

# **Cook County, Illinois**

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



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November 30, 2021

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

Attached is an Analysis of Revenues and Expenses Report for the eleven-month period ended October 31, 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 11 as of October 31, 2021

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>General Fund</b>								
Revenues	\$1,743.3	\$1,862.3	\$119.0	6.8		\$1,862.3	\$119.0	6.8
Expenses	\$1,758.8	\$1,598.5	\$160.3	9.1	\$13.7	\$1,612.2	\$146.6	8.3
Net Results	(\$15.5)	\$263.8	\$279.3		\$13.7	\$250.1	\$265.6	
<b>Health Fund</b>								
Revenues	\$3,451.1	\$3,438.9	(\$12.2)	(0.4)		\$3,438.9	(\$12.2)	(0.4)
Expenses	\$3,456.9	\$3,404.5	\$52.4	1.5	\$58.2	\$3,462.7	(\$5.8)	(0.2)
Net Results	(\$5.8)	\$34.4	\$40.2		\$58.2	(\$23.8)	(\$18.0)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of October 31, 2021, the General fund net results were positive \$263.8 million, \$279.3 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$265.6 million **favorable** to budget.

Revenues were \$119.0 million or 6.8% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in October 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 \$1.598 billion were \$160.3 million or 9.1% **favorable** to the year-to-date budget before factoring in encumbrances of \$13.7 million, which resulted in a positive variance of \$146.6 million or 8.3% against budget.

Within the Health Fund, revenues were \$12.2 million or 0.4% **unfavorable** to budget. Expenditures of \$3.404 billion are \$52.4 million or 1.5% **favorable** to budget before factoring in encumbrances. When including encumbrances, net results were \$5.8 million or 0.2% **unfavorable** to budget. The large negative variance is due in large part to current CountyCare payments made through October.

## State Revenues Update

Through October 31, 2021, the State of Illinois owes the County \$227.8 million. That includes:

<b>General Fund</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>Total</b>	<b>Average days receivable outstanding</b>
(\$ in millions)					
AOIC	\$ -	\$ -	\$ 12.6	\$ 12.6	AOIC vouchers average - 30-45 days
Rent	-	-	0.9	0.9	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.4	1.2	2.0	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.4	4.3	102.1	106.8	Estimated average days over - 90 days
<b>Total - General Fund</b>	<b>0.8</b>	<b>4.7</b>	<b>116.8</b>	<b>122.3</b>	
<b>Health Fund</b>	-	-	99.1	99.1	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	2.9	3.0	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	2.7	3.4	Estimated average days over - 90 days
<b>Total Health Fund</b>	<b>0.3</b>	<b>0.5</b>	<b>104.7</b>	<b>105.5</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.1</b>	<b>\$ 5.2</b>	<b>\$ 221.5</b>	<b>\$ 227.8</b>	

The FY2021 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through October 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 October 31, 2021, the State AOIC past due amount was \$12.6 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 October 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 \$99.1 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 October 2021, the State AOIC reimbursed the County in the amount of \$2.8 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the months of July 2021 and partial August. The remaining amount owed for 2021 is \$12.6 million.

<sup>2</sup> In October and November 2021, the County received a total of \$22.4 million related to Federal pass – through grants. Most of the revenues received was for the Department of Emergency Management & Regional Security, FEMA Public Assistance, State’s Attorney Office, Sheriff, OCJ, DOTH, CCH, Public Health Grants, and others. As of October 31, 2021, the total grants past due amount owed to the County was \$155.6 million. *See Table – 7 (page 16) for detail.*

As of Oct 2021, the State owes the County \$110.2 million in Federal pass-through grant receivable including \$4.4 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 November 2021, CCH received a total of \$99.1 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 were waived for 2 months for the second installment, due in October of 2021. The estimated impact of the delay was a positive \$7.8 million or 2.79% compared to last year collections through October.

			FY21 vs FY20	
	31-Oct-21	31-Oct-20	FY21 vs FY20 Over (Under)	% Change
General Fund	\$ 209,425,806	\$ 209,471,806	\$ (46,000)	
Health Fund	77,791,526	69,943,394	7,848,132	
Total	\$ 287,217,332	\$ 279,415,200	\$ 7,802,132	2.79%

## General Fund Revenues Fees

**Treasurer** – Total eleven-month actual revenue of \$55.3 million was above budgeted revenue of \$33.6 million, resulting in a **favorable** variance of \$21.7 million or 64.77%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2020 through October 2021.

