

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds **Final** Analysis of Revenues and Expenses For the Twelve-Month Period Ended November 30, 2022



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.



OFFICE OF THE COMPTROLLER

LAWRENCE L. WILSON, CPA

COMPTROLLER

50 West Washington Street Room CL-25 • Chicago, Illinois 60602 • (312) 603-5605

TONI PRECKWINKLE

PRESIDENT

**Cook County Board
of Commissioners**

BRANDON JOHNSON

1st District

DENNIS DEER

2nd District

BILL LOWRY

3rd District

STANLEY MOORE

4th District

MONICA GORDON

5th District

DONNA MILLER

6th District

ALMA E. ANAYA

7th District

ANTHONY JOEL QUEZADA

8th District

MAGGIE TREVOR

9th District

BRIDGET GAINER

10th District

JOHN P. DALEY

11th District

BRIDGET DEGNEN

12th District

JOSINA MORITA

13th District

SCOTT R. BRITTON

14th District

KEVIN B. MORRISON

15th District

FRANK J. AGUILAR

16th District

SEAN M. MORRISON

17th District

March 20, 2023

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

Attached is a **Final** Analysis of Revenues and Expenses Report for the twelve-month period ended November 30, 2022, 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 eight 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	Comparative Sales Tax Revenues 2007 thru 2021 and 2022
Table - 7	Sales Tax Supplemental Pension Payments 2016 thru 2022
Table - 8	Grants Receivable Revenues 2019 thru 2022

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

**THE BOARD OF COMMISSIONERS
TONI PRECKWINKLE, PRESIDENT**

Brandon Johnson	1 st Dist.	Bridget Gainer	10 th Dist.
Dennis Deer	2 nd Dist.	John P. Daley	11 th Dist.
Bill Lowry	3 rd Dist.	Bridget Degnen	12 th Dist.
Stanley Moore	4 th Dist.	Josina Morita	13 th Dist.
Monica Gordon	5 th Dist.	Scott R. Britton	14 th Dist.
Donna Miller	6 th Dist.	Kevin B. Morrison	15 th Dist.
Alma E. Anaya	7 th Dist.	Frank J. Aguilar	16 th Dist.
Anthony Joel Quezada.	8 th Dist.	Sean M. Morrison	17 th Dist.
Maggie Trevor	9 th Dist.		



**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
LAWRENCE L. WILSON, CPA
COMPTROLLER**

Daley Center Building
50 West Washington Street,
Room CL-25
Chicago, Illinois 60602-1304
TEL: (312) 603-5605
FAX: (312) 603-6122

Table of Contents

Executive Summary.....2

State Revenues Update.....3

General Fund Revenues4

General Fund Expenditures.....7

Health Fund7

Special Purpose Funds.....9

Emergency Rental Assistance (ERA) COVID-19.....9

American Rescue Plan Act (ARPA).....9

Appendices

Table 1 – General Fund Analysis of Revenues.....10

Table 2 – General Fund Analysis of Expenses and Encumbrances.....11

Table 3 - Health Fund Analysis of Revenues.....12

Table 4 - Health Fund Analysis of Expenses and Encumbrances.....13

Table 5 - Special Revenue Fund Analysis of Revenues, Expenses and Encumbrances.....14

Table 6 – Comparative Sales Tax Revenues 2007 thru 2021 and 2022.....15

Table 7 – Sales Tax Supplemental Pension Payments 2016 thru 2021 and 2022.....16

Table 8 – Grants Receivable by years.....17

Notes.....18

Executive Summary

THE COUNTY OF COOK, ILLINOIS
Final Analysis of Year-to-Date Revenues, Expenses and Encumbrances
 Thru Period P12 as of November 30, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$2,009.4	\$2,275.5	\$266.1	13.2		\$2,275.5	\$266.1	13.2
Expenses	\$2,009.4	\$1,901.9	\$107.5	5.4	\$5.0	\$1,906.9	\$102.5	5.1
Net Results	(\$0.0)	\$373.6	\$373.6		\$5.0	\$368.6	\$368.6	
Health Fund								
Revenues	\$4,240.6	\$4,756.8	\$516.2	12.2		\$4,756.8	\$516.2	12.2
Expenses	\$4,240.6	\$4,296.7	(\$56.1)	(1.3)	\$0.9	\$4,297.6	(\$57.0)	(1.3)
Net Results	(\$0.0)	\$460.1	\$460.1		\$0.9	\$459.2	\$459.2	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of November 30, 2022, the General Fund net results were \$373.6 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$368.6 million **favorable** to budget.

Revenues were \$266.1 million or 13.2% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in November 2022, led by increases in number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Sheriff fees, Building and Zoning, Use Tax, Alcoholic Beverage Tax, Other Tobacco and Consumable Products Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, State Income Tax, Sports Wagering Tax and Other Reimbursements / Transfers thereby offsetting reductions in Clerk of Circuit Court, Gas / Diesel Fuel Tax, Cigarette Tax, Non Retailer Transactions Use Tax & State, Cannabis Tax, and in other areas.

Expenditures of \$1.902 billion were \$107.5 million or 5.4% **favorable** to the year-to-date budget before factoring in encumbrances of \$5.0 million, which resulted in a positive variance of \$102.5 million or 5.1% against budget.

Within the Health Fund, revenues were \$516.2 million or 12.2% **favorable** to budget. Expenditures of \$4.297 billion are \$56.1 million or 1.3% **unfavorable** to budget before factoring in encumbrances of \$0.9 million. When including encumbrances, net results were \$57.0 million or 1.3% **unfavorable** to budget. The large negative variance was due in large part to current Managed Care payments made through November.

State Revenues Update

Through November 30, 2022, the State of Illinois owes the County \$296.9 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 19.4	\$ 19.4	AOIC vouchers average - 45-60 days
Rent	-	-	-	0.6	0.6	State Rent average - 45-60 days
CCP_State Direct grants	0.1	0.2	0.1	4.5	4.9	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	12.4	118.3	130.9	Estimated average days over - 90 days
Total - General Fund	0.1	0.4	12.5	142.8	155.8	
Health Fund	-	-	-	133.6	133.6	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.2	0.5	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	5.7	7.0	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	0.8	139.5	141.1	
Total General & Health Fund	\$ 0.4	\$ 0.9	\$ 13.3	\$ 282.3	\$ 296.9	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through November 30, 2022, 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 November 30, 2022, the State AOIC past due amount was \$19.4 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 November 30, 2022, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$133.6 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In December 2022, the State AOIC reimbursed the County in the amount of \$1.6 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, and Adult Officer's partial salaries and grants-in-aid for the month of September 2022. The remaining amount owed for 2022 is \$19.4 million.

