

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Eight Month Period Ended July 31, 2021**



### **Bureau of Finance**

#### Disclaimer for Financial Statements Report

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



OFFICE OF THE COMPTROLLER

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August 31, 2021

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

Attached is an Analysis of Revenues and Expenses Report for the eight-month period ended July 31, 2021, 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 seven 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 2020 and 2021
Table - 7	Grants Receivable Revenues 2017 thru 2021

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

Respectfully submitted,

Lawrence L. Wilson, CPA  
Comptroller

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS  
Analysis of Year -to Date Revenues, Expenses and Encumbrances  
Thru Period 8 as of July 31, 2021

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>General Fund</b>								
Revenues	\$1,212.9	\$1,232.2	\$19.3	1.6		\$1,232.2	\$19.3	1.6
Expenses	\$1,248.4	\$1,113.3	\$135.1	10.8	\$32.9	\$1,146.2	\$102.2	8.2
Net Results	(\$35.6)	\$118.9	\$154.5		\$32.9	\$86.0	\$121.6	
<b>Health Fund</b>								
Revenues	\$2,194.1	\$2,368.9	\$174.8	8.0		\$2,368.9	\$174.8	8.0
Expenses	\$2,235.4	\$2,455.2	(\$219.8)	(9.8)	\$312.7	\$2,767.9	(\$532.5)	(23.8)
Net Results	(\$41.3)	(\$86.3)	(\$45.0)		\$312.7	(\$399.0)	(\$357.7)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of July 31, 2021, the General fund net results were positive \$118.9 million, \$154.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$121.6 million **favorable** to budget.

Revenues were \$19.3 million or 1.6% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in July 2021, led by enforcement initiatives across number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sales Tax, Use Tax, Alcoholic Beverage Tax, Transactions Use & State and Other Reimbursements / Transfers, thereby offsetting reductions in Gas / Diesel Fuel Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, Cannabis Tax, Sheriff fees and in other areas.

Expenditures of \$1.113 billion were \$135.1 million or 10.8% **favorable** to the year-to-date budget before factoring in encumbrances of \$32.9 million, which resulted in a positive variance of \$102.2 million or 8.2% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments for services and payments to be rendered over the course of the year.

Within the Health Fund, revenues were \$174.8 million or 8.0% **favorable** to budget. Expenditures of \$2.455 billion are \$219.8 million or 9.8% **unfavorable** to budget before factoring in encumbrances. When including encumbrances, net results were \$532.5 million or 23.8% **unfavorable** to budget. The large negative variance is due in large part to current CountyCare payments made through July.

## State Revenues Update

Through July 31, 2021, the State of Illinois owes the County \$190.0 million. That includes:

<b>General Fund</b>		<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Total</u>
(\$ in millions)					
AOIC		\$ -	\$ -	\$ 3.6	\$ 3.6
Rent		-	-	0.7	0.7
CCP_State Direct grants		0.4	0.4	0.3	1.1
CCP_Federal pass - through grants		0.5	8.0	59.1	67.6
<b>Total - General Fund</b>		<b>0.9</b>	<b>8.4</b>	<b>63.7</b>	<b>73.0</b>
<b>Health Fund</b>		-	-	109.1	109.1
CCH_State Direct grants		0.1	-	4.4	4.5
CCH_Federal pass - through grants		0.2	0.8	2.4	3.4
<b>Total Health Fund</b>		<b>0.3</b>	<b>0.8</b>	<b>115.9</b>	<b>117.0</b>
<b>Total General &amp; Health Fund</b>		<b>\$ 1.2</b>	<b>\$ 9.2</b>	<b>\$ 179.6</b>	<b>\$ 190.0</b>

The FY2021 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through July 31, 2021, 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 July 31, 2021, the State AOIC past due amount was \$3.6 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 July 31, 2021, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$109.1 million.<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 July and August 2021, the State AOIC reimbursed the County in the amount of \$18.4 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the months of January 2021 through June 2021. The remaining amount owed for 2021 is \$3.6 million.

<sup>2</sup> In July and August 2021, the County received a total of \$21.6 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, DOT, CCH, Public Health Grants, and others. As of July 31, 2021, the total grants past due amount owed to the County was \$134.8 million. *See Table – 7 (page 16) for detail.*

As of July 2021, the State owes the County \$71.0 million in Federal pass-through grant receivable including \$3.4 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

<sup>3</sup> In August 2021, CCH received a total of \$109.1 million in Medicaid Managed Care ACA capitation, Non-ACA PMPM and CountyCare directed payments.

## Property Tax Levy

**Property Tax Levy** –In November 2020, the Cook County Board of Commissioners waived for two months the 1.5% per month late fee on all tax year 2020 property taxes, and the late fees will be waived for 2 months for the second installment, due later this year. The estimated impact of the delay is about negative \$26.7 million or 14.34% compared to last year collections through July.

			FY21 vs FY20 *	
	31-Jul-21	31-Jul-20	FY21 vs FY20 Over (Under)	% Change
General Fund	\$ 116,580,906	\$ 139,928,625		
Health Fund	43,304,151	46,722,675		
Total	\$ 159,885,057	\$ 186,651,300	(\$26,766,243)	-14.34%

## General Fund Revenues Fees

**Treasurer** – Total eight-month actual revenue of \$32.6 million was above budgeted revenue of \$24.4 million, resulting in a **favorable** variance of \$8.2 million or 33.64%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2020 through July 2021.

**County Clerk** – Total eight-month actual revenue of \$53.4 million was above budgeted revenue of \$32.4 million, resulting in a **favorable** variance of \$21.0 million or 64.72%. The positive variance is due to strong housing sales and prices continuing to have a positive trend. Mortgage rates are low in which homeowners are taking advantage by refinancing. Also, the revenue is attributable to the increase in fee amounts under the new Predictable Fee Ordinance.

