

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Seven-Month Period Ended June 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

July 31, 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 seven-month period ended June 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
Table - 4	Health Fund Analysis of Expenses and Encumbrances
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 P7 as of June 30, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,246.8	\$1,353.6	\$106.8	8.6		\$1,353.6	\$106.8	8.6
Expenses	\$1,224.6	\$1,201.7	\$22.9	1.9	\$14.9	\$1,216.6	\$8.0	0.7
Net Results	\$22.2	\$151.9	\$129.7		\$14.9	\$137.0	\$114.8	
Health Fund								
Revenues	\$2,968.7	\$3,042.5	\$73.8	2.5		\$3,042.5	\$73.8	2.5
Expenses	\$2,879.9	\$2,926.2	(\$46.3)	(1.6)	\$57.2	\$2,983.4	(\$103.5)	(3.6)
Net Results	\$88.8	\$116.3	\$27.5		\$57.2	\$59.1	(\$29.7)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of June 30, 2025, the General Fund net results were positive \$151.9 million, \$129.7 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$114.8 million **favorable** to budget.

Revenues were \$106.8 million or 8.6% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in June 2025, led by increases in a number of Fees and Non-property tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court, County Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax, Other Reimbursements / Transfers, that offset reductions in Cigarette Tax, Alcohol Beverage Tax and in other areas.

Expenditures of \$1.202 billion were \$22.9 million or 1.9% **favorable** to the year-to-date budget before factoring in encumbrances of \$14.9 million, which resulted in a positive variance of \$8.0 million or 0.7% 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 \$73.8 million or 2.5% **favorable** to budget. Expenditures of \$2.926 billion are \$46.3 million or 1.6% **unfavorable** to budget before factoring in encumbrances of \$57.2 million. When including encumbrances, expenditures were \$103.5 million or 3.6% **unfavorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through June 2025.

State Revenues Update

Through June 30, 2025, the State of Illinois owes the County \$104.3 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 12.4	\$ 12.4	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	0.1	7.1	9.5	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.3	11.6	17.3	27.8	19.3	76.3	Estimated average days over - 120 days
Total - General Fund	0.4	13.2	17.9	27.9	39.4	98.8	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.5	1.3	2.3	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.5	0.6	0.6	0.9	3.2	Estimated average days over - 120 days
Total Health Fund	0.8	0.8	0.6	1.1	2.2	5.5	
Total General & Health Fund	\$ 1.2	\$ 14.0	\$ 18.5	\$ 29.0	\$ 41.6	\$ 104.3	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through June 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 June 30, 2025, the State AOIC past due amount was \$12.4 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 June 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 June 2025 and July 2025, the State AOIC reimbursed the County in the amount of \$9.5 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 \$12.4 million.

² In June 2025 and July 2025, the County received a total of \$18.8 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 June 30, 2025, the total grants past due amount owed to the County was \$106.3 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 June 30, 2025, the State owes the County \$79.5 million in Federal pass-through grant receivable.

³ As of June 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 seven-month property tax levy revenue of \$200.8 million was behind prior year property tax revenue of \$229.9 million, resulting in an **unfavorable** comparative variance of \$29.1 million or 12.65% based on current collections through June 30, 2025. General Funds higher property tax collections in FY2024 are based on property tax levy as approved. There were no property tax collections in June 2025 based on the current tax distributions cycle.

			FY2025 vs FY2024	
	30-Jun-25	30-Jun-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 100,181,486	\$ 148,131,073	\$ (47,949,587)	-32.37%
Health Fund	100,616,742	81,751,583	18,865,159	23.08%
Total	\$ 200,798,228	\$ 229,882,656	\$ (29,084,428)	-12.65%

General Fund Revenues Fees

Treasurer – Total seven-month actual revenue of \$37.7 million was above budgeted revenue of \$21.3 million, resulting in a **favorable** variance of \$16.4 million or 76.66%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through June 2025.

County Clerk – Total seven-month actual revenue of \$32.9 million was above budgeted revenue of \$30.1 million, resulting in a **favorable** variance of \$2.8 million or 9.17% and is based the current collections. Revenue remains closely tied to the overall health of the economy. The positive variance through June 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

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 16.4
County Clerk	2.8
Sheriff	1.2
Clerk of Circuit Court	4.4
County Sales Tax	51.8
Hotel Accommodations Tax	2.4
Amusement Tax	1.1
Sports Wagering Tax	1.0
Other Reimbursements / Transfers	16.8
Other revenue categories (net)	15.1
Total net favorable variances	\$ 113.0
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (5.7)
Alcohol Beverage Tax	(0.5)
Net (unfavorable) variances	(6.2)
Total net favorable (unfavorable) variances	\$ 106.8

policies may slow buyer and seller activity in the coming months.

Clerk of the Circuit Court – Total seven-month actual revenue of \$46.7 million was above budgeted revenue of \$42.3 million, resulting in a **favorable** variance of \$4.4 million or 10.36% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total seven-month actual revenue of \$4.7 million was above budgeted revenue of \$3.5 million, resulting in a **favorable** variance of \$1.2 million or 33.96% 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 \$731.4 million through June 30, 2025, was above budgeted revenue of \$679.6 million and resulted in a **favorable** variance of \$51.8 million or positive 7.61%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, June receipts represent underlying transactions that occurred in March of 2025. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$39.5 million through June 30, 2025, was behind budgeted revenue of \$45.2 million, and resulted in an **unfavorable** variance of \$5.7 million, or 12.64%. The negative variance is due to current market conditions nationwide.

