

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Two-Month Period Ended January 31, 2023



Bureau of Finance

Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



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February 28, 2023

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

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

The Analysis of Revenues and Expenses Report includes the following 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	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 P02 as of January 31, 2023

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$282.0	\$362.1	\$80.1	28.4		\$362.1	\$80.1	28.4
Expenses	\$322.0	\$285.4	\$36.6	11.4	\$49.4	\$334.8	(\$12.8)	(4.0)
Net Results	(\$40.0)	\$76.7	\$116.7		\$49.4	\$27.3	\$67.3	
Health Fund								
Revenues	\$694.4	\$769.6	\$75.2	10.8		\$769.6	\$75.2	10.8
Expenses	\$686.9	\$910.9	(\$224.0)	(32.6)	\$141.5	\$1,052.4	(\$365.5)	(53.2)
Net Results	\$7.5	(\$141.3)	(\$148.8)		\$141.5	(\$282.8)	(\$290.3)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of January 31, 2023, the General Fund net results were positive \$76.7 million, \$116.7 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$67.3 million **favorable** to budget.

Revenues were \$80.1 million or 28.4% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in January 2023, led by increases in number of Fees and Home Rule tax types, including County Treasurer, Hotel Accommodations Tax, Amusement Tax, State Income Tax, and the Sports Wagering Tax thereby offsetting reductions in County Clerk, Clerk of Circuit Court, Sheriff fees, Alcohol Beverage Tax, Cigarette Tax, and Other Reimbursements / Transfers and in other areas.

Expenditures of \$285.4 million were \$36.6 million or 11.4% **favorable** to the year-to-date budget before factoring in encumbrances of \$49.4 million, which resulted in a negative variance of \$12.8 million or 4.0% 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 \$75.2 million or 10.8% **favorable** to budget. Expenditures of \$910.9 million are \$224.0 million or 32.6% **unfavorable** to budget before factoring in encumbrances of \$141.5 million. When including encumbrances, net results were \$365.5 million or 53.2% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through January.

State Revenues Update

Through January 31, 2023, the State of Illinois owes the County \$317.6 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ 11.2	\$ 10.0	\$ 21.2	AOIC vouchers average - 60-90 days
Rent	-	-	-	0.4	0.3	0.7	State Rent average - 60-90 days
CCP_State Direct grants	0.1	0.2	0.1	2.7	1.7	4.8	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	11.9	116.5	3.7	132.3	Estimated average days over - 90 days
Total - General Fund	0.1	0.4	12.0	130.8	15.7	159.0	
Health Fund	-	-	-	-	150.1	150.1	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.2	0.1	0.6	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	5.2	1.4	7.9	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	0.8	5.4	151.6	158.6	
Total General & Health Fund	\$ 0.4	\$ 0.9	\$ 12.8	\$ 136.2	\$ 167.3	\$ 317.6	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through January 31, 2023, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of January 31, 2023, the State AOIC past due amount was \$21.2 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 January 31, 2023, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$150.1 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In January 2023 and February 2023, the State AOIC reimbursed the County in the amount of \$6.6 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 November 2022. The remaining amount owed for 2022 and 2023 are \$21.2 million.

² In January 2023 and February 2023, the County received a total of \$10.9 million related to Federal pass – through grants. Most of the revenues received was 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 January 31, 2023, the total grants past due amount owed to the County was \$173.4 million including \$23.8k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. *See Table – 8 (page 17) for detail.*

As of January 2023, the State owes the County \$140.2 million in Federal pass-through grant receivable.

³ As of January 31, 2023, the State owed CCH a total of \$150.1 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total two-month property tax levy revenue of \$126.0 million was ahead of prior year property tax revenue of \$1.7 million, resulting in a **favorable** variance of \$124.3 million or 7145.55% based on current collections through January 31, 2023.

			FY2023 vs FY2022	
	<u>31-Jan-23</u>	<u>31-Jan-22</u>	<u>FY23 vs FY22 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 81,630,796	\$ 1,268,595	\$ 80,362,201	6334.74%
Health Fund	44,345,046	470,070	43,874,976	9333.71%
Total	\$ 125,975,842	\$ 1,738,665	\$ 124,237,177	7145.55%

General Fund Revenues Fees

Treasurer – Total two-month actual revenue of \$8.7 million was above budgeted revenue of \$2.5 million, resulting in a **favorable** variance of \$6.2 million or 248.91%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through January 2023.

County Clerk – Total two-month actual revenue of \$8.8 million was behind budgeted revenue of \$9.3 million, resulting in an **unfavorable** variance of \$0.5 million or 5.44%. The negative variance is due to the slowdown in the real estate market. Revenue is based on the health of the economy. There are low housing inventories, no new construction, and higher interest rates due to inflation. The housing market has significantly cooled with home sales declining and prices rising. It is forecasted is that interest rates will stabilize, and the real estate market will pick up later this year.

