

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Four-Month Period Ended March 31, 2026



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.



COOK COUNTY
BUREAU OF
FINANCE

Syril Thomas, C.P.A.
Comptroller
(312) 603-7385
sybil.thomas@cookcountyil.gov

161 N Clark St., 19th Fl.
Suite 1900A
Chicago, Illinois 60601

TONI PRECKWINKLE
President
Cook County Board
of Commissioners

April 30, 2026

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

TARA STAMPS
1st District

MICHAEL SCOTT JR.
2nd District

BILL LOWRY
3rd District

STANLEY MOORE
4th District

KISHA MCCASKILL
5th District

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

JESSICA VASQUEZ
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGNEN
12th District

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

KEVIN B. MORRISON
15th District

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

Attached are an Analysis of Revenues and Expenses Report for the four-month period ended March 31, 2026, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

The Analysis of Revenues and Expenses Report include the following eight individual tables:

- Table - 1 General Fund Analysis of Revenues
- Table - 2 General Fund Analysis of Expenses and Encumbrances
- Table - 3 Health Fund Analysis of Revenues
- Table - 4 Health Fund Analysis of Expenses and Encumbrances
- Table - 5 Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
- Table - 6 Transportation Fund
- Table - 7 Comparative Sales Tax Revenues 2017 through 2025 and 2026
- Table - 8 Grants Receivable Revenues 2022 through 2026

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

Respectfully submitted,

Syril Thomas, CPA
Comptroller

**THE BOARD OF COMMISSIONERS
TONI PRECKWINKLE, PRESIDENT**

Tara S. Stamps
Michael Scott, Jr
Bill Lowry
Stanley Moore
Kisha McCaskill
Donna Miller
Alma E. Anaya
Jessica Vasquez.
Maggie Trevor

1st Dist.
2nd Dist.
3rd Dist.
4th Dist.
5th Dist.
6th Dist.
7th Dist.
8th Dist.
9th Dist.

Bridget Gainer
John P. Daley
Bridget Degnen
Josina Morita
Scott R. Britton
Kevin B. Morrison
Frank J. Aguilar
Sean M. Morrison

10th Dist.
11th Dist.
12th Dist.
13th Dist.
14th Dist.
15th Dist.
16th Dist.
17th Dist.



**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
SYRIL THOMAS, CPA
COMPTROLLER**

161 North Clark Street,
Floor 19 Suite 1900A
Chicago, Illinois 60601
TEL: (312) 603-5605
FAX: (312) 603-6122

Table of Contents

Executive Summary..... 2

State Revenues Update..... 3

General Fund Revenues 4

General Fund Expenditures..... 6

Health Fund 6

Special Purpose Funds..... 8

Emergency Rental Assistance (ERA) COVID-19.....9

American Rescue Plan Act (ARPA).....9

Appendices

Table 1 – General Fund Analysis of Revenues..... 10

Table 2 – General Fund Analysis of Expenses and Encumbrances.....11

Table 3 - Health Fund Analysis of Revenues..... 12

Table 4 - Health Fund Analysis of Expenses and Encumbrances.....13

Table 5 - Special Revenue Fund Analysis of Revenues, Expenses and Encumbrances.....14

Table 6 – Transportation Fund..... 15

Table 7 – Comparative Sales Tax Revenues 2017 thru 2025 and 2026..... 16

Table 8 – Grants Receivable by years..... 17

Notes.....18

Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P04 as of March 31, 2026								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$902.3	\$1,121.7	\$219.4	24.3		\$1,121.7	\$219.4	24.3
Expenses	\$982.2	\$939.9	\$42.3	4.3	\$73.7	\$1,013.6	(\$31.4)	(3.2)
Net Results	(\$79.9)	\$181.8	\$261.7		\$73.7	\$108.1	\$188.0	
Health Fund								
Revenues	\$2,071.8	\$2,075.6	\$3.8	0.2		\$2,075.6	\$3.8	0.2
Expenses	\$2,041.8	\$2,017.9	\$23.9	1.2	\$128.2	\$2,146.1	(\$104.3)	(5.1)
Net Results	\$30.0	\$57.7	\$27.7		\$128.2	(\$70.5)	(\$100.5)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of March 31, 2026, the General Fund net results were positive \$181.8 million, \$261.7 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$188.0 million **favorable** to budget.

Revenues were \$219.4 million or 24.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in March 2026, led by increases in a number of Fees and Non-property tax types, including County Treasurer, Clerk of the Circuit Court Fees, Cigarette Tax, Amusement Tax and Sports Wagering that offset reductions in County Clerk, Hotel Accommodations Tax, Alcohol Beverage Tax, and in other areas.

Expenditures of \$939.9 million were \$42.3 million or 4.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$73.7 million, which resulted in a negative variance of \$31.4 million or 3.2% 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 \$3.8 million or 0.2% **favorable** to budget. Expenditures of \$2.018 billion are \$23.9 million or 1.2% **favorable** to budget before factoring in encumbrances of \$128.2 million. When including encumbrances, expenditures were negative \$104.3 million or 5.1% **unfavorable** to budget. The negative variance is due to the current Managed Care payments made through March 31, 2026, offset by Health Plan Services appropriation adjustments of \$313 million during the month of January. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution.

