

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Eleven-Month Period Ended October 31, 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.



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November 30, 2022

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

Attached is an Analysis of Revenues and Expenses Report for the eleven-month period ended October 31, 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
Acting Chief Financial Officer & Comptroller
Cook County Bureau of Finance

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**COUNTY OF COOK
BUREAU OF FINANCE**
Office of Chief Financial Officer
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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P11 as of October 31, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,851.7	\$2,106.0	\$254.3	13.7		\$2,106.0	\$254.3	13.7
Expenses	\$1,778.7	\$1,683.6	\$95.1	5.3	\$23.6	\$1,707.2	\$71.5	4.0
Net Results	\$73.0	\$422.4	\$349.4		\$23.6	\$398.8	\$325.8	
Health Fund								
Revenues	\$3,727.2	\$4,222.3	\$495.1	13.3		\$4,222.3	\$495.1	13.3
Expenses	\$3,789.2	\$3,963.8	(\$174.6)	(4.6)	\$199.4	\$4,163.2	(\$374.0)	(9.9)
Net Results	(\$62.0)	\$258.5	\$320.5		\$199.4	\$59.1	\$121.1	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of October 31, 2022, the General Fund net results were positive \$422.4 million, \$349.4 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$325.8 million **favorable** to budget.

Revenues were \$254.3 million or 13.7% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in October 2022, led by increases in number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Sheriff fees, Environment and Sustainability, Building and Zoning, Sales Tax, Use Tax, Alcoholic Beverage Tax, Other Tobacco and Consumable Products Tax, Hotel Accommodations 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, Non Retailer Transactions Use Tax & State, Amusement Tax, Cannabis Tax, and in other areas.

Expenditures of \$1.684 billion were \$95.1 million or 5.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$23.6 million, which resulted in a positive variance of \$71.5 million or 4.0% against budget.

Within the Health Fund, revenues were \$495.1 million or 13.3% **favorable** to budget. Expenditures of \$3.964 billion are \$174.6 million or 4.6% **unfavorable** to budget before factoring in encumbrances of \$199.4 million. When including encumbrances, net results were \$374.0 million or 9.9% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through October.

State Revenues Update

Through October 31, 2022, the State of Illinois owes the County \$273.1 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 17.6	\$ 17.6	AOIC vouchers average - 45-60 days
Rent	-	-	-	0.5	0.5	State Rent average - 45-60 days
CCP_State Direct grants	0.1	0.2	0.1	3.6	4.0	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	14.5	83.8	98.5	Estimated average days over - 90 days
Total - General Fund	0.1	0.4	14.6	105.5	120.6	
Health Fund	-	-	-	147.5	147.5	State Medicaid average - 30 days
CCH_State Direct grants	0.1	0.1	0.2	1.4	1.8	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	1.9	3.2	Estimated average days over - 90 days
Total Health Fund	0.3	0.6	0.8	150.8	152.5	
Total General & Health Fund	\$ 0.4	\$ 1.0	\$ 15.4	\$ 256.3	\$ 273.1	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through October 31, 2022, which is used to pay the salaries of probation officers and administrative staff working in adult, social service, juvenile and JTDC probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of October 31, 2022, the State AOIC past due amount was \$17.6 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 October 31, 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 \$147.5 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In October 2022, the State AOIC reimbursed the County in the amount of \$1.7 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, and Adult Officer's partial salaries and grants-in-aid for the months of February 2022 through August 2022. The remaining amount owed for 2022 is \$17.6 million.

² In October 2022 and November 2022, the County received a total of \$13.5 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 October 31, 2022, the total grants past due amount owed to the County was \$133.5 million. *See Table – 8 (page 17) for detail.*

As of October 2022, the State owes the County \$101.7 million in Federal pass-through grant receivable, including \$202k from IEMA related to costs incurred by County agencies for activities performed to mitigate the impact of CPVID-19.

³ As of October 31, 2022, the State owed CCH a total of \$147.5 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total eleven-month property tax levy revenue of \$222.7 million was behind prior year property tax revenue of \$287.2 million, resulting in an **unfavorable** variance of \$64.5 million or 22.48% based on current collections through October 31, 2022.

			FY2022 vs FY2021	
	31-Oct-22	31-Oct-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 143,730,142	\$ 209,425,806	\$ (65,695,664)	-31.37%
Health Fund	78,934,679	77,791,526	1,143,153	1.47%
Total	\$ 222,664,821	\$ 287,217,332	\$ (64,552,511)	-22.48%

General Fund Revenues Fees

Treasurer – Total eleven-month actual revenue of \$115.1 million was above budgeted revenue of \$33.5 million, resulting in a **favorable** variance of \$81.6 million or 243.17%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2021 through October 2022.

