	270,788,296	5.29%	13,607,243
409539-Other Population Revenue PMPM	98,825,502	83,330,199	84,625,442	1.55%	1,295,243
409542-Other State Revenue	116,520,056	237,935,306	305,188,127	28.27%	67,252,821
409549-Medicare	2,645,187	2,645,187	3,856,819	45.81%	1,211,632
Medicaid Expansion - Managed Care Sub Total	2,650,936,266	2,671,015,663	2,876,344,222	7.69%	205,328,559
409563-Graduate Medical Education	73,660,707	61,383,922	58,293,700	(5.03%)	(3,090,222)
CCH - Total Fees	3,819,544,265	3,611,229,565	4,135,605,322	14.52%	524,375,757
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	17,099,700	14,249,750	11,437,711	(19.73%)	(2,812,039)
Public Health	2,579,053	2,149,210	2,061,782	(4.07%)	(87,428)
Managed Care - Investment Income	0	0	15,370,350	0.00%	15,370,350
Miscellaneous Revenues - Sub	19,678,753	16,398,960	28,869,843	76.05%	12,470,883
411495-Other Financing Sources	5,000,000	4,166,667	4,166,667	0.00%	0
TOTALS	\$ 3,991,927,938	\$ 3,774,847,407	\$ 4,266,470,009	13.02%	\$ 491,622,602

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 10 as of September 30, 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	\$ 78,142,186	\$ 71,993,367	\$ 6,148,819	7.9%	\$ 3,726,142	\$ 75,719,509	\$ 2,422,677	3.1%
4241	Health Services - JTDC	9,634,403	7,860,012	5,989,217	1,870,795	23.8%	201,938	6,191,155	1,668,857	21.2%
4890	Health System Administration	85,766,424	70,532,865	71,305,666	(772,801)	-1.1%	1,410,258	72,715,924	(2,183,059)	-3.1%
4891	Provident Hospital of Cook County	81,309,157	71,927,500	57,449,350	14,478,150	20.1%	1,676,651	59,126,001	12,801,499	17.8%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	112,124,099	105,841,988	6,282,111	5.6%	4,603,982	110,445,970	1,678,129	1.5%
4894	Ruth M. Rothstein CORE Center	30,079,575	25,066,406	12,225,112	12,841,294	51.2%	613,001	12,838,113	12,228,293	48.8%
4895	Department of Public Health	20,412,363	16,891,576	11,600,806	5,290,770	31.3%	665,471	12,266,277	4,625,299	27.4%
4896	Health Plan Services	2,650,936,126	2,670,440,782	2,929,876,023	(259,435,241)	-9.7%	70,552,450	3,000,428,473	(329,987,691)	-12.4%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	735,085,392	694,992,848	40,092,544	5.5%	50,700,611	745,693,459	(10,608,067)	-1.4%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	37,500,905	32,299,733	5,201,172	13.9%	0	32,299,733	5,201,172	13.9%
TOTAL		\$ 3,991,927,938	\$ 3,825,571,724	\$ 3,993,574,110	\$ (168,002,386)	-4.4%	\$ 134,150,504	\$ 4,127,724,614	\$ (302,152,890)	-7.9%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Ten month Period ended September 30, 2023

