

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Preliminary Analysis of Revenues and Expenses For the Twelve-Month Period Ended November 30, 2021



Bureau of Finance

Disclaimer for Financial Statements Report

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December 30, 2021

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

Attached is a **Preliminary** Analysis of Revenues and Expenses Report for the twelve-month period ended November 30, 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
Preliminary Analysis of Year -to Date Revenues, Expenses and Encumbrances
 Thru Period 12 as of November 30, 2021

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
General Fund								
Revenues	\$1,896.3	\$2,034.8	\$138.5	7.3		\$2,034.8	\$138.5	7.3
Expenses	\$1,896.3	\$1,790.7	\$105.6	5.6	\$13.5	\$1,804.2	\$92.1	4.9
Net Results	(\$0.0)	\$244.1	\$244.1		\$13.5	\$230.6	\$230.6	
Health Fund								
Revenues	\$3,809.7	\$3,873.1	\$63.4	1.7		\$3,873.1	\$63.4	1.7
Expenses	\$3,809.7	\$3,769.3	\$40.4	1.1	\$27.4	\$3,796.7	\$13.0	0.3
Net Results	(\$0.0)	\$103.8	\$103.8		\$27.4	\$76.4	\$76.4	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of November 30, 2021, the General fund net results were positive \$244.1 million, \$244.1 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$230.6 million **favorable** to budget.

Revenues were \$138.5 million or 7.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in November 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 \$1.790 billion were \$105.6 million or 5.6% **favorable** to the year-to-date budget before factoring in encumbrances of \$13.5 million, which resulted in a positive variance of \$92.1 million or 4.9% against budget.

Within the Health Fund, revenues were \$63.4 million or 1.7% **favorable** to budget. Expenditures of \$3.769 billion are \$40.4 million or 1.1% **favorable** to budget before factoring in encumbrances. When including encumbrances, net results were \$13.0 million or 0.3% **favorable** to budget.

State Revenues Update

Through November 30, 2021, the State of Illinois owes the County \$261.8 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	Total	Average days receivable outstanding
(\$ in millions)					
AOIC	\$ -	\$ -	\$ 14.7	\$ 14.7	AOIC vouchers average - 30-45 days
Rent	-	-	0.7	0.7	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.4	0.1	0.9	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.5	9.1	135.8	145.4	Estimated average days over - 90 days
Total - General Fund	0.9	9.5	151.3	161.7	
Health Fund	-	-	99.1	99.1	State Medicaid average - 30-45 days
CCH_State Direct grants	0.1	-	0.1	0.2	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	0.1	0.8	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	99.3	100.1	
Total General & Health Fund	\$ 1.2	\$ 10.0	\$ 250.6	\$ 261.8	

The FY2021 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through November 30, 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 November 30, 2021, the State AOIC past due amount was \$14.7 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 November 30, 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 \$99.1 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In December 2021, the State AOIC reimbursed the County in the amount of \$2.6 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the months of August 2021 and partial September. The remaining amount owed for 2021 is \$14.7 million.

² In November and December 2021, the County received a total of \$13.4 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, DOTD, CCH, Public Health Grants, and others. As of November 30, 2021, the total grants past due amount owed to the County was \$174.1 million. *See Table – 7 (page 16) for detail.*

As of Nov 2021, the State owes the County \$146.2 million in Federal pass-through grant receivable including \$1.2 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of November 30, 2021 State owed CCH a total of \$99.1 million in Medicaid Managed Care ACA capitation to true-up CountyCare rates to the 2021 rates.

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 were waived for 2 months for the second installment, due in October of 2021. The estimated impact of the delay was a positive \$11.1 million or 3.98% compared to last year collections through November 2021.

			FY21 vs FY20	
	<u>30-Nov-21</u>	<u>30-Nov-20</u>	<u>FY21 vs FY20 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 211,842,930	\$ 209,471,806	\$ 2,371,124	
Health Fund	78,689,371	69,943,394	8,745,977	
Total	\$ 290,532,301	\$ 279,415,200	\$ 11,117,101	3.98%

General Fund Revenues Fees

Treasurer – Total twelve-month actual revenue of \$72.7 million was above budgeted revenue of \$35.0 million, resulting in a **favorable** variance of \$37.7 million or 107.62%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2020 through November 2021.

County Clerk – Total twelve-month actual revenue of \$79.6 million was above budgeted revenue of \$47.9 million, resulting in a **favorable** variance of \$31.7 million or 66.21%. The positive variance is due to strong housing sales and prices continuing to have a positive trend. Homeowners are continuing to take advantage of historically low mortgage rates resulting in increased sales and home financings. Also, the revenue is attributable to the increase in fee amounts under the new Predictable Fee Ordinance.