County Clerk – Total eleven-month actual revenue of \$62.5 million was above budgeted revenue of \$53.1 million, resulting in a **favorable** variance of \$9.4 million or 17.61%. 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	\$	81.6
County Clerk		9.4
Sheriff		1.0
Environment and Sustainability		0.6
Building and Zoning		1.1
County Sales Tax		84.0
County Use Tax		9.4
Alcoholic Beverage Tax		0.9
Hotel Accommodations Tax		9.6
Parking Lot & Garage Operations Tax		14.0
Other Tobacco and Consumable Products Tax		2.5
Sports Wagering Tax		1.8
State Income Tax		4.0
Other Reimbursements / Transfers		128.6
Total net favorable variances	\$	348.5
	Unfavorable Variance (millions)	
Gas / Diesel Fuel Tax	\$	(5.6)
Non Retailer Transactions Use Tax & State		(2.3)
Amusement Tax		(0.5)
Cannabis Tax		(3.1)
Clerk of Circuit Court		(1.9)
Other revenue categories (net)		(80.8)
Net (unfavorable) variances		(94.2)
Total net favorable (unfavorable) variances	\$	254.3

Clerk of the Circuit Court – Total eleven-month actual revenue of \$61.5 million was behind budgeted revenue of \$63.4 million, resulting in an **unfavorable** variance of \$1.9 million or 2.96% and is based on current collections.

Sheriff – Total eleven-month actual revenue of \$10.9 million was above budgeted revenue of \$9.9 million, resulting in a **favorable** variance of \$1.0 million or 10.34%. The positive variance is due to an increase in evictions as evictions continue to surpass pre-pandemic levels.

Environment and Sustainability – Total eleven-month actual revenue of \$4.9 million was above budgeted revenue of \$4.3 million, resulting in a **favorable** variance of \$0.6 million or 12.51%. The positive variance is based on current collections.

Building and Zoning – Total eleven-month actual revenue of \$4.4 million was above budgeted revenue of \$3.3 million, resulting in a **favorable** variance of \$1.1 million or 33.72%. The positive variance is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$967.9 million through October 31, 2022 was above budgeted revenue of \$883.9 million and resulted in a **favorable** variance of \$84.0 million or positive 9.50%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, October receipts represent underlying transactions that occurred in July of 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 October 31, 2022 were \$286.0 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 \$84.6 million through October 31, 2022 was above budgeted revenue of \$75.2 million and resulted in a **favorable** variance of \$9.4 million or 12.43%. The positive variance is due to significantly higher vehicle prices due to ongoing supply chain issues limiting inventory.

The County Gas / Diesel Fuel Tax - Revenue of \$78.9 million through October 31, 2022 was behind budgeted revenue of \$84.5 million and resulted in an **unfavorable** variance of \$5.6 million or 6.59%. This negative variance is predominantly due to the significant increase in prices over the past several months. As prices slowly decrease, we expect the variance to continue to grow but at a slower pace.

The County Hotel Accommodations Tax - Revenue of \$28.8 million through October 31, 2022 was above budgeted revenue of \$19.2 million and resulted in a **favorable** variance of \$9.6 million or 50.24%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The Alcoholic Beverage Tax - Revenue of \$35.1 million through October 31, 2022 was above budgeted revenue of \$34.2 million and resulted in a **favorable** variance of \$0.9 million or 2.63%. 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 October 31, 2022 was \$2.2 billion.

The County Amusement Tax - Revenue of \$33.7 million through October 31, 2022 was behind budgeted revenue of \$34.2 million and resulted in an **unfavorable** variance of \$0.5 million or 1.52%. The negative variance is due to a slight decline in some sectors of live entertainment.

The Parking Lot & Garage Operation Tax - Revenue of \$48.8 million through October 31, 2022 was above budgeted revenue of \$34.8 million and resulted in a **favorable** variance of \$14.0 million or 40.09%. The positive variance is due to compliance initiatives along with a rebound in volume related to travel and entertainment.

The Non-Retailer Transactions Use Tax & State - Revenue of \$12.6 million through October 31, 2022 was behind budgeted revenue of \$14.9 million and resulted in an **unfavorable** variance of \$2.3 million or 15.31%. The negative variance is due to a sharp reduction in private party sales because of the COVID-19 surge in the first two months of the fiscal year along with a stronger retail sales market.

The Cannabis Tax – Revenue of \$11.9 million through October 31, 2022 was behind budgeted revenue of \$15.0 million and resulted in an **unfavorable** variance of \$3.1 million or 20.92%. 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 \$8.2 million through October 31, 2022 was above budgeted revenue of \$5.7 million and resulted in a favorable variance of \$2.5 million or 43.74%. The positive variance is due to compliance initiatives throughout the year.

The Sports Wagering Tax - Revenue of \$6.5 million through October 31, 2022 was above budgeted revenue of \$4.7 million and resulted in a **favorable** variance of \$1.8 million or 38.46%. The positive variance is due to a faster than anticipated rollout of wagering platforms.

State Income Tax – Total eleven-month actual revenue of \$19.7 million was above budgeted revenue of \$15.7 million, resulting in a **favorable** variance of \$4.0 million or 25.34%. The positive variance is based on current collections.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total eleven-month actual revenue of \$156.6 million was above budgeted revenue of \$28.0 million and resulted in a **favorable** variance of \$128.6 million or 459.27%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$20.5 million through 3rd quarter of 2022 and excess (**PPRT**) personal property replacement tax revenues of \$133.0 million collected from the State through October 31, 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 \$1.684 billion were \$95.1 million or 5.3% **favorable** to budget before \$23.6 million in encumbrances. Combined expenditures and encumbrances of \$1.707 billion were \$71.5 million or 4.0% **favorable** to budget. Non-personnel expenditures of \$528.1 million were favorable to budget by \$55.3 million prior to encumbrances, and favorable by \$31.8 million after encumbrances. All offices were generally in line or favorable compared to budget except for the Sheriff's Offices which were unfavorable by \$8.5 million (1.6%). This variance is largely due to personnel costs within the Department of Corrections.