State Revenues Update

Through March 31, 2026, the State of Illinois owes the County \$98.0 million. That includes:

General Fund (\$ in millions)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	Average days receivable outstanding
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 17.2	\$ 17.2	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.4	0.4	State Rent average - 90-120 days
CCP_State Direct grants	1.6	0.2	-	1.5	2.3	5.6	Estimated average days over - 120 days
CCP_Federal pass - through grants	1.2	7.2	19.8	30.8	6.5	65.5	Estimated average days over - 120 days
Total - General Fund	2.8	7.4	19.8	32.3	26.4	88.7	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.3	-	0.5	1.3	1.1	3.2	Estimated average days over - 120 days
CCH_Federal pass - through grants	1.2	0.5	0.7	1.2	2.5	6.1	Estimated average days over - 120 days
Total Health Fund	1.5	0.5	1.2	2.5	3.6	9.3	
Total General & Health Fund	\$ 4.3	\$ 7.9	\$ 21.0	\$ 34.8	\$ 30.0	\$ 98.0	

The FY2026 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through March 31, 2026, 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 March 31, 2026, the State AOIC past due amount was \$17.2 million.¹

The federal pass-through grants amount reflects funding to be received from the State, for costs incurred by the County under its grant programs.

Cancelled Grants:

Grant Name	Department Name	Amount
Grant 2024 BED Chicagoland Solar Collaborative	Department of Energy	(\$771,973.72)
Amount in parentheses identifies the cancelled funds of FY2026 budgeted Federal grants	Grand Total	(\$771,973.72)

As of March 31, 2026, 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 March 2026 and April 2026, the State AOIC reimbursed the County in the amount of \$17.3 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 FY2025 is \$0.0 million and FY2026 is \$17.2 million.

² In March 2026 and April 2026, the County received a total of \$22.8 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, DOTD, P&D, HUD, CCH, Public Health Grants, and others. As of March 31, 2026, the total grants past due amount owed to the County was \$94.0 million. See *Table – 8 (page 17) for detail.*

As of March 31, 2026, the State owes the County \$71.6 million in Federal pass-through grant receivable.

³ As of March 31, 2026, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total four-month property tax levy revenue of \$143.9 million was behind prior year property tax revenue of \$164.0 million, resulting in an **unfavorable** comparative variance of \$20.1 million or 12.23% based on current collections through March 31, 2026. General Funds higher property tax collections in FY2026 are based on property tax levy as approved and delayed in collection of 2nd installment. There were no property tax collections in March 2026 based on the current tax distributions cycle.

	FY2026 vs FY2025			
	31-Mar-26	31-Mar-25	FY26 vs FY25 Over (Under)	% Change
General Fund	\$ 71,811,893	\$ 81,814,456	\$ (10,002,563)	-12.23%
Health Fund	72,123,280	82,169,913	(10,046,633)	-12.23%
Total	\$ 143,935,173	\$ 163,984,369	\$ (20,049,196)	-12.23%

General Fund Revenues Fees

Treasurer – Total four-month actual revenue of \$14.5 million was above budgeted revenue of \$13.5 million, resulting in a **favorable** variance of \$1.0 million or 7.63%. The increase in revenue is attributable to a higher than anticipated volume of late payments during the month of December 2025 through March 2026.

County Clerk – Total four-month actual revenue of \$17.4 million was behind budgeted revenue of \$17.5 million, resulting in an **unfavorable** variance of \$0.1 million or 0.75% and is based the current collections. Revenue continues to be closely influenced by broader economic conditions. The **unfavorable** variance through March 2026 is due to the slight change in real estate sales. The real estate market is still encountering a low level of housing inventory as the result of minimum construction, high mortgage interest rates, and increased home prices. High mortgage rates and steep home

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 1.0
Clerk of Circuit Court	2.7
County Sales Tax	34.6
Cigarette Tax	117.2
Amusement Tax	1.7
Sports Wagering Tax	1.4
Property Taxes - TIF	65.5
Total net favorable variances	\$ 224.1
Unfavorable Variance (millions)	
County Clerk	\$ (0.1)
Hotel Accommodations Tax	(0.2)
Alcohol Beverage Tax	(0.4)
Other revenue categories (net)	(4.0)
Net (unfavorable) variances	(4.7)
Total net favorable (unfavorable) variances	\$ 219.4

prices are dissuading would be buyers. Overall, the housing market remains fragile.

Clerk of the Circuit Court – Total four-month actual revenue of \$26.7 million was above budgeted revenue of \$24.0 million, resulting in a **favorable** variance of \$2.7 million or 11.24% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total four-month actual revenue of \$1.9 million was behind budgeted revenue of \$2.0 million, resulting in an **unfavorable** variance of \$0.1 million or 6.00% and is based on current collections. Effective January 1, 2025, Public Act 103-671 and Senate Bill 0688 require 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 \$526.1 million through March 31, 2026, was above budgeted revenue of \$491.5 million and resulted in a **favorable** variance of \$34.6 million or positive 7.04%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, March receipts represent underlying transactions that occurred in December of 2025. *For more current data, see Table-7 (Page 16).*

The County Cigarette Tax - Revenue of \$135.6 million through March 31, 2026, was above budgeted revenue of \$18.4 million, and resulted in **favorable** variance of \$117.2 million, or 637.52%. The positive variance is primarily due to a one-time tax audit liability settlement of \$115.0 million.