The County Hotel Accommodations Tax - Revenue of \$20.0 million through June 30, 2025, was above budgeted revenue of \$17.6 million and resulted in a **favorable** variance of \$2.4 million or 13.61%. The positive change is due to the continued rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$20.8 million through June 30, 2025, was behind budgeted revenue of \$21.3 million and resulted in an **unfavorable** variance of \$0.5 million or 2.49%. Although National trends indicate a decline in alcohol consumption, it is expected that the slight variance will be eliminated in upcoming months.

The County Amusement Tax - Revenue of \$29.0 million through June 30, 2025, was above budgeted revenue of \$27.9 million, and resulted in a **favorable** variance of \$1.1 million, or 4.03%. The variance is primarily due to sporting events and popular concerts this which occurred this Spring.

The Sports Wagering Tax - Revenue of \$8.6 million through June 30, 2025, was above budgeted revenue of \$7.6 million and resulted in a **favorable** variance of \$1.0 million or 13.35%. The positive variance is due to an increase in sports wagering in the County.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total seven-month actual revenue of \$32.7 million was above budgeted revenue of \$15.9 million and resulted in a **favorable** variance of \$16.8 million or 105.42%. The

positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$24.4 million through the 2nd quarter of 2025 and other revenues collected through June 30, 2025.

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

General Fund Expenditures

Expenses of \$1.202 billion were \$22.9 million or 1.9% **favorable** to budget before including \$14.9 million in encumbrances. Combined expenditures and encumbrances of \$1.217 billion were \$8.0 million or 0.7% **favorable** to budget. All control offices are in line with or favorable compared to budget except for Chief Judge (\$5.0 million) and State's Attorney (\$2.2 million). The unfavorable variance in both these offices is mainly due to the unexpected timing of transfers.

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 positive variance of \$73.8 million or 2.5% through June 30, 2025. The positive variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and directed payments, offsetting patient fees revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$2.926 billion were \$46.3 million or 1.6% **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 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 seven-month actual Medicaid Expansion revenue of \$2.113 billion was behind budgeted revenue of \$1.951 billion, resulting in a **favorable** variance of \$162.3 million or 8.32% due to timing of state payment adjustments, to account

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 162.3
Federal State Medicaid Programming - DSH	24.7
Directed Payments	193.3
Other revenue categories (net)	11.1
Net <i>favorable</i> variances	391.4
	Unfavorable Variance
	(millions)
Patient Fees	\$ (286.6)
Graduate Medical Education (GME) Revenue	(5.1)
Miscellaneous Revenue	(25.9)
Net (unfavorable) variances	(317.6)
Total net favorable (unfavorable) variances	\$ 73.8

for the higher membership through June 30, 2025. As of June 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 seven-month actual Patient Fee revenue of \$205.4 million was behind budgeted revenue of \$492.0 million and resulted in an **unfavorable** variance of \$286.6 million or 58.25%, 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 \$83.3 million YTD payments through June 30, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through June 30, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$135.2 million was above budgeted revenue of \$110.5 million and resulted in a **favorable** variance of \$24.7 million or 22.30%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total seven-month actual Directed Payments of \$476.1 million was above budgeted revenue of \$282.8 million and resulted in a **favorable** variance of \$193.3 million or 68.38%, based on current payments received. This report includes \$304.2 million YTD payments through June 30, 2025, in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through June 30, 2025, Graduate Medical Education (GME) actual revenue of \$38.6 million was behind budgeted revenue of \$43.7 million and resulted in an **unfavorable** variance of \$5.1 million or 11.19%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total seven-month actual miscellaneous revenue of \$16.6 million was behind budgeted revenue of \$42.5 million, resulting in an **unfavorable** variance of \$25.9 million or 60.97% primarily due to a slight decrease 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 \$30.1 million based on current collections. The miscellaneous fees were partially offset by Managed Care investment income of \$9.8 million.

Health Fund- Expenditures

Expenditures of \$2.926 billion were \$46.3 million or 1.6 percent **unfavorable** to budget before including encumbrances of \$57.2 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$70.5 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$10.8 million due to lower than anticipated use of contractual labor.

Expenditures and encumbrances of \$2.983 billion were \$103.5 million or 3.6 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$15.7 million out of \$57.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in June 2025 and \$16.5 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 Seven as of June 30, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$249.9	\$304.8	\$54.9	22.0		\$304.8	\$54.9	22.0
Expenses	\$502.6	\$285.3	\$217.3	43.2	\$46.5	\$331.8	\$170.8	34.0
Net Results	(\$252.7)	\$19.5	\$272.2		\$46.5	(\$27.0)	\$225.7	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of June 30, 2025, revenues were \$304.8 million, \$54.9 million above budgeted revenue of \$249.9 million, resulting in a **favorable** variance of 22.0% to budget based on current collections. Total expenditure was positive, \$170.8 million after encumbrance primarily due to General Funds reimbursements and current spending rate. Through June 30, 2025, expenditures and encumbrances have exceeded revenues by \$27.0 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 \$7.7 million through June 30, 2025, was behind revenue of budgeted revenue of \$7.9 million and resulted in an unfavorable variance of \$0.2 million or 3.09%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$59.4 million through June 30, 2025, was above budgeted revenue of \$55.9 million and resulted in a **favorable** variance of \$3.5 million or 6.21%. The positive variance is due to increased billing and collection efforts.