Clerk of the Circuit Court – Total two-month actual revenue of \$8.2

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 6.2
County Sales Tax	4.8
Hotel Accommodations Tax	1.7
Amusement Tax	1.2
Sports Wagering Tax	0.9
State Income Tax	0.5
Other revenue categories (net)	71.0
Total net favorable variances	\$ 86.3
	Unfavorable Variance (millions)
Cigarette Tax	\$ (1.2)
Alcoholic Beverage Tax	(0.5)
County Clerk	(0.5)
Clerk of Circuit Court	(2.2)
Sheriff	(0.5)
Other Reimbursements / Transfers	(1.3)
Net (unfavorable) variances	(6.2)
Total net favorable (unfavorable) variances	\$ 80.1

million was behind budgeted revenue of \$10.4 million, resulting in an **unfavorable** variance of \$2.2 million or 21.36% and is based on current collections and delays in processing the revenues receive as the result of the official transition of financial software in the suburban districts.

Sheriff – Total two-month actual revenue of \$1.9 million was behind budgeted revenue of \$2.4 million, resulting in an **unfavorable** variance of \$0.5 million or 19.04% and is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$187.6 million through January 31, 2023 was above budgeted revenue of \$182.8 million and resulted in a **favorable** variance of \$4.8 million or positive 2.63%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, January receipts represent underlying transactions that occurred in October 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 January 31, 2023 were \$48.0 million based on the IGA ⁴. For more current data, see Table-6 and Table 7 (Pages 15 and 16).

The County Cigarette Tax - Revenue of \$12.7 million through January 31, 2023 was behind budgeted revenue of \$13.9 million, and resulted in an **unfavorable** variance of \$1.2 million, or 8.78%. The negative variance is due to the timing of wholesale orders.

The County Hotel Accommodations Tax - Revenue of \$5.3 million through January 31, 2023 was above budgeted revenue of \$3.6 million and resulted in a **favorable** variance of \$1.7 million or 48.11%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The County Amusement Tax - Revenue of \$5.8 million through January 31, 2023 was above budgeted revenue of \$4.6 million and resulted in a **favorable** variance of \$1.2 million or 25.03%. The positive variance is due to an increase in some sectors of live entertainment along with a shifting sales pattern for some large taxpayers.

The Sports Wagering Tax - Revenue of \$1.8 million through January 31, 2023 was above budgeted revenue of \$0.9 million and resulted in a **favorable** variance of \$0.9 million or 98.32%. The positive variance is due to a temporary acceleration in State disbursements along with greater than anticipated wagering.

State Income Tax – Total two-month actual revenue of \$3.3 million was above budgeted revenue of \$2.8 million, resulting in a **favorable** variance of \$0.5 million or 16.44%. The positive variance is based on current collections.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through January 31, 2023 was \$2.3 billion.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total two-month actual revenue of \$0.4 million was behind budgeted revenue of \$1.7 million and resulted in an **unfavorable** variance of \$1.3 million or 78.62%. The negative variance is based on current collections to date. The revenue is expected to be collected in the outer months.

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

General Fund Expenditures

Expenses of \$285.4 million were \$36.6 million or 11.4% **favorable** to budget before \$49.4 million in encumbrances. Combined expenditures and encumbrances of \$334.8 million were \$12.8 million or 4.0% **unfavorable** to budget. Non-personnel expenditures of \$108.4 million were favorable to budget by \$29.1 million prior to encumbrances, and unfavorable by \$20.2 million after encumbrances. All offices were generally in line or favorable compared to budget.

Conclusion:

In total, General Fund expenses were \$36.6 million or 11.4% **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 \$75.2 million or 10.8% through January 31, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$25.5 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$910.9 million were \$224.0 million or 32.6% **unfavorable** to budget before

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 25.5
Federal State Medicaid Programming - DSH	7.7
Medicaid Expansion - Managed Care	20.3
Other revenue categories (net)	43.4
Net <i>favorable</i> variances	96.9
	Unfavorable Variance
	(millions)
Directed Payments	\$ (20.3)
Graduate Medical Education (GME) Revenue	(0.4)
Miscellaneous Revenue	(1.0)
Net (unfavorable) variances	(21.7)
Total net favorable (unfavorable) variances	\$ 75.2

including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received.

Health Fund - Revenue

CCH Medicaid Expansion – Total two-month actual Medicaid Expansion revenue of \$498.6 million was above budgeted revenue of \$478.3 million, resulting in a **favorable** variance of \$20.3 million or 4.24% due to timing of state payment adjustments, to account for the higher membership through January 2023. As of January 31, 2023, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue of approximately \$150.1 million.

Patient Fee Revenue - Total two-month actual Patient Fee revenue of \$120.2 million was above budgeted revenue of \$94.7 million and resulted in a **favorable** variance of \$25.5 million or 26.88%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$55.0 million YTD payments through January 31, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through January 31, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$31.0 million was above budgeted revenue of \$23.3 million and resulted in a **favorable** variance of \$7.7 million or 32.88%. The positive variance in DSH revenue was due to a lower State IGT payment due to the federal increase of the cap during the pandemic.

Directed Payments – Total two-month actual Directed Payments \$22.8 million was behind budgeted revenue \$43.1 million and resulted in an **unfavorable** variance of \$20.3 million or 47.10%, primarily due to timing issues.

Miscellaneous Revenue – Total two-month actual miscellaneous revenue of \$2.3 million was behind budgeted revenue of \$3.3 million, resulting in an **unfavorable** variance of \$1.0 million or 31.10% primarily due to a drop in Department of Public Health revenue collections of \$0.1 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$2.0 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$1.1 million.