The County Hotel Accommodations Tax - Revenue of \$9.2 million through March 31, 2026, was behind budgeted revenue of \$9.4 million and resulted in an **unfavorable** variance of \$0.2 million or 1.75%. The negative variance is based on current hotel occupancy rates and room prices in 2026.

The Alcoholic Beverage Tax - Revenue of \$11.0 million through March 31, 2026, was behind budgeted revenue of \$11.4 million and resulted in an **unfavorable** variance of \$0.4 million or 3.07%. The negative variance is due to National trends which indicate a decline in alcohol consumption, with a particularly sharp decline among younger adults.

The County Amusement Tax - Revenue of \$16.8 million through March 31, 2026, was above budgeted revenue of \$15.1 million, and resulted in a **favorable** variance of \$1.7 million, or 11.49%. The positive variance is primarily due to the Bear's play-off events.

The Sports Wagering Tax - Revenue of \$7.1 million through March 31, 2026, was ahead budgeted revenue of \$5.7 million and resulted in a **favorable** variance of \$1.4 million or 25.09%. The positive variance is due to an increase in sports wagering in Cook County.

The Cannabis Tax – Revenue of \$4.0 million through March 31, 2026, was behind of budgeted revenue of \$4.3 million and resulted in an **unfavorable** variance of \$0.3 million or 6.81%. The decline in tax revenue is

primarily driven by decreased prices, significant competition from neighboring states, and the expansion of alternative products.⁵

The Firearms Tax – Revenue of \$0.4 million through March 31, 2026, was on target of budgeted revenue of \$0.4 million.

The IL Gaming Des Plaines Casino Tax – Revenue of \$8.0 million through March 31, 2026, was behind budgeted revenue of \$8.4 million and resulted in an **unfavorable** variance of \$0.4 million or 4.24%. The negative variance is due to lower number of admissions and decreased play volume at applicable casinos.

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

General Fund Expenditures

Expenses of \$939.9 million were \$42.3 million or 4.3% **favorable** to the budget before including \$73.7 million in encumbrances. Combined expenditures and encumbrances of \$1.014 billion were \$31.4 million or 3.2% **unfavorable** to budget. *The unfavorable variance in the Sheriff is due to the January 2026 Circuit Court ruling which resulted in the County’s determination not to allocate General Fund expenditures to the Transportation Fund revenue as originally appropriated.*

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 \$3.8 million or 0.18% through March 31, 2026. 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, property taxes shortfall, impacted by increase in Charity Care and increase in Uncompensated Care as federal policy changes impact Medicaid enrollment and enhanced ACA subsidies expired on December 31, 2025. Expenditures of \$2.018 billion were \$23.9 million or 1.2% **favorable** to budget before including the encumbrances. The

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 81.2
Federal State Medicaid Programming - DSH	13.6
Directed Payments	2.7
Graduate Medical Education (GME) Revenue	1.0
Miscellaneous Revenue	4.2
Net <i>favorable</i> variances	102.7
	Unfavorable Variance
	(millions)
Patient Fees	\$ (73.5)
Property Taxes	(18.3)
Other revenue categories (net)	(7.1)
Net (unfavorable) variances	(98.9)
Total net favorable (unfavorable) variances	\$ 3.8

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 from the state, and HPS appropriation adjustment of \$313 million in January 2026. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution.

Health Fund - Revenue

CCH Medicaid Expansion – Total four-month actual Medicaid Expansion revenue of \$1.263 billion was above budgeted revenue of \$1.182 billion, resulting in a **favorable** variance of \$81.2 million or 6.87% due to timing of state payment adjustments. As of March 31, 2026, 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 four-month actual Patient Fee revenue of \$119.0 million was behind budgeted revenue of \$192.5 million and resulted in an **unfavorable** variance of \$73.5 million or 38.20%, based on current payments received due to lower than budgeted year to date patient volumes, decrease in Medicaid payments and increase in Charity Care. This report includes \$46.2 million YTD payments through March 31, 2026, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through March 31, 2026, Federal State Medicaid Programming Funding **DSH** actual revenue of \$79.9 million was above budgeted revenue of \$66.3 million and resulted in a **favorable** variance of \$13.6 million or 20.58%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total four-month actual Directed Payments of \$181.6 million was above budgeted revenue of \$178.8 million and resulted in a **favorable** variance of \$2.8 million or 1.54%, based on current payments received. This report includes \$136.6 million YTD payments through March 31, 2026, in Directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through March 31, 2026, Graduate Medical Education (GME) actual revenue of \$23.7 million was above budgeted revenue of \$22.7 million and resulted in a **favorable** variance of \$1.0 million or 4.41%. The positive variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total four-month actual miscellaneous revenue of \$24.9 million was above budgeted revenue of \$20.8 million, resulting in a **favorable** variance of \$4.1 million or 19.52% primarily due to a slight decrease of 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 above budgeted revenue and resulted in a **favorable** variance of \$5.9 million based on current collections which include Pharmacy Rx service charge, parking fees and other revenues. The miscellaneous fees were partially offset by Managed Care investment income of \$1.2 million.