**Clerk of the Circuit Court** – Total eight-month actual revenue of \$42.0 million was above budgeted

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	8.2
County Clerk		21.0
Clerk of Circuit Court		4.4
County Sales Tax		8.3
County Use Tax		15.8
Alcoholic Beverage Tax		1.4
Non Retailer Transactions Use Tax & State		1.4
Other Reimbursements / Transfers		13.1
Total net favorable variances	\$	73.6
		Unfavorable Variance (millions)
Gas / Diesel Fuel Tax	\$	(2.7)
Cigarette Tax		(2.3)
Hotel Accommodations Tax		(4.1)
Amusement Tax		(7.1)
Parking Lot & Garage Operations Tax		(7.7)
Cannabis Tax		(1.7)
Sheriff		(4.1)
Other revenue categories (net)		(24.6)
Net (unfavorable) variances		(54.3)
Total net favorable (unfavorable) variances	\$	19.3

revenue of \$37.6 million, resulting in a **favorable** variance of \$4.4 million or 11.58%. The favorable variance or increase in revenue is attributed to the larger than anticipated number of Cook County residents and other stakeholders utilizing the Clerk of Circuit Court's (CCC) services throughout District 1 and the Suburban Districts. Based on this increased foot traffic within all the Districts, more Civil and Filings Fees are being processed, which historically has represented over 50% of revenue. Also, an increase in New Suits, which also contributed to the favorable variance in revenue and is a result to the increased foot traffic referenced above.

**Sheriff** – Total eight-month actual revenue of \$6.7 million was behind budgeted revenue of \$10.8 million, resulting in an **unfavorable** variance of \$4.1 million or 37.62%. The negative variance is due to the impact of the eviction moratorium on the Sheriff's revenue activities.

### **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$516.3 million through July 31, 2021 was above budgeted revenue of \$508.0 million and resulted in a **favorable** variance of \$8.3 million or positive 1.63%. Online sales tax collections began in January 2021, and these revenues were first received in April 2021. Through July 2021, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$7.9 million in revenue loss. The County experiences a 4-month lag between when revenue is collected from when the underlying transaction occurs. Therefore, July receipts represent underlying transactions that occurred in April of 2021. Sales tax revenue will likely end the year higher than budget as pent up demand, the relaxing of Covid -19 mitigation efforts, and stimulus checks are expected to have a favorable impact above and beyond what was anticipated in the original budget. **County Sales Tax contributions to Pension Fund through July 31, 2021 were \$224.0 million based on the IGA** <sup>4</sup>. *For more current data, see Table-6 (Page 15).*

**The County Use Tax** - Revenue of \$61.6 million through July 31, 2021 was above budgeted revenue of \$45.8 million and resulted in a **favorable** variance of \$15.8 million or 34.47%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments. Sales are expected to slow in the coming months, though, due to supply chain issues.

**The County Gas / Diesel Fuel Tax** - Revenue of \$55.1 million through July 31, 2021 was behind budgeted revenue of \$57.8 million and resulted in an **unfavorable** variance of \$2.7 million or 4.66%. This negative variance is due to the impact of extended COVID-19 restrictions on travel and transportation earlier in the year.

**The County Cigarette Tax** - Revenue of \$62.4 million through July 31, 2021 was behind budgeted revenue of \$64.7 million, and resulted in an **unfavorable** variance of \$2.3 million, or 3.61%. The negative variance is due to the timing of wholesaler stamp purchases.

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<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund from 2016 through July 31, 2021 was \$1.8 billion.

**The County Hotel Accommodations Tax** - Revenue of \$6.5 million through July 31, 2021 was behind budgeted revenue of \$10.6 million and resulted in an **unfavorable** variance of \$4.1 million or 38.73%. The negative variance is due to the impact of extended COVID-19 restrictions on travel and tourism to our region earlier in the year and a slower than anticipated recovery for the Hospitality industry.

**The Alcoholic Beverage Tax** - Revenue of \$25.0 million through July 31, 2021 was above budgeted revenue of \$23.6 million and resulted in a **favorable** variance of \$1.4 million or 6.14%. The positive variance is due to stronger than anticipated sales.

**The County Amusement Tax** - Revenue of \$9.6 million through July 31, 2021 was behind budgeted revenue of \$16.7 million and resulted in an **unfavorable** variance of \$7.1 million or 42.58%. The negative variance is due to the impact of extended COVID-19 restrictions earlier in the year and a delay in sales for ticketed events.

**The Parking Lot & Garage Operation Tax** - Revenue of \$19.7 million through July 31, 2021 was behind budgeted revenue of \$27.4 million and resulted in an **unfavorable** variance of \$7.7 million or 28.15%. The negative variance is due to the impact of extended COVID-19 restrictions earlier in the year and lower than anticipated traffic at major airport and downtown lots.

**The Non-Retailer Transactions Use Tax & State-** Revenue of \$11.3 million through July 31, 2021 was above budgeted revenue of \$9.9 million and resulted in a **favorable** variance of \$1.4 million or 13.88%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments.

**The Cannabis Tax** –Revenue of \$6.8 million through July 31, 2021 was behind budgeted revenue of \$8.5 million and resulted in an **unfavorable** variance of \$1.7 million or 20.12%. This negative variance is due to a slower than anticipated roll out of retail licenses.<sup>5</sup>

### **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total eight-month actual revenue of \$26.0 million was above budgeted revenue of \$12.9 million and resulted in a **favorable** variance of \$13.1 million or 101.66%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$11.1 million through 2<sup>nd</sup> quarter of 2021.

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

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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.



## General Fund Expenditures

Expenses of \$1.113 billion were \$135.1 million or 10.8% favorable to budget before \$32.9 million in encumbrances. Combined expenditures and encumbrances of \$1.146 billion were \$102.2 million or 8.2% **favorable** to budget. Personnel expenses of \$730.2 million were less than the year-to-date budget by \$77.9 million. The favorable variance can be largely attributed to a \$41.7 million reimbursement of labor expenses provided to the Sheriff's and Medical Examiner's offices from the COVID-19 Relief Fund that occurred in January. Non-personnel expenditures of \$382.4 million were favorable to budget by \$57.9 million prior to encumbrances, and favorable by \$25.1 million after encumbrances.