Health Fund- Expenditures

Expenditures of \$910.9 million were \$224.0 million or 32.6 percent **unfavorable** to budget before including encumbrances of \$141.5 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$1.1 billion were \$365.5 million or 53.2 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances (\$73.2 million out of \$141.5 million) are current obligations entered by Health Plan Services for claims with most of the payments made in January and \$49.0 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 Two as of January 31, 2023								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$71.0	\$77.1	\$6.1	8.6		\$77.1	\$6.1	8.6
Expenses	\$204.4	\$55.8	\$148.6	72.7	(\$1.4)	\$54.4	\$150.0	73.4
Net Results	(\$133.4)	\$21.3	\$154.7		(\$1.4)	\$22.7	\$156.1	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of December 31, 2022, revenues were \$77.1 million, \$6.1 million above budgeted revenue of \$71.0 million, resulting in a **favorable** variance of 8.6% to budget based on current collections. Total expenditures were \$54.4 million after encumbrances. Through January 31, 2023, revenues have exceeded expenditures and encumbrances by \$22.7 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 \$2.1 million through January 31, 2023 was behind budgeted revenue of \$2.6 million and resulted in an **unfavorable** variance of \$0.5 million or 19.46%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$14.8 million through January 31, 2023 was above budgeted revenue of \$14.5 million and resulted in a **favorable** variance of \$0.3 million or 2.12%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$14.5 million through January 31, 2023 was behind budgeted revenue of \$15.1 million and resulted in an **unfavorable** variance of \$0.6 million or 3.97%. The negative variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$8.1 million through January 31, 2023 was above budgeted revenue of \$6.5 million and resulted in a **favorable** variance of \$1.6 million or 25.12%. The positive variance is based on current collections.

The Cannabis Tax – Revenue of \$2.1 million through January 31, 2023 was on target with the budgeted revenue of \$2.1 million. ⁵

The Firearms Tax – Revenue of \$0.2 million through January 31, 2023 was on target with the budgeted revenue of \$0.2 million.

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, one ERA 2 reallocation totaling \$2.6 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of January 31, 2023, the County has spent \$163.4 million of its allocation, which is 100% of the ERA 1, 95.7% of its ERA 2 allocation, and 4% 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 January 31, 2023, the County has spent over \$184.0 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 Two As of January 31, 2023

REVENUES	2023 Budget	January 31, 2023	January 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 267,660,808	\$ 1,659,497	\$ 81,630,796	4819.01%	\$ 79,971,299
Property Tax Levy Timing Differential			480,534		480,534
Property Tax - Tax Increment Financing Surplus	25,872,500	11,445,863	0	0.00%	(11,445,863)
Fees					
County Treasurer	35,000,000	2,507,734	8,749,613	248.91%	6,241,879
County Clerk	56,049,402	9,341,567	8,833,394	(5.44%)	(508,173)
Building and Zoning	3,936,651	578,850	618,580	6.86%	39,730
Environment and Sustainability	4,795,000	416,649	461,782	10.83%	45,133
Liquor Licenses	315,000	6,300	14,240	126.03%	7,940
Clerk of Circuit Court	66,039,338	10,445,291	8,214,326	(21.36%)	(2,230,965)
Sheriff	12,053,342	2,352,525	1,904,514	(19.04%)	(448,011)
Public Guardian	2,500,000	515,126	458,443	(11.00%)	(56,683)
Public Administrator	1,584,896	312,500	566,933	81.42%	254,433
Fees and Licenses Board of Review	100,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,800,000	302,489	316,160	4.52%	13,671
Medical Examiner	3,976,075	794,790	720,940	(9.29%)	(73,850)
Contract Compliance M/WBE Cert	42,000	9,300	6,500	(30.11%)	(2,800)
Total Fee Revenue	188,191,704	27,583,121	30,865,425	11.90%	3,282,304
Non-Property Taxes					
Home Rule County Sales Tax	1,092,400,000	182,800,000	187,605,328	2.63%	4,805,328
Off Track Betting Commission	900,000	120,000	10,255	(91.45%)	(109,745)
Illinois Gaming-Casino Tax	14,000,000	2,277,133	2,054,010	(9.80%)	(223,123)
Retailer's Occupation Tax	5,102,000	853,758	836,464	(2.03%)	(17,294)
State Income Tax	20,259,000	2,815,261	3,277,961	16.44%	462,700
Alcoholic Beverage Tax	37,500,000	7,531,207	7,031,091	(6.64%)	(500,116)
Cigarette Tax	86,000,000	13,918,631	12,695,989	(8.78%)	(1,222,642)
Other Tobacco and Consumable Products Tax	6,750,000	1,039,340	1,208,182	16.25%	168,842
Hotel Accommodations Tax	28,500,000	3,600,684	5,333,111	48.11%	1,732,427
Gambling Machine Tax	3,900,000	128,422	124,200	(3.29%)	(4,222)
Video Gaming	900,000	120,000	298,885	149.07%	178,885
Amusement Tax	37,250,000	4,646,627	5,809,473	25.03%	1,162,846
Sports Wagering Tax	7,000,000	924,925	1,834,269	98.32%	909,344
Total Non-Property Taxes	1,340,461,000	220,775,988	228,119,218	3.33%	7,343,230
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	9,586,562	10,015,326	4.47%	428,764
Salaries of State's Attorney	221,549	36,531	36,925	1.08%	394
Salaries of Public Defender	134,234	22,487	22,094	(1.75%)	(393)
FPD Reimbursements for Services	2,167,558	0	262	0.00%	262
Total Intergovernmental Revenues	58,023,341	9,645,580	10,074,607	4.45%	429,027
Investment Income					
Investment Income	1,000,000	166,667	2,141,415	1184.85%	1,974,748
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	0	417	0.00%	417
Real Estate and Rental Income	10,243,000	1,773,334	1,395,095	(21.33%)	(378,239)
Other Reimbursements / Transfers	38,262,420	1,668,981	356,793	(78.62%)	(1,312,188)
Total Miscellaneous Revenue	49,635,420	3,442,315	1,752,305	(49.10%)	(1,690,010)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	2,239,024	2,039,032	(8.93%)	(199,992)
Other Financing Sources - Fund Balance	30,000,000	5,000,000	5,000,000	0.00%	0
Total Other Financing Sources	43,434,144	7,239,024	7,039,032	(2.76%)	(199,992)
Grand Total Corporate / Public Safety	\$ 1,974,278,917	\$ 281,958,055	\$ 362,103,332	28.42%	\$ 80,145,277
Note: County Sales Tax payment to Pension Fund Thru 1.31.2023 were \$48,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P02 as of January 31, 2023