Health Fund- Expenditures

Expenditures of \$2.018 billion were \$23.9 million or 1.2 percent **favorable** to budget before including encumbrances of \$128.2 million, primarily an increase in Health Plan Services for claims and HPS

appropriation adjustments of \$313 million in January 2026. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution. Personnel services were \$5.1 million favorable to budget due to existing vacancies and lower than anticipated spending of professional development fees. Contractual labor on the other hand is unfavorable to budget by \$0.9 million.

Expenditures and encumbrances of \$2.146 billion were negative \$104.3 million or 5.1 percent **unfavorable** to 2026 budget as approved and adjusted. Most of the encumbrances (\$53.3 million out of \$128.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in March 2026 and \$50.8 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 Four as of March 31, 2026								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$140.8	\$159.4	\$18.6	13.2		\$159.4	\$18.6	13.2
Expenses	\$213.3	\$80.8	\$132.5	62.1	\$40.0	\$120.8	\$92.5	43.4
Net Results	(\$72.5)	\$78.6	\$151.1		\$40.0	\$38.6	\$111.1	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of March 31, 2026, revenues were \$159.4 million, \$18.6 million above budgeted revenue of \$140.8 million, resulting in a **favorable** variance of 13.2% to budget based on current collections. Total expenditure was positive, \$92.5 million, after encumbrance primarily due to General Funds reimbursements and current spending rate. Through March 31, 2026, revenues have exceeded expenditures and encumbrances by \$38.6 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 \$3.5 million through March 31, 2026, was behind budgeted revenue of \$3.8 million and resulted in an **unfavorable** variance of \$0.3 million or 8.65%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$29.9 million through March 31, 2026, was ahead of budgeted revenue of \$29.1 million and resulted in a favorable variance of \$0.8 million or 2.79%. The positive change is due to increased sales, billing and collection efforts.

The County Gas / Diesel Fuel Tax - Revenue of \$29.9 million through March 31, 2026, was above budgeted revenue of \$29.2 million and resulted in a **favorable** variance of \$0.7 million or 2.24%. The positive variance is due to increased sales and tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of \$0.8 million through March 31, 2026, was on target of budgeted revenue of \$0.8 million.

The Parking Lot & Garage Operation Tax - Revenue of \$19.0 million through March 31, 2026, was above budgeted revenue of \$14.6 million and resulted in a **favorable** variance of \$4.4 million or 30.22%. The positive variance is due to tax enforcement efforts, as well as a significant increase in vehicles parking in parking lots within the County.

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 April 30th, 2026, the County has spent over \$913.8 million on 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 Four As of March 31, 2026