### Conclusion:

In total, General Fund expenses were \$135.1 million or 10.8% 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 \$174.8 million or 8.0% through July 31, 2021. The positive variance in the Health System is driven primarily by timing of state payments of Managed Care PMPM payments and higher-than-budgeted membership. The positive variance in patient fees of \$16.4 million relates to improved collections and higher reimbursement rates.

Expenditures of \$2.455 billion were \$219.8 million or 9.8 percent **unfavorable** to budget before \$312.7 million in encumbrances. Nearly all the negative variance is in Health Plan Services (CountyCare), in the amount of \$298.9 million and represents claim payments.

## Health Fund - Revenue

**CCH Medicaid Expansion** – Total eight-month actual Medicaid Expansion revenue of \$1.652 billion was above budgeted revenue of \$1.489 billion, resulting

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Medicaid Expansion - Managed Care	\$ 163.2
Patient Fees	16.4
Federal State Medicaid Programming - DSH	5.2
Graduate Medical Education (GME) Revenue	1.4
Miscellaneous Revenue	1.8
Net <i>favorable</i> variances	188.0
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Other revenue categories (net)	\$ (13.2)
Net (unfavorable) variances	(13.2)
Total net favorable (unfavorable) variances	\$ 174.8

in a **favorable** variance of \$163.2 million or 10.96%. As of July 31, 2021, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program of (ICP), and other program revenue of approximately \$109.1 million which was received on August 4, 2021.

**Patient Fee Revenue** - Total eight-month actual Patient Fee revenue of \$420.4 million was above budgeted revenue of \$404.0 million and resulted in a **favorable** variance of \$16.4 million or 4.07%. This report includes \$145.3 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through July 31, 2021, Federal State Medicaid Programming Funding **DSH** actual revenue of \$125.6 million was above budgeted revenue of \$120.4 million and resulted in a **favorable** variance of \$5.2 million or 4.30%. 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 July 31, 2021, Graduate Medical Education (GME) actual revenue of \$50.5 million was above budgeted revenue of \$49.1 million and resulted in a **favorable** variance of \$1.4 million or 2.85%. The positive variance in GME revenue was due to a retro payment from an underpayment from last year.

**Miscellaneous Revenue** – Total eight-month actual miscellaneous revenue of \$11.8 million was above budgeted revenue of \$10.0 million, resulting in a **favorable** variance of \$1.8 million or 18.20% primarily due to a Blue Cross Equity Quality Incentive Program payment of \$5.9 million.

### **Health Fund- Expenditures**

Expenditures of \$2.455 billion were \$219.8 million or 9.8 percent **unfavorable** to budget before \$312.7 million in encumbrances, primarily in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$2.768 billion were \$532.5 million or 23.8 percent unfavorable to 2021 budget as approved. The encumbrances (\$257.6 out of \$312.7 million) are current obligations entered by Health Plan Services for claims with most of the payments made in July and \$33.0 million are current encumbrances of Stroger Hospital.

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

## Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Eight as of July 31, 2021								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$639.9	\$697.8	\$57.9	9.0		\$697.8	\$57.9	9.0
Expenses	\$454.6	\$223.4	\$231.2	50.9	\$2.2	\$225.6	\$229.0	50.4
Net Results	\$185.3	\$474.4	\$289.1		\$2.2	\$472.2	\$286.9	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of July 31, 2021, revenues were \$697.8 million, \$57.9 million above budgeted revenue of \$639.9 million, resulting in a **favorable** variance of 9.0% to budget primarily due to the US Treasury payment of \$102.9 million in Emergency Rental Assistance program and \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA). Total expenditures were \$225.6 million after encumbrances. Total expenditures related to CARES Act Fund were \$138.5 million through July 31, 2021. Through July 31, 2021, revenues have exceeded expenditures and encumbrances by \$472.2 million on a modified cash basis. *See Table 5 for further details.*

## CARES Act/ERA COVID-19 Programs

On April 24, 2020, Cook County received \$428.6 million from the U.S. Treasury pursuant to the Coronavirus Aid, Relief and Economic Security Act (CARES Act). Under the CARES Act, units of local government with a population that exceeds 500,000 are eligible to receive funding. As of July 31, 2021, the County has spent or obligated 100% of its CARES Act allocation, with under \$18M remaining to be spent from its obligated funding.

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program. During May 2021, the County received \$30.1 million from the U.S. Treasury in partial distribution of its ERA 2 allocation. As of July 31, 2021, the County has spent or obligated \$53 million of its allocation.

## 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 July 29, 2021, the Cook County Board of Commissioners authorized the Bureau of Finance to allocate \$25 million of the County's ARPA distribution for use in FY21. The transfer and use of such allocation will be reflected in the future reports.

A report reflecting the monthly activity on the CARES Act, 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 Eight As of July 31, 2021**