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	9/30/2023 Net Change In Fund Balance	FY2022 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 47,145,824	\$ 36,131,402	\$ 835,695	\$ 36,967,097	\$ 10,178,727	\$ 10,178,727	\$ 14,717,132	\$ 24,895,859
11312	Animal Control	3,901,785	2,263,961	288,018	2,551,979	1,349,806	1,349,806	4,923,611	6,273,417
11306	Election Division Fund	38,666,698	16,498,703	395,953	16,894,656	21,772,042	21,772,042	(16,578,145)	5,193,897
11314	County Clerk Document Storage System	3,711,047	3,967,010	3,937	3,970,947	(259,900)	(259,900)	17,465,004	17,205,104
11320	Circuit Court Automation	5,850,114	4,437,205	220,008	4,657,213	1,192,901	1,192,901	827,367	2,020,268
11318	Circuit Court Document Storage	5,322,239	4,599,671	264,230	4,863,901	458,338	458,338	2,201,618	2,659,956
11310	Law Library	3,127,048	2,992,800	38,835	3,031,635	95,413	95,413	(431,841)	(336,428)
11322	Circuit Court - Dispute Resolution	265,198	271,289	0	271,289	(6,091)	(6,091)	110,007	103,916
11326	Adult Probation / Probation Service Fee	1,820,813	288,110	0	288,110	1,532,703	1,532,703	4,662,652	6,195,355
11316	County Clerk Automation	1,040,568	765,556	5,869	771,425	269,143	269,143	1,273,355	1,542,498
11854	Treasurer - Tax Sales Automation	11,731,812	9,179,080	446,273	9,625,353	2,106,459	2,106,459	14,616,130	16,722,589
11324	Intergovernment Agreement/ ETSB	1,778,476	976,698	0	976,698	801,778	801,778	128,265	930,043
11328	Social Service/ Probation & Court Services	2,035,527	197,937	14,071	212,008	1,823,519	1,823,519	3,485,095	5,308,614
11248	Lead Poisoning Prevention Fund	74,537	769,707	467,220	1,236,927	(1,162,390)	(1,162,390)	3,390,190	2,227,800
11249	Geographic Information Systems - GIS	5,108,912	8,263,023	191,408	8,454,431	(3,345,519)	(3,345,519)	20,787,043	17,441,524
11252	State's Attorney Narcotics Forfeiture	760,452	2,123,041	0	2,123,041	(1,362,589)	(1,362,589)	822,429	(540,160)
11255	Suburban CC TB Sanitarium District	21,353	1,130,947	(4,979)	1,125,968	(1,104,615)	(1,104,615)	1,114,951	10,336
11258	Circuit Court Administrative Fund	926,935	403,316	300	403,616	523,319	523,319	1,246,142	1,769,461
11259	County Clerk GIS Fee Fund	2,223,220	1,493,011	490	1,493,501	729,719	729,719	9,974,213	10,703,932
11260	County Clerk Rental Housing Support Fee	168,303	70,291	0	70,291	98,012	98,012	659,818	757,830
11262	Sheriff Women's Justice Services	17,378	0	0	0	17,378	17,378	296,080	313,458
11266	Sheriff Vehicle Purchase Fund	239	0	0	0	239	239	(278,341)	(278,102)
11268	Assessor Special Fund	307,531	0	0	0	307,531	307,531	253,476	561,007
11269	CCC Electronic Citation Fund	404,789	82,949	58,402	141,351	263,438	263,438	1,729,652	1,993,090
11271	SAO Records Automation	15,032	148,360	0	148,360	(133,328)	(133,328)	69,577	(63,751)
11272	PD Records Automation	47,661	0	0	0	47,661	47,661	200,205	247,866
11273	Environmental Control Solid Waste Mgmt	592,872	406,212	1,133	407,345	185,527	185,527	3,215,818	3,401,345
11274	Land Bank Authority	4,680,480	5,895,077	795,384	6,690,461	(2,009,981)	(2,009,981)	(13,643,554)	(15,653,535)
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	1,277,419	693,163	80	693,243	584,176	584,176	2,222,025	2,806,201
11302	Township Roads	746,526	69,310	667	69,977	676,549	676,549	5,636,144	6,312,693
11277	Sheriff Pharmaceutical Disposal	50,938	14,790	0	14,790	36,148	36,148	333,118	369,266
11278	Sheriff Operations State Asset Forfeiture	210,398	289,269	14,442	303,711	(93,313)	(93,313)	1,153,144	1,059,831
11279	Sheriff Money Laundering State Asset Forfeiture	10,855	7,593	0	7,593	3,262	3,262	260,393	263,655
11281	Cable TV Peg Access Support Fund	48,367	54,384	0	54,384	(6,017)	(6,017)	260,288	254,271
11282	Cook County Assessor GIS Fee Fund	993,468	939,625	170,038	1,109,663	(116,195)	(116,195)	2,550,524	2,434,329
11284	COVID-19 Federal Programs	38,718,218	33,047,114	2,302,431	35,349,545	3,368,673	3,368,673	19,172,843	22,541,516
11285	Mortgage Foreclosure Mediation Program	987,475	0	0	0	987,475	987,475	1,597,679	2,585,154
11270	Medical Examiner Fees	28,843	29,223	159	29,382	(539)	(539)	1,092,092	1,091,553
11286	American Rescue Plan Act (ARPA) Fund	27,837,936	134,894,984	16,192,811	151,087,795	(123,249,859)	(123,249,859)	904,803,714	781,553,855
11287	Equity Fund SPF	19,091,069	(21,708,793)	736,335	(20,972,458)	40,063,527	40,063,527	45,850,610	85,914,137
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	12,436,131	364,924	0	364,924	12,071,207	12,071,207	0	12,071,207
11289	Transportation Related Home Rule Taxes	202,685,625	181,790,889	0	181,790,889	20,894,736	20,894,736	0	20,894,736
TOTAL		\$ 446,958,083	\$ 433,892,876	\$ 23,439,210	\$ 457,332,086	\$ (10,374,003)	\$ (10,374,003)	\$ 1,070,327,839	\$ 1,059,953,836