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	\$ 280,857,293	\$ 39,855,954	\$ 32,804,756	\$ 7,051,198	17.7%	\$ 869,839	\$ 33,674,595	15.5%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	396,448	310,212	86,236	21.8%	84,744	394,956	0.4%
1081 FIRST DISTRICT	448,920	60,412	40,116	20,296	33.6%	4,680	44,796	25.8%
1082 SECOND DISTRICT	449,550	57,598	42,685	14,913	25.9%	1,591	44,276	23.1%
1083 THIRD DISTRICT	449,625	57,218	51,139	6,079	10.6%	-	51,139	10.6%
1084 FOURTH DISTRICT	449,175	58,824	53,722	5,102	8.7%	54	53,776	8.6%
1085 FIFTH DISTRICT	449,850	56,524	39,652	16,872	29.8%	-	39,652	29.8%
1086 SIXTH DISTRICT	449,640	58,949	41,306	17,643	29.9%	14,950	56,256	4.6%
1087 SEVENTH DISTRICT	449,550	59,879	35,477	24,402	40.8%	-	35,477	40.8%
1088 EIGHTH DISTRICT	449,934	61,121	22,553	38,568	63.1%	1,557	24,110	60.6%
1089 NINTH DISTRICT	449,671	58,569	30,153	28,416	48.5%	-	30,153	48.5%
1090 TENTH DISTRICT	449,886	56,982	39,153	17,829	31.3%	1,717	40,870	28.3%
1091 ELEVENTH DISTRICT	508,440	64,121	44,483	19,638	30.6%	-	44,483	30.6%
1092 TWELFTH DISTRICT	449,643	57,006	50,049	6,957	12.2%	-	50,049	12.2%
1093 THIRTEENTH DISTRICT	450,000	57,046	42,631	14,415	25.3%	1,500	44,131	22.6%
1094 FOURTEENTH DISTRICT	449,730	57,473	51,836	5,637	9.8%	525	52,361	8.9%
1095 FIFTEENTH DISTRICT	449,713	57,238	40,885	16,353	28.6%	198	41,083	28.2%
1096 SIXTEENTH DISTRICT	449,145	57,924	42,487	15,437	26.7%	7,918	50,405	13.0%
1097 SEVENTEENTH DISTRICT	450,000	58,889	49,657	9,232	15.7%	-	49,657	15.7%
COOK COUNTY BOARD OF COMISSIONERS	9,741,579	1,392,221	1,028,196	364,025	26.1%	119,434	1,147,630	17.6%
1040 COUNTY ASSESSOR	31,327,653	4,692,364	3,851,985	840,379	17.9%	262,851	4,114,836	12.3%
1050 BOARD OF REVIEW	17,999,134	2,663,914	2,277,279	386,635	14.5%	12,077	2,289,356	14.1%
1060 COUNTY TREASURER	707,190	93,072	77,190	15,882	17.1%	11,078	88,268	5.2%
1110 COUNTY CLERK	20,587,162	3,576,497	2,967,556	608,941	17.0%	(110,051)	2,857,505	20.1%
1250 STATE'S ATTORNEY	127,675,491	18,317,350	15,715,460	2,601,890	14.2%	(3,716)	15,711,744	14.2%
SHERIFF	494,630,402	69,573,862	69,736,253	(162,391)	-0.2%	893,802	70,630,055	-1.5%
CHIEF JUDGE	262,355,043	39,907,672	34,690,338	5,217,334	13.1%	(272,969)	34,417,369	13.8%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	13,854,466	12,368,381	1,486,085	10.7%	348,578	12,716,959	8.2%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	361,137	303,913	57,224	15.8%	15,326	319,239	11.6%
1390 PUBLIC ADMINISTRATOR	1,646,611	239,610	223,692	15,918	6.6%	2,646	226,338	5.5%
FIXED CHARGES	632,377,796	127,435,217	109,346,222	18,088,995	14.2%	47,290,835	156,637,057	-22.9%
TOTAL	\$ 1,974,278,917	\$ 321,963,336	\$ 285,391,221	\$ 36,572,115	11.4%	\$ 49,439,730	\$ 334,830,951	-4.0%