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 37.7
County Clerk	31.7
Clerk of Circuit Court	4.2
County Sales Tax	31.4
County Use Tax	23.4
Alcoholic Beverage Tax	2.0
Non Retailer Transactions Use Tax & State	2.0
Other Reimbursements / Transfers	33.2
Other revenue categories (net)	3.0
Total net favorable variances	\$ 168.6
	Unfavorable Variance (millions)
Gas / Diesel Fuel Tax	\$ (2.0)
Cigarette Tax	(4.3)
Hotel Accommodations Tax	(3.7)
Amusement Tax	(6.3)
Parking Lot & Garage Operations Tax	(8.0)
Cannabis Tax	(2.6)
Sheriff	(3.2)
Net (unfavorable) variances	(30.1)
Total net favorable (unfavorable) variances	\$ 138.5

Clerk of the Circuit Court – Total twelve-month actual revenue of \$68.2 million was above budgeted revenue of \$64.0 million, resulting in a **favorable** variance of \$4.2 million or 6.52%. 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 contributed to the favorable variance in revenue and is a result of the increased foot traffic referenced above.

Sheriff – Total twelve-month actual revenue of \$12.6 million was behind budgeted revenue of \$15.8 million, resulting in an **unfavorable** variance of \$3.2 million or 20.57%. The negative variance is due to the impact of the eviction moratorium on the Sheriff’s revenue activities. Although the eviction moratorium expired in Illinois in October, it remains to be seen what impact this will have on the Sheriff’s revenue given the County’s expanded Emergency Rental Assistance programs.

Home Rule Taxes

The County Sales Tax - Revenue of \$861.6 million through November 30, 2021 was above budgeted revenue of \$830.2 million and resulted in a **favorable** variance of \$31.4 million or positive 3.78%. Online sales tax collections began in January 2021, and these revenues were first received in April 2021. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, November receipts represent underlying transactions that occurred in August of 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 November 30, 2021 were \$342.0 million based on the IGA** ⁴. *For more current data, see Table-6 (Page 15).*

The County Use Tax - Revenue of \$93.5 million through November 30, 2021 was above budgeted revenue of \$70.1 million and resulted in a **favorable** variance of \$23.4 million or 33.42%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments and higher prices due to ongoing supply chain issues.

The County Gas / Diesel Fuel Tax - Revenue of \$85.0 million through November 30, 2021 was behind budgeted revenue of \$87.0 million and resulted in an **unfavorable** variance of \$2.0 million or 2.27%. This negative variance is due to the impact of extended COVID-19 restrictions on travel and transportation earlier in the year but has since stabilized.

The County Cigarette Tax - Revenue of \$92.2 million through November 30, 2021 was behind budgeted revenue of \$96.5 million, and resulted in an **unfavorable** variance of \$4.3 million, or 4.42%. The negative variance is due to the timing of wholesaler stamp purchases and a greater than expected drop in overall sales for the year.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through November 30, 2021 was \$1.9 billion.

The County Hotel Accommodations Tax - Revenue of \$15.8 million through November 30, 2021 was behind budgeted revenue of \$19.5 million and resulted in an **unfavorable** variance of \$3.7 million or 18.73%. 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 \$38.3 million through November 30, 2021 was above budgeted revenue of \$36.3 million and resulted in a **favorable** variance of \$2.0 million or 5.42%. The positive variance is due to stronger than anticipated sales.

The County Amusement Tax - Revenue of \$17.9 million through November 30, 2021 was behind budgeted revenue of \$24.2 million and resulted in an **unfavorable** variance of \$6.3 million or 26.08%. 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 \$35.0 million through November 30, 2021 was behind budgeted revenue of \$43.0 million and resulted in an **unfavorable** variance of \$8.0 million or 18.71%. 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 \$17.2 million through November 30, 2021 was above budgeted revenue of \$15.2 million and resulted in a **favorable** variance of \$2.0 million or 12.99%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments and inflationary pressures caused by supply chain issues. As supply chain issues with Microchips have increased the price of New Vehicles, the demand for used vehicles in the Secondary Market has also increased.

The Cannabis Tax –Revenue of \$11.3 million through November 30, 2021 was behind budgeted revenue of \$13.9 million and resulted in an **unfavorable** variance of \$2.6 million or 18.96%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total twelve-month actual revenue of \$61.1 million was above budgeted revenue of \$27.9 million and resulted in a **favorable** variance of \$33.2 million or 118.96%. The positive variance is primarily due to higher-than-expected CVS Caremark Rx rebates of \$19.0 million through 3rd quarter of 2021.

***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 \$1.790 billion were \$105.6 million or 5.6% favorable to budget before \$13.5 million in encumbrances. Combined expenditures and encumbrances of \$1.804 billion were \$92.1 million or 4.9% **favorable** to budget. Personnel expenses of \$1.190 billion were less than the year-to-date budget by \$37.6 million. The favorable variance can be largely attributed to \$50M in reimbursements for COVID-19 expenses throughout FY21 for public safety labor, COVID-19 emergency sick leave, and COVID-19 benefit costs. Non-personnel expenditures of \$599.6 million were favorable to budget by \$37.3 million prior to encumbrances, and favorable by \$24.2 million after encumbrances.

Conclusion:

In total, General Fund expenses were \$105.6 million or 5.6% 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 \$63.4 million or 1.7% through November 30, 2021. The positive variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and higher-than-budgeted membership. The positive variance in patient fees of \$18.5 million relates to timing issues and payor mix changes affecting reimbursement rates.