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Ten As of September 30, 2023

REVENUES	2023 Budget	September 30, 2023	September 30, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 15,500,000	\$ 12,807,918	\$ 10,634,883	(16.97%)	\$ (2,173,035)
County Use Tax	89,500,000	74,542,584	75,423,369	1.18%	880,785
Gasoline / Diesel Fuel Tax	88,200,000	73,446,305	71,489,287	(2.66%)	(1,957,018)
New Motor Vehicle Tax	2,750,000	2,299,731	1,974,876	(14.13%)	(324,855)
Wheel Tax	0	0	67,990	0.00%	67,990
Parking Lot & Garage Operations Tax	41,500,000	34,566,258	43,091,790	24.66%	8,525,532
Interest Income	0	0	3,430	0.00%	3,430
<hr/>					
Total Transportation Fund Revenue	\$ 237,450,000	\$ 197,662,796	\$ 202,685,625	2.54%	\$ 5,022,829

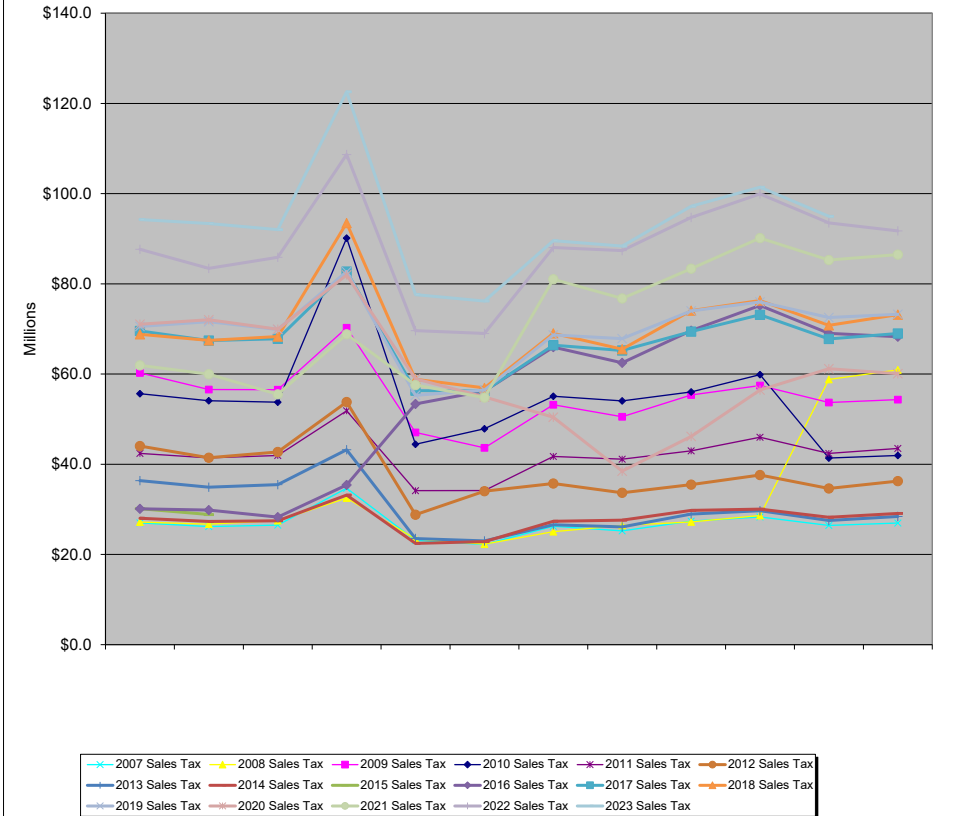
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Ten As of September 30, 2023

REVENUES	2023 Budget	September 30 2023	September 30 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Equity Fund Revenue					
Cannabis Tax	\$ 15,000,000	\$ 12,000,000	\$ 10,508,682	(12.43%)	\$ (1,491,318)
Firearms Tax	1,300,000	1,099,122	1,079,045	(1.83%)	(20,077)
Interest Income	0	0	3,342	0.00%	3,342
Miscellaneous Revenue	0	0	7,500,000	0.00%	7,500,000
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Equity Fund Revenue	\$ 16,300,000	\$ 13,099,122	\$ 19,091,069	45.74%	\$ 5,991,947