REVENUES	2021 Budget	July 31, 2021		Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 223,415,718	\$152,905,717	\$ 116,580,906	(23.76%)	(\$36,324,811)
Property Tax Levy Timing Differential			514,177		514,177
Property Tax - Tax Increment Financing Surplus	23,525,945	19,324,813	19,176,234	(0.77%)	(148,579)
<b>Fees</b>					
County Treasurer	35,000,000	24,370,360	32,569,000	33.64%	8,198,640
County Clerk	47,918,500	32,398,500	53,368,000	64.72%	20,969,500
Building and Zoning	3,620,100	2,413,400	2,784,000	15.36%	370,600
Environment and Sustainability	4,795,000	2,319,550	3,624,000	56.24%	1,304,450
Liquor Licenses	425,000	410,000	254,000	(38.05%)	(156,000)
Clerk of Circuit Court	64,000,000	37,662,500	42,024,000	11.58%	4,361,500
Sheriff	15,809,882	10,839,254	6,761,000	(37.62%)	(4,078,254)
Public Guardian	2,000,000	1,262,500	1,860,000	47.33%	597,500
Public Administrator	1,395,600	989,634	761,000	(23.10%)	(228,634)
Fees and Licenses Board of Review	400,000	266,667	80,000	(70.00%)	(186,667)
County Assessor	49,000	27,813	267	(99.04%)	(27,546)
Highway Sale of Permits (Hauling & Construction)	850,000	533,233	1,518,000	184.68%	984,767
Medical Examiner	3,925,000	2,647,808	2,755,000	4.05%	107,192
Contract Compliance M/WBE Cert	40,000	24,038	32,350	34.58%	8,312
<b>Total Fee Revenue</b>	<b>180,228,082</b>	<b>116,165,257</b>	<b>148,390,617</b>	<b>27.74%</b>	<b>32,225,360</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	830,214,301	508,063,677	516,334,892	1.63%	8,271,215
County Use Tax	70,100,000	45,829,540	61,625,000	34.47%	15,795,460
Off Track Betting Commission	1,000,000	665,000	799,000	20.15%	134,000
Illinois Gaming-Casino Tax	7,300,000	4,847,570	4,257,000	(12.18%)	(590,570)
Retail Sale of Motor Vehicles Tax	2,300,000	1,467,330	2,012,000	37.12%	544,670
Retailer's Occupation Tax	3,146,807	1,924,236	2,661,000	38.29%	736,764
Wheel Tax	4,800,000	4,557,290	647,000	(85.80%)	(3,910,290)
State Income Tax	12,623,600	9,013,636	12,911,000	43.24%	3,897,364
Alcoholic Beverage Tax	36,300,000	23,556,563	25,002,000	6.14%	1,445,437
Gas / Diesel Fuel Tax	87,000,000	57,743,667	55,051,000	(4.66%)	(2,692,667)
Cigarette Tax	96,500,000	64,748,503	62,414,000	(3.61%)	(2,334,503)
Other Tobacco and Consumable Products Tax	6,600,000	4,249,370	4,757,000	11.95%	507,630
Firearm and Firearm Ammunition Tax	1,200,000	835,035	1,199,000	43.59%	363,965
Hotel Accommodations Tax	19,500,000	10,573,888	6,479,000	(38.73%)	(4,094,888)
Gambling Machine Tax	3,500,000	2,420,000	407,000	(83.18%)	(2,013,000)
Video Gaming	550,000	366,000	355,000	(3.01%)	(11,000)
Non Retailer Transactions Use Tax & State	15,250,000	9,958,867	11,341,000	13.88%	1,382,133
Amusement Tax	24,265,000	16,668,632	9,571,000	(42.58%)	(7,097,632)
Parking Lot & Garage Operations Tax	43,000,000	27,435,544	19,712,000	(28.15%)	(7,723,544)
Sports Wagering Tax	3,575,000	2,383,333	3,725,000	56.29%	1,341,667
Cannabis Tax	13,905,067	8,522,991	6,808,000	(20.12%)	(1,714,991)
<b>Total Non-Property Taxes</b>	<b>1,282,629,775</b>	<b>805,830,672</b>	<b>808,067,892</b>	<b>0.28%</b>	<b>2,237,220</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	54,334,125	36,222,750	44,018,642	21.52%	7,795,892
Salaries of State's Attorney	204,164	136,112	140,571	3.28%	4,459
Salaries of Public Defender	133,833	88,376	86,347	(2.30%)	(2,029)
FPD Reimbursements for Services	1,887,130	1,258,087	893,065	(29.01%)	(365,022)
<b>Total Intergovernmental Revenues</b>	<b>56,559,252</b>	<b>37,705,325</b>	<b>45,138,625</b>	<b>19.71%</b>	<b>7,433,300</b>
<b>Investment Income</b>					
Investment Income	1,000,000	666,667	20,750	(96.89%)	(645,917)
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,175,000	828,400	419,957	(49.31%)	(408,443)
Real Estate and Rental Income	8,959,992	5,973,328	8,867,542	48.45%	2,894,214
Other Reimbursements / Transfers	27,889,548	12,900,000	26,013,593	101.66%	13,113,593
<b>Total Miscellaneous Revenue</b>	<b>38,024,540</b>	<b>19,701,728</b>	<b>35,301,092</b>	<b>79.18%</b>	<b>15,599,364</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	14,118,772	9,412,515	7,791,268	(17.22%)	(1,621,247)
Other Financing Sources - Fund Balance	76,825,582	51,217,055	51,217,055	0.00%	0
<b>Total Other Financing Sources</b>	<b>90,944,354</b>	<b>60,629,569</b>	<b>59,008,323</b>	<b>(2.67%)</b>	<b>(1,621,247)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,896,327,666</b>	<b>\$ 1,212,929,748</b>	<b>\$ 1,232,198,615</b>	<b>1.59%</b>	<b>\$ 19,268,867</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 7.31.2021 were \$224,000,000.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**YTD General Fund Analysis of Expenses and Encumbrances**  
**Thru Period 8 as of July 31, 2021**