**County Clerk** – Total eleven-month actual revenue of \$73.3 million was above budgeted revenue of \$44.1 million, resulting in a **favorable** variance of \$29.2 million or 66.39%. 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.

<b>Revenue Center</b>	<b>General Funds Favorable Variance (millions)</b>
County Treasurer	\$ 21.7
County Clerk	29.2
Clerk of Circuit Court	8.1
County Sales Tax	27.0
County Use Tax	21.9
Alcoholic Beverage Tax	2.0
Non Retailer Transactions Use Tax & State	2.1
Other Reimbursements / Transfers	38.0
Other revenue categories (net)	0.2
Total net favorable variances	\$ 150.2
	<b>Unfavorable Variance (millions)</b>
Gas / Diesel Fuel Tax	\$ (1.9)
Cigarette Tax	(2.9)
Hotel Accommodations Tax	(3.9)
Amusement Tax	(8.3)
Parking Lot & Garage Operations Tax	(8.1)
Cannabis Tax	(2.5)
Sheriff	(3.6)
Net (unfavorable) variances	(31.2)
Total net favorable (unfavorable) variances	\$ 119.0

**Clerk of the Circuit Court** – Total eleven-month actual revenue of \$64.9 million was above budgeted revenue of \$56.8 million, resulting in a **favorable** variance of \$8.1 million or 14.24%. 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 of the increased foot traffic referenced above.

**Sheriff** – Total eleven-month actual revenue of \$11.0 million was behind budgeted revenue of \$14.6 million, resulting in an **unfavorable** variance of \$3.6 million or 24.80%. 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 \$775.1 million through October 31, 2021 was above budgeted revenue of \$748.1 million and resulted in a **favorable** variance of \$27.0 million or positive 3.62%. 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 collected from when the underlying transaction occurs. Therefore, October receipts represent underlying transactions that occurred in July 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 October 31, 2021 were \$308.0 million based on the IGA** <sup>4</sup>. *For more current data, see Table-6 (Page 15).*

**The County Use Tax** - Revenue of \$86.2 million through October 31, 2021 was above budgeted revenue of \$64.3 million and resulted in a **favorable** variance of \$21.9 million or 34.09%. 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 ongoing supply chain issues.

**The County Gas / Diesel Fuel Tax** - Revenue of \$77.8 million through October 31, 2021 was behind budgeted revenue of \$79.7 million and resulted in an **unfavorable** variance of \$1.9 million or 2.35%. 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 \$86.4 million through October 31, 2021 was behind budgeted revenue of \$89.3 million, and resulted in an **unfavorable** variance of \$2.9 million, or 3.26%. 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 October 31, 2021 was \$1.9 billion.

**The County Hotel Accommodations Tax** - Revenue of \$13.5 million through October 31, 2021 was behind budgeted revenue of \$17.4 million and resulted in an **unfavorable** variance of \$3.9 million or 22.56%. 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 \$35.2 million through October 31, 2021 was above budgeted revenue of \$33.2 million and resulted in a **favorable** variance of \$2.0 million or 6.01%. The positive variance is due to stronger than anticipated sales.

**The County Amusement Tax** - Revenue of \$14.6 million through October 31, 2021 was behind budgeted revenue of \$22.9 million and resulted in an **unfavorable** variance of \$8.3 million or 36.31%. 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 \$31.0 million through October 31, 2021 was behind budgeted revenue of \$39.1 million and resulted in an **unfavorable** variance of \$8.1 million or 20.71%. 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 \$16.1 million through October 31, 2021 was above budgeted revenue of \$14.0 million and resulted in a **favorable** variance of \$2.1 million or 15.11%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments.

**The Cannabis Tax** –Revenue of \$10.1 million through October 31, 2021 was behind budgeted revenue of \$12.6 million and resulted in an **unfavorable** variance of \$2.5 million or 19.48%. This negative variance is due to a slower than anticipated roll out of retail licenses.<sup>5</sup>

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total eleven-month actual revenue of \$60.7 million was above budgeted revenue of \$22.7 million and resulted in a **favorable** variance of \$38.0 million or 167.67%. The positive variance is primarily due to higher-than-expected CVS Caremark Rx rebates of \$19.0 million through 3<sup>rd</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 \$1.598 billion were \$160.3 million or 9.1% favorable to budget before \$13.7 million in encumbrances. Combined expenditures and encumbrances of \$1.612 billion were \$146.6 million or 8.3% **favorable** to budget. Personnel expenses of \$1.063 billion were less than the year-to-date budget by \$87.5 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 CARES Act Fund that occurred in January. Non-personnel expenditures of \$534.5 million were favorable to budget by \$73.5 million prior to encumbrances, and favorable by \$60.4 million after encumbrances.