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 - OCTOBER 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 998,920,000	\$ 1,027,507,978	2.86%	\$ 28,587,978
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		\$1,027,507,978
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		\$28.6
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 JTDCC 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

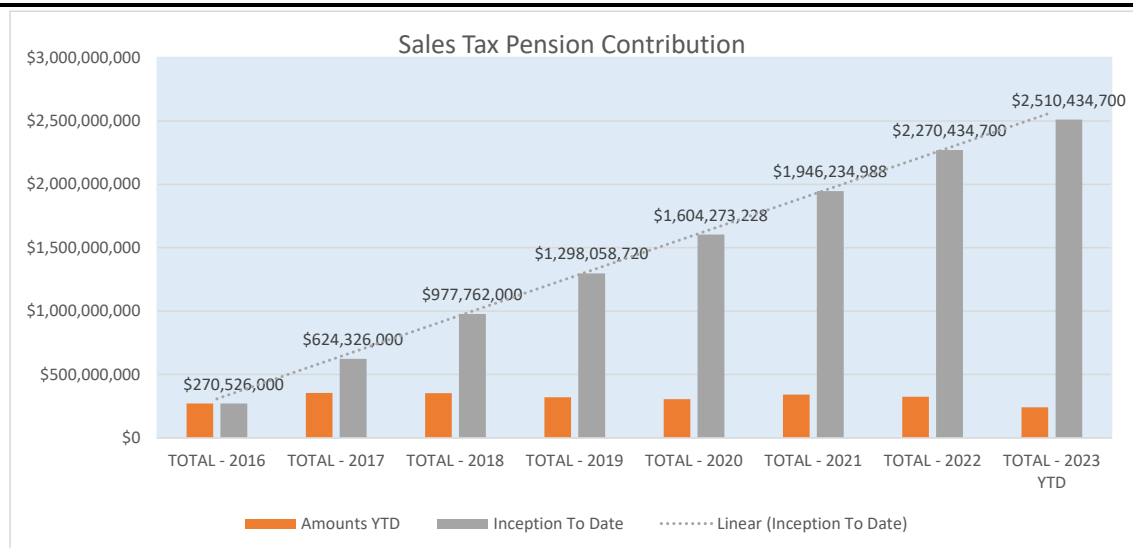
Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	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	-
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 \$ 240,000,000

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	\$240,000,000	\$2,510,434,700

Sales Tax Pension Payments - Inception to date: **\$2,510,434,700**



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 September 30, 2023

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.5	0.7	3.3	1.9%
Planning and Development	0.0	1.9	1.0	3.7	10.5	17.0	9.9%
Office of Economic Development	0.0	0.0	0.1	0.0	0.0	0.1	0.0%
County Clerk	-	0.0	0.2	0.3	0.0	0.5	0.3%
Environment and Sustainability	(0.0)	-	0.1	0.0	0.1	0.2	0.1%
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	0.3	0.2	0.6	0.4%
State's Attorney	0.0	0.1	(0.1)	0.0	5.3	5.3	3.1%
Medical Examiner	-	(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	6.4	108.2	14.4	129.0	75.0%
Adult Probation Dept.	-	-	0.1	0.0	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	0.0	0.0	0.0	0.2	0.8	1.0	0.6%
Juvenile Probation	-	-	-	0.0	0.0	0.0	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	0.0	0.0%
Dept. of Transportation And Highways	0.0	0.0	(0.1)	-	2.8	2.7	1.6%
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	1.2	7.1	10.6	6.2%
Grand Total	\$ 0.6	\$ 3.0	\$ 8.9	\$ 116.3	\$ 43.3	\$ 172.0	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Match - CCP	-	-	0.0	0.8	1.3	\$ 2.1
Federal Direct - CCH	0.1	(0.0)	(0.0)	0.2	3.4	\$ 3.7
Federal Direct - CCP	0.0	1.9	1.3	4.2	12.2	\$ 19.5
Federal Direct - DPH	-	-	-	-	0.0	\$ 0.0
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	1.1	\$ 2.5
Federal Pass Through - CCP	0.0	0.1	6.6	108.5	14.5	\$ 129.7
Federal Pass Through - DOT	0.0	0.0	(0.1)	-	1.7	\$ 1.6
Federal Pass Through - DPH	0.1	0.0	0.4	(0.0)	2.1	\$ 2.6
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	6.3	\$ 8.3
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	0.3	0.1	\$ 0.8
Federal Direct - DOT	-	-	-	-	0.0	
Grand Total	\$ 0.6	\$ 3.0	\$ 8.9	\$ 116.3	\$ 43.3	\$ 172.0

Notes to the September 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 September 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.