Conclusion:

In total, General Fund expenses were \$95.1 million or 5.3% **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 \$495.1 million or 13.3% through October 31, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$385.7 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$3.964 billion were \$174.6 million or 4.6% **unfavorable** to budget before \$199.4 million in 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 \$253.8 million to account for the higher membership and associated revenue.

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 385.7
Medicaid Expansion - Managed Care	97.1
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	64.2
Net <i>favorable</i> variances	548.8
	Unfavorable Variance
	(millions)
Graduate Medical Education (GME) Revenue	\$ (1.0)
Miscellaneous Revenue	(10.6)
Other revenue categories (net)	(42.1)
Net (unfavorable) variances	(53.7)
Total net favorable (unfavorable) variances	\$ 495.1

Health Fund - Revenue

CCH Medicaid Expansion – Total eleven-month actual Medicaid Expansion revenue of \$2.782 billion was above budgeted revenue of \$2.685 billion, resulting in a **favorable** variance of \$97.1 million or 3.61% due to timing of state payment adjustments, to account for the higher membership through September 2022. As of October 31, 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 \$147.5 million.

Patient Fee Revenue - Total eleven-month actual Patient Fee revenue of \$1.005 billion was above budgeted revenue of \$619.5 million and resulted in a **favorable** variance of \$385.7 million or 62.26%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$446.9 million YTD payment through October 31, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through October 31, 2022 actual revenue of \$37.6 million in Medicaid BIPA revenue was above budgeted revenue of \$35.8 million and resulted in a **favorable** variance of \$1.8 million or 4.96%. The next BIPA payment of \$93.7 million was received on November 15, 2022, prior to the end of the fiscal year and will be included in November 2022 report.

Federal State Medicaid Programming Funding DSH Revenue – Through October 31, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$228.7 million was above budgeted revenue of \$164.5 million and resulted in a **favorable** variance of \$64.2 million or 39.03%. 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 October 31, 2022, Graduate Medical Education (GME) actual revenue of \$66.6 million was behind budgeted revenue of \$67.6 million and resulted in an **unfavorable** variance of \$1.0 million or 1.42%. The negative variance in GME revenue was due to timing of payments received.

Miscellaneous Revenue – Total eleven-month actual miscellaneous revenue of \$6.6 million was behind budgeted revenue of \$17.2 million, resulting in an **unfavorable** variance of \$10.6 million or 61.78% 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 \$10.0 million based on current collections.

Health Fund- Expenditures

Expenditures of \$3.964 billion were \$174.6 million or 4.6 percent **unfavorable** to budget before \$199.4 million in encumbrances, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership and appropriation adjustment. Expenditures and encumbrances of \$4.163 billion were \$374.0 million or 9.9 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$167.3 million out of \$199.4 million) are current obligations entered by Health Plan Services for claims with most of the payments made in October and \$19.5 million are current encumbrances of Stroger Hospital.

*Further detail is available in Table-3 and Table-4 of the appendices.

Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Eleven as of October 31, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$663.4	\$676.0	\$12.6	1.9		\$676.0	\$12.6	1.9
Expenses	\$678.6	\$270.9	\$407.7	60.1	\$8.2	\$279.1	\$399.5	58.9
Net Results	(\$15.2)	\$405.1	\$420.3		\$8.2	\$396.9	\$412.1	

1) All values are in millions.
2) Unfavorable numbers are represented in parenthesis.

As of October 31, 2022, revenues were \$676.0 million, \$12.6 million above budgeted revenue of \$663.4 million, resulting in a **favorable** variance of 1.9% to budget. Revenues collected thru October 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 \$279.1 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$59.0 million and are related to ERA distributions through October 31, 2022. Through October 31, 2022, revenues have exceeded expenditures and encumbrances by \$396.9 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 three additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$12.6 million and one ERA 2 reallocation totaling \$2.6 million. As of October 31, 2022, the County has spent \$153.5 million of its allocation, which is 96% of the ERA 1 and 95% 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 October 31, 2022, \$99.2 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
Thru Period Eleven As of October 31, 2022