The County Gas / Diesel Fuel Tax - Revenue of \$51.3 million through June 30, 2025, was above budgeted revenue of \$49.8 million and resulted in a **favorable** variance of \$1.5 million or 2.94%. The positive variance is due to tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of \$1.5 million through June 30, 2025, was above budgeted revenue of \$1.3 million and resulted in a **favorable** variance of \$0.2 million or 16.96%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$33.4 million through June 30, 2025, was above budgeted revenue of \$29.5 million and resulted in a **favorable** variance of \$3.9 million or 13.37%. The positive variance is due to tax enforcement efforts.

The Firearms Tax - Revenue of \$0.8 million through June 30, 2025, was on target of budgeted revenue of \$0.8 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$7.4 million through June 30, 2025, was behind of budgeted revenue of \$7.7 million and resulted in an **unfavorable** variance of \$0.3 million or 3.97%. The variance is based on current collections.⁵

The IL Gaming Des Plaines Casino Tax – Revenue of \$14.3 million through June 30, 2025, was above budgeted revenue of \$11.1 million and resulted in a **favorable** variance of \$3.2 million or 28.28%. 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 July 31st, 2025, the County has spent over \$662.9 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 Seven As of June 30, 2025

REVENUES	2025 Budget	June 30, 2025	June 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 152,736,776	\$ 84,692,542	\$ 100,181,486	18.29%	\$ 15,488,944
Property Tax Levy Timing Differential			(2,378,415)		(2,378,415)
Property Tax - Tax Increment Financing Surplus	31,907,720	31,907,720	27,120,251	(15.00%)	(4,787,469)
Fees					
County Treasurer	35,000,000	21,341,501	37,701,614	76.66%	16,360,113
County Clerk	51,406,008	30,085,087	32,842,891	9.17%	2,757,804
Building and Zoning	4,100,000	2,122,556	3,429,877	61.59%	1,307,321
Environment and Sustainability	4,695,000	2,495,115	2,763,739	10.77%	268,624
Liquor Licenses	372,000	353,400	317,363	(10.20%)	(36,037)
Clerk of Circuit Court	72,900,000	42,350,278	46,738,721	10.36%	4,388,443
Sheriff	6,000,000	3,500,000	4,688,566	33.96%	1,188,566
Public Guardian	2,600,000	1,514,835	1,499,979	(0.98%)	(14,856)
Public Administrator	1,768,874	1,004,299	1,590,339	58.35%	586,040
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	1,000,000	983,094	(1.69%)	(16,906)
Medical Examiner	3,909,800	2,468,018	2,313,784	(6.25%)	(154,234)
Contract Compliance M/WBE Cert	19,000	11,083	8,252	(25.54%)	(2,831)
Total Fee Revenue	184,840,682	108,246,172	134,878,219	24.60%	26,632,047
Non-Property Taxes					
Home Rule County Sales Tax	1,207,056,500	679,640,185	731,393,225	7.61%	51,753,040
Off Track Betting Commission	655,000	358,067	226,937	(36.62%)	(131,130)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	8,651,116	2,037,553	(76.45%)	(6,613,563)
Retailer's Occupation Tax/General Sales	5,090,800	2,861,596	4,544,991	58.83%	1,683,395
State Income Tax	20,668,000	12,867,848	13,145,771	2.16%	277,923
Alcoholic Beverage Tax	37,540,000	21,268,989	20,740,223	(2.49%)	(528,766)
Cigarette Tax	77,500,000	45,172,409	39,463,145	(12.64%)	(5,709,264)
Other Tobacco and Consumable Products Tax	6,800,000	3,839,845	3,678,365	(4.21%)	(161,480)
Hotel Accommodations Tax	38,250,000	17,586,844	19,980,335	13.61%	2,393,491
Gambling Machine Tax	5,700,000	537,742	213,505	(60.30%)	(324,237)
Video Gaming	1,345,000	785,672	623,170	(20.68%)	(162,502)
Amusement Tax	44,900,000	27,895,587	29,019,872	4.03%	1,124,285
Sports Wagering Tax	12,450,000	7,576,419	8,587,658	13.35%	1,011,239
Total Non-Property Taxes	1,497,910,100	829,042,319	873,654,750	5.38%	44,612,431
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	36,695,567	38,496,753	4.91%	1,801,186
Salaries of State's Attorney	239,343	137,977	141,369	2.46%	3,392
Salaries of Public Defender	215,409	124,889	84,066	(32.69%)	(40,823)
FPD Reimbursements for Services	2,250,933	1,118,446	881,012	(21.23%)	(237,434)
Total Intergovernmental Revenues	67,705,685	38,076,879	39,603,200	4.01%	1,526,321
Investment Income					
Investment Income	57,162,500	33,558,046	37,193,621	10.83%	3,635,575
Miscellaneous Revenue					
Cable TV Franchise	979,000	507,956	407,917	(19.69%)	(100,039)
Real Estate and Rental Income	11,131,061	6,724,580	7,111,491	5.75%	386,911
Other Reimbursements / Transfers	40,203,873	15,945,354	32,755,700	105.42%	16,810,346
Total Miscellaneous Revenue	52,313,934	23,177,890	40,275,108	73.77%	17,097,218
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	4,499,756	9,499,467	111.11%	4,999,711
Other Financing Sources - Fund Balance	160,493,075	93,620,960	93,620,960	0.00%	0
Total Other Financing Sources	175,921,428	98,120,716	103,120,427	5.10%	4,999,711
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 1,246,822,285	\$ 1,353,648,647	8.57%	\$ 106,826,363