### Conclusion:

In total, General Fund expenses were \$160.3 million or 9.1% 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 negative variance of \$12.2 million or 0.40% through October 31, 2021. The negative 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 negative variance in patient fees of \$4.1 million relates to timing issues and payor mix changes affecting reimbursement rates.

Expenditures of \$3.404 billion were \$52.4 million or 1.5 percent **favorable** to budget before \$58.2 million in encumbrances. The slight negative variance in Health Plan Services (CountyCare) expenses are also impacted by the appropriation adjustments of \$341.9 million and \$80.3 million to account for the higher membership and associated revenue.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total eleven-month actual Medicaid

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Federal State Medicaid Programming - DSH	\$ 23.9
Graduate Medical Education (GME) Revenue	1.9
Miscellaneous Revenue	0.3
Net <i>favorable</i> variances	26.1
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Patient Fees	\$ (4.1)
Medicaid Expansion - Managed Care	(29.5)
Other revenue categories (net)	(4.7)
Net (unfavorable) variances	(38.3)
Total net favorable (unfavorable) variances	\$ (12.2)

Expansion revenue of \$2.430 billion was behind budgeted revenue of \$2.459 billion, resulting in an **unfavorable** variance of \$29.5 million or 1.20% due to timing of state payment adjustments and an appropriation revenue adjustment of \$341.9 million and \$80.3 million through October 2021. As of October 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 \$91.1 million.

**Patient Fee Revenue** - Total eleven-month actual Patient Fee revenue of \$583.1 million was behind budgeted revenue of \$587.2 million and resulted in an **unfavorable** variance of \$4.1 million or 0.70%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$189.5 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through October 31, 2021, Federal State Medicaid Programming Funding **DSH** actual revenue of \$186.9 million was above budgeted revenue of \$163.0 million and resulted in a **favorable** variance of \$23.9 million or 14.69%. The positive variance in DSH revenue was due to a lower State IGT payment due to the federal increase of the cap during the pandemic.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through October 31, 2021, Graduate Medical Education (GME) actual revenue of \$69.4 million was above budgeted revenue of \$67.5 million and resulted in a **favorable** variance of \$1.9 million or 2.85%. The positive variance in GME revenue was due to a retro payment from an underpayment made last year.

**Miscellaneous Revenue** – Total eleven-month actual miscellaneous revenue of \$14.1 million was above budgeted revenue of \$13.8 million, resulting in a **favorable** variance of \$0.3 million or 2.23% primarily due to a Blue Cross Equity Quality Incentive Program payment of \$5.9 million.

### **Health Fund- Expenditures**

Expenditures of \$3.404 billion were \$52.4 million or 1.5 percent **favorable** to budget before \$58.2 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 \$3.462 billion were \$5.8 million or 0.2 percent unfavorable to 2021 budget as approved. The majority of the encumbrances (\$31.3 million out of \$58.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in October and \$17.5 million are current encumbrances of Stroger Hospital.

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

## Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Eleven as of October 31, 2021								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$675.1	\$737.1	\$62.0	9.2		\$737.1	\$62.0	9.2
Expenses	\$655.3	\$288.2	\$367.1	56.0	\$2.9	\$291.1	\$364.2	55.6
Net Results	\$19.8	\$448.9	\$429.1		\$2.9	\$446.0	\$426.2	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of October 31, 2021, revenues were \$737.1 million, \$62.0 million above budgeted revenue of \$675.1 million, resulting in a **favorable** variance of 9.2% 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 \$291.1 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$171.9 million are mostly ERA through October 31, 2021. Through October 31, 2021, revenues have exceeded expenditures and encumbrances by \$446.0 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 October 31, 2021, the County has spent or obligated 100% of its CARES Act allocation, with under \$13.2M 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 October 31, 2021, the County has spent \$65 million of its allocation, which is 100% of the ERA 1 and \$10.5 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. 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 Eleven As of October 31, 2021**