REVENUES	2026 Budget	March 31 2026	March 31 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 121,115,669	\$ 65,293,457	\$ 71,811,893	9.98%	\$ 6,518,436
Property Tax Levy Timing Differential			(17,046,939)		(17,046,939)
Property Tax - Tax Increment Financing Surplus	51,808,000	0	59,025,929	0.00%	59,025,929
Fees					
402100-County Treasurer	35,000,000	13,459,694	14,486,009	7.63%	1,026,315
402150-County Clerk	52,443,084	17,481,028	17,350,386	(0.75%)	(130,642)
402300-Building and Zoning	4,100,000	1,157,879	1,609,848	39.03%	451,969
402350-Environment and Sustainability	4,695,000	841,445	919,906	9.32%	78,461
402450-Liquor Licenses	272,362	126,856	170,895	34.72%	44,039
402548-Clerk of the Circuit Court Fees	72,800,000	24,039,188	26,741,033	11.24%	2,701,845
403010-Sheriff Municipal Division	6,203,791	2,067,931	1,943,782	(6.00%)	(124,149)
403150-Public Guardian	2,400,000	800,000	808,762	1.10%	8,762
403120-Public Administrator	1,948,000	791,865	1,847,521	133.31%	1,055,656
402010-Fees and Licenses Board of Review	370,000	0	0	0.00%	0
402400-Highway Dept Permit Fees	1,500,000	482,007	536,699	11.35%	54,692
403210-Medical Examiner	3,851,202	1,379,001	1,339,209	(2.89%)	(39,792)
403280-Contract Compliance M/WBE Cert	15,000	5,000	4,750	(5.00%)	(250)
Total Fee Revenue	185,598,439	62,631,894	67,758,800	8.19%	5,126,906
Non-Property Taxes					
401150-County Sales Tax	1,367,166,000	491,492,334	526,100,688	7.04%	34,608,354
401310-Off Track Betting Comm.	506,444	172,205	620	(99.64%)	(171,585)
401110-Non Property Taxes - Personal Property Replacement PPRT	40,512,000	0	0	0.00%	0
401470-Retailer's Occupation Tax/General Sales	5,962,000	2,143,324	3,895,076	81.73%	1,751,752
401390-State Income Tax	19,464,000	6,070,828	6,044,657	(0.43%)	(26,171)
401210-Alcoholic Beverage Tax	36,480,000	11,418,879	11,067,911	(3.07%)	(350,968)
401430-Cigarette Tax	67,000,000	18,390,030	135,630,246	637.52%	117,240,216
401450-Other Tobacco Products	6,600,000	2,160,470	1,766,606	(18.23%)	(393,864)
401550-Hotel Accommodations Tax	41,709,000	9,381,231	9,216,851	(1.75%)	(164,380)
401530-Gambling Machine Tax	8,310,000	162,933	225,300	38.28%	62,367
401570-Video Gaming	1,600,000	510,435	679,944	33.21%	169,509
401350-Amusement Tax	47,000,000	15,130,029	16,868,294	11.49%	1,738,265
401590-Sports Wagering Tax	13,600,000	5,640,668	7,056,055	25.09%	1,415,387
401330-II Gaming Des Plaines Casino	25,300,000	8,391,891	8,035,764	(4.24%)	(356,127)
401490-Firearms Tax	1,300,000	481,475	407,612	(15.34%)	(73,863)
401580-Cannabis Tax	12,500,000	4,290,349	3,998,331	(6.81%)	(292,018)
Total Non-Property Taxes	1,695,009,444	575,837,081	730,993,955	26.94%	155,156,874
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	76,112,879	24,796,751	27,731,194	11.83%	2,934,443
Salaries of State's Attorney	242,946	79,889	85,649	7.21%	5,760
Salaries of Public Defender	228,549	51,545	50,784	(1.48%)	(761)
FPD Reimbursements for Services	2,417,881	539,357	464,876	(13.81%)	(74,481)
Salaries of County Sheriff	122,050	40,683	42,111	3.51%	1,428
Total Intergovernmental Revenues	79,124,305	25,508,225	28,374,614	11.24%	2,866,389
Investment Income					
405010-Investment Income	54,740,000	19,609,402	23,409,298	19.38%	3,799,896
Miscellaneous Revenue					
Cable TV Franchise	900,000	234,000	188,798	0.00%	(45,202)
Real Estate and Rental Income	11,455,816	3,088,899	5,476,209	77.29%	2,387,310
Other Reimbursements / Transfers	81,784,165	18,358,556	16,776,110	(8.62%)	(1,582,446)
Total Miscellaneous Revenue	94,139,981	21,681,455	22,441,117	3.50%	759,662
Other Financing Sources					
406008-Reimb. for Indirect Cost Special Revenues & Grants	22,955,586	3,786,696	7,019,379	85.37%	3,232,683
Other Financing Sources - Fund Balance	383,893,348	127,964,449	127,964,449	0.00%	0
Total Other Financing Sources	406,848,934	131,751,145	134,983,828	2.45%	3,232,683
Grand Total Corporate / Public Safety	\$ 2,688,384,772	\$ 902,312,659	\$ 1,121,752,496	24.32%	\$ 219,439,836

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Through Period 04 as of March 31, 2026