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

REVENUES	2023 Budget	January 31, 2023	January 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 147,704,920	\$ 915,771	\$ 44,345,046	4742.38%	\$ 43,429,275
Property Tax Levy Timing Differential			62,000		62,000
Stroger Hospital -					
409549-Medicare	160,872,752	27,326,330	19,794,574	(27.56%)	(7,531,756)
409593-Medicaid Fees for Service	282,657,418	48,013,040	80,586,964	67.84%	32,573,924
409598-Private Payors & Carriers	71,556,897	12,154,870	13,575,669	11.69%	1,420,799
Stroger Hospital - Sub Total	515,087,067	87,494,240	113,957,207	30.25%	26,462,967
Provident Hospital -					
409549-Medicare	8,124,017	1,379,970	2,486,863	80.21%	1,106,893
409593-Medicaid Fees for Service	29,674,375	5,040,578	2,593,571	(48.55%)	(2,447,007)
409598-Private Payors & Carriers	4,761,833	808,859	1,145,395	41.61%	336,536
Provident Hospital - Sub Total	42,560,225	7,229,407	6,225,829	(13.88%)	(1,003,578)
Patient Fees (Medicare, Medicaid, Private & 3rd)	557,647,292	94,723,647	120,183,036	26.88%	25,459,389
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	23,333,334	31,005,184	32.88%	7,671,850
409604-Directed Payments	254,200,000	43,179,178	22,840,653	(47.10%)	(20,338,525)
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	694,522,918	124,756,541	150,311,605	20.48%	25,555,064
409528-Family Health Plans PMPM	765,565,014	137,517,770	140,863,226	2.43%	3,345,456
409532-Integrated Care Program PMPM	696,739,003	125,154,615	101,908,291	(18.57%)	(23,246,324)
409536-Managed Long Term Services and Support PMPM	276,118,586	49,598,939	44,618,532	(10.04%)	(4,980,407)
409539-Other Population Revenue PMPM	98,825,502	17,751,938	16,204,255	(8.72%)	(1,547,683)
409542-Other State Revenue	116,520,056	20,930,396	44,721,112	113.67%	23,790,716
409549-Medicare	2,645,187	2,645,187	0	(100.00%)	(2,645,187)
Medicaid Expansion - Managed Care Sub Total	2,650,936,266	478,355,386	498,627,021	4.24%	20,271,635
409563-Graduate Medical Education	73,660,707	12,276,784	11,933,426	(2.80%)	(343,358)
CCH - Total Fees	3,819,544,265	689,418,329	722,139,320	4.75%	32,720,991
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	17,099,700	2,849,950	859,654	(69.84%)	(1,990,296)
Public Health	2,579,053	429,842	322,013	(25.09%)	(107,829)
Managed Care - Investment Income	0	0	1,078,104	0.00%	1,078,104
Miscellaneous Revenues - Sub	19,678,753	3,279,792	2,259,771	(31.10%)	(1,020,021)
411495-Other Financing Sources	5,000,000	833,333	833,333	0.00%	0
TOTALS	\$ 3,991,927,938	\$ 694,447,225	\$ 769,639,470	10.83%	\$ 75,192,246

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 02 as of January 31, 2023

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 91,371,312	\$ 20,338,420	\$ 12,596,768	\$ 7,741,652	38.1%	\$ 1,561,138	\$ 14,157,906	\$ 6,180,514	30.4%
4241	Health Services - JTDC	9,634,403	1,291,210	864,032	427,178	33.1%	100,482	964,514	326,696	25.3%
4890	Health System Administration	85,766,424	12,540,250	7,976,945	4,563,305	36.4%	4,591,057	12,568,002	(27,752)	-0.2%
4891	Provident Hospital of Cook County	81,309,157	12,000,920	7,700,803	4,300,117	35.8%	3,915,309	11,616,112	384,808	3.2%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	18,812,041	14,775,037	4,037,004	21.5%	8,129,149	22,904,186	(4,092,145)	-21.8%
4894	Ruth M. Rothstein CORE Center	30,079,575	4,688,710	1,903,489	2,785,221	59.4%	750,709	2,654,198	2,034,512	43.4%
4895	Department of Public Health	20,412,363	3,277,606	1,688,958	1,588,648	48.5%	423,280	2,112,238	1,165,368	35.6%
4896	Health Plan Services	2,650,936,126	479,522,629	770,552,060	(291,029,431)	-60.7%	73,190,760	843,742,820	(364,220,191)	-76.0%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	127,512,393	87,615,082	39,897,311	31.3%	48,868,500	136,483,582	(8,971,189)	-7.0%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	6,906,748	5,200,028	1,706,720	24.7%	0	5,200,028	1,706,720	24.7%
TOTAL		\$ 3,991,927,938	\$ 686,890,927	\$ 910,873,202	\$ (223,982,275)	-32.6%	\$ 141,530,384	\$ 1,052,403,586	\$ (365,512,659)	-53.2%