DEPT #	Control Officer	2021 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	<b>OFFICE UNDER THE PRESIDENT</b>	<b>234,827,071</b>	<b>150,180,355</b>	<b>138,234,683</b>	<b>11,945,672</b>	<b>8.0%</b>	<b>1,846,630</b>	<b>140,081,313</b>	<b>6.7%</b>
1018	OFFICE OF THE COUNTY COMMISSIONER	1,721,838	-	-	-	-	(3,009)	1,031,048	11.8%
1081	FIRST DISTRICT	400,000	247,605	226,897	20,708	8.4%	515	227,412	8.2%
1082	SECOND DISTRICT	400,000	252,634	234,279	18,355	7.3%	-	234,279	7.3%
1083	THIRD DISTRICT	400,000	251,565	211,995	39,570	15.7%	-	211,995	15.7%
1084	FOURTH DISTRICT	400,000	255,795	249,155	6,640	2.6%	1,748	250,903	1.9%
1085	FIFTH DISTRICT	470,000	296,120	271,338	24,782	8.4%	74	271,412	8.3%
1086	SIXTH DISTRICT	400,000	252,420	222,678	29,742	11.8%	12	222,690	11.8%
1087	SEVENTH DISTRICT	400,000	253,319	223,307	30,012	11.8%	-	223,307	11.8%
1088	EIGHTH DISTRICT	400,000	252,635	255,089	(2,454)	-1.0%	-	255,089	-1.0%
1089	NINTH DISTRICT	400,000	253,646	240,511	13,135	5.2%	-	240,511	5.2%
1090	TENTH DISTRICT	400,000	251,604	223,566	28,038	11.1%	(467)	223,099	11.3%
1091	ELEVENTH DISTRICT	450,000	281,940	169,226	112,714	40.0%	-	169,226	40.0%
1092	TWELFTH DISTRICT	400,000	252,182	231,609	20,573	8.2%	-	231,609	8.2%
1093	THIRTEENTH DISTRICT	400,000	252,029	229,899	22,130	8.8%	2,762	232,661	7.7%
1094	FOURTEENTH DISTRICT	400,000	256,210	224,101	32,109	12.5%	59	224,160	12.5%
1095	FIFTEENTH DISTRICT	400,000	254,628	238,412	16,216	6.4%	153	238,565	6.3%
1096	SIXTEENTH DISTRICT	400,000	246,114	240,385	5,729	2.3%	2,500	242,885	1.3%
1097	SEVENTEENTH DISTRICT	400,000	254,976	213,211	41,765	16.4%	-	213,211	16.4%
	<b>COOK COUNTY BOARD OF COMISSIONERS</b>	<b>8,641,836</b>	<b>5,534,900</b>	<b>4,939,715</b>	<b>595,185</b>	<b>10.8%</b>	<b>4,347</b>	<b>4,944,062</b>	<b>10.7%</b>
1040	COUNTY ASSESSOR	27,969,719	17,970,933	15,621,553	2,349,380	13.1%	84,662	15,706,215	12.6%
1050	BOARD OF REVIEW	14,063,600	8,934,279	8,653,693	280,586	3.1%	34,422	8,688,115	2.8%
1060	COUNTY TREASURER	767,603	488,167	377,021	111,146	22.8%	792	377,813	22.6%
1110	COUNTY CLERK	18,783,552	12,174,649	9,933,628	2,241,021	18.4%	12,482	9,946,110	18.3%
1250	STATE'S ATTORNEY	133,571,049	84,657,832	78,442,589	6,215,243	7.3%	64,159	78,506,748	7.3%
	<b>SHERIFF</b>	<b>572,740,454</b>	<b>361,890,258</b>	<b>338,868,916</b>	<b>23,021,342</b>	<b>6.4%</b>	<b>1,156,204</b>	<b>340,025,120</b>	<b>6.0%</b>
	<b>CHIEF JUDGE</b>	<b>260,105,100</b>	<b>167,658,673</b>	<b>159,696,850</b>	<b>7,961,823</b>	<b>4.7%</b>	<b>90,287</b>	<b>159,787,137</b>	<b>4.7%</b>
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	99,356,779	63,933,079	57,885,704	6,047,375	9.5%	57,103	57,942,807	9.4%
1080	OFFICE OF INSPECTOR GENERAL	1,874,306	1,285,273	980,422	304,851	23.7%	561	980,983	23.7%
1390	PUBLIC ADMINISTRATOR	1,408,190	892,187	879,283	12,904	1.4%	-	879,283	1.4%
	<b>FIXED CHARGES</b>	<b>522,218,405</b>	<b>372,848,818</b>	<b>298,773,646</b>	<b>74,075,172</b>	<b>19.9%</b>	<b>29,515,534</b>	<b>328,289,180</b>	<b>12.0%</b>
	<b>TOTAL</b>	<b>\$ 1,896,327,664</b>	<b>\$ 1,248,449,403</b>	<b>\$ 1,113,287,703</b>	<b>\$ 135,161,700</b>	<b>10.8%</b>	<b>\$ 32,867,183</b>	<b>\$ 1,146,154,886</b>	<b>8.2%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Eight As of July 31, 2021**

