

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Nine-Month Period Ended August 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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September 30, 2022

The Honorable President and Members of the
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Attached is an Analysis of Revenues and Expenses Report for the nine-month period ended August 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
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**Office of Chief Financial Officer
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Table of Contents

Executive Summary.....	2
State Revenues Update.....	3
General Fund Revenues	4
General Fund Expenditures.....	7
Health Fund	7
Special Purpose Funds.....	9
Emergency Rental Assistance (ERA) COVID-19.....	9
American Rescue Plan Act (ARPA).....	9

Appendices

Table 1 – General Fund Analysis of Revenues.....	10
Table 2 – General Fund Analysis of Expenses and Encumbrances.....	11
Table 3 - Health Fund Analysis of Revenues.....	12
Table 4 - Health Fund Analysis of Expenses and Encumbrances.....	13
Table 5 - Special Revenue Fund Analysis of Revenues, Expenses and Encumbrances.....	14
Table 6 – Comparative Sales Tax Revenues 2007 thru 2021 and 2022.....	15
Table 7 – Sales Tax Supplemental Pension Payments 2016 thru 2021 and 2022.....	16
Table 8 – Grants Receivable by years.....	17

Notes.....	18
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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P09 as of August 31, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,530.9	\$1,715.2	\$184.3	12.0		\$1,715.2	\$184.3	12.0
Expenses	\$1,422.0	\$1,351.3	\$70.7	5.0	\$25.1	\$1,376.4	\$45.6	3.2
Net Results	\$108.9	\$363.9	\$255.0		\$25.1	\$338.8	\$229.9	
Health Fund								
Revenues	\$3,154.6	\$3,476.1	\$321.5	10.2		\$3,476.1	\$321.5	10.2
Expenses	\$3,151.5	\$3,268.7	(\$117.2)	(3.7)	\$37.3	\$3,306.0	(\$154.5)	(4.9)
Net Results	\$3.0	\$207.4	\$204.4		\$37.3	\$170.1	\$167.1	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of August 31, 2022, the General Fund net results were positive \$363.9 million, \$255.0 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$229.9 million **favorable** to budget.

Revenues were \$184.3 million or 12.0% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in August 2022, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Sheriff fees, Environment and Sustainability, Sales Tax, Use Tax, Alcoholic Beverage Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, Gambling Machine 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, Cannabis Tax, and in other areas.

Expenditures of \$1.351 billion were \$70.7 million or 5.0% **favorable** to the year-to-date budget before factoring in encumbrances of \$25.1 million, which resulted in a positive variance of \$45.6 million or 3.2% against budget.

Within the Health Fund, revenues were \$321.5 million or 10.2% **favorable** to budget. Expenditures of \$3.268 billion are \$117.2 million or 3.7% **unfavorable** to budget before factoring in encumbrances of \$37.3 million. When including encumbrances, net results were \$154.5 million or 4.9% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through August.

State Revenues Update

Through August 31, 2022, the State of Illinois owes the County \$147.2 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 9.3	\$ 9.3	AOIC vouchers average - 45-60 days
Rent	-	-	-	1.1	1.1	State Rent average - 45-60 days
CCP_State Direct grants	-	0.2	0.1	2.9	3.2	Estimated average days over - 90 days
CCP_Federal pass - through grants	-	0.2	24.8	84.6	109.6	Estimated average days over - 90 days
Total - General Fund	-	0.4	24.9	97.9	123.2	
Health Fund	-	-	-	17.1	17.1	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.2	3.5	3.8	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	1.3	1.1	3.1	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	1.5	21.7	24.0	
Total General & Health Fund	\$ 0.3	\$ 0.9	\$ 26.4	\$ 119.6	\$ 147.2	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through August 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 August 31, 2022, the State AOIC past due amount was \$9.3 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 August 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 \$17.1 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In August 2022 and September 2022, the State AOIC reimbursed the County in the amount of \$27.5 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 December 2021 through July 2022. The remaining amount owed for 2022 is \$9.3 million.

² In August and September 2022, the County received a total of \$37.4 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 August 31, 2022, the total grants past due amount owed to the County was \$144.4 million. *See Table – 8 (page 17) for detail.*

As of August 2022, the State owes the County \$112.7 million in Federal pass-through grant receivable including \$21.3 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of August 31, 2022, the State owed CCH a total of \$17.1 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total nine-month property tax levy revenue of \$222.7 million was ahead of prior year property tax revenue of \$159.9 million, resulting in a **favorable** variance of \$62.8 million or 39.27% based on current collections through August 31, 2022.

			FY2022 vs FY2021	
	31-Aug-22	31-Aug-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 143,730,142	\$ 116,580,906	\$ 27,149,236	
Health Fund	78,934,679	43,304,151	35,630,528	
Total	\$ 222,664,821	\$ 159,885,057	\$ 62,779,764	39.27%

General Fund Revenues Fees

Treasurer – Total nine-month actual revenue of \$99.5 million was above budgeted revenue of \$28.0 million, resulting in a **favorable** variance of \$71.5 million or 254.79%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2021 through August 2022.