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

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	1/31/2023 Net Change In Fund Balance	FY2022 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 9,370,564	\$ 6,416,181	\$ 820,771	\$ 7,236,952	\$ 2,133,612	\$ 2,133,612	\$ 12,987,457	\$ 15,121,069
11312	Animal Control	1,199,107	290,135	42,435	332,570	866,537	866,537	4,251,989	5,118,526
11306	Election Division Fund	5,100,865	2,902,595	263,679	3,166,274	1,934,591	1,934,591	0	1,934,591
11314	County Clerk Document Storage System	667,934	694,537	238	694,775	(26,841)	(26,841)	13,976,801	13,949,960
11320	Circuit Court Automation	729,465	668,245	305,163	973,408	(243,943)	(243,943)	(4,704,547)	(4,948,490)
11318	Circuit Court Document Storage	719,219	578,055	47,617	625,672	93,547	93,547	786,387	879,934
11310	Law Library	520,092	694,840	35,836	730,676	(210,584)	(210,584)	(170,020)	(380,604)
11322	Circuit Court - Dispute Resolution	38,715	33	0	33	38,682	38,682	54,712	93,394
11326	Adult Probation / Probation Service Fee	251,668	26,909	(10,141)	16,768	234,900	234,900	4,220,806	4,455,706
11316	County Clerk Automation	171,788	89,282	42,957	132,239	39,549	39,549	1,008,126	1,047,675
11854	Treasurer - Tax Sales Automation	5,629,482	1,464,366	356,778	1,821,144	3,808,338	3,808,338	16,812,840	20,621,178
11324	Intergovernment Agreement/ ETSB	265,242	287,880	5,672	293,552	(28,310)	(28,310)	1,232,831	1,204,521
11328	Social Service/ Probation & Court Services	241,868	22,436	16,045	38,481	203,387	203,387	2,952,832	3,156,219
11248	Lead Poisoning Prevention Fund	9,545	4,413	4,000	8,413	1,132	1,132	2,774,233	2,775,365
11249	Geographic Information Systems - GIS	932,746	3,302,603	1,722,575	5,025,178	(4,092,432)	(4,092,432)	31,291,927	27,199,495
11252	State's Attorney Narcotics Forfeiture	142,757	318,625	0	318,625	(175,868)	(175,868)	(1,087,846)	(1,263,714)
11255	Suburban CC TB Sanitarium District	2,773	0	0	0	2,773	2,773	1,202,607	1,205,380
11258	Circuit Court Administrative Fund	177,861	73,122	10	73,132	104,729	104,729	798,653	903,382
11259	County Clerk GIS Fee Fund	399,431	266,602	79,940	346,542	52,889	52,889	4,931,551	4,984,440
11260	County Clerk Rental Housing Support Fee	29,022	13,094	0	13,094	15,928	15,928	648,853	664,781
11262	Sheriff Women's Justice Services	8,098	0	0	0	8,098	8,098	321,851	329,949
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(279,395)	(279,395)
11268	Assessor Special Fund	73,731	0	0	0	73,731	73,731	477,110	550,841
11269	CCC Electronic Citation Fund	13,105	(38,999)	58,402	19,403	(6,298)	(6,298)	1,549,772	1,543,474
11271	SAO Records Automation	2,848	23,120	0	23,120	(20,272)	(20,272)	40,513	20,241
11272	PD Records Automation	3,396	0	0	0	3,396	3,396	158,005	161,401
11273	Environmental Control Solid Waste Mgmt	160,082	66,989	284	67,273	92,809	92,809	2,491,499	2,584,308
11274	Land Bank Authority	721,888	402,813	307,183	709,996	11,892	11,892	(10,952,461)	(10,940,569)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	436,380	100,598	0	100,598	335,782	335,782	2,256,870	2,592,652
11302	Township Roads	140,864	(6,142)	0	(6,142)	147,006	147,006	4,815,957	4,962,963
11277	Sheriff Pharmaceutical Disposal	0	0	0	0	0	0	237,985	237,985
11278	Sheriff Operations State Asset Forfeiture	129,846	(35,370)	39,470	4,100	125,746	125,746	346,002	471,748
11279	Sheriff Money Laundering State Asset Forfeiture	0	962	0	962	(962)	(962)	250,725	249,763
11281	Cable TV Peg Access Support Fund	83	0	37,089	37,089	(37,006)	(37,006)	292,014	255,008
11282	Cook County Assessor GIS Fee Fund	187,890	113,849	0	113,849	74,041	74,041	1,808,647	1,882,688
11284	COVID-19 Federal Programs	26,119	(44,223)	(35,760)	(79,983)	106,102	106,102	19,172,843	19,278,945
11285	Mortgage Foreclosure Mediation Program	214,815	0	0	0	214,815	214,815	881,944	1,096,759
11270	Medical Examiner Fees	2,579	2,381	0	2,381	198	198	877,069	877,267
11286	American Rescue Plan Act (ARPA) Fund	2,529,325	34,782,604	(5,335,782)	29,446,822	(26,917,497)	(26,917,497)	904,803,714	877,886,217
11287	Equity Fund SPF	2,353,314	(29,315,902)	(250,000)	(29,565,902)	31,919,216	31,919,216	49,921,560	81,840,776
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	3,564,176	0	0	0	3,564,176	3,564,176	0	3,564,176
11289	Transportation Related Home Rule Taxes	39,882,501	31,660,000	0	31,660,000	8,222,501	8,222,501	0	8,222,501
TOTAL		\$ 77,051,184	\$ 55,826,633	\$ (1,445,539)	\$ 54,381,094	\$ 22,670,090	\$ 22,670,090	\$ 1,082,389,288	\$ 1,105,059,378