REVENUES	2022 Budget	October 31, 2022	October 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 190,155,325	\$ 189,775,014	\$ 143,730,142	(24.26%)	\$ (46,044,872)
Property Tax Levy Timing Differential			(33,193,872)		(33,193,872)
Property Tax - Tax Increment Financing Surplus	23,525,945	23,155,808	12,582,620	(45.66%)	(10,573,188)
Fees					
County Treasurer	35,000,000	33,551,826	115,141,223	243.17%	81,589,397
County Clerk	58,526,464	53,105,500	62,455,111	17.61%	9,349,611
Building and Zoning	3,620,100	3,318,425	4,437,470	33.72%	1,119,045
Environment and Sustainability	4,795,000	4,332,550	4,874,471	12.51%	541,921
Liquor Licenses	425,000	423,000	302,406	(28.51%)	(120,594)
Clerk of Circuit Court	71,425,000	63,390,000	61,512,595	(2.96%)	(1,877,405)
Sheriff	10,886,839	9,950,000	10,978,792	10.34%	1,028,792
Public Guardian	2,796,000	2,555,000	2,471,992	(3.25%)	(83,008)
Public Administrator	1,400,000	1,355,000	1,334,492	(1.51%)	(20,508)
Fees and Licenses Board of Review	350,000	225,000	0	0.00%	(225,000)
County Assessor	50	45	1,012	2148.89%	967
Highway Sale of Permits (Hauling & Construction)	1,545,000	1,385,000	2,031,116	46.65%	646,116
Medical Examiner	3,430,100	3,080,100	3,584,195	16.37%	504,095
Contract Compliance M/WBE Cert	42,000	38,557	39,750	3.09%	1,193
Total Fee Revenue	194,241,553	176,710,003	269,164,625	52.32%	92,454,622
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	883,881,744	967,873,655	9.50%	83,991,911
County Use Tax	82,000,000	75,239,466	84,591,943	12.43%	9,352,477
Off Track Betting Commission	960,000	880,000	700,651	(20.38%)	(179,349)
Illinois Gaming-Casino Tax	11,000,000	10,105,511	10,417,511	3.09%	312,000
Retail Sale of Motor Vehicles Tax	2,750,000	2,521,393	2,172,931	(13.82%)	(348,462)
Retailer's Occupation Tax	3,560,270	3,275,000	4,458,009	36.12%	1,183,009
Wheel Tax	4,500,000	4,477,625	3,913,543	(12.60%)	(564,082)
State Income Tax	17,000,000	15,700,000	19,678,854	25.34%	3,978,854
Alcoholic Beverage Tax	37,300,000	34,155,152	35,053,353	2.63%	898,201
Gas / Diesel Fuel Tax	92,250,000	84,485,922	78,915,187	(6.59%)	(5,570,735)
Cigarette Tax	90,000,000	83,458,364	83,746,316	0.35%	287,952
Other Tobacco and Consumable Products Tax	6,300,000	5,746,246	8,259,900	43.74%	2,513,654
Hotel Accommodations Tax	21,500,000	19,144,050	28,762,560	50.24%	9,618,510
Gambling Machine Tax	3,500,000	3,480,000	3,641,635	4.64%	161,635
Video Gaming	750,000	685,000	929,102	35.64%	244,102
Non Retailer Transactions Use Tax & State	16,250,000	14,894,347	12,614,084	(15.31%)	(2,280,263)
Amusement Tax	36,250,000	34,247,361	33,725,318	(1.52%)	(522,043)
Parking Lot & Garage Operations Tax	38,000,000	34,858,552	48,834,652	40.09%	13,976,100
Sports Wagering Tax	5,000,000	4,720,000	6,535,543	38.46%	1,815,543
Cannabis Tax	16,750,000	15,022,000	11,879,798	(20.92%)	(3,142,202)
Total Non-Property Taxes	1,453,927,946	1,330,977,733	1,446,704,545	8.69%	115,726,812
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	49,500,000	56,578,285	14.30%	7,078,285
Salaries of State's Attorney	215,381	197,450	199,494	1.04%	2,044
Salaries of Public Defender	127,419	116,600	119,900	2.83%	3,300
FPD Reimbursements for Services	1,877,130	1,720,703	1,147,028	(33.34%)	(573,675)
Total Intergovernmental Revenues	56,219,930	51,534,753	58,044,707	12.63%	6,509,955
Investment Income					
Investment Income	1,000,000	916,667	3,388,805	269.69%	2,472,138
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	847,500	828,191	(2.28%)	(19,309)
Real Estate and Rental Income	9,185,215	8,555,001	9,891,790	15.63%	1,336,789
Other Reimbursements / Transfers	35,098,692	27,996,615	156,576,054	459.27%	128,579,439
Total Miscellaneous Revenue	45,413,907	37,399,116	167,296,035	347.33%	129,896,919
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	13,699,472	10,788,672	(21.25%)	(2,910,800)
Other Financing Sources - Fund Balance	30,000,000	27,500,000	27,500,000	0.00%	0
Total Other Financing Sources	44,944,879	41,199,472	38,288,672	(7.07%)	(2,910,800)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 1,851,668,566	\$ 2,106,006,279	13.74%	\$ 254,337,713
Note: County Sales Tax payment to Pension Fund Thru 10.31.2022 were \$286,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P11 as of October 31, 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	229,992,130	208,990,174	21,001,956	9.1%	1,458,442	210,448,616	8.5%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	1,678,927	1,371,549	307,378	18.3%	34,219	1,405,768	16.3%
1081 FIRST DISTRICT	406,335	358,172	328,765	29,407	8.2%	6,383	335,148	6.4%
1082 SECOND DISTRICT	407,341	366,034	330,307	35,727	9.8%	1,079	331,386	9.5%
1083 THIRD DISTRICT	405,131	364,524	338,541	25,983	7.1%	-	338,541	7.1%
1084 FOURTH DISTRICT	406,617	367,300	328,653	38,647	10.5%	1,803	330,456	10.0%
1085 FIFTH DISTRICT	478,380	428,853	362,102	66,751	15.6%	1,393	363,495	15.2%
1086 SIXTH DISTRICT	407,305	366,126	304,525	61,601	16.8%	2,500	307,025	16.1%
1087 SEVENTH DISTRICT	407,038	364,170	273,962	90,208	24.8%	3,658	277,620	23.8%
1088 EIGHTH DISTRICT	407,267	370,732	291,740	78,992	21.3%	2,317	294,057	20.7%
1089 NINTH DISTRICT	406,936	365,256	351,709	13,547	3.7%	-	351,709	3.7%
1090 TENTH DISTRICT	407,863	366,049	278,189	87,860	24.0%	1,147	279,336	23.7%
1091 ELEVENTH DISTRICT	459,373	411,983	271,358	140,625	34.1%	-	271,358	34.1%
1092 TWELFTH DISTRICT	406,926	365,431	342,886	22,545	6.2%	366	343,252	6.1%
1093 THIRTEENTH DISTRICT	405,903	364,421	284,908	79,513	21.8%	4,550	289,458	20.6%
1094 FOURTEENTH DISTRICT	406,991	364,971	339,501	25,470	7.0%	473	339,974	6.8%
1095 FIFTEENTH DISTRICT	407,672	365,962	327,544	38,418	10.5%	436	327,980	10.4%
1096 SIXTEENTH DISTRICT	407,318	368,177	339,140	29,037	7.9%	8,048	347,188	5.7%
1097 SEVENTEENTH DISTRICT	406,186	367,408	364,082	3,326	0.9%	-	364,082	0.9%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	8,004,495	6,829,461	1,175,034	14.7%	68,372	6,897,833	13.8%
1040 COUNTY ASSESSOR	29,675,246	27,009,142	23,001,512	4,007,630	14.8%	460,803	23,462,315	13.1%
1050 BOARD OF REVIEW	14,922,006	13,432,181	13,649,240	(217,059)	-1.6%	52,194	13,701,434	-2.0%
1060 COUNTY TREASURER	707,498	633,844	450,224	183,620	29.0%	12,303	462,527	27.0%
1110 COUNTY CLERK	19,497,509	17,774,176	14,155,596	3,618,580	20.4%	100,808	14,256,404	19.8%
1250 STATE'S ATTORNEY	141,065,851	125,399,889	113,245,595	12,154,294	9.7%	115,822	113,361,417	9.6%
SHERIFF	607,768,238	545,572,610	554,120,018	(8,547,408)	-1.6%	2,109,062	556,229,080	-2.0%
CHIEF JUDGE	278,814,836	251,644,016	237,574,725	14,069,291	5.6%	422,187	237,996,912	5.4%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	94,548,971	81,528,046	13,020,925	13.8%	524,322	82,052,368	13.2%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	2,005,769	1,761,851	243,918	12.2%	118	1,761,969	12.2%
1390 PUBLIC ADMINISTRATOR	1,526,501	1,368,929	1,355,467	13,462	1.0%	2,657	1,358,124	0.8%
FIXED CHARGES	545,733,841	461,355,667	426,937,204	34,418,463	7.5%	18,265,211	445,202,415	3.5%
TOTAL	\$ 2,009,429,485	\$ 1,778,741,821	\$ 1,683,599,113	\$ 95,142,708	5.3%	\$ 23,592,301	\$1,707,191,414	4.0%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Eleven As of October 31, 2022