County Clerk – Total nine-month actual revenue of \$53.0 million was above budgeted revenue of \$42.9 million, resulting in a **favorable** variance of \$10.1 million or 23.51%. 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. Recording revenue is based on the health of the economy.

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 71.5
County Clerk	10.1
Sheriff	0.7
Environment and Sustainability	1.2
County Sales Tax	61.9
County Use Tax	7.8
Alcoholic Beverage Tax	0.5
Cigarette Tax	0.2
Hotel Accommodations Tax	6.5
Amusement Tax	1.2
Parking Lot & Garage Operations Tax	11.6
Gambling Machine Tax	1.2
Sports Wagering Tax	1.8
Other Reimbursements / Transfers	91.7
Total net favorable variances	\$ 267.9
	Unfavorable Variance
	(millions)
Gas / Diesel Fuel Tax	\$ (4.5)
Non Retailer Transactions Use Tax & State	(2.0)
Cannabis Tax	(2.1)
Clerk of Circuit Court	(0.9)
Other revenue categories (net)	(74.1)
Net (unfavorable) variances	(83.6)
Total net favorable (unfavorable) variances	\$ 184.3

Clerk of the Circuit Court – Total nine-month actual revenue of \$47.0 million was behind budgeted revenue of \$47.9 million, resulting in an **unfavorable** variance of \$0.9 million or 1.91% and is based on current collections and delays in processing the revenues received due to staff shortage.

Sheriff – Total nine-month actual revenue of \$8.9 million was above budgeted revenue of \$8.2 million, resulting in a **favorable** variance of \$0.7 million or 8.83%. The positive variance is due to an increase in evictions because of the lifting of the eviction moratorium.

Environment and Sustainability – Total nine-month actual revenue of \$4.5 million was above budgeted revenue of \$3.3 million, resulting in a **favorable** variance of \$1.2 million or 37.14%. The positive variance is based on current collections.

Home Rule Taxes

The County Sales Tax - Revenue of \$774.4 million through August 31, 2022 was above budgeted revenue of \$712.5 million and resulted in a **favorable** variance of \$61.9 million or positive 8.68%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, August receipts represent underlying transactions that occurred in May 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 August 31, 2022 were \$234.0 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 \$68.7 million through August 31, 2022 was above budgeted revenue of \$60.9 million and resulted in a **favorable** variance of \$7.8 million or 12.84%. 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 \$64.5 million through August 31, 2022 was behind budgeted revenue of \$69.0 million and resulted in an **unfavorable** variance of \$4.5 million or 6.50%. 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 Cigarette Tax - Revenue of \$68.7 million through August 31, 2022 was behind budgeted revenue of \$68.5 million, and resulted in a **favorable** variance of \$0.2 million, or 0.23%. The slight positive variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$21.4 million through August 31, 2022 was above budgeted revenue of \$14.9 million and resulted in a **favorable** variance of \$6.5 million or 43.93%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The Alcoholic Beverage Tax - Revenue of \$28.5 million through August 31, 2022 was above budgeted revenue of \$28.0 million and resulted in a **favorable** variance of \$0.5 million or 1.69%. 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 August 31, 2022 was \$2.2 billion.

The County Amusement Tax - Revenue of \$29.4 million through August 31, 2022 was above budgeted revenue of \$28.2 million and resulted in a **favorable** variance of \$1.2 million or 4.33%. The positive variance is due to the increased availability of events and a modified sales cycle for event ticketing.

The Parking Lot & Garage Operation Tax - Revenue of \$39.8 million through August 31, 2022 was above budgeted revenue of \$28.2 million and resulted in a **favorable** variance of \$11.6 million or 41.06%. 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 \$10.2 million through August 31, 2022 was behind budgeted revenue of \$12.2 million and resulted in an **unfavorable** variance of \$2.0 million or 16.07%. 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 \$9.6 million through August 31, 2022 was behind budgeted revenue of \$11.7 million and resulted in an **unfavorable** variance of \$2.1 million or 17.76%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

The Gambling Machine Tax - Revenue of \$3.6 million through August 31, 2022 was above budgeted revenue of \$2.4 million and resulted in a **favorable** variance of \$1.2 million or 45.96%. The positive variance is due to the timing of decal purchases by large operators..

The Sports Wagering Tax - Revenue of \$5.6 million through August 31, 2022 was above budgeted revenue of \$3.8 million and resulted in a **favorable** variance of \$1.8 million or 47.96%. The positive variance is due to a faster than anticipated rollout of wagering platforms .

Miscellaneous Revenues

Other Reimbursements / Transfers – Total nine-month actual revenue of \$111.8 million was above budgeted revenue of \$20.1 million and resulted in a **favorable** variance of \$91.7 million or 455.26%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$13.4 million through 2nd quarter of 2022 and excess (**PPRT**) personal property replacement tax revenues of \$95.6 million collected from the State through August 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 \$1.351 billion were \$70.7 million or 5.0% **favorable** to budget before \$25.1 million in encumbrances. Combined expenditures and encumbrances of \$1.376 billion were \$45.6 million or 3.2% **favorable** to budget. Non-personnel expenditures of \$439.2 million were favorable to budget by \$36.9 million prior to encumbrances, and favorable by \$11.9 million after encumbrances. All offices were generally in line or favorable compared to budget except for the Sheriff's Offices which were unfavorable by \$6.9 million (1.6%). This variance is largely due to personnel costs within the Department of Corrections.