Expenditures of \$3.769 billion were \$40.4 million or 1.1 percent **favorable** to budget before \$27.4 million in encumbrances. The positive variance in Health Plan Services (CountyCare) expenses are also impacted by the appropriation adjustments to account for the higher membership and associated revenue.

Health Fund - Revenue

CCH Medicaid Expansion – Total twelve-month actual Medicaid Expansion revenue of \$2.656 billion was above budgeted revenue of \$2.642 billion, resulting in a

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 18.5
Medicaid Expansion - Managed Care	13.5
Federal State Medicaid Programming - DSH	33.7
Graduate Medical Education (GME) Revenue	2.1
Net <i>favorable</i> variances	67.8
	Unfavorable Variance
	(millions)
Miscellaneous Revenue	\$ (0.4)
Other revenue categories (net)	(4.0)
Net (unfavorable) variances	(4.4)
Total net favorable (unfavorable) variances	\$ 63.4

favorable variance of \$13.5 million or 0.51% due to timing of state payment adjustments, and appropriation revenue adjustments to account for the higher membership through November 2021. As of November 30, 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 \$99.1 million. This amount represents State Medicaid dollars owed to true-up CountyCare rates to the 2021 rates.

Patient Fee Revenue - Total twelve-month actual Patient Fee revenue of \$665.6 million was above budgeted revenue of \$647.1 million and resulted in a **favorable** variance of \$18.5 million or 2.86%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$209.7 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through November 30, 2021, Federal State Medicaid Programming Funding **DSH** actual revenue of \$210.9 million was above budgeted revenue of \$177.2 million and resulted in a **favorable** variance of \$33.7 million or 19.00%. 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 November 30, 2021, Graduate Medical Education (GME) actual revenue of \$75.8 million was above budgeted revenue of \$73.7 million and resulted in a **favorable** variance of \$2.1million or 2.85%. The positive variance in GME revenue was due to a retro payment from an underpayment made last year.

Miscellaneous Revenue – Total twelve-month actual miscellaneous revenue of \$14.6 million was behind budgeted revenue of \$15.0 million, resulting in an **unfavorable** variance of \$0.4 million or 2.34% primarily due to drop in Department of Public Health revenue collections of \$2.2 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement.

Health Fund- Expenditures

Expenditures of \$3.769 billion were \$40.4 million or 1.1 percent **favorable** to budget before \$27.4 million in encumbrances primarily due to appropriation adjustments, primarily in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$3.796 billion were \$13.0 million or 0.3 percent favorable to 2021 budget as approved. The majority of the encumbrances (\$4.5 million out of \$27.4 million) are current obligations entered by Health Plan Services for claims with most of the payments made in November and \$17.6 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								
Preliminary Thru Period Twelve as of November 30, 2021								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$685.4	\$747.1	\$61.7	9.0		\$747.1	\$61.7	9.0
Expenses	\$734.7	\$357.8	\$376.9	51.3	\$4.7	\$362.5	\$372.2	50.7
Net Results	(\$49.3)	\$389.3	\$438.6		\$4.7	\$384.6	\$433.9	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of November 30, 2021, revenues were \$747.1 million, \$61.7 million above budgeted revenue of \$685.4 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 (ERA) program and \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA). Total expenditures were \$362.5 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$198.2 million and are mostly related to ERA distributions through November 30, 2021. Through November 30, 2021, revenues have exceeded expenditures and encumbrances by \$384.6 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 November 30, 2021, the County has spent 100% of its CARES Act allocation.

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 November 30, 2021, the County has spent \$65 million of its allocation, which is 100% of the ERA 1 and \$29 million 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 July 29, 2021 and September 23, 2021, the Cook County Board of Commissioners authorized the Bureau of Finance to allocate \$110 million of the County's ARPA distribution for use in FY21. As of November 30, 2021, \$30.5 million of the FY21 appropriated amount has been spent or obligated.

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
Preliminary Thru Period Twelve As of November 30, 2021