REVENUES	2021 Budget	October 31, 2021	October 31, 2021	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 223,415,718	\$ 222,968,887	\$ 209,425,806	(6.07%)	\$ (13,543,081)
Property Tax Levy Timing Differential			749,778		749,778
Property Tax - Tax Increment Financing Surplus	23,525,945	23,154,808	19,183,184	(17.15%)	(3,971,624)
<b>Fees</b>					
County Treasurer	35,000,000	33,551,826	55,281,918	64.77%	21,730,092
County Clerk	47,918,500	44,058,500	73,310,000	66.39%	29,251,500
Building and Zoning	3,620,100	3,318,425	3,908,000	17.77%	589,575
Environment and Sustainability	4,795,000	4,332,550	4,850,000	11.94%	517,450
Liquor Licenses	425,000	422,000	268,000	(36.49%)	(154,000)
Clerk of Circuit Court	64,000,000	56,825,000	64,917,000	14.24%	8,092,000
Sheriff	15,809,882	14,628,884	11,001,000	(24.80%)	(3,627,884)
Public Guardian	2,000,000	1,795,000	2,525,000	40.67%	730,000
Public Administrator	1,395,600	1,274,261	1,216,000	(4.57%)	(58,261)
Fees and Licenses Board of Review	400,000	366,667	80,000	(78.18%)	(286,667)
County Assessor	49,000	43,876	472	(98.92%)	(43,404)
Highway Sale of Permits (Hauling & Construction)	850,000	774,010	2,134,000	175.71%	1,359,990
Medical Examiner	3,925,000	3,642,747	3,689,000	1.27%	46,253
Contract Compliance M/WBE Cert	40,000	36,557	40,600	11.06%	4,043
<b>Total Fee Revenue</b>	<b>180,228,082</b>	<b>165,070,303</b>	<b>223,220,990</b>	<b>35.23%</b>	<b>58,150,687</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	830,214,301	748,078,367	775,122,137	3.62%	27,043,770
County Use Tax	70,100,000	64,281,406	86,196,000	34.09%	21,914,594
Off Track Betting Commission	1,000,000	920,000	1,049,000	14.02%	129,000
Illinois Gaming-Casino Tax	7,300,000	6,706,384	6,891,000	2.75%	184,616
Retail Sale of Motor Vehicles Tax	2,300,000	2,108,854	2,619,000	24.19%	510,146
Retailer's Occupation Tax	3,146,807	2,826,576	3,802,000	34.51%	975,424
Wheel Tax	4,800,000	4,776,016	3,480,000	(27.14%)	(1,296,016)
State Income Tax	12,623,600	11,651,141	16,945,000	45.44%	5,293,859
Alcoholic Beverage Tax	36,300,000	33,239,472	35,236,000	6.01%	1,996,528
Gas / Diesel Fuel Tax	87,000,000	79,677,960	77,802,000	(2.35%)	(1,875,960)
Cigarette Tax	96,500,000	89,285,250	86,378,000	(3.26%)	(2,907,250)
Other Tobacco and Consumable Products Tax	6,600,000	6,019,809	6,875,000	14.21%	855,191
Firearm and Firearm Ammunition Tax	1,200,000	1,104,797	1,606,000	45.37%	501,203
Hotel Accommodations Tax	19,500,000	17,366,311	13,448,000	(22.56%)	(3,918,311)
Gambling Machine Tax	3,500,000	3,480,000	2,744,000	(21.15%)	(736,000)
Video Gaming	550,000	495,000	643,000	29.90%	148,000
Non Retailer Transactions Use Tax & State	15,250,000	13,982,667	16,095,000	15.11%	2,112,333
Amusement Tax	24,265,000	22,922,170	14,598,000	(36.31%)	(8,324,170)
Parking Lot & Garage Operations Tax	43,000,000	39,144,843	31,037,000	(20.71%)	(8,107,843)
Sports Wagering Tax	3,575,000	3,277,083	4,771,000	45.59%	1,493,917
Cannabis Tax	13,905,067	12,597,433	10,144,000	(19.48%)	(2,453,433)
<b>Total Non-Property Taxes</b>	<b>1,282,629,775</b>	<b>1,163,941,539</b>	<b>1,197,481,137</b>	<b>2.88%</b>	<b>33,539,598</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	54,334,125	49,806,281	57,322,383	15.09%	7,516,102
Salaries of State's Attorney	204,164	187,154	194,419	3.88%	7,265
Salaries of Public Defender	133,833	121,517	118,390	(2.57%)	(3,127)
FPD Reimbursements for Services	1,887,130	1,729,869	1,343,947	(22.31%)	(385,922)
<b>Total Intergovernmental Revenues</b>	<b>56,559,252</b>	<b>51,844,821</b>	<b>58,979,139</b>	<b>13.76%</b>	<b>7,134,318</b>
<b>Investment Income</b>					
Investment Income	1,000,000	916,667	28,113	(96.93%)	(888,554)
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,175,000	1,174,300	694,917	(40.82%)	(479,383)
Real Estate and Rental Income	8,959,992	8,213,326	10,802,527	31.52%	2,589,201
Other Reimbursements / Transfers	27,889,548	22,665,000	60,667,546	167.67%	38,002,546