Conclusion:

In total, General Fund expenses were \$70.7 million or 5.0% **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 \$321.5 million or 10.2% through August 31, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$309.3 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$3.268 billion were \$117.2 million or 3.7% **unfavorable** to budget before \$37.3 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	\$ 309.3
Medicaid Expansion - Managed Care	1.1
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	61.2
Net <i>favorable</i> variances	373.4
	Unfavorable Variance
	(millions)
Graduate Medical Education (GME) Revenue	\$ (0.9)
Miscellaneous Revenue	(9.1)
Other revenue categories (net)	(41.9)
Net (unfavorable) variances	(51.9)
Total net favorable (unfavorable) variances	\$ 321.5

Health Fund - Revenue

CCH Medicaid Expansion – Total nine-month actual Medicaid Expansion revenue of \$2.273 billion was above budgeted revenue of \$2.272 billion, resulting in a **favorable** variance of \$1.1 million or 0.05% due to timing of state payment adjustments, to account for the higher membership through August 2022. As of August 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 \$17.1 million.

Patient Fee Revenue - Total nine-month actual Patient Fee revenue of \$813.9 million was above budgeted revenue of \$504.6 million and resulted in a **favorable** variance of \$309.3 million or 61.29%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$339.8 million YTD payment through August 31, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through August 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 will be received in November 2022, prior to the end of the fiscal year.

Federal State Medicaid Programming Funding DSH Revenue – Through August 31, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$196.5 million was above budgeted revenue of \$135.3 million and resulted in a **favorable** variance of \$61.2 million or 45.24%. 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 August 31, 2022, Graduate Medical Education (GME) actual revenue of \$54.4 million was behind budgeted revenue of \$55.3 million and resulted in an **unfavorable** variance of \$0.9 million or 1.67%. The negative variance in GME revenue was due to timing of payments received.

Miscellaneous Revenue – Total nine-month actual miscellaneous revenue of \$4.9 million was behind budgeted revenue of \$14.0 million, resulting in an **unfavorable** variance of \$9.1 million or 64.62% primarily due to a drop in Department of Public Health revenue collections of \$0.5 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$8.6 million based on current collections.

Health Fund- Expenditures

Expenditures of \$3.268 billion were \$117.2 million or 3.7 percent **unfavorable** to budget before \$37.3 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 \$3.306 billion were \$154.5 million or 4.9 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$3.3 million out of \$37.3 million) are current obligations entered by Health Plan Services for claims with most of the payments made in August and \$19.6 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 Nine as of August 31, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<u>Special Purpose Funds</u>								
Revenues	\$643.8	\$648.8	\$5.0	0.8		\$648.8	\$5.0	0.8
Expenses	\$555.2	\$215.7	\$339.5	61.1	\$4.4	\$220.1	\$335.1	60.4
Net Results	\$88.6	\$433.1	\$344.5		\$4.4	\$428.7	\$340.1	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of August 31, 2022, revenues were \$648.8 million, \$5.0 million above budgeted revenue of \$643.8 million, resulting in a **favorable** variance of 0.8% to budget. Revenues collected thru August 2022 are primarily due to the US Treasury payments of \$500.2 million in ARPA second tranche and of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$220.1 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$50.2 million and are related to ERA distributions through August 31, 2022. Through August 31, 2022, revenues have exceeded expenditures and encumbrances by \$428.7 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 two additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$6.6 million. As of August 31, 2022, the County has spent \$137.5 million of its allocation, which is 99% of the ERA 1 and 100% 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 August 31, 2022, \$71.0 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 Nine As of August 31, 2022