Table - 2

DEPT #	Control Officer	2026 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	OFFICE UNDER THE PRESIDENT	396,855,694	130,276,980	117,286,888	12,990,092	10.0%	3,859,943	121,146,831	7.0%
1018	OFFICE OF THE COUNTY COMMISSIONER	2,417,688	904,921	852,296	52,625	5.8%	9,924	862,220	4.7%
1081	FIRST DISTRICT	488,000	129,084	167,733	(38,649)	-29.9%	16,843	184,576	-43.0%
1082	SECOND DISTRICT	488,000	146,482	148,281	(1,799)	-1.2%	1,764	150,045	-2.4%
1083	THIRD DISTRICT	488,000	146,416	138,307	8,109	5.5%	989	139,296	4.9%
1084	FOURTH DISTRICT	488,000	149,038	145,147	3,891	2.6%	2,049	147,196	1.2%
1085	FIFTH DISTRICT	488,000	149,780	132,568	17,212	11.5%	10,104	142,672	4.7%
1086	SIXTH DISTRICT	488,001	150,977	138,441	12,536	8.3%	-	138,441	8.3%
1087	SEVENTH DISTRICT	488,000	138,222	136,938	1,284	0.9%	250	137,188	0.7%
1088	EIGHTH DISTRICT	488,000	144,985	141,117	3,868	2.7%	442	141,559	2.4%
1089	NINTH DISTRICT	488,000	146,999	124,535	22,464	15.3%	-	124,535	15.3%
1090	TENTH DISTRICT	488,000	126,841	127,679	(838)	-0.7%	3,898	131,577	-3.7%
1091	ELEVENTH DISTRICT	553,000	169,243	128,917	40,326	23.8%	-	128,917	23.8%
1092	TWELFTH DISTRICT	488,000	149,617	129,402	20,215	13.5%	172	129,574	13.4%
1093	THIRTEENTH DISTRICT	488,000	151,421	143,931	7,490	4.9%	6,640	150,571	0.6%
1094	FOURTEENTH DISTRICT	488,000	150,685	144,962	5,723	3.8%	1,637	146,599	2.7%
1095	FIFTEENTH DISTRICT	488,000	149,200	139,013	10,187	6.8%	1,208	140,221	6.0%
1096	SIXTEENTH DISTRICT	488,000	149,618	140,937	8,681	5.8%	-	140,937	5.8%
1097	SEVENTEENTH DISTRICT	488,000	144,882	135,366	9,516	6.6%	-	135,366	6.6%
	COOK COUNTY BOARD OF COMISSIONERS	10,778,687	3,398,412	3,215,570	182,842	5.4%	55,920	3,271,490	3.7%
1040	COUNTY ASSESSOR	37,562,847	11,829,202	11,030,925	798,277	6.7%	310,216	11,341,141	4.1%
1050	BOARD OF REVIEW	23,754,461	7,895,861	7,183,378	712,483	9.0%	67,383	7,250,761	8.2%
1060	COUNTY TREASURER	684,619	230,590	212,950	17,640	7.6%	2,593	215,543	6.5%
1110	COUNTY CLERK	20,773,905	6,469,991	6,330,318	139,673	2.2%	33,145	6,363,463	1.6%
1130	RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250	STATE'S ATTORNEY	181,155,892	56,835,306	54,432,458	2,402,848	4.2%	1,604,505	56,036,963	1.4%
	SHERIFF	730,712,553	236,613,871	243,405,579	(6,791,708)	-2.9%	8,626,382	252,031,961	-6.5%
	CHIEF JUDGE	360,200,147	113,886,681	111,398,925	2,487,756	2.2%	1,325,284	112,724,209	1.0%
	CLERK OF CRCT CRT OFF.OF CLERK	121,955,968	39,095,805	39,000,329	95,476	0.2%	527,246	39,527,575	-1.1%
1080	OFFICE OF INSPECTOR GENERAL	3,534,513	1,252,311	845,643	406,668	32.5%	131	845,774	32.5%
1390	PUBLIC ADMINISTRATOR	1,947,618	621,012	649,601	(28,589)	-4.6%	4,686	654,287	-5.4%
	FIXED CHARGES	798,467,867	373,808,918	344,910,046	28,898,872	7.7%	57,292,195	402,202,241	-7.6%
	TOTAL	\$ 2,688,384,772	\$ 982,214,941	\$ 939,902,610	\$ 42,312,331	4.3%	\$ 73,709,629	\$ 1,013,612,239	-3.2%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Four As of March 31, 2026

REVENUES	2026 Budget	March 31, 2026	March 31, 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 167,704,920	\$ 90,409,722	\$ 72,123,280	(20.23%)	\$ (18,286,442)
Property Tax Levy Timing Differential			5,391,000		5,391,000
Stroger Hospital -					
409549-Medicare	178,563,846	59,195,137	41,547,434	(29.81%)	(17,647,703)
409593-Medicaid Fees for Service	256,055,728	84,884,228	24,468,462	(71.17%)	(60,415,766)
409598-Private Payors & Carriers	119,761,332	39,701,702	44,260,568	11.48%	4,558,866
Stroger Hospital - Sub Total	554,380,906	183,781,067	110,276,464	(40.00%)	(73,504,603)
Provident Hospital -					
409549-Medicare	5,480,220	1,816,730	2,125,704	17.01%	308,974
409593-Medicaid Fees for Service	12,390,032	4,107,380	1,587,066	(61.36%)	(2,520,314)
409598-Private Payors & Carriers	8,480,551	2,811,361	4,980,408	77.15%	2,169,047
Provident Hospital - Sub Total	26,350,803	8,735,471	8,693,178	(0.48%)	(42,293)
Patient Fees (Medicare, Medicaid, Private & 3rd)	580,731,709	192,516,538	118,969,642	(38.20%)	(73,546,896)
409574-CCHHS - Medicaid BIPA IGT	131,000,000	37,550,000	37,550,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	200,000,000	66,301,369	79,943,077	20.58%	13,641,708
409604-Directed Payments	539,398,000	178,814,132	181,564,995	1.54%	2,750,863
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	806,616,181	290,868,382	310,541,158	6.76%	19,672,776
409528-Family Health Plans PMPM	857,844,477	290,775,484	301,499,744	3.69%	10,724,260
409532-Integrated Care Program PMPM	1,014,163,361	338,085,019	311,204,064	(7.95%)	(26,880,955)
409536-Managed Long Term Services and Support PMPM	527,416,803	166,771,349	171,356,672	2.75%	4,585,323
409539-Other Population Revenue PMPM	239,149,613	80,147,411	92,370,421	15.25%	12,223,010
409542-Other State Revenue	45,589,288	15,624,742	76,533,382	389.82%	60,908,640
Medicaid Expansion - Managed Care Sub Total	3,490,779,723	1,182,272,387	1,263,505,441	6.87%	81,233,054
409563-Graduate Medical Education	68,551,925	22,725,432	23,727,592	4.41%	1,002,160
409585-Domestic Transfer - Elimination	(101,693,121)	(33,711,966)	(46,192,430)	37.02%	(12,480,464)
CCH - Total Fees	4,908,768,236	1,646,467,892	1,659,068,317	0.77%	12,600,425
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	51,518,480	17,071,954	23,001,388	34.73%	5,929,434
Public Health	2,127,395	705,246	668,418	(5.22%)	(36,828)
405010-Investment Income Managed Care	9,189,068	3,063,023	1,238,160	(59.58%)	(1,824,863)
Miscellaneous Revenues - Sub	62,834,943	20,840,223	24,907,966	19.52%	4,067,743
411495-Other Financing Sources	3,400,500	1,133,500	1,133,500	0.00%	0
411495-Health Plan Service HPS Other Financing Sources	0	313,000,000	313,000,000	0.00%	0
TOTALS	\$ 5,142,708,599	\$ 2,071,851,337	\$ 2,075,624,063	0.18%	\$ 3,772,726

