

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Five-Month Period Ended April 30, 2025



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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President
Cook County Board
of Commissioners

May 30, 2025

TARA STAMPS
1st District

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

MICHAEL SCOTT JR.
2nd District

Attached is an Analysis of Revenues and Expenses Report for the five-month period ended April 30, 2025, 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.

BILL LOWRY
3rd District

STANLEY MOORE
4th District

KISHA MCCASKILL
5th District

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

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
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Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Transportation Fund
Table - 7	Equity Fund
Table - 8	Comparative Sales Tax Revenues 2016 thru 2024 and 2025
Table - 9	Grants Receivable Revenues 2021 thru 2025

JESSICA VASQUEZ
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGLEN
12th District

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

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

Respectfully submitted,

KEVIN B. MORRISON
15th District

Syril Thomas, CPA
Comptroller

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

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Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P5 as of April 30, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$884.4	\$978.0	\$93.6	10.6		\$978.0	\$93.6	10.6
Expenses	\$868.4	\$873.5	(\$5.1)	(0.6)	\$27.7	\$901.2	(\$32.8)	(3.8)
Net Results	\$16.0	\$104.5	\$88.5		\$27.7	\$76.8	\$60.8	
Health Fund								
Revenues	\$2,158.3	\$2,065.5	(\$92.8)	(4.3)		\$2,065.5	(\$92.8)	(4.3)
Expenses	\$2,092.3	\$2,106.7	(\$14.4)	(0.7)	\$46.5	\$2,153.2	(\$60.9)	(2.9)
Net Results	\$66.0	(\$41.2)	(\$107.2)		\$46.5	(\$87.7)	(\$153.7)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of April 30, 2025, the General Fund net results were positive \$104.5 million, \$88.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$60.8 million **favorable** to budget.

Revenues were \$93.6 million or 10.6% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in April 2025, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Sports Wagering Tax, Other Reimbursements / Transfers, that offset reductions in Cigarette Tax, Alcohol Beverage Tax, Amusement Tax and in other areas.

Expenditures of \$873.5 million were \$5.1 million or 0.6% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$27.7 million, which resulted in a negative variance of \$32.8 million or 3.8% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$92.8 million or 4.3% **unfavorable** to budget. Expenditures of \$2.107 billion are \$14.4 million or 0.7% **unfavorable** to budget before factoring in encumbrances of \$46.5 million. When including encumbrances, expenditures were \$60.9 million or 2.9% **unfavorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through April 2025.

State Revenues Update

Through April 30, 2025, the State of Illinois owes the County \$109.4 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 10.8	\$ 10.8	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.6	0.6	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.6	-	4.4	6.7	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.3	12.5	22.7	33.2	16.7	85.4	Estimated average days over - 120 days
Total - General Fund	0.4	14.1	23.3	33.2	32.5	103.5	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.7	1.3	2.5	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.6	0.6	1.0	3.4	Estimated average days over - 120 days
Total Health Fund	0.8	0.9	0.6	1.3	2.3	5.9	
Total General & Health Fund	\$ 1.2	\$ 15.0	\$ 23.9	\$ 34.5	\$ 34.8	\$ 109.4	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through April 30, 2025, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of April 30, 2025, the State AOIC past due amount was \$10.8 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 April 30, 2025, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In April 2025 and May 2025, the State AOIC reimbursed the County in the amount of \$10.5 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The amount owed for FY2024 is \$0.0 million and FY2025 is \$10.8 million.

² In April 2025 and May 2025, the County received a total of \$17.4 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOT, P&D, HUD, CCH, Public Health Grants, and others. As of April 30, 2025, the total grants past due amount owed to the County was \$110.5 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. See *Table – 9 (page 18) for detail*.

As of April 30, 2025, the State owes the County \$88.8 million in Federal pass-through grant receivable.

³ As of April 30, 2025, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total five-month property tax levy revenue of \$174.5 million was behind prior year property tax revenue of \$223.8 million, resulting in an **unfavorable** comparative variance of \$49.3 million or 22.02% based on current collections through April 30, 2025. General Funds higher property tax collections in FY2024 are based on property tax levy as approved. Tax collections in April 2025 were \$10.5 million based on current tax distributions.

			FY2025 vs FY2024	
	30-Apr-25	30-Apr-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 87,057,665	\$ 144,199,193	\$ (57,141,528)	-39.63%
Health Fund	87,435,903	79,581,630	7,854,273	9.87%
Total	\$ 174,493,568	\$ 223,780,823	\$ (49,287,255)	-22.02%

General Fund Revenues Fees

Treasurer – Total five-month actual revenue of \$28.9 million was above budgeted revenue of \$15.8 million, resulting in a **favorable** variance of \$13.1 million or 82.69%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through April 2025.

County Clerk – Total five-month actual revenue of \$22.9 million was above budgeted revenue of \$21.1 million, resulting in a **favorable** variance of \$1.8 million or 8.48% and is based the current collections. Revenue remains closely tied to the overall health of the economy. The positive variance through April 2025 reflects increased sales of high-priced residential and commercial properties, as well as a rise in property inventory. However, the real estate market continues to face challenges, including high mortgage interest rates and elevated residential home prices. Uncertainty surrounding government trade and economic policies may slow buyer and seller activity in the coming months.