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P07 as of June 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	172,293,894	161,472,389	10,821,505	6.3%	1,871,135	163,343,524	5.2%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	1,289,551	1,145,725	143,826	11.2%	49,884	1,195,609	7.3%
1081 FIRST DISTRICT	475,000	220,917	259,519	(38,602)	-17.5%	1,610	261,129	-18.2%
1082 SECOND DISTRICT	475,000	246,826	204,114	42,712	17.3%	110	204,224	17.3%
1083 THIRD DISTRICT	475,000	249,029	237,441	11,588	4.7%	-	237,441	4.7%
1084 FOURTH DISTRICT	475,000	242,608	253,653	(11,045)	-4.6%	5,077	258,730	-6.6%
1085 FIFTH DISTRICT	475,000	249,143	208,004	41,139	16.5%	(309)	207,695	16.6%
1086 SIXTH DISTRICT	475,000	252,609	242,370	10,239	4.1%	-	242,370	4.1%
1087 SEVENTH DISTRICT	475,000	236,991	240,030	(3,039)	-1.3%	3,609	243,639	-2.8%
1088 EIGHTH DISTRICT	475,000	251,467	189,598	61,869	24.6%	-	189,598	24.6%
1089 NINTH DISTRICT	475,000	249,449	195,612	53,837	21.6%	124	195,736	21.5%
1090 TENTH DISTRICT	475,000	226,329	213,689	12,640	5.6%	(571)	213,118	5.8%
1091 ELEVENTH DISTRICT	533,500	283,049	213,671	69,378	24.5%	-	213,671	24.5%
1092 TWELFTH DISTRICT	475,000	258,388	232,628	25,760	10.0%	-	232,628	10.0%
1093 THIRTEENTH DISTRICT	475,000	253,197	257,151	(3,954)	-1.6%	1,869	259,020	-2.3%
1094 FOURTEENTH DISTRICT	475,000	256,170	241,444	14,726	5.7%	59	241,503	5.7%
1095 FIFTEENTH DISTRICT	475,000	248,589	248,830	(241)	-0.1%	100	248,930	-0.1%
1096 SIXTEENTH DISTRICT	475,000	250,234	250,314	(80)	0.0%	-	250,314	0.0%
1097 SEVENTEENTH DISTRICT	475,000	235,972	223,698	12,274	5.2%	-	223,698	5.2%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	5,500,518	5,057,491	443,027	8.1%	61,562	5,119,053	6.9%
1040 COUNTY ASSESSOR	34,823,604	18,601,260	17,185,713	1,415,547	7.6%	8,243	17,193,956	7.6%
1050 BOARD OF REVIEW	21,189,514	12,007,258	11,141,523	865,735	7.2%	5,473	11,146,996	7.2%
1060 COUNTY TREASURER	700,077	382,745	371,160	11,585	3.0%	-	371,160	3.0%
1110 COUNTY CLERK	20,152,414	11,186,854	9,863,614	1,323,240	11.8%	11,558	9,875,172	11.7%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	69,178,374	71,364,576	(2,186,202)	-3.2%	1,120,001	72,484,577	-4.8%
SHERIFF	554,416,457	304,349,388	298,020,587	6,328,801	2.1%	890,611	298,911,198	1.8%
CHIEF JUDGE	274,719,296	146,799,360	151,760,530	(4,961,170)	-3.4%	707,794	152,468,324	-3.9%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	55,860,941	54,582,607	1,278,334	2.3%	16,015	54,598,622	2.3%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	1,507,319	1,091,498	415,821	27.6%	-	1,091,498	27.6%
1390 PUBLIC ADMINISTRATOR	1,846,930	1,012,008	944,026	67,982	6.7%	-	944,026	6.7%
FIXED CHARGES	746,745,924	425,922,517	418,819,581	7,102,936	1.7%	10,252,054	429,071,635	-0.7%
TOTAL	\$ 2,220,498,825	\$ 1,224,602,435	\$ 1,201,675,295	\$ 22,927,140	1.9%	\$ 14,944,446	\$ 1,216,619,741	0.7%