² In November 2022 and December 2022, the County received a total of \$11.3 million related to Federal pass-through grants. Most of the revenues received was for the Department of Emergency Management & Regional Security, FEMA Public Assistance, State's Attorney Office, Sheriff, OCJ, DOTH, P&D, CCH, Public Health Grants, and others. As of November 30, 2022, the total grants past due amount owed to the County was \$174.2 million. *See Table – 8 (page 17) for detail.*

As of November 2022, the State owes the County \$137.9 million in Federal pass-through grant receivable.

³ As of November 30, 2022, the State owed CCH a total of \$133.6 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total twelve-month property tax levy revenue of \$222.7 million was behind prior year property tax revenue of \$290.5 million, resulting in an **unfavorable** variance of \$67.9 million or 23.36% based on current collections through November 30, 2022.

			FY2022 vs FY2021	
	30-Nov-22	30-Nov-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 143,730,142	\$ 211,842,930	\$ (68,112,788)	-32.15%
Health Fund	78,934,679	78,689,371	245,308	0.31%
Total	\$ 222,664,821	\$ 290,532,301	\$ (67,867,480)	-23.36%

General Fund Revenues Fees

Treasurer – Total twelve-month actual revenue of \$131.7 million was above budgeted revenue of \$35.0 million, resulting in a **favorable** variance of \$96.7 million or 276.20%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2021 through November 2022.

County Clerk – Total twelve-month actual revenue of \$66.9 million was above budgeted revenue of \$58.5 million, resulting in a **favorable** variance of \$8.4 million or 14.43%. The positive variance was due to a strong housing and commercial sales in the first half of 2022. Homeowners took advantage of historically low mortgage rates resulting in increased sales and home financing. For the second half of 2022, the recording revenue reflects a real estate slow down due to an increase in mortgage rates and the possibility of a recession.

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	96.7
County Clerk		8.4
Sheriff		1.1
Building and Zoning		1.1
County Sales Tax		91.3
County Use Tax		10.2
Alcoholic Beverage Tax		1.1
Hotel Accommodations Tax		11.2
Amusement Tax		0.4
Parking Lot & Garage Operations Tax		14.9
Other Tobacco and Consumable Products Tax		2.5
Sports Wagering Tax		2.1
State Income Tax		4.1
Other Reimbursements / Transfers		118.6
Total net favorable variances	\$	363.7
	Unfavorable Variance (millions)	
Gas / Diesel Fuel Tax	\$	(6.2)
Cigarette Tax		(1.1)
Non Retailer Transactions Use Tax & State		(2.6)
Cannabis Tax		(3.8)
Clerk of Circuit Court		(4.8)
Other revenue categories (net)		(79.1)
Net (unfavorable) variances		(97.6)
Total net favorable (unfavorable) variances	\$	266.1

Clerk of the Circuit Court – Total twelve-month actual revenue of \$66.6 million was behind budgeted revenue of \$71.4 million, resulting in an **unfavorable** variance of \$4.8 million or 6.76% and is based on current collections.

Sheriff – Total twelve-month actual revenue of \$12.0 million was above budgeted revenue of \$10.9 million, resulting in a **favorable** variance of \$1.1 million or 9.77% and is based on current collections.

Building and Zoning – Total twelve-month actual revenue of \$4.7 million was above budgeted revenue of \$3.6 million, resulting in a **favorable** variance of \$1.1 million or 29.63%. The positive variance is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$1.059 billion through November 30, 2022 was above budgeted revenue of \$968.3 million and resulted in a **favorable** variance of \$91.3 million or positive 9.43%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, November receipts represent underlying transactions that occurred in August of 2022. Sales tax revenue is higher than budget year-to-date as pent-up demand, the relaxing of Covid -19 mitigation efforts, and inflation are expected to have a favorable impact.

County Sales Tax contributions to Pension Fund through November 30, 2022 were \$324.2 million based on the IGA ⁴. For more current data, see Table-6 and Table 7 (Pages 15 and 16).

The County Use Tax - Revenue of \$92.2 million through November 30, 2022 was above budgeted revenue of \$82.0 million and resulted in a **favorable** variance of \$10.2 million or 12.50%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$86.1 million through November 30, 2022 was behind budgeted revenue of \$92.3 million and resulted in an **unfavorable** variance of \$6.2 million or 6.68%. The negative variance is based on current collections.

The County Cigarette Tax - Revenue of \$88.9 million through November 30, 2022 was behind budgeted revenue of \$90.0 million, and resulted in an **unfavorable** variance of \$1.1 million, or 1.17%. The negative variance is due to a slightly higher decline in usage than anticipated.

The County Hotel Accommodations Tax - Revenue of \$32.7 million through November 30, 2022 was above budgeted revenue of \$21.5 million and resulted in a **favorable** variance of \$11.2 million or 52.28%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The Alcoholic Beverage Tax - Revenue of \$38.4 million through November 30, 2022 was above budgeted revenue of \$37.3 million and resulted in a **favorable** variance of \$1.1 million or 2.98%. The positive variance is due to the timing of wholesale deliveries.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through November 30, 2022 was \$2.3 billion.

The County Amusement Tax - Revenue of \$36.7 million through November 30, 2022 was above budgeted revenue of \$36.3 million and resulted in a **favorable** variance of \$0.4 million or 1.18%. The positive variance is due to a slight increase in some sectors of live entertainment.

The Parking Lot & Garage Operation Tax - Revenue of \$52.9 million through November 30, 2022 was above budgeted revenue of \$38.0 million and resulted in a **favorable** variance of \$14.9 million or 39.09%. The positive variance is based on current collections.

The Non-Retailer Transactions Use Tax & State - Revenue of \$13.7 million through November 30, 2022 was behind budgeted revenue of \$16.3 million and resulted in an **unfavorable** variance of \$2.6 million or 15.78%. The negative variance is based on current collections.