Clerk of the Circuit Court – Total five-month actual revenue of \$33.6

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 13.1
County Clerk	1.8
Sheriff	1.0
Clerk of Circuit Court	4.3
County Sales Tax	33.5
Hotel Accommodations Tax	1.8
Sports Wagering Tax	1.1
Other Reimbursements / Transfers	3.5
Other revenue categories (net)	37.4
Total net favorable variances	\$ 97.5
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (3.1)
Alcohol Beverage Tax	(0.5)
Amusement Tax	(0.3)
Net (unfavorable) variances	(3.9)
Total net favorable (unfavorable) variances	\$ 93.6

million was above budgeted revenue of \$29.3 million, resulting in a **favorable** variance of \$4.3 million or 14.62% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total five-month actual revenue of \$3.5 million was above budgeted revenue of \$2.5 million, resulting in a **favorable** variance of \$1.0 million or 39.99% and is based on current collections. Effective January 1, 2025, Public Act 103-671 and Senate Bill 0688 requires the Clerk of the Circuit Court of Cook County to collect and remit to the Cook County Sheriff's Office five dollars (\$5.00) for each party at the time of civil filings where private process service is utilized for any summons or alias summons.

Home Rule Taxes

The County Sales Tax - Revenue of \$525.2 million through April 30, 2025, was above budgeted revenue of \$491.7 million and resulted in a **favorable** variance of \$33.5 million or positive 6.81%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, April receipts represent underlying transactions that occurred in January of 2025. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$27.6 million through April 30, 2025, was behind budgeted revenue of \$30.7 million, and resulted in an **unfavorable** variance of \$3.1 million, or 10.21%. The negative variance due to current market conditions nationwide.

The County Hotel Accommodations Tax - Revenue of \$12.3 million through April 30, 2025, was above budgeted revenue of \$10.5 million and resulted in a **favorable** variance of \$1.8 million or 16.78%. The positive change is due to the continued rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$14.6 million through April 30, 2025, was behind budgeted revenue of \$15.1 million and resulted in an **unfavorable** variance of \$0.5 million or 3.48%. The negative variance is due to National trends indicate a decline in alcohol consumption, with a particularly sharp decline among younger adults.

The County Amusement Tax - Revenue of \$20.1 million through April 30, 2025, was above budgeted revenue of \$20.4 million, and resulted in an **unfavorable** variance of \$0.3 million, or 1.35%. It is expected that the slight variance will be eliminated in the coming summer months.

The Sports Wagering Tax - Revenue of \$6.2 million through April 30, 2025, was above budgeted revenue of \$5.1 million and resulted in a **favorable** variance of \$1.1 million or 22.40%. The positive variance is due to the timing of state disbursements.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total five-month actual revenue of \$14.8 million was above budgeted revenue of \$11.3 million and resulted in a **favorable** variance of \$3.5 million or 30.54%. The positive

variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$11.6 million through 1st quarter of 2025 and other revenues collected through April 30, 2025.

***Further details are available in Table-1 of the appendices.**

General Fund Expenditures

Expenses of \$873.5 million were \$5.1 million or 0.6% **unfavorable** to budget before including \$27.7 million in encumbrances. Combined expenditures and encumbrances of \$901.2 million were \$32.8 million or 3.8% **unfavorable** to budget. Unfavorable variances in Fixed Charges (\$7.5 million) are primarily due to higher-than-expected professional services and appropriations transfers out of the General Fund. Unfavorable variances for the Chief Judge (\$6.7 million) were driven by lower-than-expected appropriations transfers for these offices. Unfavorable variances for the Sheriff (\$2.5 million) were driven by higher than anticipated overtime expenses, which were partially offset by higher than anticipated appropriation transfers. Unfavorable variances for the State's Attorney were driven by higher than anticipated salaries and wages (\$1.9 million). Outside of these, the overall variance is favorable, and all other control offices are in line with or favorable compared to budget.

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 details are available in Table-2 of the appendices.**

Health Fund - Executive Summary

CCH – The Health System revenue has a negative variance of \$92.8 million or 4.3% through April 30, 2025. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and by patient fees revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$2.107 billion were \$14.4 million or 0.7% **unfavorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Federal State Medicaid Programming - DSH	\$ 17.7
Directed Payments	97.4
Other revenue categories (net)	2.2
Net <i>favorable</i> variances	117.3
	Unfavorable Variance
	(millions)
Patient Fees	\$ (165.4)
Medicaid Expansion - Managed Care	(23.6)
Graduate Medical Education (GME) Revenue	(3.2)
Miscellaneous Revenue	(17.9)
Net (unfavorable) variances	(210.1)
Total net favorable (unfavorable) variances	\$ (92.8)

timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state.

Health Fund - Revenue

CCH Medicaid Expansion – Total five-month actual Medicaid Expansion revenue of \$1.374 billion was behind budgeted revenue of \$1.397 billion, resulting in an **unfavorable** variance of \$23.6 million or 1.69% due to timing of state payment adjustments, to account for the higher membership through April 30, 2025. As of April 30, 2025, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

Patient Fee Revenue - Total five-month actual Patient Fee revenue of \$185.7 million was behind budgeted revenue of \$351.1 million and resulted in an **unfavorable** variance of \$165.4 million or 47.10%, based on current payments received due to lower than budgeted year to date patient volumes, decrease in Medicaid and increase in Charity Care. This report includes \$56.8 million YTD payments through April 30, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through April 30, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$96.6 million was above budgeted revenue of \$78.9 million and resulted in a **favorable** variance of \$17.7 million or 22.42%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total five-month actual Directed Payments of \$299.2 million was above budgeted revenue of \$201.8 million and resulted in a **favorable** variance of \$97.4 million or 48.26%, based on current payments received. This report includes \$195.9 million YTD payments through April 30, 2025, in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through April 30, 2025, Graduate Medical Education (GME) actual revenue of \$28.0 million was behind budgeted revenue of \$31.2 million and resulted in an **unfavorable** variance of \$3.2 million or 10.26%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total five-month actual miscellaneous revenue of \$12.4 million was behind budgeted revenue of \$30.3 million, resulting in an **unfavorable** variance of \$17.9 million or 59.01% primarily due to a slight increase of \$.1 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were behind budgeted revenue and resulted in an **unfavorable** variance of \$21.0 million based on current collections. The miscellaneous fees were partially offset by Managed Care investment income of \$7.2 million.