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

REVENUES	2025 Budget	June 30, 2025	June 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 87,447,378	\$ 100,616,742	15.06%	\$ 13,169,364
Property Tax Levy Timing Differential			0		0
Stroger Hospital -					
409549-Medicare	238,264,029	138,661,853	77,039,874	(44.44%)	(61,621,979)
409593-Medicaid Fees for Service	440,301,837	256,241,233	30,056,943	(88.27%)	(226,184,290)
409598-Private Payors & Carriers	91,365,873	53,171,943	85,601,602	60.99%	32,429,659
Stroger Hospital - Sub Total	769,931,739	448,075,029	192,698,419	(56.99%)	(255,376,610)
Provident Hospital -					
409549-Medicare	27,291,761	15,882,910	2,617,899	(83.52%)	(13,265,011)
409593-Medicaid Fees for Service	41,597,630	24,208,457	3,832,716	(84.17%)	(20,375,741)
409598-Private Payors & Carriers	6,563,845	3,819,942	6,241,544	63.39%	2,421,602
Provident Hospital - Sub Total	75,453,236	43,911,309	12,692,159	(71.10%)	(31,219,150)
Patient Fees (Medicare, Medicaid, Private & 3rd)	845,384,975	491,986,338	205,390,578	(58.25%)	(286,595,760)
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	110,573,770	135,236,738	22.30%	24,662,968
409604-Directed Payments	485,844,085	282,745,328	476,090,016	68.38%	193,344,688
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	835,794,639	491,113,845	494,912,503	0.77%	3,798,658
409528-Family Health Plans PMPM	802,007,515	471,260,494	554,944,942	17.76%	83,684,448
409532-Integrated Care Program PMPM	880,031,886	517,107,701	509,275,511	(1.51%)	(7,832,190)
409536-Managed Long Term Services and Support PMPM	374,281,261	219,928,079	252,101,799	14.63%	32,173,720
409539-Other Population Revenue PMPM	389,446,347	227,481,335	194,029,173	(14.71%)	(33,452,162)
409542-Other State Revenue	40,382,310	23,727,267	107,642,078	353.66%	83,914,811
Medicaid Expansion - Managed Care Sub Total	3,321,943,958	1,950,618,721	2,112,906,006	8.32%	162,287,285
409563-Graduate Medical Education	75,027,201	43,663,370	38,559,173	(11.69%)	(5,104,197)
409585-Domestic Transfer - Elimination	(139,525,143)	(81,199,059)	(83,318,346)	2.61%	(2,119,287)
CCH - Total Fees	4,909,975,076	2,835,938,468	2,922,414,165	3.05%	86,475,697
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	60,905,418	35,444,956	5,393,495	(84.78%)	(30,051,461)
Public Health	2,577,463	1,491,962	1,375,929	(7.78%)	(116,033)
Managed Care - Investment Income	9,493,159	5,537,676	9,810,433	77.16%	4,272,757
Miscellaneous Revenues - Sub	72,976,040	42,474,594	16,579,857	(60.97%)	(25,894,737)
411495-Other Financing Sources	4,900,000	2,858,333	2,858,333	0.00%	0
TOTALS	\$ 5,145,556,036	\$ 2,968,718,774	\$ 3,042,469,097	2.48%	\$ 73,750,324

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 07 as of June 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	\$ 59,217,816	\$ 49,960,821	\$ 9,256,995	15.6%	\$ 6,868,059	\$ 56,828,880	\$ 2,388,936	4.0%
4241	Health Services - JTDC	\$ 11,066,141	\$ 5,563,911	\$ 5,003,458	\$ 560,453	10.1%	\$ 14,055	\$ 5,017,513	\$ 546,398	9.8%
4890	Health System Administration	\$ 163,519,448	\$ 81,410,385	\$ 53,307,440	\$ 28,102,945	34.5%	\$ 1,116,311	\$ 54,423,751	\$ 26,986,634	33.1%
4891	Provident Hospital	\$ 110,576,453	\$ 57,378,340	\$ 48,010,195	\$ 9,368,145	16.3%	\$ 2,031,984	\$ 50,042,179	\$ 7,336,161	12.8%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 107,947,578	\$ 92,640,178	\$ 15,307,400	14.2%	\$ 12,830,014	\$ 105,470,192	\$ 2,477,386	2.3%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 14,617,626	\$ 8,240,135	\$ 6,377,491	43.6%	\$ 1,887,606	\$ 10,127,741	\$ 4,489,885	30.7%
4895	Department of Public Health	\$ 24,102,700	\$ 7,616,807	\$ 9,987,698	\$ (2,370,891)	-31.1%	\$ 230,579	\$ 10,218,277	\$ (2,601,470)	-34.2%
4896	Health Plan Services	\$ 3,185,276,842	\$ 1,869,363,307	\$ 2,075,824,172	\$ (206,460,865)	-11.0%	\$ 15,682,674	\$ 2,091,506,846	\$ (222,143,539)	-11.9%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 652,859,393	\$ 561,527,210	\$ 91,332,183	14.0%	\$ 16,520,671	\$ 578,047,881	\$ 74,811,512	11.5%
4898	Oak Forest Health Center	\$ -	\$ -	\$ 0	\$ 0	0.0%	\$ 0	\$ -	\$ 0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 23,903,138	\$ 21,683,176	\$ 2,219,962	9.3%	\$ 0	\$ 21,683,176	\$ 2,219,962	9.3%
TOTAL		\$ 5,145,556,036	\$ 2,879,878,300	\$ 2,926,184,483	\$ (46,306,183)	-1.6%	\$ 57,181,953	\$ 2,983,366,436	\$ (103,488,136)	-3.6%