<b>Total Miscellaneous Revenue</b>	<b>38,024,540</b>	<b>32,052,626</b>	<b>72,164,990</b>	<b>125.15%</b>	<b>40,112,364</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	14,118,772	12,942,208	10,693,483	(17.38%)	(2,248,725)
Other Financing Sources - Fund Balance	76,825,582	70,423,450	70,423,450	0.00%	0
<b>Total Other Financing Sources</b>	<b>90,944,354</b>	<b>83,365,658</b>	<b>81,116,933</b>	<b>(2.70%)</b>	<b>(2,248,725)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,896,327,666</b>	<b>\$ 1,743,315,308</b>	<b>\$ 1,862,350,071</b>	<b>6.83%</b>	<b>\$ 119,034,762</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 10.31.2021 were \$308,000,000.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**YTD General Fund Analysis of Expenses and Encumbrances**  
**Thru Period 11 as of October 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>\$ 212,394,768</b>	<b>\$ 196,198,412</b>	<b>\$ 16,196,356</b>	<b>7.6%</b>	<b>\$ 1,165,356</b>	<b>\$ 197,363,768</b>	<b>7.1%</b>
			-						
1018	OFFICE OF THE COUNTY COMMISSIONER	1,721,838	1,573,580	1,368,099	205,481	13.1%	19,401	1,387,500	11.8%
1081	FIRST DISTRICT	400,000	352,301	323,963	28,338	8.0%	515	324,478	7.9%
1082	SECOND DISTRICT	400,000	359,419	335,902	23,517	6.5%	-	335,902	6.5%
1083	THIRD DISTRICT	400,000	359,049	314,860	44,189	12.3%	-	314,860	12.3%
1084	FOURTH DISTRICT	400,000	361,023	346,264	14,759	4.1%	1,748	348,012	3.6%
1085	FIFTH DISTRICT	470,000	421,172	390,715	30,457	7.2%	74	390,789	7.2%
1086	SIXTH DISTRICT	400,000	359,315	318,838	40,477	11.3%	-	318,838	11.3%
1087	SEVENTH DISTRICT	400,000	357,700	305,437	52,263	14.6%	-	305,437	14.6%
1088	EIGHTH DISTRICT	400,000	359,454	356,963	2,491	0.7%	-	356,963	0.7%
1089	NINTH DISTRICT	400,000	359,758	346,347	13,411	3.7%	-	346,347	3.7%
1090	TENTH DISTRICT	400,000	358,844	312,093	46,751	13.0%	(467)	311,626	13.2%
1091	ELEVENTH DISTRICT	450,000	403,391	243,273	160,118	39.7%	-	243,273	39.7%
1092	TWELFTH DISTRICT	400,000	359,333	345,034	14,299	4.0%	-	345,034	4.0%
1093	THIRTEENTH DISTRICT	400,000	359,284	319,937	39,347	11.0%	1,924	321,861	10.4%
1094	FOURTEENTH DISTRICT	400,000	358,728	323,508	35,220	9.8%	397	323,905	9.7%
1095	FIFTEENTH DISTRICT	400,000	360,203	348,646	11,557	3.2%	196	348,842	3.2%
1096	SIXTEENTH DISTRICT	400,000	359,881	344,017	15,864	4.4%	1,250	345,267	4.1%
1097	SEVENTEENTH DISTRICT	400,000	362,031	327,582	34,449	9.5%	-	327,582	9.5%
	<b>COOK COUNTY BOARD OF COMISSIONERS</b>	<b>8,641,836</b>	<b>7,784,467</b>	<b>6,971,478</b>	<b>812,989</b>	<b>10.4%</b>	<b>25,038</b>	<b>6,996,516</b>	<b>10.1%</b>
1040	COUNTY ASSESSOR	27,969,719	25,210,921	23,059,281	2,151,640	8.5%	244,503	23,303,784	7.6%
1050	BOARD OF REVIEW	14,063,600	12,663,875	12,329,267	334,608	2.6%	74,510	12,403,777	2.1%
1060	COUNTY TREASURER	767,603	688,572	524,255	164,317	23.9%	792	525,047	23.7%
1110	COUNTY CLERK	18,783,552	17,014,957	14,124,001	2,890,956	17.0%	45,544	14,169,545	16.7%
1250	STATE'S ATTORNEY	133,571,049	119,986,067	112,238,989	7,747,078	6.5%	145,675	112,384,664	6.3%
	<b>SHERIFF</b>	<b>572,740,454</b>	<b>517,037,410</b>	<b>501,670,312</b>	<b>15,367,098</b>	<b>3.0%</b>	<b>1,418,972</b>	<b>503,089,284</b>	<b>2.7%</b>
	<b>CHIEF JUDGE</b>	<b>260,105,100</b>	<b>235,356,180</b>	<b>225,105,076</b>	<b>10,251,104</b>	<b>4.4%</b>	<b>(4,460)</b>	<b>225,100,616</b>	<b>4.4%</b>
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	99,356,779	89,727,407	80,167,100	9,560,307	10.7%	478,870	80,645,970	10.1%
1080	OFFICE OF INSPECTOR GENERAL	1,874,306	1,786,432	1,658,962	127,470	7.1%	5,917	1,664,879	6.8%
1390	PUBLIC ADMINISTRATOR	1,408,190	1,261,613	1,241,063	20,550	1.6%	740	1,241,803	1.6%
	<b>FIXED CHARGES</b>	<b>522,218,405</b>	<b>517,917,852</b>	<b>423,165,384</b>	<b>94,752,468</b>	<b>18.3%</b>	<b>10,076,913</b>	<b>433,242,297</b>	<b>16.3%</b>
	<b>TOTAL</b>	<b>\$ 1,896,327,664</b>	<b>\$ 1,758,830,519</b>	<b>\$ 1,598,453,580</b>	<b>\$ 160,376,939</b>	<b>9.1%</b>	<b>\$ 13,678,370</b>	<b>\$ 1,612,131,950</b>	<b>8.3%</b>