Health Fund- Expenditures

Expenditures of \$2.107 billion were \$14.4 million or 0.7 percent **unfavorable** to budget before including encumbrances of \$46.5 million, primarily an increase in Health Plan Services for claims related to higher-

than-budgeted membership. Personnel services were \$51.0 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$14.7 million due to lower than anticipated use of contractual labor.

Expenditures and encumbrances of \$2.153 billion were \$60.9 million or 2.9 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$12.7 million out of \$46.5 million) are current obligations entered by Health Plan Services for claims with most of the payments made in April 2025 and \$21.1 million are current encumbrances of Stroger Hospital.

***Further details are 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 Five as of April 30, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$176.0	\$224.5	\$48.5	27.6		\$224.5	\$48.5	27.6
Expenses	\$359.0	\$193.8	\$165.2	46.0	\$51.8	\$245.6	\$113.4	31.6
Net Results	(\$183.0)	\$30.7	\$213.7		\$51.8	(\$21.1)	\$161.9	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of April 30, 2025, revenues were \$224.5 million, \$48.5 million above budgeted revenue of \$176.0 million, resulting in a **favorable** variance of 27.6% to budget based on current collections. Total expenditure was positive \$113.4 million after encumbrance primarily due to General Funds reimbursements and current spending rate. Through April 30, 2025, expenditures and encumbrances have exceeded revenues by \$21.1 million on a modified cash basis. *See Table 5 for further details.*

Special Purpose Fund Revenues

The Non-Retailer Transactions Use Tax & State - Revenue of \$5.3 million through April 30, 2025, was on target of budgeted revenue of \$5.3 million. The variance is based on current collections.

The County Use Tax - Revenue of \$41.7 million through April 30, 2025, was above budgeted revenue of \$38.7 million and resulted in a **favorable** variance of \$3.0 million or 7.63%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$36.5 million through April 30, 2025, was above budgeted revenue of \$35.3 million and resulted in a **favorable** variance of \$1.2 million or 3.47%. The positive variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$1.1 million through April 30, 2025, was above budgeted revenue of \$0.9 million and resulted in a **favorable** variance of \$0.2 million or 18.32%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$21.6 million through April 30, 2025, was above budgeted revenue of \$20.8 million and resulted in a **favorable** variance of \$0.8 million or 4.04%. The positive variance is based on current collections.

The Firearms Tax – Revenue of \$0.6 million through April 30, 2025, was on target of budgeted revenue of \$0.6 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$5.4 million through April 30, 2025, was on target of budgeted revenue of \$5.4 million. The variance is based on current collections.⁵

The IL Gaming Des Plaines Casino Tax – Revenue of \$10.0 million through April 30, 2025, was above budgeted revenue of \$7.7 million and resulted in a **favorable** variance of \$2.3 million or 30.13%. The positive variance is based on current collections.

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received four additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$15.6 million, two ERA 2 reallocations totaling \$5.2 million and was awarded \$15 million from the ERA 2 allocation provided to the Illinois Department of Human Services (IDHS). As of December 31, 2024, the County has spent \$188.6 million of its allocation, which is 100.0% of the ERA 1, 100.0% of its ERA 2 allocation, and 97.2% of its IDHS grant. In July 2024, final expenses were submitted, and the program is now closed.

American Rescue Plan Act (ARPA)

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

During December 16, 2021, and March 17, 2022, meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of May 30th, 2025, the County has spent over \$639.8 million of its ARPA allocation.

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

See Table 5 for further details.

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.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Five As of April 30, 2025