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

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	6/30/2025 Net Change In Fund Balance	FY2024 ACFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 21,972,508	\$ 27,787,883	\$ 451,188	\$ 28,239,071	\$ (6,266,563)	\$ (6,266,563)	\$ 29,853,553	\$ 23,586,990
11312	Animal Control	3,126,825	4,607,358	86,653	4,694,011	(1,567,186)	(1,567,186)	6,003,680	4,436,494
11306	Election Division Fund	41,010,813	16,756,855	361,972	17,118,827	23,891,986	23,891,986	(5,519,641)	18,372,345
11314	County Clerk Document Storage System	2,712,246	3,508,628	(757)	3,507,871	(795,625)	(795,625)	14,389,728	13,594,103
11320	Circuit Court Automation	5,468,944	2,928,829	91,426	3,020,255	2,448,689	2,448,689	3,847,395	6,296,084
11318	Circuit Court Document Storage	4,635,033	3,037,121	233,951	3,271,072	1,363,961	1,363,961	3,426,219	4,790,180
11310	Law Library	2,798,774	2,198,090	78,010	2,276,100	522,674	522,674	61,777	584,451
11322	Circuit Court - Dispute Resolution	233,768	300,258	0	300,258	(66,490)	(66,490)	219,363	152,873
11326	Adult Probation / Probation Service Fee	1,259,948	253,600	0	253,600	1,006,348	1,006,348	8,430,835	9,437,183
11316	County Clerk Automation	901,093	384,378	16,290	400,668	500,425	500,425	1,849,660	2,350,085
11854	Treasurer - Tax Sales Automation	6,085,193	7,396,375	276,794	7,673,169	(1,587,976)	(1,587,976)	19,237,780	17,649,804
11324	Intergovernment Agreement/ ETSB	1,225,000	2,653,329	0	2,653,329	(1,428,329)	(1,428,329)	(266,974)	(1,695,303)
11328	Social Service/ Probation & Court Services	1,299,934	129,274	2,575	131,849	1,168,085	1,168,085	8,305,816	9,473,901
11248	Lead Poisoning Prevention Fund	38,681	210,466	230,045	440,511	(401,830)	(401,830)	2,090,267	1,688,437
11249	Geographic Information Systems - GIS	3,708,735	5,062,229	1,123,156	6,185,385	(2,476,650)	(2,476,650)	15,440,654	12,964,004
11252	State's Attorney Narcotics Forfeiture	825,512	1,612,391	0	1,612,391	(786,879)	(786,879)	(1,845,639)	(2,632,518)
11292	Disaster Response and Recovery Fund	0	(32,391,400)	0	(32,391,400)	32,391,400	32,391,400	64,922,616	97,314,016
11258	Circuit Court Administrative Fund	797,407	329,382	0	329,382	468,025	468,025	2,436,246	2,904,271
11259	County Clerk GIS Fee Fund	1,674,454	468,324	16,290	484,614	1,189,840	1,189,840	10,895,019	12,084,859
11260	County Clerk Rental Housing Support Fee	130,349	42,869	0	42,869	87,480	87,480	988,450	1,075,930
11262	Sheriff Women's Justice Services	46,558	399	0	399	46,159	46,159	344,826	390,985
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	637,876	791	0	791	637,085	637,085	1,265,677	1,902,762
11269	CCC Electronic Citation Fund	367,801	61,407	0	61,407	306,394	306,394	2,652,128	2,958,522
11271	SAO Records Automation	41,258	0	0	0	41,258	41,258	(134,875)	(93,617)
11272	PD Records Automation	40,789	0	0	0	40,789	40,789	326,633	367,422
11273	Environmental Control Solid Waste Mgmt	352,505	291,194	0	291,194	61,311	61,311	3,705,933	3,767,244
11274	Land Bank Authority	3,843,177	5,317,339	32,885	5,350,224	(1,507,047)	(1,507,047)	259,279	(1,247,768)
11275	Section 108 Loan Program	0	0	0	0	0	0	3,480,093	3,480,093
11276	Erroneous Homestead Exemption Recovery	1,795,690	669,957	80	670,037	1,125,653	1,125,653	2,864,902	3,990,555
11302	Township Roads	594,386	182,387	0	182,387	411,999	411,999	6,553,133	6,965,132
11277	Sheriff Pharmaceutical Disposal	38,203	8,090	440	8,530	29,673	29,673	483,427	513,100
11278	Sheriff Operations State Asset Forfeiture	90,186	209,978	269	210,247	(120,061)	(120,061)	818,615	698,554
11279	Sheriff Money Laundering State Asset Forfeiture	0	9,000	0	9,000	(9,000)	(9,000)	299,246	290,246
11281	Cable TV Peg Access Support Fund	24,515	0	0	0	24,515	24,515	141,200	165,715
11282	Cook County Assessor GIS Fee Fund	774,893	691,905	0	691,905	82,988	82,988	2,282,709	2,365,697
11284	COVID-19 Federal Programs	12,534	3,868	(3,868)	0	12,534	12,534	28,167,376	28,179,910
11285	Mortgage Foreclosure Mediation Program	849,874	808,677	0	808,677	41,197	41,197	3,661,980	3,703,177
11270	Medical Examiner Fees	29,606	19,751	159	19,910	9,696	9,696	764,489	774,185
11286	American Rescue Plan Act (ARPA) Fund	11,264,081	94,951,624	42,232,539	137,184,163	(125,920,082)	(125,920,082)	346,519,922	220,599,840
11287	Equity Fund SPF	25,037,983	13,329,657	1,224,767	14,554,424	10,483,559	10,483,559	126,638,879	137,122,438
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	3,155,264	374,235	27,184	401,419	2,753,845	2,753,845	29,236,598	31,990,443
11289	Transportation Related Home Rule Taxes	153,588,971	135,984,246	0	135,984,246	17,604,725	17,604,725	22,648,174	40,252,899
11293	Homeowner Relief Fund	0	(14,870,000)	1	(14,869,999)	14,869,999	14,869,999	0	14,869,999
11294	State's Attorney Fraud Case Settlements Fund	2,311,129	0	0	0	2,311,129	2,311,129	0	2,311,129
TOTAL		\$ 304,802,496	\$ 285,320,744	\$ 46,482,049	\$ 331,802,793	\$ (27,000,297)	\$ (27,000,297)	\$ 769,013,776	\$ 742,013,479