REVENUES	2022 Budget	October 31, 2022	October 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 137,429,507	\$ 78,934,679	(42.56%)	\$ (58,494,828)
Property Tax Levy Timing Differential			14,970,000		14,970,000
Stroger Hospital -					
Medicare	189,186,442	173,636,872	159,155,340	(8.34%)	(14,481,532)
Public Assistance (Medicaid)	407,659,433	376,301,016	773,047,036	105.43%	396,746,020
Private Payors and Carriers	75,749,532	69,523,543	72,954,673	4.94%	3,431,130
Stroger Hospital - Sub Total	672,595,407	619,461,431	1,005,157,049	62.26%	385,695,618
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	619,461,431	1,005,157,049	62.26%	385,695,618
CCH - Medicaid BIPA IGT	143,100,000	35,775,000	37,550,000	4.96%	1,775,000
Federal State Medicaid Programming Funding - DSH	179,060,608	164,486,006	228,677,582	39.03%	64,191,576
Medicaid Expansion - Managed Care					
Medicare	21,261,280	19,074,715	8,624,431	(54.79%)	(10,450,284)
Public Assistance (Medicaid)	2,612,449,700	2,666,221,047	2,773,735,432	4.03%	107,514,385
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	2,685,295,762	2,782,359,863	3.61%	97,064,101
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	67,606,402	66,648,879	(1.42%)	(957,523)
CCH - Total Fees	3,702,127,702	3,572,624,601	4,120,393,373	15.33%	547,768,772
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	13,485,498	3,446,244	(74.44%)	(10,039,254)
Public Health	4,000,000	3,669,484	3,110,011	(15.25%)	(559,473)
Miscellaneous Revenues - Sub	18,693,156	17,154,982	6,556,255	(61.78%)	(10,598,727)
TOTALS	\$ 3,858,525,775	\$ 3,727,209,090	\$ 4,222,318,924	13.28%	\$ 495,109,834