REVENUES	2025 Budget	April 30, 2025	April 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 152,736,776	\$ 83,715,027	\$ 87,057,665	3.99%	\$ 3,342,638
Property Tax Levy Timing Differential			(2,350,964)		(2,350,964)
Property Tax - Tax Increment Financing Surplus	31,907,720	0	27,068,470	0.00%	27,068,470
Fees					
County Treasurer	35,000,000	15,816,228	28,895,182	82.69%	13,078,954
County Clerk	51,406,008	21,141,828	22,934,498	8.48%	1,792,670
Building and Zoning	4,100,000	1,489,230	2,633,896	76.86%	1,144,666
Environment and Sustainability	4,695,000	1,228,564	1,549,141	26.09%	320,577
Liquor Licenses	372,000	336,660	291,473	(13.42%)	(45,187)
Clerk of Circuit Court	72,900,000	29,347,149	33,637,067	14.62%	4,289,918
Sheriff	6,000,000	2,500,000	3,499,674	39.99%	999,674
Public Guardian	2,600,000	1,162,777	1,063,654	(8.52%)	(99,123)
Public Administrator	1,768,874	785,572	1,122,780	42.93%	337,208
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	670,000	659,057	(1.63%)	(10,943)
Medical Examiner	3,909,800	1,825,564	1,720,108	(5.78%)	(105,456)
Contract Compliance M/WBE Cert	19,000	7,916	5,750	(27.36%)	(2,166)
Total Fee Revenue	184,840,682	76,311,488	98,012,280	28.44%	21,700,792
Non-Property Taxes					
Home Rule County Sales Tax	1,207,056,500	491,733,036	525,203,394	6.81%	33,470,358
Off Track Betting Commission	655,000	248,900	151,954	(38.95%)	(96,946)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	0	0	0.00%	0
Retailer's Occupation Tax/General Sales	5,090,800	2,067,378	2,947,277	42.56%	879,899
State Income Tax	20,668,000	8,340,848	8,601,989	3.13%	261,141
Alcoholic Beverage Tax	37,540,000	15,105,961	14,580,442	(3.48%)	(525,519)
Cigarette Tax	77,500,000	30,691,611	27,556,475	(10.21%)	(3,135,136)
Other Tobacco and Consumable Products Tax	6,800,000	2,714,524	2,654,581	(2.21%)	(59,943)
Hotel Accommodations Tax	38,250,000	10,544,997	12,314,116	16.78%	1,769,119
Gambling Machine Tax	5,700,000	467,716	163,570	(65.03%)	(304,146)
Video Gaming	1,345,000	570,246	468,954	(17.76%)	(101,292)
Amusement Tax	44,900,000	20,408,019	20,131,698	(1.35%)	(276,321)
Sports Wagering Tax	12,450,000	5,095,416	6,236,950	22.40%	1,141,534
Total Non-Property Taxes	1,497,910,100	587,988,652	621,011,400	5.62%	33,022,748
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	25,697,950	27,337,465	6.38%	1,639,515
Salaries of State's Attorney	239,343	98,525	100,978	2.49%	2,453
Salaries of Public Defender	215,409	89,852	60,047	(33.17%)	(29,805)
FPD Reimbursements for Services	2,250,933	558,583	431,472	(22.76%)	(127,111)
Total Intergovernmental Revenues	67,705,685	26,444,910	27,929,962	5.62%	1,485,052
Investment Income					
Investment Income	57,162,500	24,101,887	25,598,670	6.21%	1,496,783
Miscellaneous Revenue					
Cable TV Franchise	979,000	257,386	202,041	(21.50%)	(55,345)
Real Estate and Rental Income	11,131,061	4,236,227	5,004,558	18.14%	768,331
Other Reimbursements / Transfers	40,203,873	11,331,387	14,791,587	30.54%	3,460,200
Total Miscellaneous Revenue	52,313,934	15,825,000	19,998,186	26.37%	4,173,186
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	3,214,111	6,835,590	112.67%	3,621,479
Other Financing Sources - Fund Balance	160,493,075	66,872,115	66,872,115	0.00%	0
Total Other Financing Sources	175,921,428	70,086,226	73,707,705	5.17%	3,621,479
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 884,473,190	\$ 978,033,374	10.58%	\$ 93,560,184

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P05 as of April 30, 2025

Table - 2

Control Officer DEPT #	2025 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	318,721,852	123,936,008	115,365,700	8,570,308	6.9%	2,423,948	117,789,648	5.0%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	999,444	875,723	123,721	12.4%	(417)	875,306	12.4%
1081 FIRST DISTRICT	475,000	156,418	205,569	(49,151)	-31.4%	1,610	207,179	-32.5%
1082 SECOND DISTRICT	475,000	174,551	133,282	41,269	23.6%	110	133,392	23.6%
1083 THIRD DISTRICT	475,000	178,026	171,047	6,979	3.9%	-	171,047	3.9%
1084 FOURTH DISTRICT	475,000	172,274	190,330	(18,056)	-10.5%	5,077	195,407	-13.4%
1085 FIFTH DISTRICT	475,000	175,497	151,564	23,933	13.6%	2,212	153,776	12.4%
1086 SIXTH DISTRICT	475,000	184,996	163,461	21,535	11.6%	-	163,461	11.6%
1087 SEVENTH DISTRICT	475,000	166,877	170,921	(4,044)	-2.4%	5,925	176,846	-6.0%
1088 EIGHTH DISTRICT	475,000	175,949	140,035	35,914	20.4%	-	140,035	20.4%
1089 NINTH DISTRICT	475,000	176,574	136,186	40,388	22.9%	124	136,310	22.8%
1090 TENTH DISTRICT	475,000	160,771	154,917	5,854	3.6%	(571)	154,346	4.0%
1091 ELEVENTH DISTRICT	533,500	201,161	152,409	48,752	24.2%	-	152,409	24.2%
1092 TWELFTH DISTRICT	475,000	167,785	162,987	4,798	2.9%	-	162,987	2.9%
1093 THIRTEENTH DISTRICT	475,000	179,310	187,415	(8,105)	-4.5%	1,869	189,284	-5.6%
1094 FOURTEENTH DISTRICT	475,000	182,059	172,647	9,412	5.2%	59	172,706	5.1%
1095 FIFTEENTH DISTRICT	475,000	179,295	172,825	6,470	3.6%	100	172,925	3.6%
1096 SIXTEENTH DISTRICT	475,000	180,660	183,197	(2,537)	-1.4%	-	183,197	-1.4%
1097 SEVENTEENTH DISTRICT	475,000	171,258	159,965	11,293	6.6%	-	159,965	6.6%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	3,982,905	3,684,480	298,425	7.5%	16,098	3,700,578	7.1%
1040 COUNTY ASSESSOR	34,823,604	13,156,257	11,962,048	1,194,209	9.1%	11,281	11,973,329	9.0%
1050 BOARD OF REVIEW	21,189,514	8,823,358	8,210,463	612,895	6.9%	4,692	8,215,155	6.9%
1060 COUNTY TREASURER	700,077	278,307	264,438	13,869	5.0%	-	264,438	5.0%
1110 COUNTY CLERK	20,152,414	8,216,912	7,117,713	1,099,199	13.4%	5,929	7,123,642	13.3%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	49,354,022	51,454,865	(2,100,843)	-4.3%	89,812	51,544,677	-4.4%
SHERIFF	554,416,457	212,281,425	214,814,666	(2,533,241)	-1.2%	767,107	215,581,773	-1.6%
CHIEF JUDGE	274,719,296	104,195,402	110,868,850	(6,673,448)	-6.4%	599,555	111,468,405	-7.0%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	40,178,083	38,508,485	1,669,598	4.2%	41,024	38,549,509	4.1%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	1,062,449	792,305	270,144	25.4%	-	792,305	25.4%
1390 PUBLIC ADMINISTRATOR	1,846,930	710,926	674,604	36,322	5.1%	-	674,604	5.1%
FIXED CHARGES	746,745,924	302,288,553	309,797,685	(7,509,132)	-2.5%	23,761,943	333,559,628	-10.3%
TOTAL	\$ 2,220,498,825	\$ 868,464,606	\$ 873,516,302	\$ (5,051,696)	-0.6%	\$ 27,721,389	\$ 901,237,691	-3.8%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Five As of April 30, 2025

