

## Cook County, Illinois

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



## Bureau of Finance

### Disclaimer for Financial Statements Report

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



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ACTING COMPTROLLER

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January 2, 2024

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

Attached is a Preliminary Analysis of Revenues and Expenses Report for the twelve-month period ended November 30, 2023, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

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

Respectfully submitted,

Sybil Thomas, CPA

Acting Comptroller

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**COUNTY OF COOK  
BUREAU OF FINANCE**

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## Executive Summary

**THE COUNTY OF COOK, ILLINOIS**  
**Preliminary Analysis of Year-to-Date Revenues, Expenses and Encumbrances**  
**Thru Period P12 as of November 30, 2023**

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$1,974.6	\$2,110.2	\$135.6	6.9		\$2,110.2	\$135.6	6.9
Expenses	\$1,974.6	\$1,878.3	\$96.3	4.9	\$22.7	\$1,901.0	\$73.6	3.7
Net Results	\$0.0	\$231.9	\$231.9		\$22.7	\$209.2	\$209.2	
<b>Health Fund</b>								
Revenues	\$4,859.5	\$5,163.7	\$304.2	6.3		\$5,163.7	\$304.2	6.3
Expenses	\$4,859.5	\$4,911.7	(\$52.2)	(1.1)	(\$12.0)	\$4,899.7	(\$40.2)	(0.8)
Net Results	\$0.0	\$252.0	\$252.0		(\$12.0)	\$264.0	\$264.0	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of November 30, 2023, the General Fund net results were positive \$231.9 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$209.2 million **favorable** to budget.

Revenues were \$135.6 million or 6.9% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in November 2023, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax and Other Reimbursements / Transfers that offset reductions in County Clerk, Clerk of Circuit Court, Cigarette Tax, and in other areas.

Expenditures of \$1.868 billion were \$96.3 million or 4.9% **favorable** to the year-to-date budget before factoring in encumbrances of \$22.7 million, which resulted in a positive variance of \$73.6 million or 3.7% against budget.

Within the Health Fund, revenues were \$304.2 million or 6.3% **favorable** to budget. Expenditures of \$4.911 billion are \$52.2 million or 1.1% **unfavorable** to budget before factoring in encumbrances of negative \$12.0 million. When including encumbrances, expenditures were \$40.2 million or 0.8% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through November.

## **State Revenues Update**

Through November 30, 2023, the State of Illinois owes the County \$169.0 million. That includes:

General Fund (\$ in millions)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Average days receivable outstanding
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 18.6	\$ 18.6	AOIC vouchers average - 30-60 days
Rent	-	-	-	-	0.3	0.3	State Rent average - 90-120 days
CCP_State Direct grants	0.1	0.2	0.1	1.7	9.5	11.6	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.1	4.1	105.0	23.3	132.5	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.1</b>	<b>0.3</b>	<b>4.2</b>	<b>106.7</b>	<b>51.7</b>	<b>163.0</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	0.3	0.5	1.1	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.6	0.4	3.2	4.9	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.3</b>	<b>0.5</b>	<b>0.8</b>	<b>0.7</b>	<b>3.7</b>	<b>6.0</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 0.4</b>	<b>\$ 0.8</b>	<b>\$ 5.0</b>	<b>\$ 107.4</b>	<b>\$ 55.4</b>	<b>\$ 169.0</b>	

The FY2023 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through November 30, 2023, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of November 30, 2023, the State AOIC past due amount was \$18.6 million.<sup>1</sup>

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

As of November 30, 2023, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In December 2023, the State AOIC reimbursed the County in the amount of \$5.4 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The remaining amount owed for FY2023 is \$18.6 million.

<sup>2</sup> In November and December 2023, the County received a total of \$13.5 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTD, P&D, CCH, Public Health Grants, and others. As of November 30, 2023, the total grants past due amount owed to the County was \$179.1 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. See Table – 10 (page 19) for detail. As of November 2023, the State owes the County \$137.4 million in Federal pass-through grant receivable.

<sup>3</sup> As of November 30, 2023, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

## Property Tax Levy

**Property Tax Levy** – Total twelve-month property tax levy revenue of \$217.9 million was behind prior year property tax revenue of \$222.7 million, resulting in an **unfavorable** comparative variance of \$4.8 million or 2.15% based on current collections through November 30, 2023. Tax collections in November were \$8.0 million.

			FY2023 vs FY2022	
	30-Nov-23	30-Nov-22	FY23 vs FY22 Over (Under)	% Change
General Fund	\$ 126,352,323	\$ 143,730,142	\$ (17,377,819)	-12.09%
Health Fund	91,519,643	78,934,679	12,584,964	15.94%
<b>Total</b>	<b>\$ 217,871,966</b>	<b>\$ 222,664,821</b>	<b>\$ (4,792,855)</b>	<b>-2.15%</b>

## General Fund Revenues Fees

**Treasurer** – Total twelve-month actual revenue of \$62.7 million was above budgeted revenue of \$35.0 million, resulting in a **favorable** variance of \$27.7 million or 79.13%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2022 through November 2023.

**County Clerk** – Total twelve-month actual revenue of \$50.4 million was behind budgeted revenue of \$56.1 million, resulting in an **unfavorable** variance of \$5.7 million or 10.11%. Revenue is based on the health of the economy. The negative variance is due to the slowdown in the real estate market because of the low levels of housing inventory as the result of minimum construction, increased mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remains fragile.

**Clerk of the Circuit Court** – Total twelve-month actual revenue of \$65.3 million was behind budgeted revenue of \$66.0 million, resulting

Revenue Center	General Funds
	Favorable Variance (millions)
County Treasurer	\$ 27.7
Sheriff	0.5
County Sales Tax	34.0
Hotel Accommodations Tax	9.3
Amusement Tax	8.1
Sports Wagering Tax	4.1
Other Reimbursements / Transfers	84.1
<b>Total net favorable variances</b>	<b>\$ 167.8</b>
	Unfavorable Variance (millions)
Cigarette Tax	\$ (3.0)
County Clerk	(5.7)
Clerk of Circuit Court	(0.7)
Other revenue categories (net)	(22.5)
<b>Net (unfavorable) variances</b>	<b>(31.9)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 135.9</b>

in an **unfavorable** variance of \$0.7 million or 1.03% and is based on current collections.

**Sheriff** – Total twelve-month actual revenue of \$12.5 million was above budgeted revenue of \$12.0 million, resulting in a **favorable** variance of \$0.5 million or 3.75% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$1.126 billion through November 30, 2023 was above budgeted revenue of \$1.092 billion and resulted in a **favorable** variance of \$34.0 million or positive 3.11%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, November receipts represent underlying transactions that occurred in August of 2023. Sales tax revenue is higher than budget year-to-date as pent-up demand, the relaxing of Covid -19 mitigation efforts, and inflation are expected to have a favorable impact.