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 11 as of October 31, 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	\$ 87,611,568	\$ 71,818,672	\$ 15,792,896	18.0%	\$ 3,665,478	\$ 75,484,150	\$ 12,127,418	13.8%
4241	Health Services - JTDC	8,595,494	7,706,714	5,525,240	2,181,474	28.3%	58,431	5,583,671	2,123,043	27.5%
4890	Health System Administration	53,496,821	47,117,829	50,411,127	(3,293,298)	-7.0%	3,775,219	54,186,346	(7,068,517)	-15.0%
4891	Provident Hospital of Cook County	72,594,682	64,111,020	50,403,191	13,707,829	21.4%	2,114,943	52,518,134	11,592,886	18.1%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	119,441,607	103,388,785	16,052,822	13.4%	1,446,402	104,835,187	14,606,420	12.2%
4894	Ruth M. Rothstein CORE Center	24,629,553	22,432,712	20,083,075	2,349,637	10.5%	148,533	20,231,608	2,201,104	9.8%
4895	Department of Public Health	17,808,821	16,067,028	9,204,559	6,862,469	42.7%	1,354,932	10,559,491	5,507,537	34.3%
4896	Health Plan Services	2,601,756,444	2,654,732,160	2,875,164,084	(220,431,924)	-8.3%	167,348,387	3,042,512,471	(387,780,311)	-14.6%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	724,766,350	746,349,834	(21,583,484)	-3.0%	19,521,866	765,871,700	(41,105,350)	-5.7%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	45,211,480	31,466,647	13,744,833	30.4%	0	31,466,647	13,744,833	30.4%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 3,789,198,468	\$ 3,963,815,214	\$ (174,616,746)	-4.6%	\$ 199,434,191	\$ 4,163,249,405	\$ (374,050,937)	-9.9%

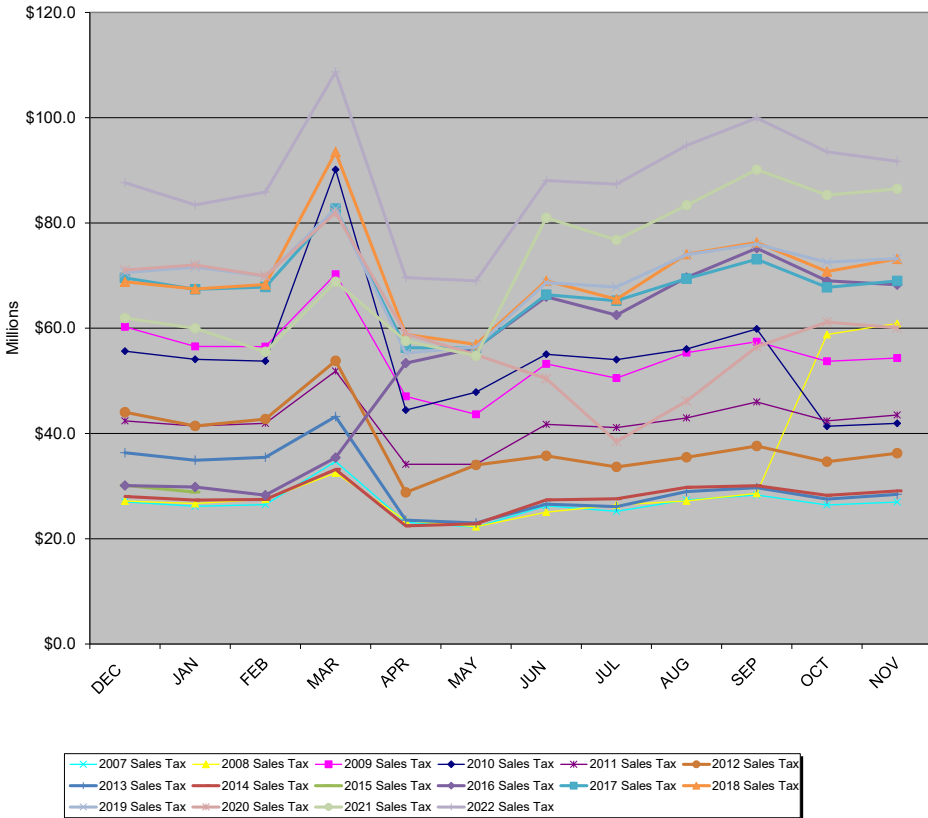
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Eleven month Period ended October 31, 2022