REVENUES	2025 Budget	April 30, 2025	April 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 86,438,067	\$ 87,435,903	1.15%	\$ 997,836
Property Tax Levy Timing Differential			0		0
Stroger Hospital -					
409549-Medicare	238,264,029	98,951,182	58,056,972	(41.33%)	(40,894,210)
409593-Medicaid Fees for Service	440,301,837	182,857,594	63,585,622	(65.23%)	(119,271,972)
409598-Private Payors & Carriers	91,365,873	37,944,297	52,456,456	38.25%	14,512,159
Stroger Hospital - Sub Total	769,931,739	319,753,073	174,099,050	(45.55%)	(145,654,023)
Provident Hospital -					
409549-Medicare	27,291,761	11,334,283	4,375,029	(61.40%)	(6,959,254)
409593-Medicaid Fees for Service	41,597,630	17,275,518	2,807,729	(83.75%)	(14,467,789)
409598-Private Payors & Carriers	6,563,845	2,725,968	4,454,818	63.42%	1,728,850
Provident Hospital - Sub Total	75,453,236	31,335,769	11,637,576	(62.86%)	(19,698,193)
Patient Fees (Medicare, Medicaid, Private & 3rd)	845,384,975	351,088,842	185,736,626	(47.10%)	(165,352,216)
409574-CCHHS - Medicaid BIPA IGT	131,300,000	37,550,000	37,550,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	190,000,000	78,907,103	96,597,670	22.42%	17,690,567
409604-Directed Payments	485,844,085	201,771,315	299,136,984	48.26%	97,365,669
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	835,794,639	351,821,712	352,873,447	0.30%	1,051,735
409528-Family Health Plans PMPM	802,007,515	337,599,266	359,174,472	6.39%	21,575,206
409532-Integrated Care Program PMPM	880,031,886	370,443,061	332,699,007	(10.19%)	(37,744,054)
409536-Managed Long Term Services and Support PMPM	374,281,261	157,550,991	151,776,401	(3.67%)	(5,774,590)
409539-Other Population Revenue PMPM	389,446,347	162,574,206	171,545,553	5.52%	8,971,347
409542-Other State Revenue	40,382,310	16,997,216	5,328,019	(68.65%)	(11,669,197)
Medicaid Expansion - Managed Care Sub Total	3,321,943,958	1,396,986,452	1,373,396,899	(1.69%)	(23,589,553)
409563-Graduate Medical Education	75,027,201	31,158,837	27,961,261	(10.26%)	(3,197,576)
409585-Domestic Transfer - Elimination	(139,525,143)	(57,944,868)	(56,801,953)	(1.97%)	1,142,915
CCH - Total Fees	4,909,975,076	2,039,517,681	1,963,577,487	(3.72%)	(75,940,194)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	60,905,418	25,294,052	4,305,003	(82.98%)	(20,989,049)
Public Health	2,577,463	1,062,385	949,403	(10.63%)	(112,982)
Managed Care - Investment Income	9,493,159	3,955,483	7,171,831	81.31%	3,216,348
Miscellaneous Revenues - Sub	72,976,040	30,311,920	12,426,237	(59.01%)	(17,885,683)
411495-Other Financing Sources	4,900,000	2,041,667	2,041,667	0.00%	0
TOTALS	\$ 5,145,556,036	\$ 2,158,309,334	\$ 2,065,481,294	(4.30%)	\$ (92,828,041)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 05 as of April 30, 2025

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	\$ 114,412,227	\$ 42,400,385	\$ 31,977,070	\$ 10,423,315	24.6%	\$ 4,955,642	\$ 36,932,712	\$ 5,467,673	12.9%
4241	Health Services - JTDC	\$ 11,066,141	\$ 3,981,317	3,652,616	328,701	8.3%	12,989	3,665,605	315,712	7.9%
4890	Health System Administration	\$ 163,519,448	\$ 56,070,134	36,177,804	19,892,330	35.5%	2,385,865	38,563,669	17,506,465	31.2%
4891	Provident Hospital	\$ 110,576,453	\$ 40,262,182	36,190,540	4,071,642	10.1%	2,510,061	38,700,601	1,561,581	3.9%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 79,177,518	65,175,888	14,001,630	17.7%	1,794,288	66,970,176	12,207,342	15.4%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 10,187,408	6,734,802	3,452,606	33.9%	385,929	7,120,731	3,066,677	30.1%
4895	Department of Public Health	\$ 24,102,700	\$ 5,091,075	7,398,560	(2,307,485)	-45.3%	661,956	8,060,516	(2,969,441)	-58.3%
4896	Health Plan Services	\$ 3,185,276,842	\$ 1,366,228,642	1,491,294,899	(125,066,257)	-9.2%	12,701,657	1,503,996,556	(137,767,914)	-10.1%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 472,429,934	412,220,492	60,209,442	12.7%	21,126,481	433,346,973	39,082,961	8.3%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 16,526,121	15,897,293	628,828	3.8%	0	15,897,293	628,828	3.8%
TOTAL		\$ 5,145,556,036	\$ 2,092,354,716	\$ 2,106,719,964	(14,365,248)	-0.7%	\$ 46,534,868	\$ 2,153,254,832	\$ (60,900,116)	-2.9%