REVENUES	2021 Budget	November 30, 2021	November 30, 2021	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 223,415,718	\$ 223,415,718	\$ 211,842,930	(5.18)%	\$ (11,572,788)
Property Tax Levy Timing Differential			751,281		751,281
Property Tax - Tax Increment Financing Surplus	23,525,945	23,525,945	19,213,092	(18.33)%	(4,312,853)
Fees					
County Treasurer	35,000,000	35,000,000	72,667,613	107.62%	37,667,613
County Clerk	47,918,500	47,918,500	79,647,321	66.21%	31,728,821
Building and Zoning	3,620,100	3,620,100	4,236,871	17.04%	616,771
Environment and Sustainability	4,795,000	4,795,000	5,104,846	6.46%	309,846
Liquor Licenses	425,000	425,000	270,232	(36.42)%	(154,768)
Clerk of Circuit Court	64,000,000	64,000,000	68,175,957	6.52%	4,175,957
Sheriff	15,809,882	15,809,882	12,557,782	(20.57)%	(3,252,100)
Public Guardian	2,000,000	2,000,000	2,690,532	34.53%	690,532
Public Administrator	1,395,600	1,395,600	1,450,686	3.95%	55,086
Fees and Licenses Board of Review	400,000	400,000	80,000	(80.00)%	(320,000)
County Assessor	49,000	49,000	508	(98.96)%	(48,492)
Highway Sale of Permits (Hauling & Construction)	850,000	850,000	2,345,920	175.99%	1,495,920
Medical Examiner	3,925,000	3,925,000	4,008,921	2.14%	83,921
Contract Compliance M/WBE Cert	40,000	40,000	43,100	7.75%	3,100
Total Fee Revenue	180,228,082	180,228,082	253,280,289	40.53%	73,052,207
Non-Property Taxes					
Home Rule County Sales Tax	830,214,301	830,214,301	861,610,924	3.78%	31,396,623
County Use Tax	70,100,000	70,100,000	93,528,935	33.42%	23,428,935
Off Track Betting Commission	1,000,000	1,000,000	1,075,934	7.59%	75,934
Illinois Gaming-Casino Tax	7,300,000	7,300,000	7,771,107	6.45%	471,107
Retail Sale of Motor Vehicles Tax	2,300,000	2,300,000	2,798,874	21.69%	498,874
Retailer's Occupation Tax	3,146,807	3,146,807	4,212,128	33.85%	1,065,321
Wheel Tax	4,800,000	4,800,000	3,834,776	(20.11)%	(965,224)
State Income Tax	12,623,600	12,623,600	18,129,362	43.61%	5,505,762
Alcoholic Beverage Tax	36,300,000	36,300,000	38,268,243	5.42%	1,968,243
Gas / Diesel Fuel Tax	87,000,000	87,000,000	85,028,471	(2.27)%	(1,971,529)
Cigarette Tax	96,500,000	96,500,000	92,234,532	(4.42)%	(4,265,468)
Other Tobacco and Consumable Products Tax	6,600,000	6,600,000	7,422,000	12.45%	822,000
Firearm and Firearm Ammunition Tax	1,200,000	1,200,000	1,607,621	33.97%	407,621
Hotel Accommodations Tax	19,500,000	19,500,000	15,846,682	(18.73)%	(3,653,318)
Gambling Machine Tax	3,500,000	3,500,000	2,764,589	(21.01)%	(735,411)
Video Gaming	550,000	550,000	649,356	18.06%	99,356
Non Retailer Transactions Use Tax & State	15,250,000	15,250,000	17,230,867	12.99%	1,980,867
Amusement Tax	24,265,000	24,265,000	17,937,856	(26.08)%	(6,327,144)
Parking Lot & Garage Operations Tax	43,000,000	43,000,000	34,956,124	(18.71)%	(8,043,876)
Sports Wagering Tax	3,575,000	3,575,000	5,065,653	41.70%	1,490,653
Cannabis Tax	13,905,067	13,905,067	11,269,319	(18.96)%	(2,635,748)
Total Non-Property Taxes	1,282,629,775	1,282,629,775	1,323,243,353	3.17%	40,613,578
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,334,125	54,334,125	61,992,936	14.10%	7,658,811
Salaries of State's Attorney	204,164	204,164	212,368	4.02%	8,204
Salaries of Public Defender	133,833	133,833	129,964	(2.89)%	(3,869)
FPD Reimbursements for Services	1,887,130	1,887,130	1,793,158	(4.98)%	(93,972)
Total Intergovernmental Revenues	56,559,252	56,559,252	64,128,426	13.38%	7,569,174
Investment Income					
Investment Income	1,000,000	1,000,000	30,768	(96.92)%	(969,232)
Miscellaneous Revenue					
Cable TV Franchise	1,175,000	1,175,000	968,996	(17.53)%	(206,004)
Real Estate and Rental Income	8,959,992	8,959,992	11,771,588	31.38%	2,811,596
Other Reimbursements / Transfers	27,889,548	27,889,548	61,067,499	118.96%	33,177,951
Total Miscellaneous Revenue	38,024,540	38,024,540	73,808,083	94.11%	35,783,543
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,118,772	14,118,772	11,660,502	(17.41)%	(2,458,270)
Other Financing Sources - Fund Balance	76,825,582	76,825,582	76,825,582	0.00%	0
Total Other Financing Sources	90,944,354	90,944,354	88,486,084	(2.70)%	(2,458,270)
Grand Total Corporate / Public Safety	\$ 1,896,327,666	\$ 1,896,327,666	\$ 2,034,784,306	7.30%	\$ 138,456,640
Note: County Sales Tax payment to Pension Fund Thru 11.30.2021 were \$341,961,760.					