The Cannabis Tax – Revenue of \$13.0 million through November 30, 2022 was behind budgeted revenue of \$16.8 million and resulted in an **unfavorable** variance of \$3.8 million or 22.65%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

The Other Tobacco and Consumable Products Tax - Revenue of \$8.8 million through November 30, 2022 was above budgeted revenue of \$6.3 million and resulted in a favorable variance of \$2.5 million or 40.26%. The positive variance is due to compliance initiatives throughout the year.

The Sports Wagering Tax - Revenue of \$7.1 million through November 30, 2022 was above budgeted revenue of \$5.0 million and resulted in a **favorable** variance of \$2.1 million or 41.24%. The positive variance is due to a faster than anticipated rollout of wagering platforms and higher than anticipated participation.

State Income Tax – Total twelve-month actual revenue of \$21.1 million was above budgeted revenue of \$17.0 million, resulting in a **favorable** variance of \$4.1 million or 24.03%. The positive variance is based on current collections.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total twelve-month actual revenue of \$153.7 million was above budgeted revenue of \$35.1 million and resulted in a **favorable** variance of \$118.6 million or 338.00%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$23.6 million through 4th quarter of 2022 and excess (**PPRT**) personal property replacement tax revenues of \$133.0 million collected from the State through November 30, 2022.

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

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.

General Fund Expenditures

Expenses of \$1.902 billion were \$107.5 million or 5.4% **favorable** to budget before \$5.0 million in encumbrances. Combined expenditures and encumbrances of \$1.907 billion were \$102.5 million or 5.1% **favorable** to budget. Non-personnel expenditures of \$601.8 million were favorable to budget by \$74.9 million prior to encumbrances, and favorable by \$70.0 million after encumbrances. All offices were generally in line or favorable compared to budget except for Board of Review, which is unfavorable by 2.2% and the Sheriff's Offices which were unfavorable by \$17.9 million (2.9%). These variances are largely due to personnel costs.

Conclusion:

In total, General Fund expenses were \$107.5 million or 5.4% **favorable** to budget prior to factoring in encumbrances.

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

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

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$516.2 million or 12.2% through November 30, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$469.3 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$4.297 billion were \$56.1 million or 1.3% **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 adjustments of \$382.1 million to account for the higher membership and associated revenue.

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 469.3
Medicaid Expansion - Managed Care	42.2
Federal State Medicaid Programming - DSH	65.1
Net <i>favorable</i> variances	576.6
	Unfavorable Variance
	(millions)
CCHHS - Medicaid BIPA IGT	\$ (11.8)
Graduate Medical Education (GME) Revenue	(0.9)
Miscellaneous Revenue	(5.5)
Other revenue categories (net)	(42.2)
Net (unfavorable) variances	(60.4)
Total net favorable (unfavorable) variances	\$ 516.2

Health Fund - Revenue

CCH Medicaid Expansion – Total twelve-month actual Medicaid Expansion revenue of \$3.058 billion was above budgeted revenue of \$3.016 billion, resulting in a **favorable** variance of \$42.2 million or 1.40% due to timing of state payment adjustments, to account for the higher membership through November 2022. As of November 30, 2022, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue of approximately \$133.6 million.

Patient Fee Revenue - Total twelve-month actual Patient Fee revenue of \$1.142 billion was above budgeted revenue of \$672.6 million and resulted in a **favorable** variance of \$469.3 million or 69.77%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$448.7 million YTD payment through November 30, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through November 30, 2022 actual revenue of \$131.3 million in Medicaid BIPA revenue was behind budgeted revenue of \$143.1 million and resulted in an **unfavorable** variance of \$11.8 million or 8.25%, due to enhanced Federal Medical Assistance Percentages (FMAP) payment budgeted but not realized.

Federal State Medicaid Programming Funding DSH Revenue – Through November 30, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$244.2 million was above budgeted revenue of \$179.1 million and resulted in a **favorable** variance of \$65.1 million or 36.37%. 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.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through November 30, 2022, Graduate Medical Education (GME) actual revenue of \$72.8 million was behind budgeted revenue of \$73.7 million and resulted in an **unfavorable** variance of \$0.9 million or 1.19%. The negative variance in GME revenue was due to timing of payments received.

Miscellaneous Revenue – Total twelve-month actual miscellaneous revenue of \$13.2 million was behind budgeted revenue of \$18.7 million, resulting in an **unfavorable** variance of \$5.5 million or 29.25% primarily due to a drop in Department of Public Health revenue collections of \$0.6 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$4.9 million based on current collections.

Health Fund- Expenditures

Expenditures of \$4.297 billion were \$56.1 million or 1.3 percent **unfavorable** to budget before including encumbrances, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership and appropriation adjustment. Expenditures and encumbrances of \$4.298 billion were \$57.0 million or 1.3 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances are current obligations entered by Health Plan Services for claims with most of the payments made in November and \$1.2 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								
Final Thru Period Twelve as of November 30, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$673.2	\$737.6	\$64.4	9.6		\$737.6	\$64.4	9.6
Expenses	\$740.3	\$351.3	\$389.0	52.5	\$10.4	\$361.7	\$378.6	51.1
Net Results	(\$67.1)	\$386.3	\$453.4		\$10.4	\$375.9	\$443.0	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of November 30, 2022, revenues were \$737.6 million, \$64.4 million above budgeted revenue of \$673.2 million, resulting in a **favorable** variance of 9.6% to budget. Revenues collected thru November 2022 are primarily due to the US Treasury payments of \$500.2 million in ARPA second tranche and of \$57.7 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$361.7 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$66.6 million and are related to ERA distributions through November 30, 2022. Through November 30, 2022, revenues have exceeded expenditures and encumbrances by \$375.9 million on a modified cash basis. See Table 5 for further details.

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 and one ERA 2 reallocation totaling \$2.6 million. As of November 30, 2022, the County has spent \$155.3 million of its allocation, which is 95% of the ERA 1 and 92% of its ERA 2 allocation, for direct program expenses.

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 30, 2022, \$154.9 million of the FY21 and FY22 appropriated funding has been spent or obligated.