THE COUNTY OF COOK, ILLINOIS
Special Purpose Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Five month Period ended April 30, 2025

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	4/30/2025 Net Change In Fund Balance	FY2024 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 15,710,757	\$ 19,772,379	\$ 577,140	\$ 20,349,519	\$ (4,638,762)	\$ (4,638,762)	\$ 30,517,741	\$ 25,878,979
11312	Animal Control	2,302,144	3,827,063	50,999	3,878,062	(1,575,918)	(1,575,918)	5,560,112	3,984,194
11306	Election Division Fund	35,638,378	12,514,601	64,158	12,578,759	23,059,619	23,059,619	20,784,820	43,844,439
11314	County Clerk Document Storage System	1,930,089	1,995,107	(757)	1,994,350	(64,261)	(64,261)	13,279,549	13,215,288
11320	Circuit Court Automation	3,920,326	2,091,294	1,505	2,092,799	1,827,527	1,827,527	1,638,623	3,466,150
11318	Circuit Court Document Storage	3,313,402	2,133,312	249,980	2,383,292	930,110	930,110	2,053,434	2,983,544
11310	Law Library	1,981,434	1,607,402	103,704	1,711,106	270,328	270,328	(47,134)	223,194
11322	Circuit Court - Dispute Resolution	170,042	184	0	184	169,858	169,858	(47,722)	122,136
11326	Adult Probation / Probation Service Fee	853,290	174,334	0	174,334	678,956	678,956	7,690,698	8,369,654
11316	County Clerk Automation	634,631	302,084	8,835	310,919	323,712	323,712	1,597,888	1,921,600
11854	Treasurer - Tax Sales Automation	5,952,708	5,052,694	638,321	5,691,015	261,693	261,693	17,842,698	18,104,391
11324	Intergovernment Agreement/ ETSB	875,000	2,140,493	0	2,140,493	(1,265,493)	(1,265,493)	542,445	(723,048)
11328	Social Service/ Probation & Court Services	878,633	95,488	15,346	110,834	767,799	767,799	8,337,356	9,105,155
11248	Lead Poisoning Prevention Fund	28,523	148,503	243,478	391,981	(363,458)	(363,458)	2,135,048	1,771,590
11249	Geographic Information Systems - GIS	2,637,880	3,642,212	1,893,535	5,535,747	(2,897,867)	(2,897,867)	10,096,312	7,198,445
11252	State's Attorney Narcotics Forfeiture	652,622	1,163,230	0	1,163,230	(510,608)	(510,608)	(2,223,688)	(2,734,296)
11292	Disaster Response and Recovery Fund	0	(32,442,566)	0	(32,442,566)	32,442,566	32,442,566	50,000,000	82,442,566
11258	Circuit Court Administrative Fund	556,237	244,184	0	244,184	312,053	312,053	2,205,326	2,517,379
11259	County Clerk GIS Fee Fund	1,190,177	204,097	16,290	220,387	969,790	969,790	10,661,097	11,630,887
11260	County Clerk Rental Housing Support Fee	91,915	41,208	0	41,208	50,707	50,707	968,666	1,019,373
11262	Sheriff Women's Justice Services	38,582	399	0	399	38,183	38,183	319,244	357,427
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(277,902)	(277,902)
11268	Assessor Special Fund	536,807	565	0	565	536,242	536,242	1,197,440	1,733,682
11269	CCC Electronic Citation Fund	255,734	43,839	0	43,839	211,895	211,895	2,172,445	2,384,340
11271	SAO Records Automation	28,963	0	0	0	28,963	28,963	(279,399)	(250,436)
11272	PD Records Automation	28,963	0	0	0	28,963	28,963	281,700	310,663
11273	Environmental Control Solid Waste Mgmt	333,283	183,501	38,400	221,901	111,382	111,382	3,691,067	3,802,449
11274	Land Bank Authority	3,085,918	3,535,504	19,471	3,554,975	(469,057)	(469,057)	(3,228,427)	(3,697,484)
11275	Section 108 Loan Program	0	0	0	0	0	0	4,064,138	4,064,138
11276	Erroneous Homestead Exemption Recovery	1,445,724	478,366	80	478,446	967,278	967,278	3,128,703	4,095,981
11302	Township Roads	428,496	141,849	0	141,849	286,647	286,647	7,325,793	7,612,440
11277	Sheriff Pharmaceutical Disposal	12,734	8,090	0	8,090	4,644	4,644	446,648	451,292
11278	Sheriff Operations State Asset Forfeiture	90,186	197,015	0	197,015	(106,829)	(106,829)	512,313	405,484
11279	Sheriff Money Laundering State Asset Forfeiture	0	9,000	0	9,000	(9,000)	(9,000)	253,652	244,652
11281	Cable TV Peg Access Support Fund	12,580	0	0	0	12,580	12,580	114,932	127,512
11282	Cook County Assessor GIS Fee Fund	550,294	536,310	0	536,310	13,984	13,984	1,899,525	1,913,509
11284	COVID-19 Federal Programs	9,076	3,868	(3,868)	0	9,076	9,076	28,167,376	28,176,452
11285	Mortgage Foreclosure Mediation Program	620,108	225,661	0	225,661	394,447	394,447	3,366,352	3,760,799
11270	Medical Examiner Fees	18,150	2,525	159	2,684	15,466	15,466	899,055	914,521
11286	American Rescue Plan Act (ARPA) Fund	8,421,390	74,751,968	46,597,021	121,348,989	(112,927,599)	(112,927,599)	346,519,922	233,592,323
11287	Equity Fund SPF	17,945,316	9,966,644	1,231,104	11,197,748	6,747,568	6,747,568	100,943,197	107,690,765
11288	ZABOROWSKI FUND	0	0	0	0	0	0	812,238	812,238
11291	DOC Program Services Fund	0	0	0	0	0	0	732,492	732,492
11290	Opioid Remediation and Abatement	2,991,300	235,499	1	235,500	2,755,800	2,755,800	13,725,200	16,481,000
11289	Transportation Related Home Rule Taxes	106,393,457	93,787,103	0	93,787,103	12,606,354	12,606,354	21,733,788	34,340,142
11293	Homeowner Relief Fund	0	(15,000,000)	0	(15,000,000)	15,000,000	15,000,000	0	15,000,000
11294	State's Attorney Fraud Case Settlements Fund	1,965,600	0	0	0	1,965,600	1,965,600	0	1,965,600
TOTAL		\$ 224,530,849	\$ 193,815,009	\$ 51,744,902	\$ 245,559,911	\$ (21,029,062)	\$ (21,029,062)	\$ 722,114,761	\$ 701,085,699