Table - 6

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

REVENUES	2025 Budget	June 30, 2025	June 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	\$ 7,912,995	\$ 7,668,302	(3.09%)	\$ (244,693)
County Use Tax	98,500,000	55,929,923	59,404,831	6.21%	3,474,908
Gasoline / Diesel Fuel Tax	86,250,000	49,856,052	51,322,145	2.94%	1,466,093
New Motor Vehicle Tax	2,400,000	1,338,600	1,565,630	16.96%	227,030
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	29,470,013	33,409,667	13.37%	3,939,654
Interest Income	0	0	218,396	0.00%	218,396
Total Transportation Fund Revenue	\$ 252,400,000	\$ 144,507,583	\$ 153,588,971	6.28%	\$ 9,081,388

Table - 7

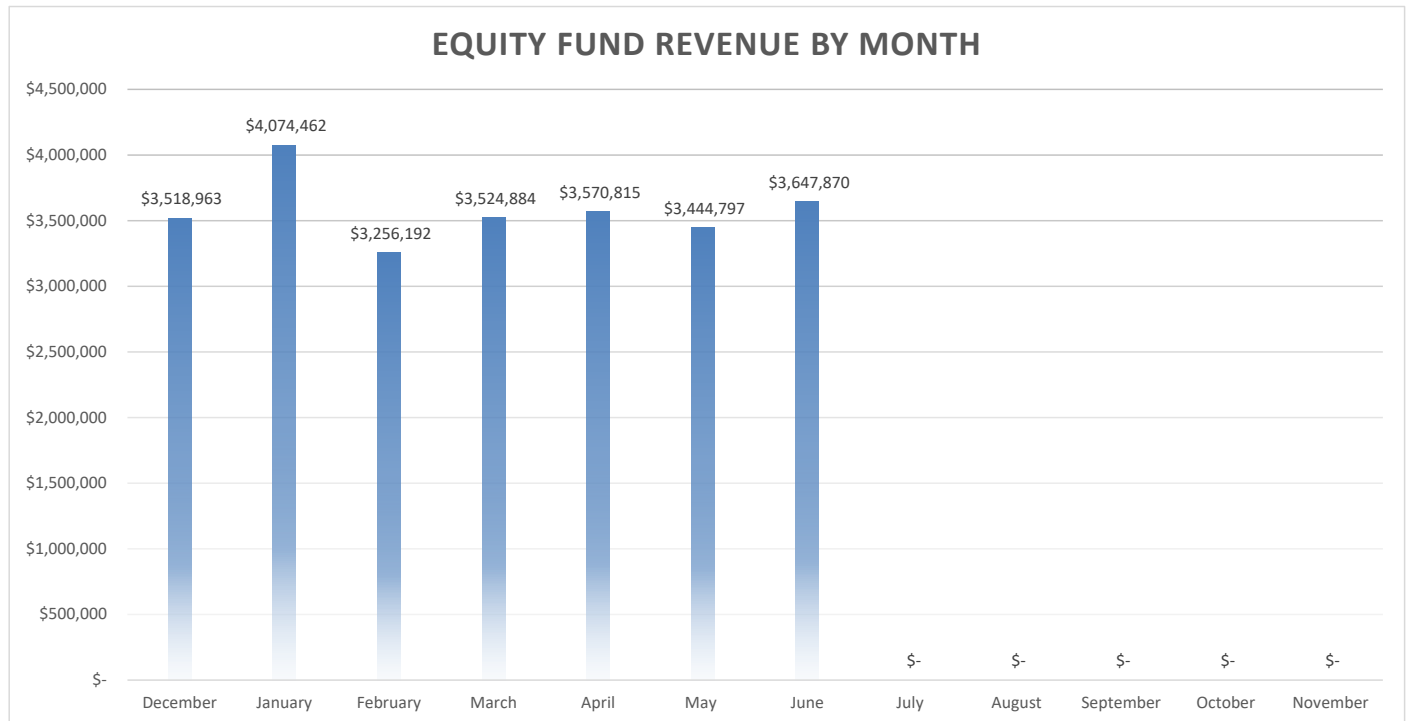
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Seven As of June 30, 2025