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.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Final Thru Period Twelve As of November 30, 2022

REVENUES	2022 Budget	November 30, 2022	November 30, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 190,155,325	\$ 190,155,325	\$ 143,730,142	(24.41%)	\$ (46,425,183)
Property Tax Levy Timing Differential			(33,260,393)		(33,260,393)
Property Tax - Tax Increment Financing Surplus	23,525,945	23,525,945	13,538,232	(42.45%)	(9,987,713)
Fees					
County Treasurer	35,000,000	35,000,000	131,670,458	276.20%	96,670,458
County Clerk	56,526,464	58,526,464	66,972,265	14.43%	8,445,801
Building and Zoning	3,620,100	3,620,100	4,692,897	29.63%	1,072,797
Environment and Sustainability	4,795,000	4,795,000	5,053,616	5.39%	258,616
Liquor Licenses	425,000	425,000	302,406	(28.85%)	(122,594)
Clerk of Circuit Court	71,425,000	71,425,000	66,597,357	(6.76%)	(4,827,643)
Sheriff	10,886,839	10,886,839	11,950,890	9.77%	1,064,051
Public Guardian	2,796,000	2,796,000	2,599,306	(7.03%)	(196,694)
Public Administrator	1,400,000	1,400,000	1,538,797	9.91%	138,797
Fees and Licenses Board of Review	350,000	350,000	309,501	(11.57%)	(40,499)
County Assessor	50	50	1,155	2210.00%	1,105
Highway Sale of Permits (Hauling & Construction)	1,545,000	1,545,000	2,206,674	42.83%	661,674
Medical Examiner	3,430,100	3,430,100	3,925,650	14.45%	495,550
Contract Compliance M/WBE Cert	42,000	42,000	42,500	1.19%	500
Total Fee Revenue	194,241,553	194,241,553	297,863,472	53.35%	103,621,919
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	968,307,676	1,059,602,538	9.43%	91,294,862
County Use Tax	82,000,000	82,000,000	92,247,257	12.50%	10,247,257
Off Track Betting Commission	960,000	960,000	704,746	(26.59%)	(255,254)
Illinois Gaming-Casino Tax	11,000,000	11,000,000	11,446,094	4.06%	446,094
Retail Sale of Motor Vehicles Tax	2,750,000	2,750,000	2,355,506	(14.35%)	(394,494)
Retailer's Occupation Tax	3,560,270	3,560,270	4,942,720	38.83%	1,382,450
Wheel Tax	4,500,000	4,500,000	3,943,953	(12.36%)	(556,047)
State Income Tax	17,000,000	17,000,000	21,085,811	24.03%	4,085,811
Alcoholic Beverage Tax	37,300,000	37,300,000	38,411,036	2.98%	1,111,036
Gas / Diesel Fuel Tax	92,250,000	92,250,000	86,088,449	(6.68%)	(6,161,551)
Cigarette Tax	90,000,000	90,000,000	88,947,433	(1.17%)	(1,052,567)
Other Tobacco and Consumable Products Tax	6,300,000	6,300,000	8,836,415	40.26%	2,536,415
Hotel Accommodations Tax	21,500,000	21,500,000	32,739,216	52.28%	11,239,216
Gambling Machine Tax	3,500,000	3,500,000	3,660,635	4.59%	160,635
Video Gaming	750,000	750,000	1,040,806	38.77%	290,806
Non Retailer Transactions Use Tax & State	16,250,000	16,250,000	13,685,315	(15.78%)	(2,564,685)
Amusement Tax	36,250,000	36,250,000	36,677,318	1.18%	427,318
Parking Lot & Garage Operations Tax	38,000,000	38,000,000	52,854,753	39.09%	14,854,753
Sports Wagering Tax	5,000,000	5,000,000	7,062,049	41.24%	2,062,049
Cannabis Tax	16,750,000	16,750,000	12,956,197	(22.65%)	(3,793,803)
Total Non-Property Taxes	1,453,927,946	1,453,927,946	1,579,288,247	8.62%	125,360,301
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	54,000,000	59,954,359	11.03%	5,954,359
Salaries of State's Attorney	215,381	215,381	217,956	1.20%	2,575
Salaries of Public Defender	127,419	127,419	130,947	2.77%	3,528
FPD Reimbursements for Services	1,877,130	1,877,130	1,526,567	(18.68%)	(350,563)
Total Intergovernmental Revenues	56,219,930	56,219,930	61,829,829	9.98%	5,609,899
Investment Income					
Investment Income	1,000,000	1,000,000	4,901,814	390.18%	3,901,814
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	1,130,000	1,095,151	(3.08%)	(34,849)
Real Estate and Rental Income	9,185,215	9,185,215	10,693,940	16.43%	1,508,725
Other Reimbursements / Transfers	35,098,692	35,098,692	153,733,376	338.00%	118,634,684
Total Miscellaneous Revenue	45,413,907	45,413,907	165,522,467	264.48%	120,108,560
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	14,944,879	12,068,412	(19.25%)	(2,876,467)
Other Financing Sources - Fund Balance	30,000,000	30,000,000	30,000,000	0.00%	0
Total Other Financing Sources	44,944,879	44,944,879	42,068,412	(6.40%)	(2,876,467)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 2,009,429,485	\$ 2,275,482,222	13.24%	\$ 266,052,737
Note: County Sales Tax payment to Pension Fund Thru 11.30.2022 were \$324,199,712.					

THE COUNTY OF COOK, ILLINOIS
Final YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P12 as of November 30, 2022