Table - 6

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Five As of April 30, 2025

REVENUES	2025 Budget	April 30, 2025	April 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	Variance	
				%	\$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 5,287,888	\$ 5,263,762	(0.46%)	\$ (24,126)
County Use Tax	98,500,000	38,694,148	41,648,438	7.63%	2,954,290
Gasoline / Diesel Fuel Tax	86,250,000	35,335,382	36,562,688	3.47%	1,227,306
New Motor Vehicle Tax	2,400,000	921,815	1,090,723	18.32%	168,908
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	20,832,463	21,674,468	4.04%	842,005
Interest Income	0	0	153,378	0.00%	153,378
Total Transportation Fund Revenue	\$ 252,400,000	\$ 101,071,696	\$ 106,393,457	5.27%	\$ 5,321,761

THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Five As of April 30, 2025

REVENUES	2025 Budget	April 30, 2025	April 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	Variance %	Variance \$

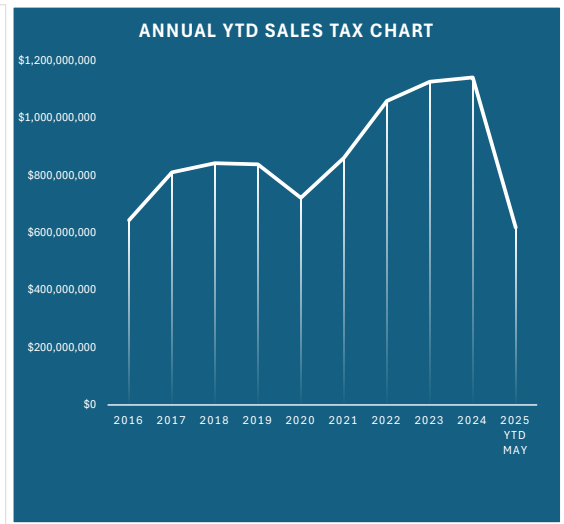
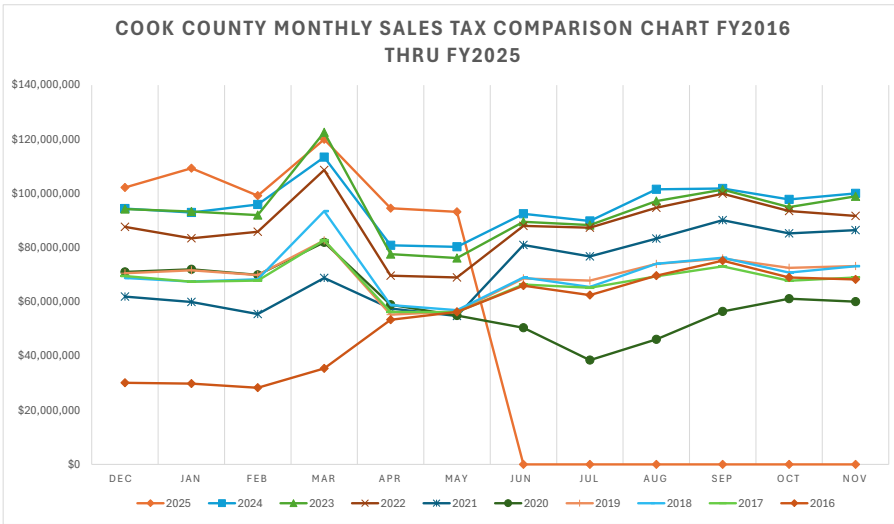
Equity Fund Revenue

Cannabis Tax	\$ 13,900,000	\$ 5,424,814	\$ 5,410,101	(0.27%)	\$ (14,713)
Firearms Tax	1,300,000	603,526	592,693	(1.79%)	(10,833)
Il Gaming Des Plaines Casino	19,500,000	7,713,551	10,037,956	30.13%	2,324,405
Interest Income	0	0	1,669,320	0.00%	1,669,320
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

Equity Fund Revenue	\$ 34,700,000	\$ 13,741,891	\$ 17,945,316	30.59%	\$ 4,203,425
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - MAY 2025				FY2024 YTD - NOVEMBER 2024				FY2023 YTD - NOVEMBER 2023			
Current YTD 2025	Budgeted	Current Collections %	Current YTD Over (Under)	Current YTD 2024	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2023	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 578,914,843	\$618,397,580	6.82%	\$ -39,482,737	\$ 1,119,037,554	\$1,141,428,231	2.00%	\$ 22,390,677	\$ 1,092,400,000	\$1,126,424,347	3.11%	\$ 34,024,347