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

REVENUES	2021 Budget	October 31, 2021	October 31, 2021	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 122,704,917	\$ 122,459,507	\$ 77,791,526	(36.48%)	\$ (44,667,981)
Property Tax Levy Timing Differential			39,920,000		39,920,000
<b>Stroger Hospital -</b>					
Medicare	174,196,757	158,073,294	107,008,352	(32.30%)	(51,064,942)
Public Assistance (Medicaid)	378,659,433	343,611,127	392,659,996	14.27%	49,048,869
Private Payors and Carriers	63,983,981	58,061,693	64,082,482	10.37%	6,020,789
<b>Stroger Hospital - Sub Total</b>	<b>616,840,171</b>	<b>559,746,114</b>	<b>563,750,830</b>	<b>0.72%</b>	<b>4,004,716</b>
<b>Provident Hospital -</b>					
Medicare	13,839,021	12,558,097	7,098,751	(43.47%)	(5,459,346)
Public Assistance (Medicaid)	12,089,703	10,970,693	11,678,291	6.45%	707,598
Private Payors and Carriers	4,354,784	3,951,710	583,404	(85.24%)	(3,368,306)
<b>Provident Hospital - Sub Total</b>	<b>30,283,508</b>	<b>27,480,500</b>	<b>19,360,446</b>	<b>(29.55%)</b>	<b>(8,120,054)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>647,123,679</b>	<b>587,226,614</b>	<b>583,111,276</b>	<b>(0.70%)</b>	<b>(4,115,338)</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	163,000,211	186,938,677	14.69%	23,938,466
<b>Medicaid Expansion - Managed Care</b>					
Medicare	34,821,901	30,974,281	172,531	(99.44%)	(30,801,750)
Public Assistance (Medicaid)	2,185,581,343	2,428,609,052	2,429,932,441	0.05%	1,323,389
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>2,459,583,333</b>	<b>2,430,104,972</b>	<b>(1.20%)</b>	<b>(29,478,361)</b>
<b>Net Patient Service Revenue - GME Graduate Medical Edu.</b>	<b>73,660,707</b>	<b>67,522,314</b>	<b>69,443,875</b>	<b>2.85%</b>	<b>1,921,561</b>
<b>CCH - Total Fees</b>	<b>3,249,678,238</b>	<b>3,314,882,472</b>	<b>3,307,148,800</b>	<b>(0.23%)</b>	<b>(7,733,672)</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	11,000,000	10,083,334	12,332,624	22.31%	2,249,290
Public Health	4,000,000	3,666,666	1,723,696	(52.99%)	(1,942,970)
<b>Miscellaneous Revenues - Sub</b>	<b>15,000,000</b>	<b>13,750,000</b>	<b>14,056,320</b>	<b>2.23%</b>	<b>306,320</b>
<b>TOTALS</b>	<b>\$ 3,387,383,155</b>	<b>\$ 3,451,091,979</b>	<b>\$ 3,438,916,646</b>	<b>(0.35%)</b>	<b>\$ (12,175,333)</b>