REVENUES	2022 Budget	August 31, 2022	August 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 190,155,325	\$ 189,527,812	\$ 143,730,142	(24.16%)	\$ (45,797,670)
Property Tax Levy Timing Differential			(33,150,634)		(33,150,634)
Property Tax - Tax Increment Financing Surplus	23,525,945	19,325,813	12,582,620	(34.89%)	(6,743,193)
Fees					
County Treasurer	35,000,000	28,041,860	99,491,070	254.79%	71,449,210
County Clerk	58,526,464	42,905,500	52,991,892	23.51%	10,086,392
Building and Zoning	3,620,100	2,715,075	3,634,230	33.85%	919,155
Environment and Sustainability	4,795,000	3,278,550	4,496,166	37.14%	1,217,616
Liquor Licenses	425,000	415,000	301,656	(27.31%)	(113,344)
Clerk of Circuit Court	71,425,000	47,912,500	46,996,148	(1.91%)	(916,352)
Sheriff	10,886,839	8,225,000	8,951,004	8.83%	726,004
Public Guardian	2,796,000	2,090,000	2,044,169	(2.19%)	(45,831)
Public Administrator	1,400,000	1,240,000	1,183,545	(4.55%)	(56,455)
Fees and Licenses Board of Review	350,000	225,000	0	0.00%	(225,000)
County Assessor	50	37	754	1937.84%	717
Highway Sale of Permits (Hauling & Construction)	1,545,000	1,145,000	1,666,185	45.52%	521,185
Medical Examiner	3,430,100	2,525,100	2,952,625	16.93%	427,525
Contract Compliance M/WBE Cert	42,000	30,060	32,500	8.12%	2,440
Total Fee Revenue	194,241,553	140,748,682	224,741,944	59.68%	83,993,262
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	712,570,590	774,435,227	8.68%	61,864,637
County Use Tax	82,000,000	60,859,218	68,672,024	12.84%	7,812,806
Off Track Betting Commission	960,000	720,000	530,549	(26.31%)	(189,451)
Illinois Gaming-Casino Tax	11,000,000	8,273,298	8,323,415	0.61%	50,117
Retail Sale of Motor Vehicles Tax	2,750,000	2,009,756	1,765,654	(12.15%)	(244,102)
Retailer's Occupation Tax	3,560,270	2,725,000	3,573,644	31.14%	848,644
Wheel Tax	4,500,000	4,376,592	3,342,483	(23.63%)	(1,034,109)
State Income Tax	17,000,000	12,925,000	16,369,185	26.65%	3,444,185
Alcoholic Beverage Tax	37,300,000	28,007,528	28,482,255	1.69%	474,727
Gas / Diesel Fuel Tax	92,250,000	69,036,782	64,547,131	(6.50%)	(4,489,651)
Cigarette Tax	90,000,000	68,563,585	68,719,230	0.23%	155,645
Other Tobacco and Consumable Products Tax	6,300,000	4,611,981	6,936,242	50.40%	2,324,261
Hotel Accommodations Tax	21,500,000	14,862,140	21,390,389	43.93%	6,528,249
Gambling Machine Tax	3,500,000	2,440,000	3,561,435	45.96%	1,121,435
Video Gaming	750,000	574,000	822,572	43.31%	248,572
Non Retailer Transactions Use Tax & State	16,250,000	12,216,381	10,252,862	(16.07%)	(1,963,519)
Amusement Tax	36,250,000	28,147,814	29,365,373	4.33%	1,217,559
Parking Lot & Garage Operations Tax	38,000,000	28,223,893	39,812,111	41.06%	11,588,218
Sports Wagering Tax	5,000,000	3,790,000	5,607,740	47.96%	1,817,740
Cannabis Tax	16,750,000	11,718,000	9,636,955	(17.76%)	(2,081,045)
Total Non-Property Taxes	1,453,927,946	1,076,651,558	1,166,146,476	8.31%	89,494,918
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	40,500,000	46,655,803	15.20%	6,155,803
Salaries of State's Attorney	215,381	161,550	162,569	0.63%	1,019
Salaries of Public Defender	127,419	95,400	97,806	2.52%	2,406
FPD Reimbursements for Services	1,877,130	1,407,848	1,136,231	(19.29%)	(271,617)
Total Intergovernmental Revenues	56,219,930	42,164,798	48,052,409	13.96%	5,887,612
Investment Income					
Investment Income	1,000,000	750,000	1,435,541	91.41%	685,541
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	847,500	828,191	(2.28%)	(19,309)
Real Estate and Rental Income	9,185,215	7,015,001	7,687,923	9.59%	672,922
Other Reimbursements / Transfers	35,098,692	20,132,948	111,789,413	455.26%	91,656,465
Total Miscellaneous Revenue	45,413,907	27,995,449	120,305,527	329.73%	92,310,078
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	11,208,659	8,863,472	(20.92%)	(2,345,187)
Other Financing Sources - Fund Balance	30,000,000	22,500,000	22,500,000	0.00%	0
Total Other Financing Sources	44,944,879	33,708,659	31,363,472	(6.96%)	(2,345,187)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 1,530,872,771	\$ 1,715,207,497	12.04%	\$ 184,334,726
Note: County Sales Tax payment to Pension Fund Thru 8.31.2022 were \$234,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P09 as of August 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	182,568,468	164,858,249	17,710,219	9.7%	1,574,642	166,432,891	8.8%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	1,343,282	1,138,424	204,858	15.3%	(2,264)	1,136,160	15.4%
1081 FIRST DISTRICT	406,335	283,231	252,275	30,956	10.9%	799	253,074	10.6%
1082 SECOND DISTRICT	407,341	288,942	245,236	43,706	15.1%	-	245,236	15.1%
1083 THIRD DISTRICT	405,131	288,333	251,546	36,787	12.8%	-	251,546	12.8%
1084 FOURTH DISTRICT	406,617	292,467	258,286	34,181	11.7%	1,748	260,034	11.1%
1085 FIFTH DISTRICT	478,380	339,381	287,583	51,798	15.3%	-	287,583	15.3%
1086 SIXTH DISTRICT	407,305	289,066	252,861	36,205	12.5%	-	252,861	12.5%
1087 SEVENTH DISTRICT	407,038	289,342	215,246	74,096	25.6%	2,460	217,706	24.8%
1088 EIGHTH DISTRICT	407,267	302,109	226,554	75,555	25.0%	900	227,454	24.7%
1089 NINTH DISTRICT	406,936	287,844	276,741	11,103	3.9%	-	276,741	3.9%
1090 TENTH DISTRICT	407,863	288,618	219,672	68,946	23.9%	(570)	219,102	24.1%
1091 ELEVENTH DISTRICT	459,373	323,885	203,806	120,079	37.1%	-	203,806	37.1%
1092 TWELFTH DISTRICT	406,926	288,049	268,147	19,902	6.9%	366	268,513	6.8%
1093 THIRTEENTH DISTRICT	405,903	287,074	226,217	60,857	21.2%	3,050	229,267	20.1%
1094 FOURTEENTH DISTRICT	406,991	291,498	267,037	24,461	8.4%	59	267,096	8.4%
1095 FIFTEENTH DISTRICT	407,672	288,219	252,677	35,542	12.3%	199	252,876	12.3%
1096 SIXTEENTH DISTRICT	407,318	272,182	261,885	10,297	3.8%	-	261,885	3.8%
1097 SEVENTEENTH DISTRICT	406,186	290,387	295,581	(5,194)	-1.8%	-	295,581	-1.8%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	6,333,910	5,399,774	934,136	14.7%	6,747	5,406,521	14.6%
1040 COUNTY ASSESSOR	29,675,246	21,445,200	18,265,898	3,179,302	14.8%	44,029	18,309,927	14.6%
1050 BOARD OF REVIEW	14,922,006	10,636,369	10,325,603	310,766	2.9%	3,958	10,329,561	2.9%
1060 COUNTY TREASURER	707,498	503,809	364,569	139,240	27.6%	1,140	365,709	27.4%
1110 COUNTY CLERK	19,497,509	14,145,220	11,141,259	3,003,961	21.2%	92,974	11,234,233	20.6%
1250 STATE'S ATTORNEY	141,065,851	99,140,130	89,592,318	9,547,812	9.6%	157,844	89,750,162	9.5%
SHERIFF	607,768,238	433,130,059	440,002,284	(6,872,225)	-1.6%	1,265,631	441,267,915	-1.9%
CHIEF JUDGE	278,814,836	200,198,349	190,185,444	10,012,905	5.0%	24,317	190,209,761	5.0%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	75,036,797	65,640,361	9,396,436	12.5%	176,350	65,816,711	12.3%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	1,641,439	1,320,630	320,809	19.5%	-	1,320,630	19.5%
1390 PUBLIC ADMINISTRATOR	1,526,501	1,088,814	1,035,204	53,610	4.9%	352	1,035,556	4.9%
FIXED CHARGES	545,733,841	376,090,961	353,146,606	22,944,355	6.1%	21,782,103	374,928,709	0.3%
TOTAL	\$ 2,009,429,485	\$ 1,421,959,524	\$ 1,351,278,199	\$ 70,681,325	5.0%	\$ 25,130,087	\$1,376,408,286	3.2%