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Through Period 04 as of March 31, 2026

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	\$ 99,241,693	\$ 30,807,147	\$ 27,822,770	\$ 2,984,377	9.7%	\$ 2,481,740	\$ 30,304,510	\$ 502,637	1.6%
4241	Health Services - JTDC	\$ 11,279,895	\$ 3,531,436	\$ 3,080,782	\$ 450,654	12.8%	\$ 14,980	\$ 3,095,762	\$ 435,674	12.3%
4890	Health System Administration	\$ 159,332,827	\$ 49,859,572	\$ 33,456,130	\$ 16,403,442	32.9%	\$ 4,744,033	\$ 38,200,163	\$ 11,659,409	23.4%
4891	Provident Hospital	\$ 89,726,004	\$ 28,975,034	\$ 21,377,168	\$ 7,597,866	26.2%	\$ 6,124,328	\$ 27,501,496	\$ 1,473,538	5.1%
4893	Ambulatory & Community Health Network of Cook County	\$ 169,136,399	\$ 53,318,575	\$ 44,615,566	\$ 8,703,009	16.3%	\$ 8,732,075	\$ 53,347,641	\$ (29,066)	-0.1%
4894	Ruth M. Rothstein CORE Center	\$ 25,939,136	\$ 8,044,558	\$ 5,128,667	\$ 2,915,891	36.2%	\$ 1,599,278	\$ 6,727,945	\$ 1,316,613	16.4%
4895	Department of Public Health	\$ 28,683,601	\$ 8,834,110	\$ 7,575,504	\$ 1,258,606	14.2%	\$ 243,122	\$ 7,818,626	\$ 1,015,484	11.5%
4896	Health Plan Services	\$ 3,396,579,337	\$ 1,474,807,349	\$ 1,581,583,494	\$ (106,776,145)	-7.2%	\$ 53,311,445	\$ 1,634,894,939	\$ (160,087,590)	-10.9%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,090,970,012	\$ 339,689,357	\$ 281,932,004	\$ 57,757,353	17.0%	\$ 50,801,375	\$ 332,733,379	\$ 6,955,978	2.0%
4898	Oak Forest Health Center	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	-
4899	Special Purpose Appropriations	\$ 71,819,695	\$ 43,920,485	\$ 11,355,452	\$ 32,565,033	74.1%	\$ 109,266	\$ 11,464,718	\$ 32,455,767	73.9%
TOTAL		\$ 5,142,708,599	\$ 2,041,787,623	\$ 2,017,927,537	\$ 23,860,086	1.2%	\$ 128,161,642	\$ 2,146,089,179	\$ (104,301,556)	-5.1%

THE COUNTY OF COOK, ILLINOIS
Special Purpose Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Four month Period ended March 31, 2026