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	10/31/2022 Net Change In Fund Balance	FY2021 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 30,054,191	\$ 38,998,484	\$ 949,390	\$ 39,947,874	\$ (9,893,683)	\$ (9,893,683)	\$ 25,234,615	\$ 15,340,932
11312	Animal Control	4,085,007	6,968,500	660,892	7,629,392	(3,544,385)	(3,544,385)	7,292,755	3,748,370
11306	Election Division Fund	12,833,333	37,804,173	280,732	38,084,905	(25,251,572)	(25,251,572)	20,271,060	(4,980,512)
11314	County Clerk Document Storage System	12,760,827	3,673,382	9,378	3,682,760	9,078,067	9,078,067	8,624,869	17,702,936
11320	Circuit Court Automation	6,418,527	5,840,466	162,867	6,003,333	415,194	415,194	(3,270,347)	(2,855,153)
11318	Circuit Court Document Storage	5,764,549	4,997,900	166,571	5,164,471	600,078	600,078	1,425,867	2,025,945
11310	Law Library	3,316,471	3,511,043	25,462	3,536,505	(220,034)	(220,034)	(49,905)	(269,939)
11322	Circuit Court - Dispute Resolution	249,831	132,008	0	132,008	117,823	117,823	(29,097)	88,726
11326	Adult Probation / Probation Service Fee	1,716,741	295,157	0	295,157	1,421,584	1,421,584	3,121,094	4,542,678
11316	County Clerk Automation	1,271,610	719,491	20,421	739,912	531,698	531,698	678,305	1,210,003
11854	Treasurer - Tax Sales Automation	5,964,332	9,032,035	677,657	9,709,692	(3,745,360)	(3,745,360)	18,765,264	15,019,904
11324	Intergovernment Agreement/ ETSB	1,955,436	1,641,041	5,672	1,646,713	308,723	308,723	(420,862)	(112,139)
11328	Social Service/ Probation & Court Services	1,257,579	279,750	30,060	309,810	947,769	947,769	2,433,148	3,380,917
11248	Lead Poisoning Prevention Fund	15,013	636,471	836,492	1,472,963	(1,457,950)	(1,457,950)	3,976,732	2,518,782
11249	Geographic Information Systems - GIS	7,365,856	8,726,915	668,140	9,395,055	(2,029,199)	(2,029,199)	24,032,738	22,003,539
11252	State's Attorney Narcotics Forfeiture	2,061,065	2,131,950	0	2,131,950	(70,885)	(70,885)	63,457	(7,428)
11255	Suburban CC TB Sanitarium District	6,017	169,414	7,194	176,608	(170,591)	(170,591)	1,290,718	1,120,127
11258	Circuit Court Administrative Fund	1,529,884	505,548	10	505,558	1,024,326	1,024,326	195,207	1,219,533
11259	County Clerk GIS Fee Fund	3,152,952	1,037,126	490	1,037,616	2,115,336	2,115,336	7,847,920	9,963,256
11260	County Clerk Rental Housing Support Fee	247,654	18,053	0	18,053	229,601	229,601	415,103	644,704
11262	Sheriff Women's Justice Services	48,270	0	0	0	48,270	48,270	325,140	373,410
11266	Sheriff Vehicle Purchase Fund	908	0	0	0	908	908	(279,495)	(278,587)
11268	Assessor Special Fund	534,505	193	0	193	534,312	534,312	97,919	632,231
11269	CCC Electronic Citation Fund	332,828	139,081	69,080	208,161	124,667	124,667	1,519,283	1,643,950
11271	SAO Records Automation	52,166	145,108	0	145,108	(92,942)	(92,942)	174,671	81,729
11272	PD Records Automation	51,603	94	0	94	51,509	51,509	142,079	193,588
11273	Environmental Control Solid Waste Mgmt	537,262	479,994	2,838	482,832	54,430	54,430	2,980,584	3,035,014
11274	Land Bank Authority	5,016,969	7,785,769	474,187	8,259,956	(3,242,987)	(3,242,987)	(10,964,433)	(14,207,420)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	1,708,115	420,796	80	420,876	1,287,239	1,287,239	1,091,382	2,378,621
11302	Township Roads	1,045,732	334,662	22,863	357,525	688,207	688,207	4,740,438	5,428,645
11277	Sheriff Pharmaceutical Disposal	63,672	0	0	0	63,672	63,672	263,079	326,751
11278	Sheriff Operations State Asset Forfeiture	760,174	70,976	43,041	114,017	646,157	646,157	462,965	1,109,122
11279	Sheriff Money Laundering State Asset Forfeiture	230,942	14,000	0	14,000	216,942	216,942	42,808	259,750
11281	Cable TV Peg Access Support Fund	55,638	37,089	0	37,089	18,549	18,549	224,470	243,019
11282	Cook County Assessor GIS Fee Fund	1,553,448	2,251,015	10,112	2,261,127	(707,679)	(707,679)	2,738,842	2,031,163
11284	COVID-19 Federal Programs	57,720,986	58,974,155	0	58,974,155	(1,253,169)	(1,253,169)	19,172,843	17,919,674
11285	Mortgage Foreclosure Mediation Program	1,094,774	0	0	0	1,094,774	1,094,774	412,455	1,507,229
11270	Medical Examiner Fees	182,213	79	159	238	181,975	181,975	906,304	1,088,279
11286	American Rescue Plan Act (ARPA) Fund	500,960,566	65,495,797	2,826,624	68,322,421	432,638,145	432,638,145	409,630,342	842,268,487
11287	Equity Fund SPF	1,247,967	7,676,548	200,000	7,876,548	(6,628,581)	(6,628,581)	52,712,186	46,083,605
11288	ZABOROWSKI FUND	812,238	0	0	0	812,238	812,238	0	812,238

TOTAL \$ 676,037,851 \$ 270,944,263 \$ 8,150,412 \$ 279,094,675 \$ 396,943,176 \$ 396,943,176 \$ 615,694,645 \$ 1,012,637,821

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	\$1,059,602,539	9.43%	\$91,294,863
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	\$1,059,602,539	24.79%	\$210,473,229
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
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	YTD Collections			
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			
Over(Under) Est. (in millions)	\$0.7	\$0.4	(\$4.1)	(\$4.8)	(\$0.6)	(\$4.3)	\$11.8	\$9.2	\$10.3	\$3.6	\$4.9	\$4.3	\$31.4			
Over(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)	(\$19.1)	(\$29.2)	(\$27.9)	(\$20.3)	(\$10.7)	(\$13.4)	(\$127.5)			
GROSS	\$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	\$91,728,883	\$1,059,602,539			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$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			
GROSS	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017			
GROSS	\$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			
GROSS	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$57,449,683	\$53,209,184	\$55,368,000	\$57,404,670	\$53,704,670	\$54,323,478	\$658,832,464			
GROSS	\$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			
GROSS	\$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)	(\$15,078,169)	-	-	(\$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 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	0