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

	REVENUES	2022 Budget	August 31, 2022	August 31, 2022	Favorable (Unfavorable)	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
					%	\$
	Property Taxes (See note below)	\$ 137,704,917	\$ 137,250,491	\$ 78,934,679	(42.49%)	\$ (58,315,812)
	Property Tax Levy Timing Differential			14,950,500		14,950,500
	Stroger Hospital -					
	Medicare	189,186,442	142,019,412	141,633,097	(0.27%)	(386,315)
	Public Assistance (Medicaid)	407,659,433	305,744,575	614,903,270	101.12%	309,158,695
	Private Payors and Carriers	75,749,532	56,864,033	57,360,755	0.87%	496,722
	Stroger Hospital - Sub Total	672,595,407	504,628,020	813,897,122	61.29%	309,269,102
	Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	504,628,020	813,897,122	61.29%	309,269,102
	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	135,336,796	196,560,890	45.24%	61,224,094
	Medicaid Expansion - Managed Care					
	Medicare	21,261,280	14,920,825	7,750,587	(48.06%)	(7,170,238)
	Public Assistance (Medicaid)	2,612,449,700	2,257,329,853	2,265,592,691	0.37%	8,262,838
	Private Payors and Carriers	0	0	0	0.00%	0
	Medicaid Expansion - Managed Care Sub Total	2,633,710,980	2,272,250,678	2,273,343,278	0.05%	1,092,600
	Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	55,295,984	54,372,094	(1.67%)	(923,890)
	CCH - Total Fees	3,702,127,702	3,003,286,478	3,375,723,384	12.40%	372,436,906
	Federal Government	0	0	1,464,617	0.00%	1,464,617
	Miscellaneous Revenues -					
	Miscellaneous Fees - CCHHS	14,693,156	11,029,930	2,455,741	(77.74%)	(8,574,189)
	Public Health	4,000,000	3,001,691	2,508,171	(16.44%)	(493,520)
	Miscellaneous Revenues - Sub	18,693,156	14,031,621	4,963,912	(64.62%)	(9,067,709)
	TOTALS	\$ 3,858,525,775	\$ 3,154,568,590	\$ 3,476,037,092	10.19%	\$ 321,468,502