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

REVENUES	2023 Budget	January 31, 2023	January 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 15,500,000	\$ 2,568,616	\$ 2,068,679	(19.46%)	\$ (499,937)
County Use Tax	89,500,000	14,534,504	14,842,783	2.12%	308,279
Gasoline / Diesel Fuel Tax	88,200,000	15,085,786	14,486,863	(3.97%)	(598,923)
New Motor Vehicle Tax	2,750,000	475,982	362,143	(23.92%)	(113,839)
Wheel Tax	0	0	31,675	0.00%	31,675
Parking Lot & Garage Operations Tax	41,500,000	6,465,833	8,089,800	25.12%	1,623,967
Interest Income	0	0	558	0.00%	558
<hr/>					
Total Transportation Fund Revenue	\$ 237,450,000	\$ 39,130,721	\$ 39,882,501	1.92%	\$ 751,780

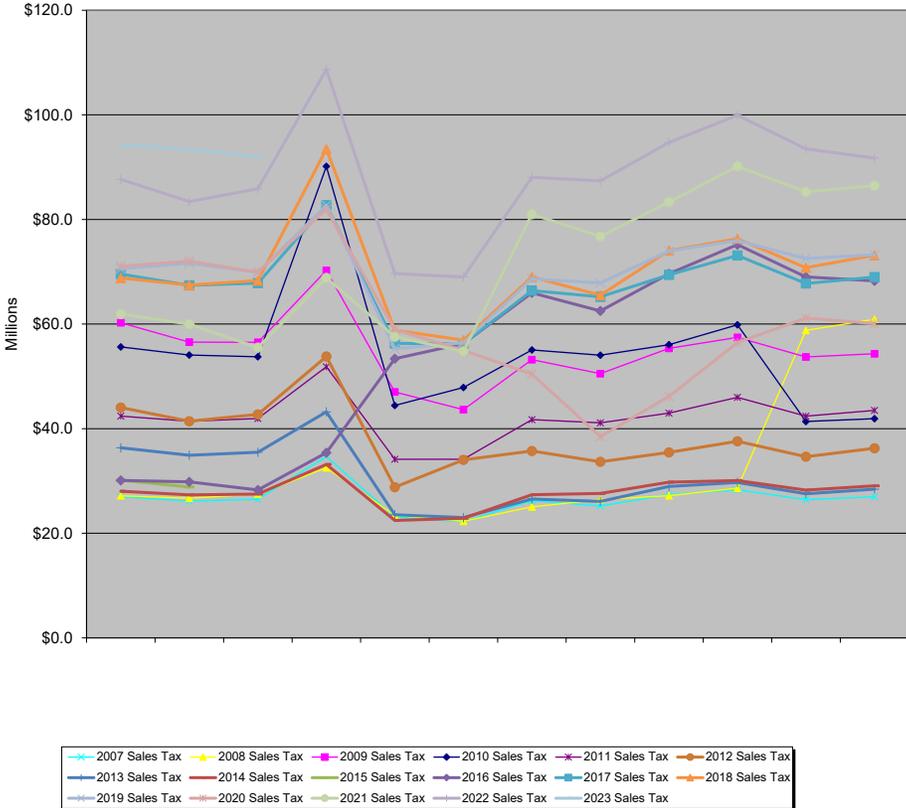
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Two As of January 31, 2023

REVENUES	2023 Budget	January 31, 2023	January 31, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
Equity Fund Revenue					
Cannabis Tax	\$ 15,000,000	\$ 2,100,000	\$ 2,102,400	0.11%	\$ 2,400
Firearms Tax	1,300,000	238,533	250,344	4.95%	11,811
<hr/>					
Equity Fund Revenue	\$ 16,300,000	\$ 2,338,533	\$ 2,352,744	0.61%	\$ 14,211

Cook County Sales Tax Revenue (1)

Table - 8

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, 2022 and 2023 Sales Tax Comparison (Unaudited)



FY2023 YTD - FEBRUARY 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 272,730,000	\$279,611,182	2.52%	\$6,881,182
FY2022 YTD - NOVEMBER 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 968,307,676	\$1,059,602,538	9.43%	\$91,294,862
FY2021 YTD - NOVEMBER 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$861,610,924	3.78%	\$31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$849,129,310	\$1,059,602,538	24.79%	\$210,473,228
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
10 Budgeted YTD	Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	.09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	.08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	(2) GROSS MAR	(5,6&7) GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	(4) GROSS OCT	GROSS NOV	YTD Collections
2023	\$94,242,875	\$93,362,452	\$92,005,855										\$279,611,182
Over/(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1										\$6.9
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
Over/(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0	\$2.1	\$0.0	\$7.8	\$9.1	\$10.2	\$11.5	\$10.6	\$7.2	\$91.2
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,014	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