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

Equity Fund Revenue

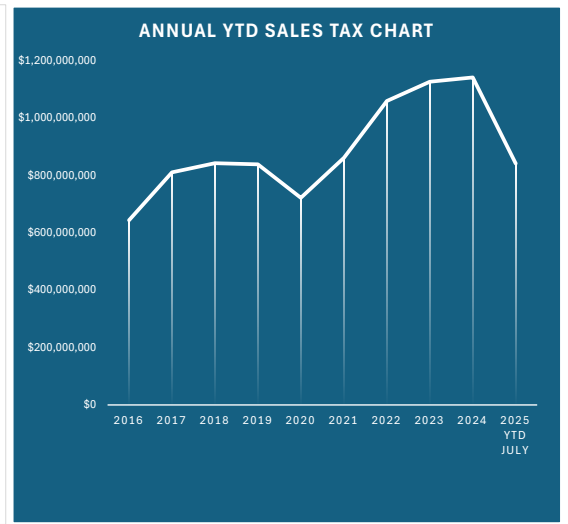
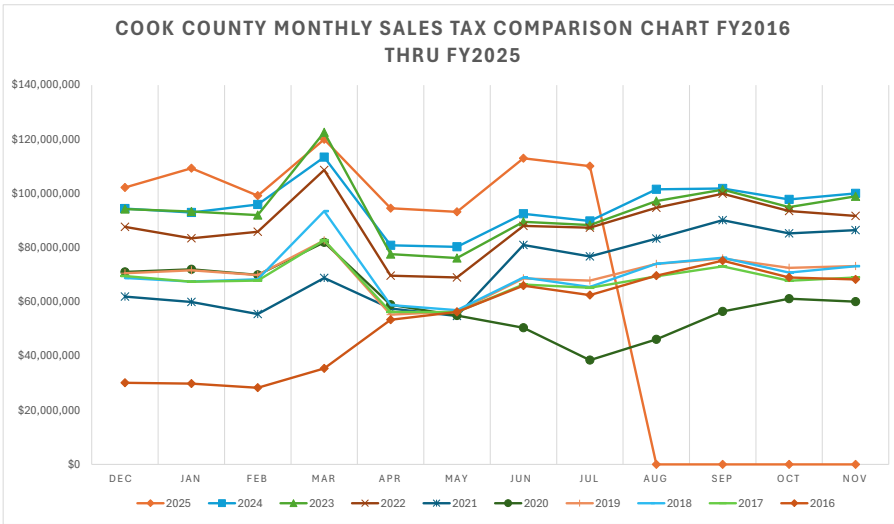
Cannabis Tax	\$ 13,900,000	\$ 7,700,967	\$ 7,395,359	(3.97%)	\$ (305,608)
Firearms Tax	1,300,000	816,726	787,687	(3.56%)	(29,039)
Il Gaming Des Plaines Casino	19,500,000	11,145,027	14,297,189	28.28%	3,152,162
Interest Income	0	0	2,322,502	0.00%	2,322,502
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

Equity Fund Revenue	\$ 34,700,000	\$ 19,662,720	\$ 25,037,983	27.34%	\$ 5,375,263
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - JULY 2025				FY2024 YTD - NOVEMBER 2024				FY2023 YTD - NOVEMBER 2023			
Current YTD 2025 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2024 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 778,589,381	\$841,459,576	8.07%	\$ 62,870,195	\$ 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 Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 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 Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$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 Actual YTD	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 (2)	GROSS APR (5,6&7)	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT (4)	GROSS NOV	
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$119,961,011	\$94,531,070	\$93,194,186	\$112,995,645	\$110,066,351	\$0	\$0	\$0	\$0	\$841,459,576
Over/(Under) Est. (in millions)		\$4.3	\$12.7	\$3.0	\$6.1	\$7.4	\$6.0	\$12.3	\$11.1	\$0.0	\$0.0	\$0.0	\$62.9
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	\$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:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.

2. In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute.

3. 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 June 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	2.9%
Planning and Development	2.0	2.3	0.2	0.0	1.4	5.9	5.6%
Office of Economic Development	0.1	0.0	0.0	0.0	1.9	2.0	1.9%
County Clerk	0.2	0.3	-	-	2.6	3.1	2.9%
Environment and Sustainability	0.1	-	-	-	0.3	0.4	0.4%
Justice Advisory Council	-	-	0.1	0.3	0.2	0.6	0.6%
Office of the Sheriff	-	0.5	0.1	-	0.6	1.2	1.1%
State's Attorney	-	-	-	-	4.7	4.7	4.4%
Medical Examiner	-	-	-	-	0.1	0.1	0.1%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	11.3	11.3	23.6	9.1	55.4	52.1%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	-	1.1	1.5	1.4%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	5.9	3.9	8.0	17.8	16.7%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	-	0.0%
Dept. of Public Health	1.1	0.9	0.9	3.0	4.6	10.5	9.9%
Grand Total	\$ 3.7	\$ 17.8	\$ 19.4	\$ 30.8	\$ 34.6	\$ 106.3	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	0.4	\$ 1.5
Federal Direct - CCH	-	0.1	0.2	1.5	1.7	\$ 3.5
Federal Direct - CCP	2.2	2.7	0.3	-	2.9	\$ 8.1
Federal Direct - DPH	-	-	-	0.3	0.6	\$ 0.9
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	0.6	0.5	\$ 2.2
Federal Pass Through - CCP	0.4	11.6	14.6	27.3	16.6	\$ 70.5
Federal Pass Through - DOT	(0.1)	-	2.7	0.5	2.7	\$ 5.8
Federal Pass Through - DPH	0.4	(0.1)	0.3	-	0.4	\$ 1.0
Private/Other - CCH	0.3	0.2	0.1	-	0.2	\$ 0.8
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	0.1	7.1	\$ 9.5
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.5	1.2	\$ 2.2
Grand Total	\$ 3.7	\$ 17.8	\$ 19.4	\$ 30.8	\$ 34.6	\$ 106.3

Notes to the June 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 June 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.