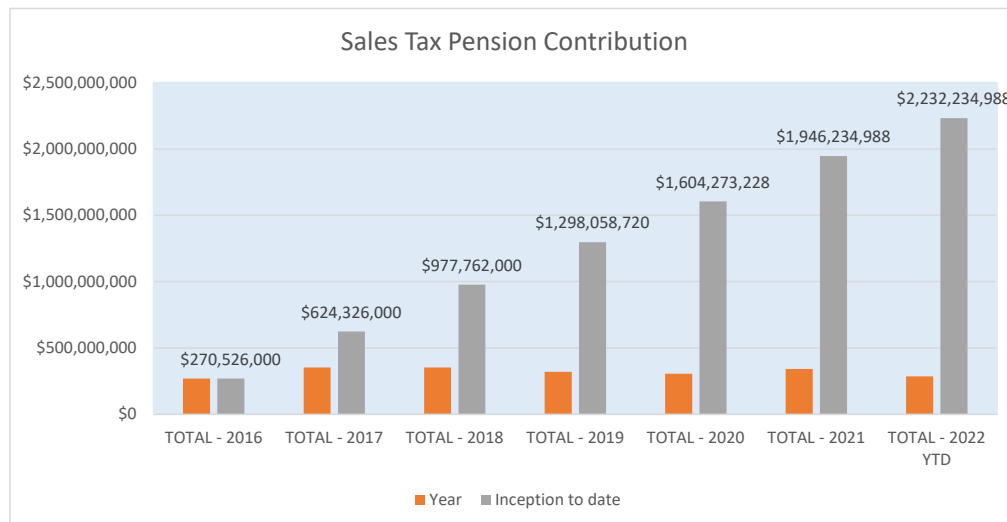
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 286,000,000

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 YTD	\$286,000,000	\$2,232,234,988

Sales Tax Pension Payments - Inception to date: \$2,232,234,988



History Notes:

Effective January 1, 2016, the Home Rule Sales Taxes are imposed at a rate of 1.75 percent. The current rate of 1.75 percent is pursuant to an ordinance amendment to the Home Rule Sales Taxes passed by the County Board on July 15, 2015. Pursuant to an accompanying resolution, the County Board expressed its intention that proceeds of the new tax are to be specifically allocated to address the County's and the Retirement Fund's legacy liability costs and critical infrastructure funding needs.

In addition, on October 28, 2015, the Cook County Board authorized an Intergovernmental Agreement with the Cook County Officer and Employees Annuity and Benefit Fund ("Pension Fund") to establish a mechanism by which the County can disburse additional funds to the Pension Fund, from the County's Retailers' Occupation and Services Occupation Tax. The Pension Fund can receive these funds from the County, independent and in addition to the sums provided for in Sections 9-169 of Illinois Pension Code (40 ICS 5/9-169). The County Board authorized a sum in each budget year since the County's FY 2016 Appropriation Bill for this additional payment and the entire amount was remitted to the A & B plan through FY 2021 and during FY2022 YTD.

The County of Cook, Illinois

Grant Receivables (\$millions)

As of October 31st, 2022

Table - 8

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	0	0	0.1	0.3	\$ 0.4	0.3%
Planning and Development	1.1	3.1	7.6	7.8	\$ 19.6	14.7%
Office of Economic Development	0	0	0.1	0.1	\$ 0.2	0.1%
County Clerk	0	0	0.2	0.3	\$ 0.5	0.4%
Environment and Sustainability	0	0	0.1	0	\$ 0.1	0.1%
Justice Advisory Council	0	0	0.1	0.4	\$ 0.5	0.4%
Office of the Sheriff	0	0.1	0	2.1	\$ 2.2	1.6%
State's Attorney	0	0.2	0.1	5.4	\$ 5.7	4.3%
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	14.2	76.4	\$ 90.7	67.9%
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	0.5	\$ 0.5	0.4%
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	4	\$ 4.1	3.1%
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	6.3	\$ 8.7	6.5%
Grand Total	\$ 1.6	\$ 4.4	\$ 23.8	\$ 103.7	\$ 133.5	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	0	0	0.1	0.2	\$ 0.3
Federal Direct - CCH	0.1	0	0.1	1.1	\$ 1.3
Federal Direct - CCP	1.1	3.2	7.9	10.3	\$ 22.5
Federal Direct - DPH	0	0	0	1.2	\$ 1.2
Federal Pass Through - CCH	0.1	0.5	0.2	1.1	\$ 1.9
Federal Pass Through - CCP	0	0.2	14.5	81.4	\$ 96.1
Federal Pass Through - DOT	0	0	0	2.4	\$ 2.4
Federal Pass Through - DPH	0.1	0	0.4	0.8	\$ 1.3
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	1.4	\$ 1.4
State Direct - CCP	0.1	0.2	0.1	3.6	\$ 4.0
State Direct - DOT	0	0	0	0	\$ -
State Direct - DPH	0.1	0.1	0.2	0	\$ 0.4
Grand Total	\$ 1.6	\$ 4.4	\$ 23.8	\$ 103.7	\$ 133.5

Notes to the October 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 will be included in the November 30th, 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. The next budgeted IGT BIPA Medicaid is scheduled for November 2022 in the amount of **\$107.3 million**. Certain other fee revenues for October 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.