REVENUES	2021 Budget	July 31, 2021	July 31, 2021	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 122,704,917	\$ 83,979,245	\$ 43,304,151	(48.43%)	(\$40,675,094)
Property Tax Levy Timing Differential			27,376,000		27,376,000
<b>Stroger Hospital -</b>					
Medicare	174,196,757	108,752,068	78,893,221	(27.46%)	(29,858,847)
Public Assistance (Medicaid)	378,659,433	236,399,329	288,343,912	21.97%	51,944,583
Private Payors and Carriers	63,983,981	39,945,579	45,340,647	13.51%	5,395,068
<b>Stroger Hospital - Sub Total</b>	<b>616,840,171</b>	<b>385,096,976</b>	<b>412,577,780</b>	<b>7.14%</b>	<b>27,480,804</b>
<b>Provident Hospital -</b>					
Medicare	13,839,021	8,639,784	3,933,321	(54.47%)	(4,706,463)
Public Assistance (Medicaid)	12,089,703	7,547,673	3,533,208	(53.19%)	(4,014,465)
Private Payors and Carriers	4,354,784	2,718,717	407,512	(85.01%)	(2,311,205)
<b>Provident Hospital - Sub Total</b>	<b>30,283,508</b>	<b>18,906,174</b>	<b>7,874,041</b>	<b>(58.35%)</b>	<b>(11,032,133)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>647,123,679</b>	<b>404,003,150</b>	<b>420,451,821</b>	<b>4.07%</b>	<b>16,448,671</b>
<b>CCH - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
Federal State Medicaid Programming Funding - DSH	177,190,608	120,429,020	125,608,403	4.30%	5,179,383
<b>Medicaid Expansion - Managed Care</b>					
Medicare	34,821,901	20,410,912	172,531	(99.15%)	(20,238,381)
Public Assistance (Medicaid)	2,185,581,343	1,468,592,292	1,652,067,870	12.49%	183,475,578
Private Payors and Carriers	0	0	0	0.00%	0
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,220,403,244</b>	<b>1,489,003,204</b>	<b>1,652,240,401</b>	<b>10.96%</b>	<b>163,237,197</b>
<b>Net Patient Service Revenue - GME Graduate Medical Edu.</b>	<b>73,660,707</b>	<b>49,107,137</b>	<b>50,504,636</b>	<b>2.85%</b>	<b>1,397,499</b>
<b>CCH - Total Fees</b>	<b>3,249,678,238</b>	<b>2,100,092,511</b>	<b>2,286,355,261</b>	<b>8.87%</b>	<b>186,262,750</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	11,000,000	7,333,334	11,180,577	52.46%	3,847,243
Public Health	4,000,000	2,666,666	639,820	(76.01%)	(2,026,846)
<b>Miscellaneous Revenues - Sub</b>	<b>15,000,000</b>	<b>10,000,000</b>	<b>11,820,397</b>	<b>18.20%</b>	<b>1,820,397</b>
<b>TOTALS</b>	<b>\$ 3,387,383,155</b>	<b>\$ 2,194,071,756</b>	<b>\$ 2,368,855,809</b>	<b>7.97%</b>	<b>\$ 174,784,053</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 8 as of July 31, 2021**

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	\$ 95,934,857	\$ 61,128,632	\$ 47,221,372	\$ 13,907,260	22.8%	\$7,969,020	\$ 55,190,392	\$ 5,938,240	9.7%
4241	Health Services - JTDC	8,353,739	5,306,735	3,773,246	1,533,489	28.9%	4,772	3,778,018	1,528,717	28.8%
4890	Health System Administration	50,349,966	32,002,357	27,783,228	4,219,129	13.2%	520,867	28,304,095	3,698,262	11.6%
4891	Provident Hospital of Cook County	62,104,400	39,707,780	36,981,943	2,725,837	6.9%	3,260,898	40,242,841	(535,061)	-1.3%
4893	Ambulatory and Community Health Network of Cook County	83,368,398	53,784,562	48,463,036	5,321,526	9.9%	7,828,182	56,291,218	(2,506,656)	-4.7%
4894	Ruth M. Rothstein CORE Center	24,715,520	16,137,019	13,332,013	2,805,006	17.4%	1,912,168	15,244,181	892,838	5.5%
4895	Department of Public Health	16,885,928	10,754,357	8,021,172	2,733,185	25.4%	572,656	8,593,828	2,160,529	20.1%
4896	Health Plan Services	2,167,073,499	1,450,910,838	1,749,838,452	(298,927,614)	-20.6%	257,568,662	2,007,407,114	(556,496,276)	-38.4%
4897	John H. Stroger, Jr. Hospital of Cook County	764,858,146	489,945,215	493,979,017	(4,033,802)	-0.8%	33,028,606	527,007,623	(37,062,408)	-7.6%
4899	Fixed Charges and Special Purpose Appropriations - Health	113,738,700	75,730,594	25,839,681	49,890,913	65.9%	-	25,839,681	49,890,913	65.9%
<b>TOTAL</b>		<b>\$ 3,387,383,154</b>	<b>\$ 2,235,408,088</b>	<b>\$ 2,455,233,160</b>	<b>\$ (219,825,072)</b>	<b>-9.8%</b>	<b>\$ 312,665,831</b>	<b>\$ 2,767,898,991</b>	<b>\$ (532,490,903)</b>	<b>-23.8%</b>

**THE COUNTY OF COOK, ILLINOIS**  
Special Revenue Funds  
Analysis of Revenues, Expenses and Encumbrances  
Eight month Period ended July 31, 2021