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	\$ 253,815,185	\$ 253,815,185	\$ 232,564,931	\$ 21,250,254	8.4%	\$ 1,107,062	\$ 233,671,993	7.9%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	1,854,445	1,665,725	188,720	10.2%	(1,266)	1,664,459	10.2%
1081 FIRST DISTRICT	406,335	406,335	382,609	23,725	5.8%	(2,565)	380,044	6.5%
1082 SECOND DISTRICT	407,341	407,341	379,984	27,357	6.7%	1,079	381,063	6.5%
1083 THIRD DISTRICT	405,131	405,131	388,324	16,807	4.1%	-	388,324	4.1%
1084 FOURTH DISTRICT	406,617	406,617	371,603	35,014	8.6%	1,803	373,406	8.2%
1085 FIFTH DISTRICT	478,380	478,380	444,824	33,556	7.0%	-	444,824	7.0%
1086 SIXTH DISTRICT	407,305	407,305	366,223	41,082	10.1%	-	366,223	10.1%
1087 SEVENTH DISTRICT	407,038	407,038	345,509	61,529	15.1%	-	345,509	15.1%
1088 EIGHTH DISTRICT	407,267	407,267	341,670	65,597	16.1%	2,457	344,127	15.5%
1089 NINTH DISTRICT	406,936	406,936	419,821	(12,885)	-3.2%	-	419,821	-3.2%
1090 TENTH DISTRICT	407,863	407,863	310,595	97,268	23.8%	1,147	311,742	23.6%
1091 ELEVENTH DISTRICT	459,373	459,373	308,916	150,457	32.8%	-	308,916	32.8%
1092 TWELFTH DISTRICT	406,926	406,926	401,920	5,006	1.2%	-	401,920	1.2%
1093 THIRTEENTH DISTRICT	405,903	405,903	322,714	83,189	20.5%	3,050	325,764	19.7%
1094 FOURTEENTH DISTRICT	406,991	406,991	379,511	27,480	6.8%	473	379,984	6.6%
1095 FIFTEENTH DISTRICT	407,672	407,672	368,945	38,727	9.5%	298	369,243	9.4%
1096 SIXTEENTH DISTRICT	407,318	407,318	392,827	14,491	3.6%	9,418	402,245	1.2%
1097 SEVENTEENTH DISTRICT	406,186	406,186	400,050	6,136	1.5%	-	400,050	1.5%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	8,895,027	7,991,770	903,257	10.2%	15,894	8,007,664	10.0%
1040 COUNTY ASSESSOR	29,675,246	29,675,246	26,519,794	3,155,452	10.6%	53,650	26,573,444	10.5%
1050 BOARD OF REVIEW	14,922,006	14,922,006	15,247,264	(325,258)	-2.2%	10,144	15,257,408	-2.2%
1060 COUNTY TREASURER	707,498	707,498	514,121	193,377	27.3%	11,870	525,991	25.7%
1110 COUNTY CLERK	19,497,509	19,497,509	15,942,878	3,554,631	18.2%	144,660	16,087,538	17.5%
1250 STATE'S ATTORNEY	141,065,851	141,065,851	129,714,420	11,351,431	8.0%	207,846	129,922,266	7.9%
SHERIFF	607,768,238	607,768,238	625,623,247	(17,855,009)	-2.9%	398,905	626,022,152	-3.0%
CHIEF JUDGE	278,814,836	278,814,836	267,663,392	11,151,444	4.0%	872,523	268,535,915	3.7%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	104,893,749	94,471,939	10,421,810	9.9%	203,653	94,675,592	9.7%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	2,113,999	1,745,001	368,998	17.5%	-	1,745,001	17.5%
1390 PUBLIC ADMINISTRATOR	1,526,501	1,526,501	1,513,395	13,106	0.9%	2,646	1,516,041	0.7%
FIXED CHARGES	545,733,841	545,733,842	482,460,898	63,272,944	11.6%	1,936,851	484,397,749	11.2%
TOTAL	\$ 2,009,429,485	\$ 2,009,429,485	\$ 1,901,973,050	\$ 107,456,435	5.3%	\$ 4,965,704	\$1,906,938,754	5.1%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Final Thru Period Twelve As of November 30, 2022

REVENUES	2022 Budget	November 30, 2022	November 30, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 137,704,917	\$ 78,934,679	(42.68%)	\$ (58,770,238)
Property Tax Levy Timing Differential			15,000,000		15,000,000
Stroger Hospital -					
Medicare	189,186,442	189,186,442	173,201,525	(8.45%)	(15,984,917)
Public Assistance (Medicaid)	407,659,433	407,659,433	892,333,745	118.89%	484,674,312
Private Payors and Carriers	75,749,532	75,749,532	76,335,196	0.77%	585,664
Stroger Hospital - Sub Total	672,595,407	672,595,407	1,141,870,466	69.77%	469,275,059
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	672,595,407	1,141,870,466	69.77%	469,275,059
CCH - Medicaid BIPA IGT	143,100,000	143,100,000	131,300,000	(8.25%)	(11,800,000)
Federal State Medicaid Programming Funding - DSH	179,060,608	179,060,608	244,180,174	36.37%	65,119,566
Medicaid Expansion - Managed Care					
Medicare	21,261,280	21,261,280	9,393,785	(55.82%)	(11,867,495)
Public Assistance (Medicaid)	2,612,449,700	2,994,553,966	3,048,653,228	1.81%	54,099,262
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	3,015,815,246	3,058,047,013	1.40%	42,231,767
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	73,660,707	72,787,271	(1.19%)	(873,436)
CCH - Total Fees	3,702,127,702	4,084,231,968	4,648,184,924	13.81%	563,952,956
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	14,693,156	9,795,297	(33.33%)	(4,897,859)
Public Health	4,000,000	4,000,000	3,430,530	(14.24%)	(569,470)
Miscellaneous Revenues - Sub	18,693,156	18,693,156	13,225,827	(29.25%)	(5,467,329)
TOTALS	\$ 3,858,525,775	\$ 4,240,630,041	\$ 4,756,810,047	12.17%	\$ 516,180,006

THE COUNTY OF COOK, ILLINOIS
Final Health Fund Analysis of Expenses and Encumbrances
Thru Period 12 as of November 30, 2022