**County Sales Tax contributions to Pension Fund through November 30, 2023 were \$291.7 million based on the IGA** <sup>4</sup>. *For more current data, see Table-8 and Table 9 (Pages 17 and 18).*

**The County Cigarette Tax** - Revenue of \$83.0 million through November 30, 2023 was behind budgeted revenue of \$86.0 million, and resulted in an **unfavorable** variance of \$3.0 million, or 3.47%. The negative variance is due to a slightly higher than expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$37.8 million through November 30, 2023 was above budgeted revenue of \$28.5 million and resulted in a **favorable** variance of \$9.3 million or 32.72%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

**The County Amusement Tax** - Revenue of \$45.3 million through November 30, 2023 was above budgeted revenue of \$37.2 million and resulted in a **favorable** variance of \$8.1 million or 21.71%. The positive variance is due to an increase in events for some sectors of live entertainment along with a shifting sales pattern for some large taxpayers.

**The Sports Wagering Tax** - Revenue of \$11.1 million through November 30, 2023 was above budgeted revenue of \$7.0 million and resulted in a **favorable** variance of \$4.1 million or 58.45%. The positive variance is due to a greater than anticipated growth in wagering.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total twelve-month actual revenue of \$122.3 million was above budgeted revenue of \$38.2 million and resulted in a **favorable** variance of \$84.1 million or 219.69%. The positive variance is primarily due to lower-than-expected CVS Caremark Rx rebates of \$22.3 million through the third quarter of 2023 and excess (PPRT) personal property replacement tax revenues of \$97.4 million collected from the State through November 30, 2023.

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

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<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund from 2016 through November 30, 2023 was \$2.6 billion.

## General Fund Expenditures

Expenses of \$1.878 billion were \$96.3 million or 4.9% **favorable** to budget before \$22.7 million in encumbrances. Combined expenditures and encumbrances of \$1.901 billion were \$73.6 million or 3.7% **favorable** to budget. On a Control Office level, all offices were generally in line or favorable compared to budget except for the Sheriff's offices which were unfavorable by 6.7%. The overall favorable results are driven by favorable variances in Salaries and Wages (4.6%) and Contractual Services (31.2%). The Contractual Services variance is driven by lower-than-budgeted expenses in Professional Services and Communication Services.

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 \$304.2 million or 6.3% through November 30, 2023. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$30.0 million and Directed payments of \$269.9 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state. Expenditures of \$4.912 billion were \$52.2 million or 1.1% **unfavorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$772.8 million to account for the higher membership and associated revenue received from the state.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total twelve-month actual Medicaid Expansion revenue of \$3.426 billion was above budgeted revenue of \$3.423 billion, resulting in a **favorable** variance of \$2.5 million or 0.07% due to timing of state payment adjustments, to account for the higher

Revenue Center	Health Enterprise Fund favorable Variance (millions)
Patient Fees	\$ 30.0
Medicaid Expansion - Managed Care	2.5
Directed Payments	269.9
Federal State Medicaid Programming - DSH	49.5
Miscellaneous Revenue	14.1
Net <i>favorable</i> variances	366.0
Revenue Center	Unfavorable Variance (millions)
CCHHS - Medicaid BIPA IGT	\$ (11.8)
Graduate Medical Education (GME) Revenue	(3.8)
Other revenue categories (net)	(46.2)
Net (unfavorable) variances	(61.8)
Total net favorable (unfavorable) variances	\$ 304.2

membership through November 2023. As of November 30, 2023, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

**Patient Fee Revenue** - Total twelve-month actual Patient Fee revenue of \$636.1 million was above budgeted revenue of \$606.1 million and resulted in a **favorable** variance of \$30.0 million or 4.94%, based on current payments received. This report includes \$117.3 million YTD payments through November 30, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH, Domestic Claims was adjusted.

**CCHHS - Medicaid BIPA IGT** - Through November 30, 2023 actual revenue of \$131.3 million in Medicaid BIPA revenue was behind budgeted revenue of \$143.1 million and resulted in an **unfavorable** variance of \$11.8 million or 8.25%, due to enhanced Federal Medical Assistance Percentages (FMAP) payment budgeted but not realized.

**Federal State Medicaid Programming Funding DSH Revenue** – Through November 30, 2023, Federal State Medicaid Programming Funding **DSH** actual revenue of \$189.5 million was above budgeted revenue of \$140.0 million and resulted in a **favorable** variance of \$49.5 million or 35.36%. 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 twelve-month actual Directed Payments \$570.4 million was above budgeted revenue of \$300.5 million and resulted in a **favorable** variance of \$269.9 million or 89.79%, primarily due to current payments received. This report includes \$311.9 million YTD payments through November 30, 2023 from CountyCare to CCH for Domestic Claims care provided by CCH for directed payments.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through November 30, 2023, Graduate Medical Education (GME) actual revenue of \$69.9 million was behind budgeted revenue of \$73.7 million and resulted in an **unfavorable** variance of \$3.8 million or 5.13%. The negative variance in GME revenue was based on the current payments cycle.

**Miscellaneous Revenue** – Total twelve-month actual miscellaneous revenue of \$33.8 million was above budgeted revenue of \$19.7 million, resulting in a **favorable** variance of \$14.1 million or 71.84% primarily due to a slight decrease of \$.4 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down by \$4.5 million based on current collections. The miscellaneous fees were offset by Managed Care investment income of \$19.0 million.

## **Health Fund- Expenditures**

Expenditures of \$4.912 billion were \$52.2 million or 1.1 percent **unfavorable** to budget before including encumbrances of \$300.5 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were **\$37.8 million** favorable to budget due to slower than anticipated hiring, but such favorable variance was offset by the unfavorable variance observed in the contractual labor. Contractual labor is negative **by \$131.8 million**.