FY2022 YTD - NOVEMBER 2022				FY2021 YTD - NOVEMBER 2021				FY2020 YTD - NOVEMBER 2020			
Current YTD 2022	Budgeted	Current Collections %	Current YTD Over (Under)	Current YTD 2021	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2020	Budgeted	Current Actual YTD	Current Collections %
\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862	\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623	\$ 849,129,310	\$721,645,078	(15.01%)	\$ (127,484,232)

FY2019 YTD - NOVEMBER 2019				FY2018 YTD - NOVEMBER 2018				FY2017 YTD - NOVEMBER 2017			
Current YTD 2019	Budgeted	Current Collections %	Current YTD Over (Under)	Current YTD 2018	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2017	Budgeted	Current Actual YTD	Current Collections %
\$831,500,000	\$838,744,833	0.87%	\$7,244,833	\$779,200,000	\$842,649,448	8.14%	\$63,449,448	\$823,000,395	\$810,959,173	(1.46%)	\$ (12,041,222)

FY2016 YTD - NOVEMBER 2016			
Current YTD 2016	Budgeted	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	\$ (19,668,134)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$119,961,011	\$94,531,070	\$93,194,186	\$0	\$0	\$0	\$0	\$0	\$0	\$618,397,580
Over/(Under) Est. (in millions)	\$4.3	\$12.7	\$3.0	\$6.1	\$7.4	\$6.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$39.5
2024	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016	\$97,796,697	\$100,002,405	\$1,141,428,231
Over/(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8	\$3.2	\$5.2	\$22.4
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
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
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
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866

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

Notes: Home Rule Sales Tax Revenues.

The Home Rule Sales Tax Revenues consist of the receipts from the Home Rule County Retailers' Occupation Tax and the Home Rule County Service Occupation Tax imposed by the County pursuant to its home rule powers, the County Code and the laws of the State as authorized by the Home Rule County Retailers' Occupation Tax Law (55 ILCS 5/5-1006) and by the Home Rule County Service Occupation Tax Law (55 ILCS 5/5-1007) (together, the "Home Rule Sales Taxes").

The Home Rule Sales Taxes are imposed county-wide upon all persons in the County engaged in the business of selling tangible personal property at retail and paid in the manner provided in such statute. It is currently imposed on the gross receipts from the retail sale or the cost price of the tangible personal property transferred by the service provider (including tangible personal property incident to the buying of a service), and generally is collected by the seller from the purchaser for remittance to the Illinois Department of Revenue ("IDOR") on the County's behalf. The Home Rule Sales Taxes are imposed on the same basis, and are subject to the same exemptions, as the State's Retailers' Occupation and Service Occupation Taxes.

Sales taxes are imposed for most transactions in the County at a rate consisting of a 1.75 percent County Home Rule Sales Tax portion.

The County of Cook, Illinois

Grant Receivables (\$millions)

As of April 30th, 2025

Table - 9

By Department	FY2021	FY2022	FY2023	FY2024	FY2025	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	0.0	3.1	2.8%
Planning and Development	2.0	2.3	0.0	0.0	0.3	4.6	4.2%
Office of Economic Development	0.1	0.0	0.0	0.1	0.6	0.8	0.7%
County Clerk	0.2	0.3	-	-	1.0	1.5	1.4%
Environment and Sustainability	0.1	-	-	-	0.3	0.4	0.4%
Justice Advisory Council	-	-	0.1	0.3	-	0.4	0.4%
Office of the Sheriff	-	0.5	0.1	0.1	0.7	1.4	1.3%
State's Attorney	-	-	-	0.1	4.4	4.5	4.1%
Medical Examiner	-	-	-	-	0.2	0.2	0.2%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	12.3	16.0	22.6	6.2	57.2	51.8%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	-	0.3	0.7	0.6%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	8.1	9.0	23.5	21.3%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	-	0.0%
Dept. of Public Health	1.1	0.9	0.9	4.1	5.2	12.2	11.0%
Grand Total	\$ 3.7	\$ 18.8	\$ 24.4	\$ 35.4	\$ 28.2	\$ 110.5	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	0.2	\$ 1.3
Federal Direct - CCH	-	0.1	0.2	2.5	2.3	\$ 5.1
Federal Direct - CCP	2.2	2.7	(0.1)	(1.9)	1.6	\$ 4.5
Federal Direct - DPH	-	-	-	0.3	0.4	\$ 0.7
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	0.6	0.6	\$ 2.3
Federal Pass Through - CCP	0.3	12.5	19.9	31.6	12.8	\$ 77.1
Federal Pass Through - DOT	-	-	2.8	1.6	3.9	\$ 8.3
Federal Pass Through - DPH	0.4	-	0.3	-	0.4	\$ 1.1
Private/Other - CCH	0.3	0.2	0.1	-	0.1	\$ 0.7
Private/Other - CCP	-	-	-	-	0.2	\$ 0.2
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	0.1	\$ 0.1
State Direct - CCP	0.1	1.6	0.6	0	4.4	\$ 6.7
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.7	1.2	\$ 2.4
Grand Total	\$ 3.7	\$ 18.8	\$ 24.4	\$ 35.4	\$ 28.2	\$ 110.5

Notes to the April 2025 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 16th, 2025, and is included in this revenue report.** Certain other fee revenues for April 2025 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.
- 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 FY2025 budgeted Property Tax revenue is based on the FY2025 tax levy, which will not be collected until 2026; actual revenue received during 2025 is based on the FY2024 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2025 will be equal to the difference between the FY2025 and FY2024 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.