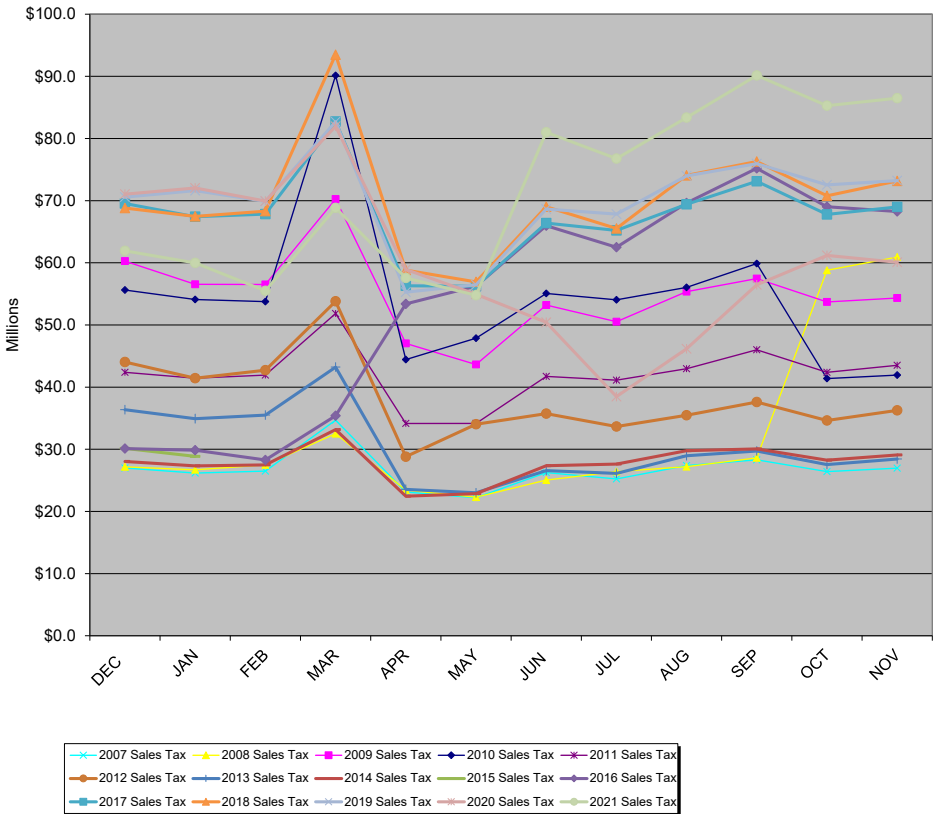
**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 11 as of October 31, 2021**