Expenditures and encumbrances of \$4.900 billion were \$40.2 million or 0.8 percent **unfavorable** to 2023 budget as approved. Most of the encumbrances are current obligations entered by Health Plan Services for claims and \$24.0 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								
Preliminary Thru Period Twelve as of November 30, 2023								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$428.8	\$514.5	\$85.7	20.0		\$514.5	\$85.7	20.0
Expenses	\$1,226.5	\$589.9	\$636.6	51.9	\$21.2	\$611.1	\$615.4	50.2
Net Results	<b>(\$797.7)</b>	<b>(\$75.4)</b>	<b>\$722.3</b>		<b>\$21.2</b>	<b>(\$96.6)</b>	<b>\$701.1</b>	

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

As of November 30, 2023, revenues were \$514.5 million, \$85.7 million above budgeted revenue of \$428.9 million, resulting in a **favorable** variance of 20.0% to budget based on current collections. Total expenditures were \$611.1 million after encumbrances. Through November 30, 2023, expenditures and encumbrances have exceeded revenues \$96.6 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 \$13.0 million through November 30, 2023 was behind budgeted revenue of \$15.5 million and resulted in an **unfavorable** variance of \$2.5 million or 16.34%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$90.3 million through November 30, 2023 was above budgeted revenue of \$89.5 million and resulted in a **favorable** variance of \$0.8 million or 0.93%. The positive variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$85.6 million through November 30, 2023 was behind budgeted revenue of \$88.2 million and resulted in an **unfavorable** variance of \$2.6 million or 3.00%. The negative variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$2.4 million through November 30, 2023 was behind budgeted revenue of \$2.7 million and resulted in an **unfavorable** variance of \$0.4 million or 13.71%. The negative variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$51.9 million through November 30, 2023 was above budgeted revenue of \$41.5 million and resulted in a **favorable** variance of \$10.4 million or 25.04%. The positive variance is based on current collections.

**The Firearms Tax** – Revenue of \$1.3 million through November 30, 2023 was on target with the budgeted revenue of \$1.3 million.

**The Cannabis Tax** – Revenue of \$12.8 million through November 30, 2023 was behind budgeted revenue of \$15.0 million and resulted in an **unfavorable** variance of \$2.2 million or 14.59% based on current receipt.<sup>5</sup>

## **ERA COVID-19 Programs**

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S. Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of November 30, 2023, the County has spent \$188.6 million of its allocation, which is 100% of the ERA 1, 97.0% of its ERA 2 allocation, and 97.2% of its IDHS grant.

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

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

During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of November 30, 2023, the County has spent over \$312.2 million of its ARPA allocation.

A report reflecting the monthly activity on the ERA and ARPA funding is provided separately to the Board of Commissioners each month by the Office of the Chief Financial Officer.

*See Table 5 for further details.*

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

Table - 1

**THE COUNTY OF COOK, ILLINOIS**  
**General Fund Analysis of Revenues**  
**Preliminary Thru Period Twelve As of November 30, 2023**