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

The County Of Cook, Illinois

Table - 9

Subject: Sales Tax Supplemental Pension Payments

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

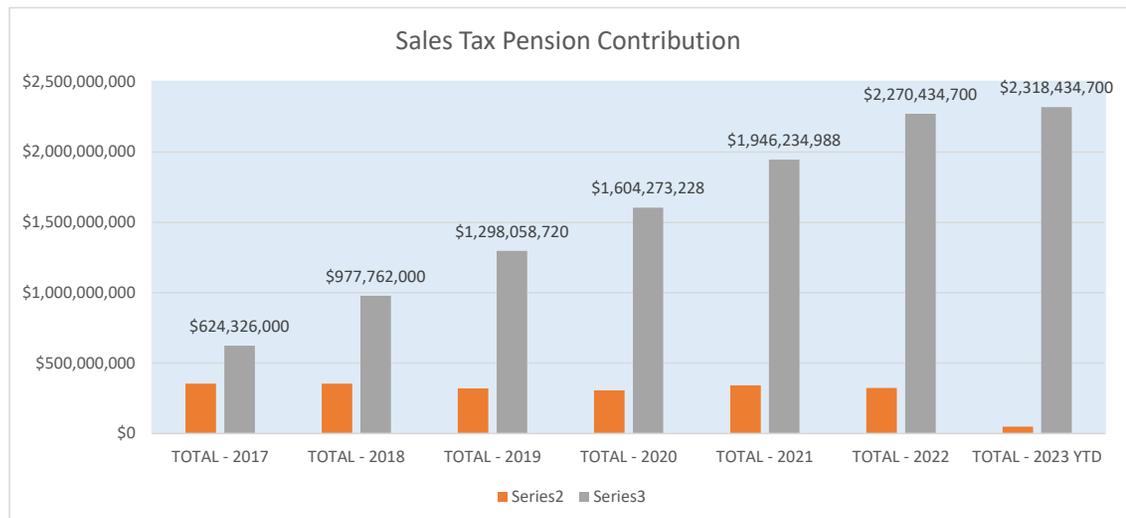
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 324,199,712 \$ 48,000,000

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	\$48,000,000	\$2,318,434,700

Sales Tax Pension Payments - Inception to date: \$2,318,434,700



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 January 31, 2023

Table - 10

By Department	FY2019	FY2020	FY2021	FY2022	FY2023	Total	% of
Enterprise Energy	0.0	0.0	0.1	2.2	0.0	2.3	1.3%
Planning and Development	1.1	2.8	5.6	10.5	3.2	23.2	13.4%
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	-	0.5	0.3%
Environment and Sustainability	-	-	0.1	0.3	0.1	0.5	0.3%
Justice Advisory Council	-	0.0	0.1	0.4	0.0	0.5	0.3%
Office of the Sheriff	0.0	0.1	0.0	1.0	0.8	1.9	1.1%
State's Attorney	0.0	0.1	-	2.4	2.2	4.7	2.7%
Medical Examiner	-	-	-	0.1	-	0.1	0.0%
Public Defender	-	0.0	0.0	0.0	0.0	0.1	0.0%
Emergency Management & Regional Security	0.0	0.1	11.6	109.1	2.2	123.1	71.0%
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	0.4	0.1	0.6	0.3%
Juvenile Probation	-	-	-	0.0	0.0	0.1	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	0.0	0.0%
Dept. of Transportation And Highways	0.0	0.0	-	5.9	0.0	6.0	3.5%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	-	0.1	0.0%
Dept. of Public Health	0.5	0.8	1.1	4.9	2.5	9.7	5.6%
Grand Total	\$ 1.7	\$ 4.0	\$ 18.9	\$ 137.6	\$ 11.2	\$ 173.4	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Match - CCP	-	-	-	-	-	\$ -
Federal Direct - CCH	0.1	-	-	0.4	0.2	\$ 0.7
Federal Direct - CCP	1.1	2.8	5.9	12.3	3.8	\$ 25.9
Federal Direct - DPH	-	-	-	0.2	0.3	\$ 0.5
Federal Pass Through - CCH	0.1	0.5	0.2	4.1	0.6	\$ 5.5
Federal Pass Through - CCP	0.0	0.2	11.9	113.4	3.6	\$ 129.1
Federal Pass Through - DOT	0.0	0.0	-	3.1	0.0	\$ 3.1
Federal Pass Through - DPH	0.1	0.0	0.4	1.1	0.8	\$ 2.4
Private/Other - CCH	0.0	0.2	0.3	0.2	-	\$ 0.7
Private/Other - CCP	-	0.0	0.0	-	0.0	\$ 0.0
Private/Other - DPH	-	0.0	-	-	-	\$ 0.0
State Direct - CCH	-	-	0.0	0.0	-	\$ 0.0
State Direct - CCP	0.1	0.2	0.1	2.7	1.7	\$ 4.7
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	0.2	0.1	\$ 0.6
Grand Total	\$ 1.7	\$ 4.0	\$ 18.9	\$ 137.6	\$ 11.2	\$ 173.4

Notes to the January 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 January 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.