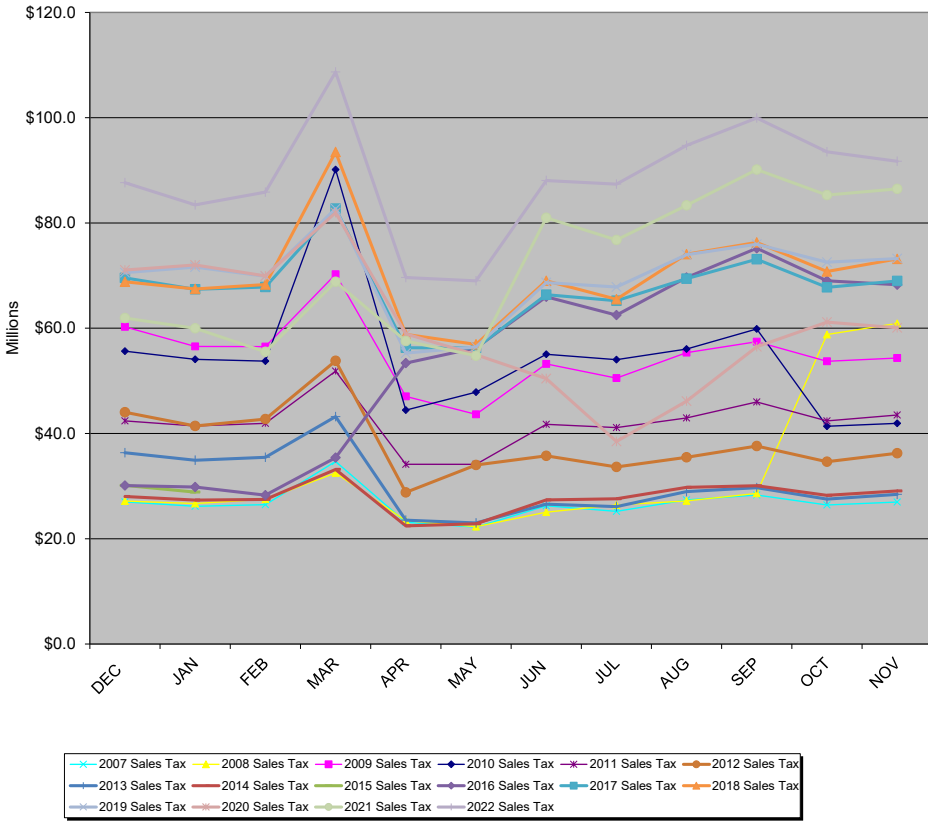
DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 97,009,752	\$ 97,009,752	\$ 78,873,262	\$ 18,136,490	18.7%	\$ (156,290)	\$ 78,716,972	\$ 18,292,780	18.9%
4241	Health Services - JTDC	8,595,494	8,595,494	6,525,767	2,069,727	24.1%	4,328	6,530,095	2,065,399	24.0%
4890	Health System Administration	53,496,821	53,496,821	64,253,518	(10,756,697)	-20.1%	506,825	64,760,343	(11,263,522)	-21.1%
4891	Provident Hospital of Cook County	72,594,682	72,594,682	61,408,541	11,186,141	15.4%	120,181	61,528,722	11,065,960	15.2%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	132,169,270	117,383,630	14,785,640	11.2%	(965,091)	116,418,539	15,750,731	11.9%
4894	Ruth M. Rothstein CORE Center	24,629,553	24,629,553	22,041,865	2,587,688	10.5%	828	22,042,693	2,586,860	10.5%
4895	Department of Public Health	17,808,821	17,808,821	12,311,149	5,497,672	30.9%	4,396	12,315,545	5,493,276	30.8%
4896	Health Plan Services	2,601,756,444	2,983,860,710	3,042,478,591	(58,617,881)	-2.0%	274,478	3,042,753,069	(58,892,359)	-2.0%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	801,000,516	851,248,206	(50,247,690)	-6.3%	1,129,863	852,378,069	(51,377,553)	-6.4%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	49,464,423	40,175,906	9,288,517	18.8%	19,338	40,195,244	9,269,179	18.7%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 4,240,630,041	\$ 4,296,700,435	\$ (56,070,394)	-1.3%	\$ 938,856	\$ 4,297,639,291	\$ (57,009,250)	-1.3%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Final Twelve month Period ended November 30, 2022

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	11/30/2022 Net Change In Fund Balance	FY2021 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 32,808,727	\$ 44,002,783	\$ 168,777	\$ 44,171,560	\$ (11,362,833)	\$ (11,362,833)	\$ 25,234,615	\$ 13,871,782
11312	Animal Control	4,417,604	7,798,261	166,382	7,964,643	(3,547,039)	(3,547,039)	7,292,755	3,745,716
11306	Election Division Fund	57,586,214	51,713,074	283,552	51,996,626	5,589,588	5,589,588	20,271,060	25,860,648
11314	County Clerk Document Storage System	13,123,351	4,067,899	3,499	4,071,398	9,051,953	9,051,953	8,624,869	17,676,822
11320	Circuit Court Automation	7,050,757	3,008,383	87,635	3,096,018	3,954,739	3,954,739	(3,270,347)	684,392
11318	Circuit Court Document Storage	6,279,345	5,530,649	122,809	5,653,458	625,887	625,887	1,425,867	2,051,754
11310	Law Library	3,599,774	3,979,627	36,086	4,015,713	(415,939)	(415,939)	(49,905)	(465,844)
11322	Circuit Court - Dispute Resolution	271,125	132,021	0	132,021	139,104	139,104	(29,097)	110,007
11326	Adult Probation / Probation Service Fee	1,905,621	372,378	12,908	385,286	1,520,335	1,520,335	3,121,094	4,641,429
11316	County Clerk Automation	1,360,992	779,714	20,421	800,135	560,857	560,857	678,305	1,239,162
11854	Treasurer - Tax Sales Automation	6,144,557	10,245,193	382,299	10,627,492	(4,482,935)	(4,482,935)	18,765,264	14,282,329
11324	Intergovernment Agreement/ ETSB	1,809,138	1,905,779	5,672	1,911,451	(102,313)	(102,313)	(420,862)	(523,175)
11328	Social Service/ Probation & Court Services	1,367,550	316,166	14,003	330,169	1,037,381	1,037,381	2,433,148	3,470,529
11248	Lead Poisoning Prevention Fund	21,171	607,713	17,220	624,933	(603,762)	(603,762)	3,976,732	3,372,970
11249	Geographic Information Systems - GIS	7,872,128	9,721,555	353,254	10,074,809	(2,202,681)	(2,202,681)	24,032,738	21,830,057
11252	State's Attorney Narcotics Forfeiture	2,123,331	1,364,359	0	1,364,359	758,972	758,972	63,457	822,429
11255	Suburban CC TB Sanitarium District	8,207	183,974	7,966	191,940	(183,733)	(183,733)	1,290,718	1,106,985
11258	Circuit Court Administrative Fund	1,611,811	560,876	10	560,886	1,050,925	1,050,925	195,207	1,246,132
11259	County Clerk GIS Fee Fund	3,369,260	1,242,500	(79,330)	1,163,170	2,206,090	2,206,090	7,847,920	10,054,010
11260	County Clerk Rental Housing Support Fee	263,724	19,009	0	19,009	244,715	244,715	415,103	659,818
11262	Sheriff Women's Justice Services	45,941	75,000	0	75,000	(29,059)	(29,059)	325,140	296,081
11266	Sheriff Vehicle Purchase Fund	1,154	0	0	0	1,154	1,154	(279,495)	(278,341)
11268	Assessor Special Fund	555,767	400,210	0	400,210	155,557	155,557	97,919	253,476
11269	CCC Electronic Citation Fund	370,869	160,500	58,402	218,902	151,967	151,967	1,519,283	1,671,250
11271	SAO Records Automation	58,638	163,899	0	163,899	(105,261)	(105,261)	174,671	69,410
11272	PD Records Automation	58,229	102	0	102	58,127	58,127	142,079	200,206
11273	Environmental Control Solid Waste Mgmt	630,188	394,955	944	395,899	234,289	234,289	2,980,584	3,214,873
11274	Land Bank Authority	5,297,580	8,638,346	359,913	8,998,259	(3,700,679)	(3,700,679)	(10,964,433)	(14,665,112)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	1,644,057	513,444	80	513,524	1,130,533	1,130,533	1,091,382	2,221,915
11302	Township Roads	1,115,216	393,381	12,514	405,895	709,321	709,321	4,740,438	5,449,759
11277	Sheriff Pharmaceutical Disposal	70,039	0	0	0	70,039	70,039	263,079	333,118
11278	Sheriff Operations State Asset Forfeiture	767,644	77,493	43,041	120,534	647,110	647,110	462,965	1,110,075
11279	Sheriff Money Laundering State Asset Forfeiture	231,410	14,000	0	14,000	217,410	217,410	42,808	260,218
11281	Cable TV Peg Access Support Fund	72,907	37,089	0	37,089	35,818	35,818	224,470	260,288
11282	Cook County Assessor GIS Fee Fund	1,652,691	2,407,054	0	2,407,054	(754,363)	(754,363)	2,738,842	1,984,479
11284	COVID-19 Federal Programs	65,810,090	66,563,572	39,627	66,603,199	(793,109)	(793,109)	19,172,843	18,379,734
11285	Mortgage Foreclosure Mediation Program	1,185,224	0	0	0	1,185,224	1,185,224	412,455	1,597,679
11270	Medical Examiner Fees	184,224	86	159	245	183,979	183,979	906,304	1,090,283
11286	American Rescue Plan Act (ARPA) Fund	501,911,862	115,385,674	7,991,093	123,376,767	378,535,095	378,535,095	409,630,342	788,165,437
11287	Equity Fund SPF	1,357,819	8,500,256	250,000	8,750,256	(7,392,437)	(7,392,437)	52,712,186	45,319,749
11288	ZABOROWSKI FUND	812,238	0	0	0	812,238	812,238	0	812,238
11291	DOC Program Services Fund	732,492	0	0	0	732,492	732,492	0	732,492
TOTAL		\$ 737,560,666	\$ 351,276,974	\$ 10,358,936	\$ 361,635,910	\$ 375,924,756	\$ 375,924,756	\$ 615,694,645	\$ 991,619,401