REVENUES	2023 Budget	November 30, 2023	November 30, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance %	\$
<b>Property Taxes (See note below)</b>	\$ 267,660,808	\$ 267,660,808	\$ 126,352,323	(52.79%)	\$ (141,308,485)
<b>Property Tax Levy Timing Differential</b>			77,505,483		77,505,483
Property Tax - Tax Increment Financing Surplus	25,872,500	25,872,500	25,441,106	(1.67%)	(431,394)
<b>Fees</b>					
County Treasurer	35,000,000	35,000,000	62,696,694	79.13%	27,696,694
County Clerk	56,049,402	56,049,402	50,382,938	(10.11%)	(5,666,464)
Building and Zoning	3,936,651	3,936,651	4,275,376	8.60%	338,725
Environment and Sustainability	4,795,000	4,795,000	4,778,150	(0.35%)	(16,850)
Liquor Licenses	315,000	315,000	365,504	16.03%	50,504
Clerk of Circuit Court	66,039,338	66,039,338	65,360,788	(1.03%)	(678,550)
Sheriff	12,053,342	12,053,342	12,505,459	3.75%	452,117
Public Guardian	2,500,000	2,500,000	2,552,737	2.11%	52,737
Public Administrator	1,584,896	1,584,896	1,684,458	6.28%	99,562
Fees and Licenses Board of Review	100,000	100,000	348,000	248.00%	248,000
Highway Sale of Permits (Hauling & Construction)	1,800,000	1,800,000	1,911,296	6.18%	111,296
Medical Examiner	3,976,075	3,976,075	3,889,296	(2.18%)	(86,779)
Contract Compliance M/WBE Cert	42,000	42,000	22,750	(45.83%)	(19,250)
<b>Total Fee Revenue</b>	<b>188,191,704</b>	<b>188,191,704</b>	<b>210,773,446</b>	<b>12.00%</b>	<b>22,581,742</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,092,400,000	1,092,400,000	1,126,424,347	3.11%	34,024,347
Off Track Betting Commission	900,000	900,000	714,235	(20.64%)	(185,765)
Illinois Gaming-Casino Tax	14,000,000	14,000,000	14,106,872	0.76%	106,872
Retailer's Occupation Tax	5,102,000	5,102,000	5,007,024	(1.86%)	(94,976)
State Income Tax	20,259,000	20,259,000	20,960,261	3.46%	701,261
Alcoholic Beverage Tax	37,500,000	37,500,000	37,560,917	0.16%	60,917
Cigarette Tax	86,000,000	86,000,000	83,014,830	(3.47%)	(2,985,170)
Other Tobacco and Consumable Products Tax	6,750,000	6,750,000	7,236,730	7.21%	486,730
Hotel Accommodations Tax	28,500,000	28,500,000	37,825,062	32.72%	9,325,062
Gambling Machine Tax	3,900,000	3,900,000	4,314,700	10.63%	414,700
Video Gaming	900,000	900,000	1,383,996	53.78%	483,996
Amusement Tax	37,250,000	37,250,000	45,336,566	21.71%	8,086,566
Sports Wagering Tax	7,000,000	7,000,000	11,091,210	58.45%	4,091,210
<b>Total Non-Property Taxes</b>	<b>1,340,461,000</b>	<b>1,340,461,000</b>	<b>1,394,976,750</b>	<b>4.07%</b>	<b>54,515,750</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	55,500,000	55,500,000	59,248,970	6.75%	3,748,970
Salaries of State's Attorney	221,549	221,549	224,900	1.51%	3,351
Salaries of Public Defender	134,234	134,234	134,367	0.10%	133
FPD Reimbursements for Services	2,167,558	2,167,558	1,513,374	(30.18%)	(654,184)
<b>Total Intergovernmental Revenues</b>	<b>58,023,341</b>	<b>58,023,341</b>	<b>61,121,611</b>	<b>5.34%</b>	<b>3,098,270</b>
<b>Investment Income</b>					
Investment Income	1,000,000	1,000,000	37,110,178	3611.02%	36,110,178
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,130,000	1,130,000	1,022,333	(9.53%)	(107,667)
Real Estate and Rental Income	10,243,000	10,243,000	11,121,390	8.58%	878,390
Other Reimbursements / Transfers	38,262,420	38,262,420	122,320,808	219.69%	84,058,388
<b>Total Miscellaneous Revenue</b>	<b>49,635,420</b>	<b>49,635,420</b>	<b>134,464,531</b>	<b>170.90%</b>	<b>84,829,111</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	13,434,144	13,434,144	12,479,056	(7.11%)	(955,088)
Other Financing Sources - Fund Balance	30,000,000	30,000,000	30,000,000	0.00%	0
<b>Total Other Financing Sources</b>	<b>43,434,144</b>	<b>43,434,144</b>	<b>42,479,056</b>	<b>(2.20%)</b>	<b>(955,088)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,974,278,917</b>	<b>\$ 1,974,278,917</b>	<b>\$ 2,110,224,484</b>	<b>6.89%</b>	<b>\$ 135,945,567</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 11.30.2023 were \$291,690,964.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**Preliminary YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances**  
**Thru Period P12 as of November 30, 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	\$ 280,857,294	\$ 259,182,544	\$ 21,674,750	7.7%	\$ 1,857,385	\$ 261,039,929	7.1%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,039,106	2,039,106	1,559,819	479,287	23.5%	134,286	1,694,105	16.9%
1081 FIRST DISTRICT	448,920	448,920	361,041	87,879	19.6%	23,252	384,293	14.4%
1082 SECOND DISTRICT	449,550	449,550	440,541	9,009	2.0%	398	440,939	1.9%
1083 THIRD DISTRICT	449,625	449,625	412,708	36,917	8.2%	(267)	412,441	8.3%
1084 FOURTH DISTRICT	449,175	449,175	431,918	17,257	3.8%	2,049	433,967	3.4%
1085 FIFTH DISTRICT	449,850	449,850	400,682	49,168	10.9%	2,050	402,732	10.5%
1086 SIXTH DISTRICT	449,640	449,640	427,375	22,265	5.0%	-	427,375	5.0%
1087 SEVENTH DISTRICT	449,550	449,550	379,070	70,480	15.7%	5,440	384,510	14.5%
1088 EIGHTH DISTRICT	449,934	449,934	354,242	95,692	21.3%	4,531	358,773	20.3%
1089 NINTH DISTRICT	449,671	449,671	344,805	104,866	23.3%	124	344,929	23.3%
1090 TENTH DISTRICT	449,886	449,886	334,188	115,698	25.7%	6,518	340,706	24.3%
1091 ELEVENTH DISTRICT	508,440	508,440	386,281	122,159	24.0%	-	386,281	24.0%
1092 TWELFTH DISTRICT	449,643	449,643	437,310	12,333	2.7%	229	437,539	2.7%
1093 THIRTEENTH DISTRICT	450,000	450,000	431,939	18,061	4.0%	3,178	435,117	3.3%
1094 FOURTEENTH DISTRICT	449,730	449,730	448,424	1,306	0.3%	1,680	450,104	-0.1%
1095 FIFTEENTH DISTRICT	449,713	449,713	411,090	38,623	8.6%	1,027	412,117	8.4%
1096 SIXTEENTH DISTRICT	449,145	449,145	428,514	20,631	4.6%	7,053	435,567	3.0%
1097 SEVENTEENTH DISTRICT	450,000	450,000	443,730	6,270	1.4%	-	443,730	1.4%
COOK COUNTY BOARD OF COMMISSIONERS	9,741,579	9,741,579	8,433,677	1,307,902	13.4%	191,548	8,625,225	11.5%
1040 COUNTY ASSESSOR	31,327,653	31,327,651	28,831,369	2,496,282	8.0%	112,574	28,943,943	7.6%
1050 BOARD OF REVIEW	17,999,134	17,999,134	17,950,686	48,448	0.3%	5,933	17,956,619	0.2%
1060 COUNTY TREASURER	707,190	707,190	687,837	19,353	2.7%	11,869	699,706	1.1%
1110 COUNTY CLERK	20,587,162	20,587,162	17,553,260	3,033,902	14.7%	40,498	17,593,758	14.5%
1250 STATE'S ATTORNEY	127,675,491	127,675,491	126,800,138	875,353	0.7%	2,041,498	128,841,636	-0.9%
SHERIFF	494,630,402	494,630,403	526,986,975	(32,356,572)	-6.5%	1,008,272	527,995,247	-6.7%
CHIEF JUDGE	262,355,043	262,355,044	261,595,636	759,408	0.3%	1,419,466	263,015,102	-0.3%
1335 CLERK OF CRCT CRT OFF.OF CLERK	92,067,239	92,067,240	86,278,818	5,788,422	6.3%	151,787	86,430,605	6.1%
1080 OFFICE OF INSPECTOR GENERAL	2,306,322	2,306,322	2,006,663	299,659	13.0%	-	2,006,663	13.0%
1390 PUBLIC ADMINISTRATOR	1,646,611	1,646,611	1,651,953	(5,342)	-0.3%	4,555	1,656,508	-0.6%
1452 VETERANS ASSISTANCE COMMISSION	342,935	342,935	310,881	32,054	9.3%	-	310,881	9.3%
FIXED CHARGES	632,377,796	632,377,796	540,041,749	92,336,047	14.6%	15,865,861	555,907,610	12.1%
<b>TOTAL</b>	<b>\$ 1,974,621,852</b>	<b>\$ 1,974,621,850</b>	<b>\$ 1,878,312,186</b>	<b>\$ 96,309,664</b>	<b>4.9%</b>	<b>\$ 22,711,246</b>	<b>\$ 1,901,023,432</b>	<b>3.7%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Preliminary Thru Period Twelve As of November 30, 2023**