THE COUNTY OF COOK, ILLINOIS
Preliminary YTD General Fund Analysis of Expenses and Encumbrances
 Thru Period 12 as of November 30, 2021

DEPT #	Control Officer	2021 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	OFFICE UNDER THE PRESIDENT	\$ 234,827,071	\$ 234,827,071	\$ 219,931,253	\$ 14,895,818	6.3%	\$ 763,906	\$ 220,695,159	6.0%
			-						
1018	OFFICE OF THE COUNTY COMMISSIONER	1,721,838	1,721,838	1,657,123	64,715	3.8%	(59,250)	1,597,873	7.2%
1081	FIRST DISTRICT	400,000	400,000	370,408	29,592	7.4%	702	371,110	7.2%
1082	SECOND DISTRICT	400,000	400,000	387,320	12,680	3.2%	(1,434)	385,886	3.5%
1083	THIRD DISTRICT	400,000	400,000	357,886	42,114	10.5%	-	357,886	10.5%
1084	FOURTH DISTRICT	400,000	400,000	387,103	12,897	3.2%	1,748	388,851	2.8%
1085	FIFTH DISTRICT	470,000	470,000	431,248	38,752	8.2%	9	431,257	8.2%
1086	SIXTH DISTRICT	400,000	400,000	367,524	32,476	8.1%	-	367,524	8.1%
1087	SEVENTH DISTRICT	400,000	400,000	380,051	19,949	5.0%	6,921	386,972	3.3%
1088	EIGHTH DISTRICT	400,000	400,000	400,870	(870)	-0.2%	817	401,687	-0.4%
1089	NINTH DISTRICT	400,000	400,000	386,534	13,466	3.4%	-	386,534	3.4%
1090	TENTH DISTRICT	400,000	400,000	345,396	54,604	13.7%	301	345,697	13.6%
1091	ELEVENTH DISTRICT	450,000	450,000	272,035	177,965	39.5%	-	272,035	39.5%
1092	TWELFTH DISTRICT	400,000	400,000	400,300	(300)	-0.1%	366	400,666	-0.2%
1093	THIRTEENTH DISTRICT	400,000	400,000	347,705	52,295	13.1%	3,424	351,129	12.2%
1094	FOURTEENTH DISTRICT	400,000	400,000	361,778	38,222	9.6%	397	362,175	9.5%
1095	FIFTEENTH DISTRICT	400,000	400,000	391,677	8,323	2.1%	433	392,110	2.0%
1096	SIXTEENTH DISTRICT	400,000	400,000	376,782	23,218	5.8%	4,331	381,113	4.7%
1097	SEVENTEENTH DISTRICT	400,000	400,000	381,019	18,980	4.7%	-	381,019	4.7%
	COOK COUNTY BOARD OF COMISSIONERS	8,641,836	8,641,836	8,002,759	639,077	7.4%	(41,235)	7,961,524	7.9%
1040	COUNTY ASSESSOR	27,969,719	27,969,719	27,807,283	162,436	0.6%	36,769	27,844,052	0.4%
1050	BOARD OF REVIEW	14,063,600	14,063,600	13,874,854	188,746	1.3%	68,758	13,943,612	0.9%
1060	COUNTY TREASURER	767,603	767,603	562,066	205,537	26.8%	11,853	573,919	25.2%
1110	COUNTY CLERK	18,783,552	18,783,552	15,566,552	3,217,000	17.1%	24,923	15,591,475	17.0%
1250	STATE'S ATTORNEY	133,571,049	133,571,049	126,238,975	7,332,074	5.5%	167,858	126,406,833	5.4%
	SHERIFF	572,740,454	572,740,454	563,750,139	8,990,315	1.6%	269,735	564,019,874	1.5%
	CHIEF JUDGE	260,105,100	260,105,100	250,997,033	9,108,067	3.5%	272,351	251,269,384	3.4%
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	99,356,779	99,356,779	91,604,247	7,752,532	7.8%	340,578	91,944,825	7.5%
1080	OFFICE OF INSPECTOR GENERAL	1,874,306	1,874,306	1,878,849	(4,543)	-0.2%	561	1,879,410	-0.3%
1390	PUBLIC ADMINISTRATOR	1,408,190	1,408,190	1,391,446	16,744	1.2%	2,125	1,393,571	1.0%
	FIXED CHARGES	522,218,405	522,218,405	469,148,775	53,069,630	10.2%	11,545,700	480,694,475	8.0%
	TOTAL	\$ 1,896,327,664	\$ 1,896,327,664	\$ 1,790,754,231	\$ 105,573,433	5.6%	\$ 13,463,882	\$ 1,804,218,113	4.9%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Preliminary Thru Period Twelve As of November 30, 2021