Cook County FY 2007, FY 2008, FY 2009, FY 2010, FY 2011, FY 2012, FY 2013, FY 2014, FY 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 Sales Tax Comparison (Unaudited)



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			
2010 Budgeted	10 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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)
	\$87,661,170	\$61,922,896	\$71,052,949	\$70,562,415	\$68,813,719	\$69,553,963	\$30,119,564	\$30,145,865	\$28,029,257	\$36,355,580	\$44,026,964	\$42,385,989	\$55,625,261	\$60,262,592	\$27,163,000	\$26,998,000
	\$83,441,561	\$59,972,885	\$72,032,875	\$71,626,171	\$67,466,235	\$67,405,675	\$29,838,990	\$28,859,653	\$27,333,467	\$34,927,067	\$41,431,059	\$41,423,712	\$54,086,807	\$56,550,886	\$26,701,000	\$26,166,000
	\$85,863,591	\$55,502,406	\$69,939,708	\$69,887,841	\$68,308,548	\$67,825,677	\$28,282,115	\$28,628,423	\$27,477,686	\$35,487,641	\$42,721,044	\$41,937,872	\$53,758,630	\$56,512,372	\$27,490,000	\$26,493,000
	\$108,673,584	\$68,824,078	\$81,960,014	\$82,697,771	\$93,480,258	\$82,727,031	\$35,403,923	\$34,437,875	\$33,169,028	\$43,211,230	\$53,795,652	\$51,842,961	\$90,148,605	\$70,256,860	\$32,512,000	\$34,682,000
	\$69,640,097	\$57,567,755	\$58,933,108	\$55,278,221	\$58,821,645	\$56,297,195	\$53,375,008	\$23,660,620	\$22,452,171	\$23,539,092	\$28,812,343	\$34,149,849	\$44,432,064	\$47,034,762	\$23,442,000	\$23,123,000
	\$69,001,171	\$54,773,167	\$54,947,220	\$56,461,598	\$69,006,437	\$56,233,618	\$56,260,940	\$23,554,200	\$22,859,874	\$23,005,418	\$34,030,753	\$34,156,010	\$47,863,427	\$53,209,184	\$22,292,000	\$22,208,000
	\$88,051,371	\$81,000,520	\$50,419,581	\$68,656,689	\$76,306,914	\$66,386,157	\$65,962,181	\$28,153,260	\$27,363,026	\$26,563,220	\$35,746,559	\$41,727,825	\$55,063,867	\$57,449,683	\$25,051,000	\$26,250,000
	\$87,385,418	\$76,771,185	\$38,476,837	\$67,846,114	\$65,512,498	\$65,212,635	\$69,627,844	\$27,798,958	\$27,606,708	\$26,107,559	\$35,470,794	\$41,122,531	\$54,037,220	\$53,209,184	\$26,420,000	\$25,218,000
	\$94,717,265	\$83,357,864	\$46,160,237	\$73,986,097	\$74,052,336	\$69,421,574	\$69,627,844	\$29,768,756	\$29,775,106	\$28,950,345	\$35,470,794	\$42,964,136	\$56,046,822	\$55,368,000	\$27,199,000	\$27,389,000
	\$99,929,809	\$90,146,122	\$56,464,654	\$75,961,709	\$76,306,914	\$73,119,894	\$75,197,274	\$31,635,672	\$30,069,627	\$29,711,059	\$37,603,424	\$46,000,047	\$59,873,227	\$57,404,670	\$28,617,000	\$28,304,000
	\$93,508,619	\$85,283,259	\$61,177,462	\$72,546,262	\$70,785,494	\$67,781,079	\$69,006,512	\$29,923,428	\$28,240,773	\$27,547,502	\$34,628,405	\$42,388,298	\$41,375,995	\$53,704,670	\$58,801,000	\$26,416,000
	\$91,728,882	\$86,488,787	\$60,080,433	\$73,233,945	\$73,166,741	\$68,994,675	\$68,263,674	\$30,204,768	\$29,078,638	\$28,431,128	\$36,266,248	\$43,506,787	\$41,926,627	\$54,323,478	\$60,920,668	\$26,969,390
	\$1,059,602,538	\$861,610,924	\$721,645,078	\$838,744,833	\$842,649,448	\$810,959,173	\$643,831,866	\$346,771,478	\$333,455,361	\$363,836,841	\$458,191,323	\$503,606,017	\$654,238,552	\$658,832,464	\$386,608,668	\$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)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
-----------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	---	---	----------------	----------------	-----------------

NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC 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 - 7

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
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
February	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
March	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
April	25,668,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
May	25,555,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
June	30,542,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
July	30,157,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
August	32,297,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
November	59,518,000	78,800,000	78,436,000	45,296,720	31,214,508	33,961,760	38,199,712

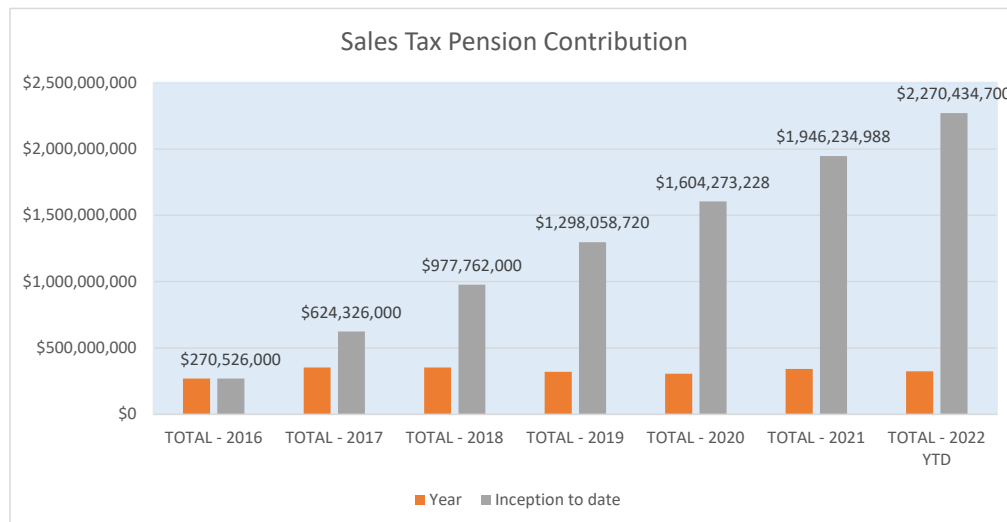
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 324,199,712

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 YTD	\$324,199,712	\$2,270,434,700

Sales Tax Pension Payments - Inception to date: \$2,270,434,700



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)

Final as of November 30, 2022

Table - 8

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.2	\$ 2.3	1.3%
Planning and Development	1.1	2.8	5.6	14.6	\$ 24.1	13.8%
Office of Economic Development	0	0	0.1	0	\$ 0.1	0.1%
County Clerk	0	0	0.2	0.3	\$ 0.5	0.3%
Environment and Sustainability	0	0	0.1	0.4	\$ 0.5	0.3%
Justice Advisory Council	0	0	0.1	0.4	\$ 0.5	0.3%
Office of the Sheriff	0	0.1	0	2.3	\$ 2.4	1.4%
State's Attorney	0	0.1	0	4.3	\$ 4.4	2.5%
Medical Examiner	0	0	0	0.1	\$ 0.1	0.1%
Public Defender	0	0	0	0	\$ -	0.0%
Emergency Management & Regional Security	0	0.1	12	109.3	\$ 121.4	69.7%
Adult Probation Dept.	0	0	0.1	0	\$ 0.1	0.1%
Public Guardian	0	0	0	0	\$ -	0.0%
Office of the Chief Judge	0	0	0	0.8	\$ 0.8	0.5%
Juvenile Probation	0	0	0	0	\$ -	0.0%
Clerk of the Circuit Court	0	0	0	0	\$ -	0.0%
Juvenile Temporary Detention Center	0	0	0	0	\$ -	0.0%
Dept. of Transportation And Highways	0	0	0.1	6.1	\$ 6.2	3.6%
Board of Election	0	0	0	0	\$ -	0.0%
Land Bank Authority	0	0.1	0	0	\$ 0.1	0.1%
Dept. of Public Health	0.5	0.8	1.1	8.3	\$ 10.7	6.1%
Grand Total	\$ 1.6	\$ 4.0	\$ 19.5	\$ 149.1	\$ 174.2	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	0	0	0	-	\$ -
Federal Direct - CCH	0.1	0	0	0.9	\$ 1.0
Federal Direct - CCP	1.1	2.9	5.9	17	\$ 26.9
Federal Direct - DPH	0	0	0	2.3	\$ 2.3
Federal Pass Through - CCH	0.1	0.5	0.2	4.5	\$ 5.3
Federal Pass Through - CCP	0	0.2	12.4	114.9	\$ 127.5
Federal Pass Through - DOT	0	0	0	3.4	\$ 3.4
Federal Pass Through - DPH	0.1	0	0.4	1.2	\$ 1.7
Private/Other - CCH	0	0.2	0.3	0.2	\$ 0.7
Private/Other - CCP	0	0	0	0	\$ -
Private/Other - DPH	0	0	0	0	\$ -
State Direct - CCH	0	0	0	0	\$ -
State Direct - CCP	0.1	0.2	0.1	4.5	\$ 4.9
State Direct - DOT	0	0	0	0	\$ -
State Direct - DPH	0.1	0	0.2	0.2	\$ 0.5
Grand Total	\$ 1.6	\$ 4.0	\$ 19.5	\$ 149.1	\$ 174.2

Notes to the November 2022 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 15th, 2022** and is included in this November 30, 2022 revenue report. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 31st, 2022** and is included in this revenue report. Certain other fee revenues for November 2022 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 FY2022 budgeted Property Tax revenue is based on the FY2022 tax levy, which will not be collected until 2023; actual revenue received during 2022 is based on the FY2021 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2022 will be equal to the difference between the FY2022 and FY2021 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.