	REVENUES	2023 Budget	November 30, 2023	November 30, 2023	Favorable (Unfavorable)	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
					%	\$
	<b>Property Taxes (See note below)</b>	\$ 147,704,920	\$ 147,704,920	\$ 91,519,643	(38.04%)	\$ (56,185,277)
	Property Tax Levy Timing Differential			10,000,003		10,000,003
	<b>Stroger Hospital -</b>					
	409549-Medicare	160,872,752	172,638,338	192,760,885	11.66%	20,122,547
	409593-Medicaid Fees for Service	282,657,418	311,579,304	284,380,003	(8.73%)	(27,199,301)
	409598-Private Payors & Carriers	71,556,897	77,584,752	109,079,900	40.59%	31,495,148
	<b>Stroger Hospital - Sub Total</b>	515,087,067	561,802,394	586,220,788	4.35%	24,418,394
	<b>Provident Hospital -</b>					
	409549-Medicare	8,124,017	8,378,254	17,577,638	109.80%	9,199,384
	409593-Medicaid Fees for Service	29,674,375	29,674,375	18,485,566	(37.71%)	(11,188,809)
	409598-Private Payors & Carriers	4,761,833	6,236,882	13,775,794	120.88%	7,538,912
	<b>Provident Hospital - Sub Total</b>	42,560,225	44,289,511	49,838,998	12.53%	5,549,487
	<b>Patient Fees (Medicare, Medicaid, Private &amp;3rd)</b>	557,647,292	606,091,905	636,059,786	4.94%	29,967,881
	<b>409574-CCHHS - Medicaid BIPA IGT</b>	143,100,000	143,100,000	131,300,000	(8.25%)	(11,800,000)
	409579-Medicaid Revised Plan Revenue DSH	140,000,000	140,000,000	189,506,429	35.36%	49,506,429
	409604-Directed Payments	254,200,000	300,555,107	570,428,951	89.79%	269,873,844
	<b>Medicaid Expansion - Managed Care</b>					
	409524-Affordable Care Act PMPM	694,522,918	975,708,988	977,309,949	0.16%	1,600,961
	409528-Family Health Plans PMPM	765,565,014	936,488,146	938,061,451	0.17%	1,573,305
	409532-Integrated Care Program PMPM	696,739,003	709,036,772	718,615,741	1.35%	9,578,969
	409536-Managed Long Term Services and Support PMPM	276,118,586	320,896,028	331,550,490	3.32%	10,654,462
	409539-Other Population Revenue PMPM	98,825,502	100,044,778	101,528,098	1.48%	1,483,320
	409542-Other State Revenue	116,520,056	378,937,596	355,286,164	(6.24%)	(23,651,432)
	409549-Medicare	2,645,187	2,645,187	3,856,819	45.81%	1,211,632
	<b>Medicaid Expansion - Managed Care Sub Total</b>	2,650,936,266	3,423,757,495	3,426,208,712	0.07%	2,451,217
	<b>409563-Graduate Medical Education</b>	73,660,707	73,660,707	69,883,768	(5.13%)	(3,776,939)
	<b>CCH - Total Fees</b>	3,819,544,265	4,687,165,214	5,023,387,646	7.17%	336,222,432
	<b>Miscellaneous Revenues -</b>					
	Miscellaneous Fees - CCHHS	17,099,700	17,099,700	12,642,966	(26.06%)	(4,456,734)
	Public Health	2,579,053	2,579,053	2,199,483	(14.72%)	(379,570)
	Managed Care - Investment Income	0	0	18,973,707	0.00%	18,973,707
	<b>Miscellaneous Revenues - Sub</b>	19,678,753	19,678,753	33,816,156	71.84%	14,137,403
	<b>411495-Other Financing Sources</b>	5,000,000	5,000,000	5,000,000	0.00%	0
	<b>TOTALS</b>	\$ 3,991,927,938	\$ 4,859,548,887	\$ 5,163,723,448	6.26%	\$ 304,174,561

**THE COUNTY OF COOK, ILLINOIS**  
**Preliminary Health Fund Analysis of Expenses and Encumbrances**  
 Thru Period 12 as of November 30, 2023

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 91,371,312	\$ 93,141,312	\$ 91,682,530	\$ 1,458,782	1.6%	\$ 1,375,531	\$ 93,058,061	\$ 83,251	0.1%
4241	Health Services - JTDC	9,634,403	9,634,403	8,156,640	1,477,763	15.3%	1,385	8,158,025	1,476,378	15.3%
4890	Health System Administration	85,766,424	85,766,424	94,885,795	(9,119,371)	-10.6%	408,352	95,294,147	(9,527,723)	-11.1%
4891	Provident Hospital of Cook County	81,309,157	86,309,157	86,458,406	(149,249)	-0.2%	1,756,970	88,215,376	(1,906,219)	-2.2%
4893	Ambulatory and Community Health Network of Cook County	129,130,236	135,130,236	141,184,875	(6,054,639)	-4.5%	2,737,743	143,922,618	(8,792,382)	-6.5%
4894	Ruth M. Rothstein CORE Center	30,079,575	30,254,575	20,902,736	9,351,839	30.9%	316,087	21,218,823	9,035,752	29.9%
4895	Department of Public Health	20,412,363	20,412,363	15,152,848	5,259,515	25.8%	582,166	15,735,014	4,677,349	22.9%
4896	Health Plan Services	2,650,936,126	3,423,757,354	3,478,045,468	(54,288,114)	-1.6%	(43,260,805)	3,434,784,663	(11,027,309)	-0.3%
4897	John H. Stroger, Jr. Hospital of Cook County	847,416,090	929,270,810	937,112,779	(7,841,969)	-0.8%	24,030,169	961,142,948	(31,872,138)	-3.4%
4899	Fixed Charges and Special Purpose Appropriations - Health	45,872,252	45,872,252	38,122,848	7,749,404	16.9%	32,034	38,154,882	7,717,370	16.8%
<b>TOTAL</b>		<b>\$ 3,991,927,938</b>	<b>\$ 4,859,548,886</b>	<b>\$ 4,911,704,925</b>	<b>\$ (52,156,039)</b>	<b>-1.1%</b>	<b>\$ (12,020,368)</b>	<b>\$ 4,899,684,557</b>	<b>\$ (40,135,671)</b>	<b>-0.8%</b>

Table - 5

**THE COUNTY OF COOK, ILLINOIS**  
 Special Revenue Funds (SPF)  
 Analysis of Revenues, Expenses and Encumbrances  
**Preliminary Twelve month Period ended November 30, 2023**