**SPECIAL PURPOSE FUNDS**

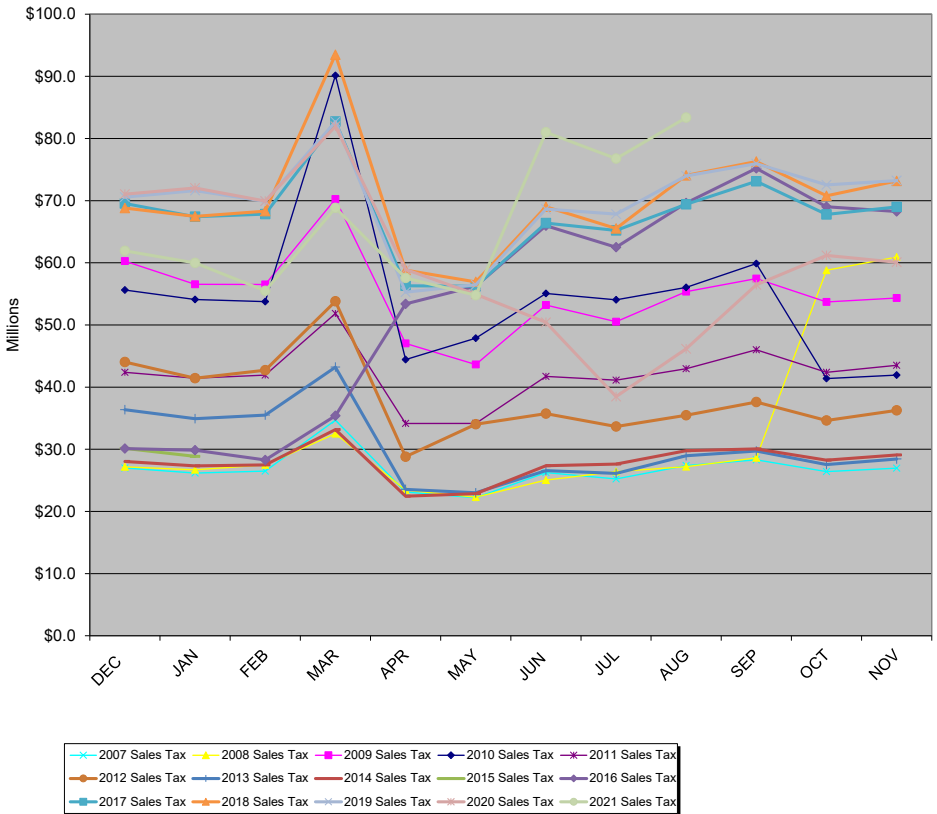
<b>Fund #</b>	<b>DEPARTMENT NAME</b>	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	7/31/2021 Net Change In Fund Balance	FY2020 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$34,001,034	\$26,598,118	\$731,063	\$27,329,181	\$6,671,853	\$6,671,853	\$15,444,398	\$22,116,251
11312	Animal Control	3,204,626	3,465,321	16,648	3,481,969	(277,343)	(277,343)	10,728,792	10,451,449
11306	Election Division Fund	9,333,333	16,335,999	439,949	16,775,948	(7,442,615)	(7,442,615)	(6,474,791)	(13,917,406)
11314	County Clerk Document Storage System	5,654,302	1,596,032	2,662	1,598,694	4,055,608	4,055,608	3,312,441	7,368,049
11320	Circuit Court Automation	4,867,352	6,555,785	140,597	6,696,382	(1,829,030)	(1,829,030)	(8,352,170)	(10,181,200)
11318	Circuit Court Document Storage	4,392,865	3,921,949	132,578	4,054,527	338,338	338,338	1,411,147	1,749,485
11310	Law Library	2,364,550	2,768,181	157	2,768,338	(403,788)	(403,788)	724,950	321,162
11322	Circuit Court - Dispute Resolution	87,946	129,879	0	129,879	(41,933)	(41,933)	(30,592)	(72,525)
11326	Adult Probation / Probation Service Fee	1,593,149	191,229	3,730	194,959	1,398,190	1,398,190	1,206,240	2,604,430
11316	County Clerk Automation	1,019,243	622,997	5,200	628,197	391,046	391,046	147,927	538,973
11854	Treasurer - Tax Sales Automation	5,669,722	6,216,549	62,515	6,279,064	(609,342)	(609,342)	17,256,293	16,646,951
11324	Intergovernment Agreement/ ET SB	1,382,988	864,511	0	864,511	518,477	518,477	(115,581)	402,896
11328	Social Service/ Probation & Court Services	1,059,738	234,404	17,189	251,593	808,145	808,145	1,223,610	2,031,755
11248	Lead Poisoning Prevention Fund	308	909,638	309,552	1,219,190	(1,218,882)	(1,218,882)	5,445,899	4,227,017
11249	Geographic Information Systems - GIS	8,272,566	2,533,875	0	2,533,875	5,738,691	5,738,691	17,544,645	23,283,336
11252	State's Attorney Narcotics Forfeiture	443,441	1,523,411	0	1,523,411	(1,079,970)	(1,079,970)	1,007,609	(72,361)
11255	Suburban CC TB Sanitarium District	73	3,704,789	7,194	3,711,983	(3,711,910)	(3,711,910)	1,139,560	(2,572,350)
11258	Circuit Court Administrative Fund	409,084	357,925	0	357,925	51,159	51,159	212,560	263,719
11259	County Clerk GIS Fee Fund	3,392,668	372,500	370	372,870	3,019,798	3,019,798	3,526,990	6,546,788
11260	County Clerk Rental Housing Support Fee	275,301	0	0	0	275,301	275,301	19,461	294,762
11262	Sheriff Women's Justice Services	48,030	0	0	0	48,030	48,030	263,208	311,238
11266	Sheriff Vehicle Purchase Fund	4,827	15,331	0	15,331	(10,504)	(10,504)	(263,247)	(273,751)
11268	Assessor Special Fund	324,269	0	0	0	324,269	324,269	97,915	422,184
11269	CCC Electronic Citation Fund	348,245	49,454	0	49,454	298,791	298,791	1,154,789	1,453,580
11271	SAO Records Automation	66,489	97,030	0	97,030	(30,541)	(30,541)	239,440	208,899
11272	PD Records Automation	63,127	1,006	0	1,006	62,121	62,121	59,463	121,584
11273	Environmental Control Solid Waste Mgmt	509,092	271,099	32,533	303,632	205,460	205,460	2,398,972	2,604,432
11274	Land Bank Authority	2,170,385	4,195,402	48,187	4,243,589	(2,073,204)	(2,073,204)	(13,444,212)	(15,517,416)
11275	Section 108 Loan Program	0	0	0	0	0	0	8,047,476	8,047,476
11276	Erroneous Homestead Exemption Recovery	698,228	555,902	0	555,902	142,326	142,326	347,552	489,878
11302	Township Roads	808,799	52,737	0	52,737	756,062	756,062	4,421,717	5,177,779
11277	Sheriff Pharmaceutical Disposal	50,938	18,294	0	18,294	32,644	32,644	215,069	247,713
11278	Sheriff Operations State Asset Forfeiture	8,314	44,545	7,912	52,457	(44,143)	(44,143)	756,898	712,755
11279	Sheriff Money Laundering State Asset Forfeiture	538	31,090	0	31,090	(30,552)	(30,552)	68,360	37,808
11281	Cable TV Peg Access Support Fund	153,709	0	0	0	153,709	153,709	31,626	185,335
11282	Cook County Assessor GIS Fee Fund	1,772,427	641,763	90,210	731,973	1,040,454	1,040,454	1,796,788	2,837,242
11284	COVID-19 Federal Programs	102,883,932	138,536,588	132,762	138,669,350	(35,785,418)	(35,785,418)	84,583,263	48,797,845
11285	Mortgage Foreclosure Mediation Program	236,655	0	0	0	236,655	236,655	21,450	258,105
11270	Medical Examiner Fees	45	(3,922)	49,976	46,054	(46,009)	(46,009)	872,006	825,997
11286	American Rescue Plan Act (ARPA) Fund	500,258,975	0	0	0	500,258,975	500,258,975	0	500,258,975
<b>TOTAL</b>		<b>\$697,831,313</b>	<b>\$223,409,411</b>	<b>\$ 2,230,984</b>	<b>\$ 225,640,395</b>	<b>\$472,190,918</b>	<b>\$472,190,918</b>	<b>\$ 157,047,921</b>	<b>\$ 629,238,839</b>