REVENUES	2021 Budget	November 30, 2021	November 30, 2021	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 122,704,917	\$ 122,704,917	\$ 78,689,371	(35.87%)	\$ (44,015,546)
Property Tax Levy Timing Differential			40,000,000		40,000,000
Stroger Hospital -					
Medicare	174,196,757	174,196,757	120,410,811	(30.88%)	(53,785,946)
Public Assistance (Medicaid)	378,659,433	378,659,433	455,733,459	20.35%	77,074,026
Private Payors and Carriers	63,983,981	63,983,981	68,281,852	6.72%	4,297,871
Stroger Hospital - Sub Total	616,840,171	616,840,171	644,426,122	4.47%	27,585,951
Provident Hospital -					
Medicare	13,839,021	13,839,021	7,522,279	(45.64%)	(6,316,742)
Public Assistance (Medicaid)	12,089,703	12,089,703	13,043,666	7.89%	953,963
Private Payors and Carriers	4,354,784	4,354,784	618,917	(85.79%)	(3,735,867)
Provident Hospital - Sub Total	30,283,508	30,283,508	21,184,862	(30.04%)	(9,098,646)
Patient Fees (Medicare, Medicaid, Private & 3rd)	647,123,679	647,123,679	665,610,984	2.86%	18,487,305
CCH - Medicaid BIPA IGT	131,300,000	131,300,000	131,300,000	0.00%	0
Federal State Medicaid Programming Funding - DSH	177,190,608	177,190,608	210,858,016	19.00%	33,667,408
Medicaid Expansion - Managed Care					
Medicare	34,821,901	34,821,901	2,748,641	(92.11%)	(32,073,260)
Public Assistance (Medicaid)	2,185,581,343	2,607,856,314	2,653,443,281	1.75%	45,586,967
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,220,403,244	2,642,678,215	2,656,191,922	0.51%	13,513,707
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	73,660,707	75,756,954	2.85%	2,096,247
CCH - Total Fees	3,249,678,238	3,671,953,209	3,739,717,876	1.85%	67,764,667
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	11,000,000	11,000,000	12,804,243	16.40%	1,804,243
Public Health	4,000,000	4,000,000	1,844,128	(53.90%)	(2,155,872)
Miscellaneous Revenues - Sub	15,000,000	15,000,000	14,648,371	(2.34%)	(351,629)
TOTALS	\$ 3,387,383,155	\$ 3,809,658,126	\$ 3,873,055,618	1.66%	\$ 63,397,492

THE COUNTY OF COOK, ILLINOIS
Preliminary Health Fund Analysis of Expenses and Encumbrances
Thru Period 12 as of November 30, 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	\$ 95,934,857	\$ 80,656,106	\$ 15,278,751	15.9%	\$ 520,277	\$ 81,176,383	\$ 14,758,474	15.4%
4241	Health Services - JTDC	8,353,739	8,353,739	6,683,692	1,670,047	20.0%	60,125	6,743,817	1,609,922	19.3%
4890	Health System Administration	50,349,966	50,349,966	46,374,552	3,975,414	7.9%	523,251	46,897,803	3,452,163	6.9%
4891	Provident Hospital of Cook County	62,104,400	62,104,400	57,894,360	4,210,040	6.8%	1,532,382	59,426,742	2,677,658	4.3%
4893	Ambulatory and Community Health Network of Cook County	83,368,398	83,368,398	81,160,259	2,208,139	2.6%	1,132,734	82,292,993	1,075,405	1.3%
4894	Ruth M. Rothstein CORE Center	24,715,520	24,715,520	23,098,955	1,616,565	6.5%	1,205,000	24,303,955	411,565	1.7%
4895	Department of Public Health	16,885,928	16,885,928	13,738,232	3,147,696	18.6%	272,128	14,010,360	2,875,568	17.0%
4896	Health Plan Services	2,651,912,728	2,651,912,728	2,635,499,652	16,413,076	0.6%	4,538,815	2,640,038,467	11,874,261	0.4%
4897	John H. Stroger, Jr. Hospital of Cook County	764,881,546	764,881,546	783,766,217	(18,884,672)	-2.5%	17,610,134	801,376,351	(36,494,806)	-4.8%
4899	Fixed Charges and Special Purpose Appropriations - Health	51,151,042	51,151,042	40,447,077	10,703,965	20.9%	53,146	40,500,223	10,650,819	20.8%
TOTAL		\$ 3,809,658,125	\$ 3,809,658,125	\$ 3,769,319,102	\$ 40,339,023	1.1%	\$ 27,447,992	\$ 3,796,767,094	\$ 12,891,031	0.3%

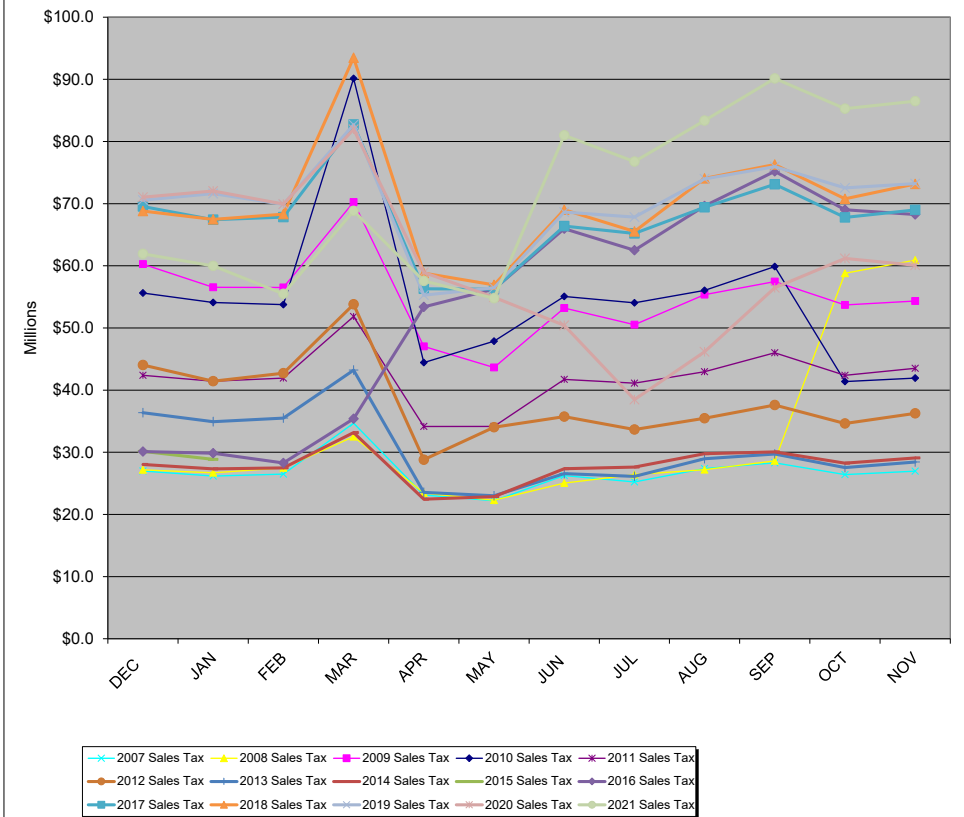
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Preliminary Twelve month Period ended November 30, 2021