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 09 as of August 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	\$ 69,136,989	\$ 56,342,376	\$ 12,794,613	18.5%	\$ 2,238,110	\$ 58,580,486	\$ 10,556,503	15.3%
4241	Health Services - JTDC	8,595,494	6,090,560	4,468,586	1,621,974	26.6%	4,800	4,473,386	1,617,174	26.6%
4890	Health System Administration	53,496,821	37,085,450	34,216,079	2,869,371	7.7%	856,646	35,072,725	2,012,725	5.4%
4891	Provident Hospital of Cook County	72,594,682	51,687,928	39,395,268	12,292,660	23.8%	2,120,512	41,515,780	10,172,148	19.7%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	94,822,558	75,890,310	18,932,248	20.0%	7,542,770	83,433,080	11,389,478	12.0%
4894	Ruth M. Rothstein CORE Center	24,629,553	18,179,714	15,236,425	2,943,289	16.2%	179,220	15,415,645	2,764,069	15.2%
4895	Department of Public Health	17,808,821	12,769,398	6,271,636	6,497,762	50.9%	777,976	7,049,612	5,719,786	44.8%
4896	Health Plan Services	2,601,756,444	2,245,254,066	2,414,777,588	(169,523,522)	-7.6%	3,319,773	2,418,097,361	(172,843,295)	-7.7%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	579,464,629	597,373,726	(17,909,097)	-3.1%	19,577,961	616,951,687	(37,487,058)	-6.5%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	36,991,211	24,756,217	12,234,994	33.1%	720,000	25,476,217	11,514,994	31.1%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 3,151,482,504	\$ 3,268,728,211	\$ (117,245,707)	-3.7%	\$ 37,337,768	\$ 3,306,065,979	\$ (154,583,475)	-4.9%

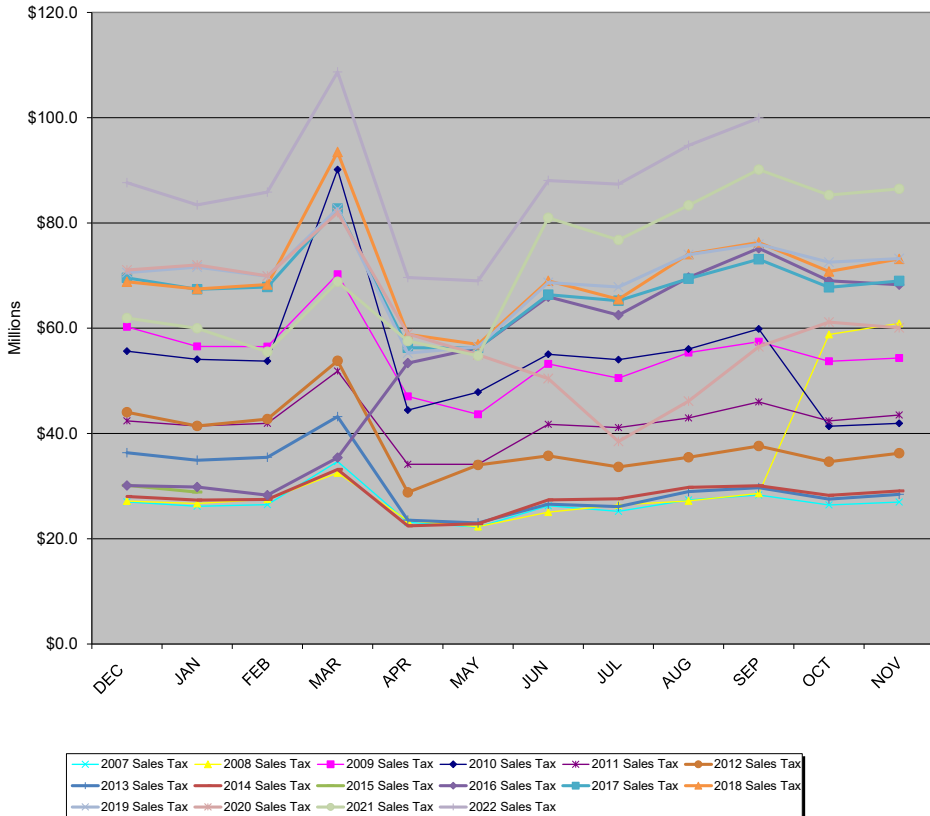
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Nine month Period ended August 31, 2022