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	\$ 86,489,170	\$ 69,296,141	\$ 17,193,029	19.9%	\$ 3,530,225	\$ 72,826,366	\$ 13,662,804	15.8%
4241	Health Services - JTDC	8,353,739	7,521,458	5,495,195	2,026,263	26.9%	304,861	5,800,056	1,721,402	22.9%
4890	Health System Administration	50,349,966	45,159,303	40,303,705	4,855,598	10.8%	635,960	40,939,665	4,219,638	9.3%
4891	Provident Hospital of Cook County	62,104,400	55,851,420	52,178,004	3,673,416	6.6%	636,438	52,814,442	3,036,978	5.4%
4893	Ambulatory and Community Health Network of Cook County	83,368,398	75,561,828	66,487,295	9,074,533	12.0%	2,933,125	69,420,420	6,141,408	8.1%
4894	Ruth M. Rothstein CORE Center	24,715,520	22,488,283	20,267,228	2,221,055	9.9%	282,025	20,549,253	1,939,030	8.6%
4895	Department of Public Health	16,885,928	15,234,319	11,179,549	4,054,770	26.6%	529,156	11,708,705	3,525,614	23.1%
4896	Health Plan Services	2,167,073,499	2,409,754,066	2,410,802,164	(1,048,098)	0.0%	31,258,500	2,442,060,664	(32,306,598)	-1.3%
4897	John H. Stroger, Jr. Hospital of Cook County	764,858,146	692,078,767	691,109,269	969,498	0.1%	17,460,810	708,570,079	(16,491,312)	-2.4%
4899	Fixed Charges and Special Purpose Appropriations - Health	113,738,700	46,757,547	37,434,277	9,323,270	19.9%	578,500	38,012,777	8,744,770	18.7%
<b>TOTAL</b>		<b>\$ 3,387,383,154</b>	<b>\$ 3,456,896,162</b>	<b>\$ 3,404,552,827</b>	<b>\$ 52,343,335</b>	<b>1.5%</b>	<b>\$ 58,149,600</b>	<b>\$ 3,462,702,427</b>	<b>\$ (5,806,265)</b>	<b>-0.2%</b>





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 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$861,610,923	3.78%	\$31,396,622
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
	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	\$85,283,258	\$86,488,787	\$861,610,923
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)

As Of October 31, 2021

Table -7

By Department	FY2019	FY2020	FY2021	Total	% of
Planning and Development	10.00	5.50	9.10	\$ 24.6	15.8%
Office of Economic Development	-	-	0.10	\$ 0.1	0.1%
County Clerk	-	-	0.20	\$ 0.2	0.1%
Environment and Sustainability	0.40	-	0.20	\$ 0.6	0.4%
Justice Advisory Council	-	-	1.00	\$ 1.0	0.6%
Office of the Sheriff	-	0.10	2.10	\$ 2.2	1.4%
State's Attorney	0.40	0.20	5.40	\$ 6.0	3.9%
Medical Examiner	-	-	0.20	\$ 0.2	0.1%
Public Defender	-	-	0.10	\$ 0.1	0.1%
Emergency Management & Regional Security	0.20	3.90	91.00	\$ 95.1	61.1%
Adult Probation Dept.	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	-	0.20	\$ 0.2	0.1%
Juvenile Probation	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	-	-	\$ -	0.0%
Juvenile Temporary Detention Center	-	0.30	-	\$ 0.3	0.2%
Dept. of Transportation And Highways	0.10	0.20	3.90	\$ 4.2	2.7%
Board of Election	-	-	-	\$ -	0.0%
Land Bank Authority	0.20	0.10	0.10	\$ 0.4	0.3%
Dept. of Public Health	0.50	11.50	8.40	\$ 20.4	13.1%
<b>Grand Total</b>	<b>\$ 11.8</b>	<b>\$ 21.8</b>	<b>\$ 122.0</b>	<b>\$ 155.6</b>	<b>100.0%</b>

By Funding Source	FY2019	FY2020	FY2021	Total
Federal Direct - CCH	\$ 0.1	\$ 10.6	\$ 2.7	\$ 13.5
Federal Direct - CCP	10.5	5.6	10.0	\$ 26.1
Federal Direct - DPH	-	-	0.1	\$ 0.1
Federal Pass Through - CCH	0.1	0.5	1.6	\$ 2.3
Federal Pass Through - CCP	0.4	4.1	98.2	\$ 102.7
Federal Pass Through - DOT	-	0.2	3.9	\$ 4.1
Federal Pass Through - DPH	0.1	-	1.1	\$ 1.2
Private/Other - CCH	-	0.2	0.3	\$ 0.5
Private/Other - CCP	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	\$ -
State Direct - CCH	-	-	2.5	\$ 2.5
State Direct - CCP	0.3	0.4	1.2	\$ 1.9
State Direct - DOT	0.1	-	-	\$ 0.1
State Direct - DPH	0.1	-	0.4	\$ 0.5
<b>Grand Total</b>	<b>\$ 11.7</b>	<b>\$ 21.6</b>	<b>\$ 122.1</b>	<b>\$ 155.6</b>

### Notes to the October 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 4<sup>th</sup>, 2021** and will be included in the November 30<sup>th</sup>, 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 October 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.