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	11/30/2021 Net Change In Fund Balance	FY2020 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 51,001,646	\$ 40,873,603	\$ 515,035	\$ 41,388,638	\$ 9,613,008	\$ 9,613,008	\$ 15,444,398	\$ 25,057,406
11312	Animal Control	4,351,584	7,328,673	176,563	7,505,236	(3,153,652)	(3,153,652)	10,728,792	7,575,140
11306	Election Division Fund	13,793,690	23,523,528	369,276	23,892,804	(10,099,114)	(10,099,114)	(6,474,791)	(16,573,905)
11314	County Clerk Document Storage System	8,163,093	2,802,036	6,347	2,808,383	5,354,710	5,354,710	3,312,441	8,667,151
11320	Circuit Court Automation	7,098,951	9,252,058	51,703	9,303,761	(2,204,810)	(2,204,810)	(8,352,170)	(10,556,980)
11318	Circuit Court Document Storage	6,326,256	6,414,622	14,754	6,429,376	(103,120)	(103,120)	1,411,147	1,308,027
11310	Law Library	3,582,295	4,333,952	30,445	4,364,397	(782,102)	(782,102)	724,950	(57,152)
11322	Circuit Court - Dispute Resolution	131,867	130,372	0	130,372	1,495	1,495	(30,592)	(29,097)
11326	Adult Probation / Probation Service Fee	2,217,872	302,924	10,888	313,812	1,904,060	1,904,060	1,206,240	3,110,300
11316	County Clerk Automation	1,528,944	991,191	6,917	998,108	530,836	530,836	147,927	678,763
11854	Treasurer - Tax Sales Automation	11,540,139	10,034,449	386,674	10,421,123	1,119,016	1,119,016	17,256,293	18,375,309
11324	Intergovernment Agreement/ ETSB	2,042,988	2,394,400	0	2,394,400	(351,412)	(351,412)	(115,581)	(466,993)
11328	Social Service/ Probation & Court Services	1,538,435	339,426	23,443	362,869	1,175,566	1,175,566	1,223,610	2,399,176
11248	Lead Poisoning Prevention Fund	417	1,469,584	252,478	1,722,062	(1,721,645)	(1,721,645)	5,445,899	3,724,254
11249	Geographic Information Systems - GIS	11,785,201	3,882,008	106,978	3,988,986	7,796,215	7,796,215	17,544,645	25,340,860
11252	State's Attorney Narcotics Forfeiture	647,981	1,640,140	0	1,640,140	(992,159)	(992,159)	1,007,609	15,450
11255	Suburban CC TB Sanitarium District	107	3,756,027	7,966	3,763,993	(3,763,886)	(3,763,886)	1,139,560	(2,624,326)
11258	Circuit Court Administrative Fund	550,191	567,544	150	567,694	(17,503)	(17,503)	212,560	195,057
11259	County Clerk GIS Fee Fund	4,898,000	577,069	544	577,613	4,320,387	4,320,387	3,526,990	7,847,377
11260	County Clerk Rental Housing Support Fee	395,641	0	0	0	395,641	395,641	19,461	415,102
11262	Sheriff Women's Justice Services	61,932	0	0	0	61,932	61,932	263,208	325,140
11266	Sheriff Vehicle Purchase Fund	6,387	22,997	0	22,997	(16,610)	(16,610)	(263,247)	(279,857)
11268	Assessor Special Fund	514,321	514,317	0	514,317	4	4	97,915	97,919
11269	CCC Electronic Citation Fund	456,639	96,045	0	96,045	360,594	360,594	1,154,789	1,515,383
11271	SAO Records Automation	89,686	154,455	0	154,455	(64,769)	(64,769)	239,440	174,671
11272	PD Records Automation	84,124	1,509	0	1,509	82,615	82,615	59,463	142,078
11273	Environmental Control Solid Waste Mgmt	705,680	124,068	5	124,073	581,607	581,607	2,398,972	2,980,579
11274	Land Bank Authority	4,354,178	7,272,533	(697,688)	6,574,845	(2,220,667)	(2,220,667)	(13,444,212)	(15,664,879)
11275	Section 108 Loan Program	0	0	0	0	0	0	8,047,476	8,047,476
11276	Erroneous Homestead Exemption Recovery	1,622,328	878,497	80	878,577	743,751	743,751	347,552	1,091,303
11302	Township Roads	1,043,691	555,467	83,365	638,832	404,859	404,859	4,421,717	4,826,576
11277	Sheriff Pharmaceutical Disposal	70,039	22,029	0	22,029	48,010	48,010	215,069	263,079
11278	Sheriff Operations State Asset Forfeiture	13,066	306,324	12,872	319,196	(306,130)	(306,130)	756,898	450,768
11279	Sheriff Money Laundering State Asset Forfeiture	538	26,090	5,000	31,090	(30,552)	(30,552)	68,360	37,808
11281	Cable TV Peg Access Support Fund	192,844	0	0	0	192,844	192,844	31,626	224,470
11282	Cook County Assessor GIS Fee Fund	2,525,011	1,175,526	0	1,175,526	1,349,485	1,349,485	1,796,788	3,146,273
11284	COVID-19 Federal Programs	102,885,219	198,206,486	599,158	198,805,644	(95,920,425)	(95,920,425)	100,385,518	4,465,093
11285	Mortgage Foreclosure Mediation Program	391,005	0	0	0	391,005	391,005	21,450	412,455
11270	Medical Examiner Fees	168,804	99,723	21,331	121,054	47,750	47,750	872,006	919,756
11286	American Rescue Plan Act (ARPA) Fund	500,267,298	27,751,392	2,782,062	30,533,454	469,733,844	469,733,844	0	469,733,844
11287	Equity Fund SPF	97,911	0	0	0	97,911	97,911	0	97,911