SPECIAL PURPOSE FUNDS

<u>Fund #</u>	<u>DEPARTMENT NAME</u>	<u>Total</u> <u>Revenues</u>	<u>Expenditures</u>	<u>Current Year</u> <u>Encumbrances</u>	<u>Total</u> <u>Expenditures &</u> <u>Encumbrances</u>	<u>Revenues</u> <u>Over (Under)</u> <u>Expenditures &</u> <u>Encumbrances</u>	<u>8/31/2022</u> <u>Net Change</u> <u>In</u> <u>Fund Balance</u>	<u>FY2021 CAFR</u> <u>Fund Balance</u> <u>(Deficit) -</u> <u>Ending</u>	<u>Estimated</u> <u>Fund Balance</u> <u>(Deficit) -</u> <u>Ending</u>
11856	Motor Fuel Tax IL First	\$ 24,558,390	\$ 31,117,014	\$ 530,829	\$ 31,647,843	\$ (7,089,453)	\$ (7,089,453)	\$ 25,234,615	\$ 18,145,162
11312	Animal Control	3,630,249	6,510,990	505,039	7,016,029	(3,385,780)	(3,385,780)	7,292,755	3,906,975
11306	Election Division Fund	10,500,000	26,958,293	1,067,934	28,026,227	(17,526,227)	(17,526,227)	20,271,060	2,744,833
11314	County Clerk Document Storage System	11,960,413	3,012,744	3,260	3,016,004	8,944,409	8,944,409	8,624,869	17,569,278
11320	Circuit Court Automation	4,800,439	4,832,044	58,570	4,890,614	(90,175)	(90,175)	(3,270,347)	(3,360,522)
11318	Circuit Court Document Storage	4,232,515	4,150,171	47,845	4,198,016	34,499	34,499	1,425,867	1,460,366
11310	Law Library	2,406,297	2,799,753	110	2,799,863	(393,566)	(393,566)	(49,905)	(443,471)
11322	Circuit Court - Dispute Resolution	172,062	131,983	0	131,983	40,079	40,079	(29,097)	10,982
11326	Adult Probation / Probation Service Fee	1,384,027	234,199	2,964	237,163	1,146,864	1,146,864	3,121,094	4,267,958
11316	County Clerk Automation	1,044,188	621,238	5,268	626,506	417,682	417,682	678,305	1,095,987
11854	Treasurer - Tax Sales Automation	5,896,209	7,522,322	111,833	7,634,155	(1,737,946)	(1,737,946)	18,765,264	17,027,318
11324	Intergovernment Agreement/ ETSB	1,610,436	1,326,749	5,672	1,332,421	278,015	278,015	(420,862)	(142,847)
11328	Social Service/ Probation & Court Services	964,200	259,142	42,971	302,113	662,087	662,087	2,433,148	3,095,235
11248	Lead Poisoning Prevention Fund	7,212	975,543	742,847	1,718,390	(1,711,178)	(1,711,178)	3,976,732	2,265,554
11249	Geographic Information Systems - GIS	6,247,191	8,686,928	0	8,686,928	(2,439,737)	(2,439,737)	24,032,738	21,593,001
11252	State's Attorney Narcotics Forfeiture	1,476,876	1,709,038	0	1,709,038	(232,162)	(232,162)	63,457	(168,705)
11255	Suburban CC TB Sanitarium District	2,798	138,752	7,194	145,946	(143,148)	(143,148)	1,290,718	1,147,570
11258	Circuit Court Administrative Fund	1,228,134	402,623	0	402,623	825,511	825,511	1,95,207	1,020,718
11259	County Clerk GIS Fee Fund	2,674,655	832,360	19,250	851,610	1,823,045	1,823,045	7,847,920	9,670,965
11260	County Clerk Rental Housing Support Fee	210,946	13,408	296	13,704	197,242	197,242	415,103	612,345
11262	Sheriff Women's Justice Services	53,649	0	0	0	53,649	53,649	325,140	378,789
11266	Sheriff Vehicle Purchase Fund	448	0	0	0	448	448	(279,495)	(279,047)
11268	Assessor Special Fund	417,515	157	0	157	417,358	417,358	97,919	515,277
11269	CCC Electronic Citation Fund	261,624	138,308	50,180	188,488	73,136	73,136	1,519,283	1,592,419
11271	SAO Records Automation	40,891	113,141	0	113,141	(72,250)	(72,250)	174,671	102,421
11272	PD Records Automation	41,033	76	0	76	40,957	40,957	142,079	183,036
11273	Environmental Control Solid Waste Mgmt	447,045	391,639	1,195	392,834	54,211	54,211	2,980,584	3,034,795
11274	Land Bank Authority	3,739,776	6,117,074	104,163	6,221,237	(2,481,461)	(2,481,461)	(10,964,433)	(13,445,894)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	1,590,222	341,871	80	341,951	1,248,271	1,248,271	1,091,382	2,339,653
11302	Township Roads	772,831	281,343	431	281,774	491,057	491,057	4,740,438	5,231,495
11277	Sheriff Pharmaceutical Disposal	44,570	0	0	0	44,570	44,570	263,079	307,649
11278	Sheriff Operations State Asset Forfeiture	749,767	118,235	0	118,235	631,532	631,532	462,965	1,094,497
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	1,326,927	1,720,707	0	1,720,707	(393,780)	(393,780)	2,738,842	2,345,062
11284	COVID-19 Federal Programs	51,764,361	50,198,452	(3,868)	50,194,584	1,569,777	1,569,777	19,172,843	20,742,620
11285	Mortgage Foreclosure Mediation Program	874,671	0	0	0	874,671	874,671	412,455	1,287,126
11270	Medical Examiner Fees	7,195	65	159	224	6,971	6,971	906,304	913,275
11286	American Rescue Plan Act (ARPA) Fund	500,391,946	47,730,854	1,067,524	48,798,378	451,593,568	451,593,568	409,630,342	861,223,910
11287	Equity Fund SPF	1,033,233	6,248,590	0	6,248,590	(5,215,357)	(5,215,357)	52,712,186	47,496,829