<b>SPECIAL PURPOSE FUNDS</b>		<b>Total Revenues</b>	<b>Expenditures</b>	<b>Current Year Encumbrances</b>	<b>Total Expenditures &amp; Encumbrances</b>	<b>Revenues Over (Under) Expenditures &amp; Encumbrances</b>	<b>11/30/2023</b>	<b>FY2022 CAFR</b>	<b>Estimated</b>
<b>Fund #</b>	<b>DEPARTMENT NAME</b>						<b>Net Change In Fund Balance</b>	<b>Fund Balance (Deficit) - Ending</b>	<b>Fund Balance (Deficit) - Ending</b>
11856	Motor Fuel Tax IL First	\$ 56,636,859	\$ 45,166,545	\$ 319,886	\$ 45,486,431	\$ 11,150,428	\$ 11,150,428	\$ 14,717,132	\$ 25,867,560
11312	Animal Control	4,392,213	3,050,998	2,236,272	5,287,270	(895,057)	(895,057)	4,923,611	4,028,554
11306	Election Division Fund	40,147,889	25,923,265	(1,281,191)	24,642,074	15,505,815	15,505,815	(16,578,145)	(1,072,330)
11314	County Clerk Document Storage System	4,415,539	6,600,572	(1,572,312)	5,028,260	(612,721)	(612,721)	17,465,004	16,852,283
11320	Circuit Court Automation	6,942,626	5,902,690	54,291	5,956,981	985,645	985,645	827,367	1,813,012
11318	Circuit Court Document Storage	6,363,405	5,854,912	238,119	6,093,031	270,374	270,374	2,201,618	2,471,992
11310	Law Library	3,758,732	3,809,451	38,900	3,848,351	(89,619)	(89,619)	(431,841)	(521,460)
11322	Circuit Court - Dispute Resolution	313,303	271,322	0	271,322	41,981	41,981	110,007	151,988
11326	Adult Probation / Probation Service Fee	2,065,122	393,687	49,463	443,150	1,621,972	1,621,972	4,662,652	6,284,624
11316	County Clerk Automation	1,222,330	927,290	5,869	933,159	289,171	289,171	1,273,355	1,562,526
11854	Treasurer - Tax Sales Automation	12,973,133	11,757,125	177,331	11,934,456	1,038,677	1,038,677	14,616,130	15,654,807
11324	Intergovernment Agreement/ ETSB	1,845,687	1,816,122	101	1,816,223	29,464	29,464	128,265	157,729
11328	Social Service/ Probation & Court Services	2,314,021	268,426	40,599	309,025	2,004,996	2,004,996	3,485,095	5,490,091
11248	Lead Poisoning Prevention Fund	90,692	1,350,895	217,891	1,568,786	(1,478,094)	(1,478,094)	3,390,190	1,912,096
11249	Geographic Information Systems - GIS	6,067,090	11,654,666	134,954	11,789,620	(5,722,530)	(5,722,530)	20,787,043	15,064,513
11252	State's Attorney Narcotics Forfeiture	973,342	2,638,731	0	2,638,731	(1,665,389)	(1,665,389)	822,429	(842,960)
11255	Suburban CC TB Sanitarium District	21,834	1,136,555	(4,979)	1,131,576	(1,109,742)	(1,109,742)	1,114,951	5,209
11258	Circuit Court Administrative Fund	1,106,601	519,530	0	519,530	587,071	587,071	1,246,142	1,833,213
11259	County Clerk GIS Fee Fund	2,646,967	2,033,677	(9,660)	2,024,017	622,950	622,950	9,974,213	10,597,163
11260	County Clerk Rental Housing Support Fee	201,203	84,051	0	84,051	117,152	117,152	659,818	776,970
11262	Sheriff Women's Justice Services	19,005	65	0	65	18,940	18,940	296,080	315,020
11266	Sheriff Vehicle Purchase Fund	239	0	0	0	239	239	(278,341)	(278,102)
11268	Assessor Special Fund	381,174	108,000	0	108,000	273,174	273,174	253,476	526,650
11269	CCC Electronic Citation Fund	498,396	99,060	8,222	107,282	391,114	391,114	1,729,652	2,120,766
11271	SAO Records Automation	17,623	192,228	0	192,228	(174,605)	(174,605)	69,577	(105,028)
11272	PD Records Automation	57,725	0	0	0	57,725	57,725	200,205	257,930
11273	Environmental Control Solid Waste Mgmt	782,418	451,284	4,350	455,634	326,784	326,784	3,215,818	3,542,602
11274	Land Bank Authority	5,243,454	8,687,442	1,290,389	9,977,831	(4,734,377)	(4,734,377)	(13,643,554)	(18,377,931)
11275	Section 108 Loan Program	150,285	2,715,519	0	2,715,519	(2,565,234)	(2,565,234)	6,612,586	4,047,352
11276	Erroneous Homestead Exemption Recovery	1,416,224	930,612	80	930,692	485,532	485,532	2,222,025	2,707,557
11302	Township Roads	914,931	69,310	667	69,977	844,954	844,954	5,636,144	6,481,098
11277	Sheriff Pharmaceutical Disposal	76,407	15,239	0	15,239	61,168	61,168	333,118	394,286
11278	Sheriff Operations State Asset Forfeiture	213,702	290,712	12,562	303,274	(89,572)	(89,572)	1,153,144	1,063,572
11279	Sheriff Money Laundering State Asset Forfeiture	10,855	19,546	648	20,194	(9,339)	(9,339)	260,393	251,054
11281	Cable TV Peg Access Support Fund	63,347	223,362	0	223,362	(160,015)	(160,015)	260,288	100,273
11282	Cook County Assessor GIS Fee Fund	1,173,810	1,397,672	0	1,397,672	(223,862)	(223,862)	2,550,524	2,326,662
11284	COVID-19 Federal Programs	37,196,059	39,802,986	579,962	40,382,948	(3,186,889)	(3,186,889)	19,172,843	15,985,954
11285	Mortgage Foreclosure Mediation Program	1,097,327	0	0	0	1,097,327	1,097,327	1,597,679	2,695,006
11270	Medical Examiner Fees	35,386	91,569	159	91,728	(56,342)	(56,342)	1,092,092	1,035,750
11286	American Rescue Plan Act (ARPA) Fund	33,393,057	198,413,436	17,798,766	216,212,202	(182,819,145)	(182,819,145)	904,803,714	721,984,569
11287	Equity Fund SPF	21,600,675	(20,184,233)	870,918	(19,313,315)	40,913,990	40,913,990	45,850,610	86,764,600
11288	ZABOROWSKI FUND	0	0	0	0	0	0	812,238	812,238
11291	DOC Program Services Fund	0	0	0	0	0	0	732,492	732,492
11290	Opioid Remediation and Abatement	12,509,067	364,924	0	364,924	12,144,143	12,144,143	0	12,144,143
11289	Transportation Related Home Rule Taxes	243,179,877	225,044,967	0	225,044,967	18,134,910	18,134,910	0	18,134,910
<b>TOTAL</b>		\$ 514,529,631	\$ 589,894,210	\$ 21,212,257	\$ 611,106,467	\$ (96,576,836)	\$ (96,576,836)	\$ 1,070,327,839	\$ 973,751,003

Table - 6

**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Preliminary Thru Period Twelve As of November 30, 2023**

REVENUES	2023 Budget	November 30, 2023	November 30, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	\$
<b>Transportation Fund Revenue</b>					
Non Retailer Transactions Use Tax & State	\$ 15,500,000	\$ 15,500,000	\$ 12,967,139	(16.34%)	\$ (2,532,861)
County Use Tax	89,500,000	89,500,000	90,332,906	0.93%	832,906
Gasoline / Diesel Fuel Tax	88,200,000	88,200,000	85,551,471	(3.00%)	(2,648,529)
New Motor Vehicle Tax	2,750,000	2,750,000	2,373,066	(13.71%)	(376,934)
Wheel Tax	0	0	60,238	0.00%	60,238
Parking Lot & Garage Operations Tax	41,500,000	41,500,000	51,890,564	25.04%	10,390,564
Interest Income	0	0	4,493	0.00%	4,493
<b>Total Transportation Fund Revenue</b>	<b>\$ 237,450,000</b>	<b>\$ 237,450,000</b>	<b>\$ 243,179,877</b>	<b>2.41%</b>	<b>\$ 5,729,877</b>