Cook County Sales Tax Revenue (1)

Table - 6

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



FY2021 YTD - AUGUST 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 581,111,033	\$599,692,758	3.20%	\$18,581,725
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$849,129,310	\$721,645,078	(15.01%)	(\$127,484,232)
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	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
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	
2021	\$61,922,898	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$75,197,274	\$69,006,512	\$68,263,674	\$599,692,758
Over(Under) Est. (in millions)	\$0.7	\$0.4	(\$4.1)	(\$4.8)	(\$0.6)	(\$4.3)	\$11.8	\$9.2	\$10.3	(\$20.3)	(\$10.7)	(\$13.4)	\$18.6
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
Over(Under) Est. (in millions)	\$0.1	\$0.1	\$3.4	(\$0.5)	(\$1.8)	(\$1.0)	\$0.4	\$2.3	\$1.4	(\$0.5)	\$1.8	\$1.5	\$7.2
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
Over(Under) Est. (in millions)	\$0.3	\$1.5	\$2.3	\$14.5	\$4.6	\$3.0	\$5.8	\$3.7	\$7.3	\$6.4	\$6.3	\$7.7	\$63.4
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
Over(Under) Est. (in millions)	(\$2.3)	(\$3.1)	\$0.3	(\$0.9)	\$1.7	(\$0.7)	(\$0.8)	\$1.5	(\$1.5)	(\$3.2)	(\$2.4)	(\$0.6)	(\$12.0)
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

Grant Receivables (\$millions)

July 31st, 2021

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	FY2021	Total	% of
Planning and Development	0.2	0.5	8.9	9.8	12.9	\$ 32.3	24.0%
Office of Economic Development	0	0	0	0	0.1	\$ 0.1	0.1%
County Clerk	-	-	-	-	-	\$ -	0.0%
Environment and Sustainability	-	-	0.4	-	-	\$ 0.4	0.3%
Justice Advisory Council	-	-	-	-	0.1	\$ 0.1	0.1%
Office of the Sheriff	-	-	-	0.1	1.2	\$ 1.3	1.0%
State's Attorney	-	-	0.4	0.2	4.1	\$ 4.7	3.5%
Medical Examiner	-	-	-	-	0.1	\$ 0.1	0.1%
Public Defender	-	-	-	-	0.1	\$ 0.1	0.1%
Emergency Management & Regional Security	-	-	0.2	5.5	47.5	\$ 53.2	39.5%
Adult Probation Dept.	-	-	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	-	-	-	0.2	\$ 0.2	0.1%
Juvenile Probation	-	-	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	-	-	-	0.1	\$ 0.1	0.1%
Juvenile Temporary Detention Center	-	-	-	0.3	-	\$ 0.3	0.2%
Dept. of Transportation And Highways	-	-	0.1	0.2	6.3	\$ 6.6	4.9%
Board of Election	-	-	-	2.2	0.8	\$ 3.0	2.2%
Land Bank Authority	-	-	0.2	0.1	0.1	\$ 0.4	0.3%
Dept. of Public Health	0.4	(0.4)	0.5	11.7	19.7	\$ 31.9	23.7%
<b>Grand Total</b>	<b>\$ 0.6</b>	<b>\$ 0.1</b>	<b>\$ 10.7</b>	<b>\$ 30.1</b>	<b>\$ 93.3</b>	<b>\$ 134.8</b>	<b>100.0%</b>

By Funding Source	FY2017	FY2018	FY2019	FY2020	FY2021	Total
Federal Direct - CCH	\$ 0.4	\$ (0.4)	\$ 0.1	\$ 10.7	\$ 12.6	\$ 23.4
Federal Direct - CCP	0.2	0.5	9.4	10.0	14.0	\$ 34.1
Federal Pass Through - CCH	-	-	0.1	0.5	1.8	\$ 2.4
Federal Pass Through - CCP	-	-	0.5	7.8	52.9	\$ 61.2
Federal Pass Through - DOT	-	-	-	0.2	6.2	\$ 6.4
Federal Pass Through - DPH	-	-	0.1	0.3	0.6	\$ 1.0
Private/Other - CCH	-	-	-	0.2	0.4	\$ 0.6
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	3.9	\$ 3.9
State Direct - CCP	-	-	0.3	0.4	0.3	\$ 1.0
State Direct - DOT	-	-	0.1	-	-	\$ 0.1
State Direct - DPH	-	-	0.1	-	0.5	\$ 0.6
<b>Grand Total</b>	<b>\$ 0.6</b>	<b>\$ 0.1</b>	<b>\$ 10.7</b>	<b>\$ 30.1</b>	<b>\$ 93.3</b>	<b>\$ 134.8</b>

## Notes to the July 2021 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 next budgeted IGT BIPA Medicaid receipt payment is scheduled for October 2021 in the amount of **\$93.7 million**. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million** was received on January 21, 2021 and is included in this report. Certain other fee revenues for July 2021 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 FY2021 budgeted Property Tax revenue is based on the FY2021 tax levy, which will not be collected until 2022; actual revenue received during 2021 is based on the FY2020 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2021 will be equal to the difference between the FY2021 and FY2020 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.