TOTAL \$ 648,851,521 \$ 215,686,895 \$ 4,371,746 \$ 220,058,641 \$ 428,792,880 \$ 428,792,880 \$ 615,694,645 \$ 1,044,487,525

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



FY2022 YTD - SEPTEMBER 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 800,963,887	\$874,365,037	9.16%	\$73,401,150
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	\$874,365,037	2.97%	\$25,235,727
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)

	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
	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	Collections
YEAR	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809			\$874,365,037
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			\$73.4
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
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
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
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)
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and 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	0
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
November	59,518,000	78,800,000	78,436,000	45,296,720	31,214,508	33,961,760	0

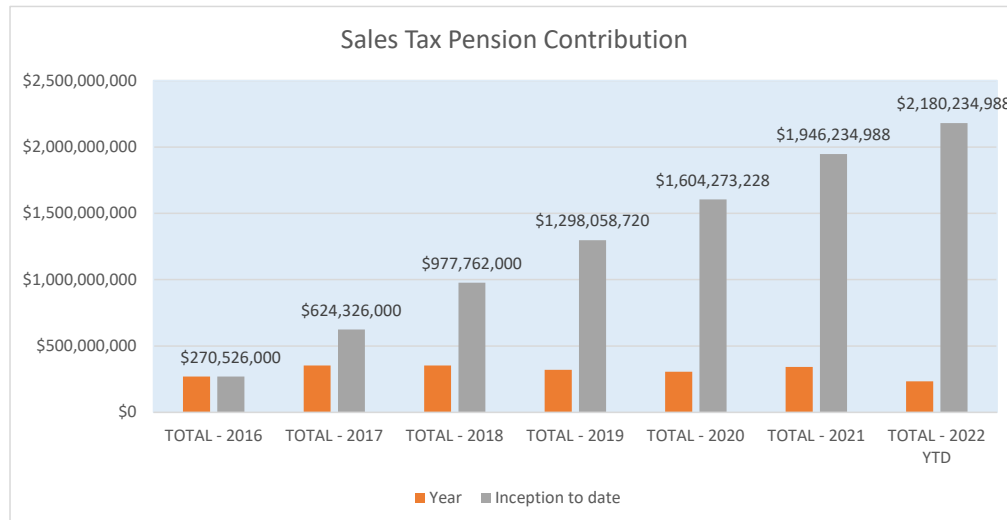
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 234,000,000

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	\$234,000,000	\$2,180,234,988

Sales Tax Pension Payments - Inception to date: \$2,180,234,988



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 August 31st, 2022

Table - 8

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	0	0	0.1	0.2	\$ 0.3	0.2%
Planning and Development	1.1	2.4	7.7	8	\$ 19.2	13.3%
Office of Economic Development	0	0	0.1	0.4	\$ 0.5	0.3%
County Clerk	0	0	0.2	0.3	\$ 0.5	0.3%
Environment and Sustainability	0	0	0.1	0.5	\$ 0.6	0.4%
Justice Advisory Council	0	0	0.1	0.6	\$ 0.7	0.5%
Office of the Sheriff	0	0.1	0	1	\$ 1.1	0.8%
State's Attorney	0	0.2	0	2.4	\$ 2.6	1.8%
Medical Examiner	0	0	0	0.2	\$ 0.2	0.1%
Public Defender	0	0	0	0.2	\$ 0.2	0.1%
Emergency Management & Regional Security	0	0.1	24.5	81.1	\$ 105.7	73.2%
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	0.2	\$ 0.2	0.1%
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	0.1	\$ 0.1	0.1%
Dept. of Transportation And Highways	0	0	0.1	2.3	\$ 2.4	1.7%
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	1.9	6.7	\$ 9.9	6.9%
Grand Total	\$ 1.6	\$ 3.7	\$ 34.9	\$ 104.2	\$ 144.4	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	-	-	0.1	0.2	\$ 0.3
Federal Direct - CCH	0.10	-	0.1	0.6	\$ 0.8
Federal Direct - CCP	1.20	2.60	7.9	10	\$ 21.7
Federal Direct - DPH	-	-	0	0.7	\$ 0.7
Federal Pass Through - CCH	0.10	0.50	0.9	0.7	\$ 2.2
Federal Pass Through - CCP	-	0.20	24.8	82.9	\$ 107.9
Federal Pass Through - DOT	-	-	0	1.7	\$ 1.7
Federal Pass Through - DPH	0.10	0	0.4	0.4	\$ 0.9
Private/Other - CCH	-	0.2	0.4	0.4	\$ 1.0
Private/Other - CCP	0	0	0	0.2	\$ 0.2
Private/Other - DPH	0	0	0	0	\$ -
State Direct - CCH	0	0	0	1.1	\$ 1.1
State Direct - CCP	0	0.2	0.1	2.9	\$ 3.2
State Direct - DOT	0	0	0	0	\$ -
State Direct - DPH	0.1	0	0.2	2.4	\$ 2.7
Grand Total	\$ 1.6	\$ 3.7	\$ 34.9	\$ 104.2	\$ 144.4

Notes to the August 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 **\$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 August 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.