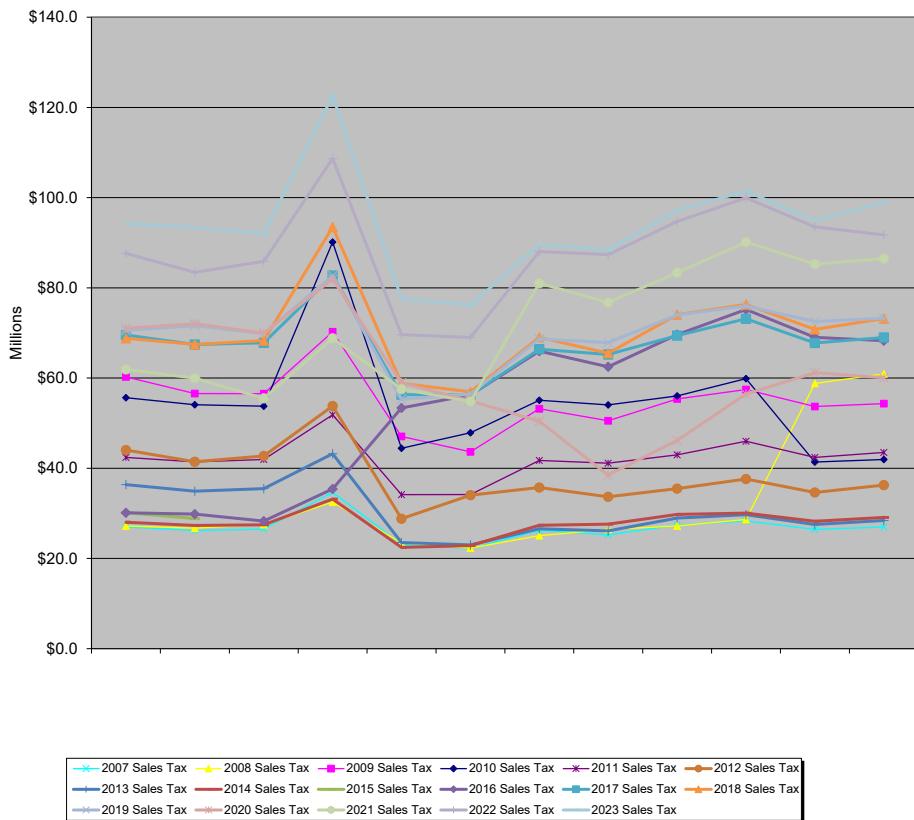
**THE COUNTY OF COOK, ILLINOIS**  
**Equity Fund Analysis of Revenues**  
**Preliminary Thru Period Twelve As of November 30, 2023**

REVENUES	2023 Budget	November 30, 2023	November 30, 2023	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	\$
<b>Equity Fund Revenue</b>					
Cannabis Tax	\$ 15,000,000	\$ 15,000,000	\$ 12,811,250	(14.59%)	\$ (2,188,750)
Firearms Tax	1,300,000	1,300,000	1,285,055	(1.15%)	(14,945)
Interest Income	0	0	4,370	0.00%	4,370
Miscellaneous Revenue	0	0	7,500,000	0.00%	7,500,000
<b>Equity Fund Revenue</b>		<b>\$ 16,300,000</b>	<b>\$ 16,300,000</b>	<b>\$ 21,600,675</b>	<b>32.52%</b> <b>\$ 5,300,675</b>

Table - 8

## Cook County Sales Tax Revenue (1)

Cook County FY 2007, FY 2008, FY 2009, FY2010, FY2011, FY 2012, FY2013, FY2014, FY2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 Sales Tax Comparison (Unaudited)



FY2023 YTD - NOVEMBER 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347
FY2022 YTD - NOVEMBER 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862
FY2021 YTD - NOVEMBER 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 849,129,310	\$ 1,059,602,538	24.79%	\$ 210,473,228
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 831,500,000	\$ 838,744,833	0.87%	\$ 7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 779,200,000	\$ 842,649,448	8.14%	\$ 63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 823,000,395	\$ 810,959,173	(1.46%)	(512,041,222)
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%)	(519,668,134)
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%)	(534,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$ 398,520,000	\$ 386,608,668	(2.99%)	(511,911,332)

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	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
<b>2023</b>	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
Over/(Under) Est. (in millions)	\$2.1	\$2.7	\$2.1	\$17.0	(\$0.9)	(\$2.8)	(\$0.7)	\$0.6	\$2.9	\$3.5	\$2.1	\$5.4	\$34.0
<b>2022</b>	\$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
<b>2021</b>	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$88,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
<b>2020</b>	\$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
<b>2019</b>	\$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
<b>2018</b>	\$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
<b>2017</b>	\$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
<b>2016</b>	\$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
<b>2015</b>	\$30,145,865	\$28,859,653	\$28,628,433	\$24,334,602	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478	
<b>2014</b>	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$26,706,208	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
<b>2013</b>	\$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
<b>2012</b>	\$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
<b>2011</b>	\$42,385,989	\$41,423,112	\$41,937,875	\$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
<b>2010</b>	\$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
<b>2009</b>	\$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
<b>2008</b>	\$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
<b>2007</b>	\$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) (\$15,078,169) - - - - - (\$15,248,000) (\$15,248,000) (\$152,310,169)

## NOTES:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.

2. 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.

3. Sales Tax Anticipation Note was fully repaid on August 3, 2009.

4. 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.