TOTAL \$ 747,145,999 \$ 357,821,064 \$ 4,766,346 \$ 362,587,410 \$ 384,558,589 \$ 384,558,589 \$ 172,850,176 \$ 557,408,765

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 - NOVEMBER 2021			
Current YTD 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 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 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 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 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 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 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
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	Collections
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
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)

Preliminary As of November 30, 2021

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	FY2021	Total	% of
Enterprise Energy	-	-	-	-	0.10	\$ 0.1	0.1%
Planning and Development	-	-	10.00	5.50	11.60	\$ 27.1	15.6%
Office of Economic Development	-	-	-	-	0.10	\$ 0.1	0.1%
County Clerk	-	-	-	-	0.20	\$ 0.2	0.1%
Environment and Sustainability	-	-	0.40	-	0.30	\$ 0.7	0.4%
Justice Advisory Council	-	-	-	-	0.50	\$ 0.5	0.3%
Office of the Sheriff	-	-	-	0.10	2.20	\$ 2.3	1.3%
State's Attorney	-	-	0.40	0.20	6.20	\$ 6.8	3.9%
Medical Examiner	-	-	-	-	0.20	\$ 0.2	0.1%
Public Defender	-	-	-	-	0.10	\$ 0.1	0.1%
Emergency Management & Regional Security	-	-	0.20	2.80	108.50	\$ 111.5	64.0%
Adult Probation Dept.	-	-	-	-	0.10	\$ 0.1	0.1%
Public Guardian	-	-	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	-	-	-	0.70	\$ 0.7	0.4%
Juvenile Probation	-	-	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	-	-	-	0.30	\$ 0.3	0.2%
Juvenile Temporary Detention Center	-	-	-	0.30	-	\$ 0.3	0.2%
Dept. of Transportation And Highways	-	-	0.10	0.20	5.50	\$ 5.8	3.3%
Board of Election	-	-	-	-	-	\$ -	0.0%
Land Bank Authority	-	-	0.20	0.10	0.10	\$ 0.4	0.2%
Dept. of Public Health	-	-	0.50	6.30	10.20	\$ 17.0	9.8%
Grand Total	\$ -	\$ -	\$ 11.8	\$ 15.5	\$ 146.8	\$ 174.1	100.0%

By Funding Source	FY2017	FY2018	FY2019	FY2020	FY2021	Total
Federal Direct - CCH	\$ -	\$ -	\$ 0.1	\$ -	\$ -	\$ 0.1
Federal Direct - CCP	-	-	10.5	5.5	10.6	\$ 26.6
Federal Direct - DPH	-	-	-	-	-	\$ -
Federal Pass Through - CCH	-	-	0.1	0.5	-	\$ 0.6
Federal Pass Through - CCP	-	-	0.5	8.9	130.3	\$ 139.7
Federal Pass Through - DOT	-	-	-	0.2	5.5	\$ 5.7
Federal Pass Through - DPH	-	-	0.1	-	0.1	\$ 0.2
Private/Other - CCH	-	-	-	-	-	\$ -
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	-	\$ -
State Direct - CCP	-	-	0.3	0.4	0.1	\$ 0.8
State Direct - DOT	-	-	0.1	-	-	\$ 0.1
State Direct - DPH	-	-	0.1	-	0.1	\$ 0.2
Grand Total	\$ -	\$ -	\$ 11.8	\$ 15.5	\$ 146.8	\$ 174.1

Notes to the November 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 budgeted IGT BIPA Medicaid receipt payment in the amount of **\$93.7 million was received on November 4th, 2021** and is included in this November 30th, 2021 revenue report. 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 November 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.