5. January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.

6. January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.

7. January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

# The County Of Cook, Illinois

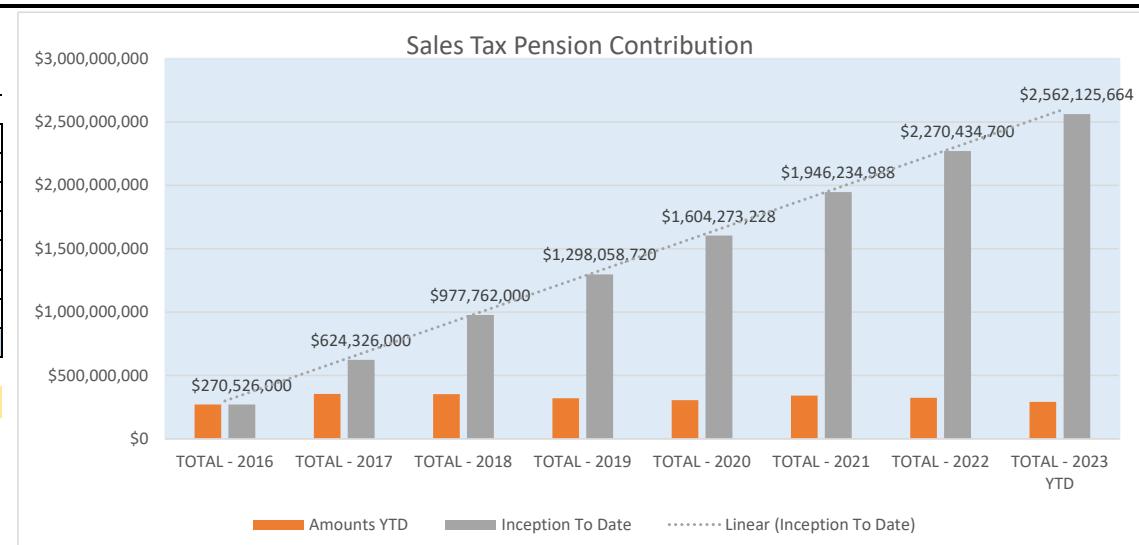
Table - 9

## Subject: Sales Tax Supplemental Pension Payments

Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
February	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
March	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
April	25,668,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
May	25,555,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
June	30,542,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
July	30,157,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
August	32,297,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000	24,000,000
November	59,518,000	78,800,000	78,436,000	45,296,720	31,214,508	33,961,760	38,199,712	27,690,964
<b>TOTAL</b>	<b>\$ 270,526,000</b>	<b>\$ 353,800,000</b>	<b>\$ 353,436,000</b>	<b>\$ 320,296,720</b>	<b>\$ 306,214,508</b>	<b>\$ 341,961,760</b>	<b>\$ 324,199,712</b>	<b>\$ 291,690,964</b>

Sales Tax Pension Payments	Amounts YTD	Inception to Date
<b>TOTAL - 2016</b>	\$270,526,000	\$270,526,000
<b>TOTAL - 2017</b>	\$353,800,000	\$624,326,000
<b>TOTAL - 2018</b>	\$353,436,000	\$977,762,000
<b>TOTAL - 2019</b>	\$320,296,720	\$1,298,058,720
<b>TOTAL - 2020</b>	\$306,214,508	\$1,604,273,228
<b>TOTAL - 2021</b>	\$341,961,760	\$1,946,234,988
<b>TOTAL - 2022</b>	\$324,199,712	\$2,270,434,700
<b>TOTAL - 2023 YTD</b>	<b>\$291,690,964</b>	<b>\$2,562,125,664</b>

Sales Tax Pension Payments - Inception to date: **\$2,562,125,664**



### 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)**

**Preliminary As Of November 30th, 2023**

**Table - 10**

<b>By Department</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Total</b>	<b>% of</b>
Enterprise Energy	0.0	0.0	0.1	2.5	0.5	3.0	1.7%
Planning and Development	1.1	2.2	2.6	3.8	8.3	17.9	10.0%
Office of Economic Development	0.0	0.0	0.1	0.0	0.1	0.2	0.1%
County Clerk	-	0.0	0.2	0.3	0.0	0.5	0.3%
Environment and Sustainability	(0.0)	-	0.1	0.0	0.2	0.3	0.2%
Justice Advisory Council	-	0.0	0.1	(0.1)	1.6	1.7	0.9%
Office of the Sheriff	0.0	0.1	0.0	0.6	1.6	2.2	1.3%
State's Attorney	0.0	0.1	(0.1)	0.0	6.8	6.8	3.8%
Medical Examiner	-	(0.0)	-	-	-	(0.0)	0.0%
Public Defender	-	0.0	0.0	-	0.0	0.1	0.0%
Emergency Management & Regional Security	0.0	0.1	3.9	104.7	18.0	126.7	70.7%
Adult Probation Dept.	-	-	0.1	0.0	-	0.1	0.1%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	0.0	0.0	0.0	0.2	1.4	1.6	0.9%
Juvenile Probation	-	-	-	0.0	0.1	0.1	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	0.0	-	-	0.0	0.0%
Dept. of Transportation And Highways	0.0	0.0	(0.1)	-	6.2	6.2	3.4%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	0.1	-	-	0.0	0.1	0.1%
Dept. of Public Health	0.5	0.8	1.1	1.0	8.3	11.6	6.5%
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.3</b>	<b>\$ 8.1</b>	<b>\$ 112.9</b>	<b>\$ 53.0</b>	<b>\$ 179.1</b>	<b>100.0%</b>

<b>By Funding Source</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Total</b>
County Match - CCP	-	-	0.0	0.8	1.3	\$ 2.0
Federal Direct - CCH	0.1	(0.0)	(0.0)	0.2	4.3	\$ 4.6
Federal Direct - CCP	1.1	2.2	2.9	4.4	10.6	\$ 21.2
Federal Direct - DPH	-	-	-	-	0.2	\$ 0.2
Federal Pass Through - CCH	0.1	0.5	0.2	0.6	1.2	\$ 2.7
Federal Pass Through - CCP	0.0	0.1	4.1	105.0	20.5	\$ 129.8
Federal Pass Through - DOT	0.0	0.0	(0.1)	-	2.8	\$ 2.8
Federal Pass Through - DPH	0.1	0.0	0.4	(0.2)	1.9	\$ 2.2
Private/Other - CCH	0.0	0.2	0.3	0.2	0.1	\$ 0.8
Private/Other - CCP	-	0.0	0.0	0.0	0.2	\$ 0.2
Private/Other - DPH	-	0.0	-	-	-	\$ 0.0
State Direct - CCH	-	(0.0)	0.0	0.0	0.1	\$ 0.1
State Direct - CCP	0.1	0.2	0.1	1.7	9.5	\$ 11.4
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.1	0.0	0.2	0.3	0.4	\$ 1.1
Federal Direct - DOT	-	-	-	-	0.0	
<b>Grand Total</b>	<b>\$ 1.6</b>	<b>\$ 3.3</b>	<b>\$ 8.1</b>	<b>\$ 112.9</b>	<b>\$ 53.3</b>	<b>\$ 179.1</b>

## Notes to the November 2023 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$93.7 million was received on November 16<sup>th</sup> , 2023** and is included in this November 30, 2023 revenue report. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 26<sup>th</sup> , 2023 and is included in this revenue report.** Certain other fee revenues for November 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.