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME					Revenues	3/31/2026	FY2025 Projected	Estimated
		Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Over (Under) Expenditures & Encumbrances	Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 15,423,688	\$ 17,742,583	\$ 1,083,551	\$ 18,826,134	\$ (3,402,446)	\$ (3,402,446)	\$ 17,887,058	\$ 14,484,612
11312	Animal Control	1,714,680	1,681,552	1,149,054	2,830,606	(1,115,926)	(1,115,926)	5,320,525	4,204,599
11306	Election Division Fund	29,406,610	13,431,159	184,657	13,615,816	15,790,794	15,790,794	3,242,448	19,033,242
11314	County Clerk Document Storage System	1,396,960	2,160,236	1,895	2,162,131	(765,171)	(765,171)	12,901,643	12,136,472
11320	Circuit Court Automation	2,892,331	2,342,385	108,951	2,451,336	440,995	440,995	6,578,668	7,019,663
11318	Circuit Court Document Storage	2,634,282	2,030,495	89,093	2,119,588	514,694	514,694	3,997,443	4,512,137
11310	Law Library	1,656,512	1,432,314	182,638	1,614,952	41,560	41,560	791,918	833,478
11322	Circuit Court - Dispute Resolution	78,663	53	0	53	78,610	78,610	213,057	291,667
11326	Adult Probation / Probation Service Fee	564,891	93,991	22,581	116,572	448,319	448,319	9,780,880	10,229,199
11316	County Clerk Automation	350,509	219,553	26,770	246,323	104,186	104,186	2,474,441	2,578,627
11854	Treasurer - Tax Sales Automation	6,007,613	4,624,596	557,265	5,181,861	825,752	825,752	18,137,453	18,963,205
11324	Intergovernment Agreement/ ETSB	700,000	158,052	0	158,052	541,948	541,948	(1,043,933)	(501,985)
11328	Social Service/ Probation & Court Services	535,064	164,474	12,777	177,251	357,813	357,813	9,906,290	10,264,103
11248	Lead Poisoning Prevention Fund	0	28,474	168,010	196,484	(196,484)	(196,484)	1,797,979	1,601,495
11249	Geographic Information Systems - GIS	1,955,745	2,911,957	1,934,036	4,845,993	(2,890,248)	(2,890,248)	12,026,864	9,136,616
11252	State's Attorney Narcotics Forfeiture	171,742	990,200	0	990,200	(818,458)	(818,458)	(3,268,689)	(4,087,147)
11292	Disaster Response and Recovery Fund	0	0	0	0	0	0	102,789,250	102,789,250
11258	Circuit Court Administrative Fund	393,812	216,653	0	216,653	177,159	177,159	3,114,312	3,291,471
11259	County Clerk GIS Fee Fund	838,176	719,496	700	720,196	117,980	117,980	11,674,519	11,792,499
11260	County Clerk Rental Housing Support Fee	64,500	11,761	30	11,791	52,709	52,709	853,770	906,479
11262	Sheriff Women's Justice Services	28,542	442	0	442	28,100	28,100	420,388	448,488
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	183,300	34	0	34	183,266	183,266	1,974,464	2,157,730
11269	CCC Electronic Citation Fund	182,747	39,409	0	39,409	143,338	143,338	3,164,582	3,307,920
11271	SAO Records Automation	27,385	0	0	0	27,385	27,385	66,307	93,692
11272	PD Records Automation	20,355	0	0	0	20,355	20,355	389,874	410,229
11273	Environmental Control Solid Waste Mgmt	148,697	211,755	915	212,670	(63,973)	(63,973)	3,874,424	3,810,451
11274	Land Bank Authority	2,350,272	(660,310)	309,203	(351,107)	2,701,379	2,701,379	9,666,260	12,367,639
11275	Section 108 Loan Program	0	0	0	0	0	0	4,122,277	4,122,277
11276	Erroneous Homestead Exemption Recovery	314,628	446,186	80	446,266	(131,638)	(131,638)	3,980,791	3,849,153
11302	Township Roads	340,529	773,603	0	773,603	(433,074)	(433,074)	6,538,056	6,104,982
11277	Sheriff Pharmaceutical Disposal	25,469	11,998	0	11,998	13,471	13,471	524,184	537,655
11278	Sheriff Operations State Asset Forfeiture	0	16,529	189	16,718	(16,718)	(16,718)	824,901	808,183
11279	Sheriff Money Laundering State Asset Forfeiture	0	0	0	0	0	0	282,458	282,458
11281	Cable TV Peg Access Support Fund	10,949	0	44,644	44,644	(33,695)	(33,695)	179,836	146,141
11282	Cook County Assessor GIS Fee Fund	419,088	574,160	10,860	585,020	(165,932)	(165,932)	2,331,505	2,165,573
11284	COVID-19 Federal Programs	0	0	0	0	0	0	28,191,223	28,191,223
11285	Mortgage Foreclosure Mediation Program	433,650	292,735	0	292,735	140,915	140,915	3,821,785	3,962,700
11270	Medical Examiner Fees	7,500	25,235	20,478	45,713	(38,213)	(38,213)	776,029	737,816
11286	American Rescue Plan Act (ARPA) Fund	4,047,934	90,055,307	31,409,816	121,465,123	(117,417,189)	(117,417,189)	221,951,309	104,534,120
11287	Equity Fund SPF	0	5,384,266	2,286,477	7,670,743	(7,670,743)	(7,670,743)	142,966,678	135,295,935
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	850,311	853,821	153,050	1,006,871	(156,560)	(156,560)	37,290,211	37,133,651
11289	Transportation Related Home Rule Taxes	83,205,580	0	0	0	83,205,580	83,205,580	261,132,396	344,337,976
11293	Homeowner Relief Fund	0	(3,200,000)	238,005	(2,961,995)	2,961,995	2,961,995	0	2,961,995
11294	State's Attorney Fraud Case Settlements Fund	20,644	0	0	0	20,644	20,644	3,215,727	3,236,371
11295	Federal Grant Risk Mitigation Fund	0	(65,000,000)	0	(65,000,000)	65,000,000	65,000,000	0	65,000,000
TOTAL		\$ 159,403,358	\$ 80,785,154	\$ 39,995,725	\$ 120,780,879	\$ 38,622,479	\$ 38,622,479	\$ 958,128,189	\$ 996,750,668

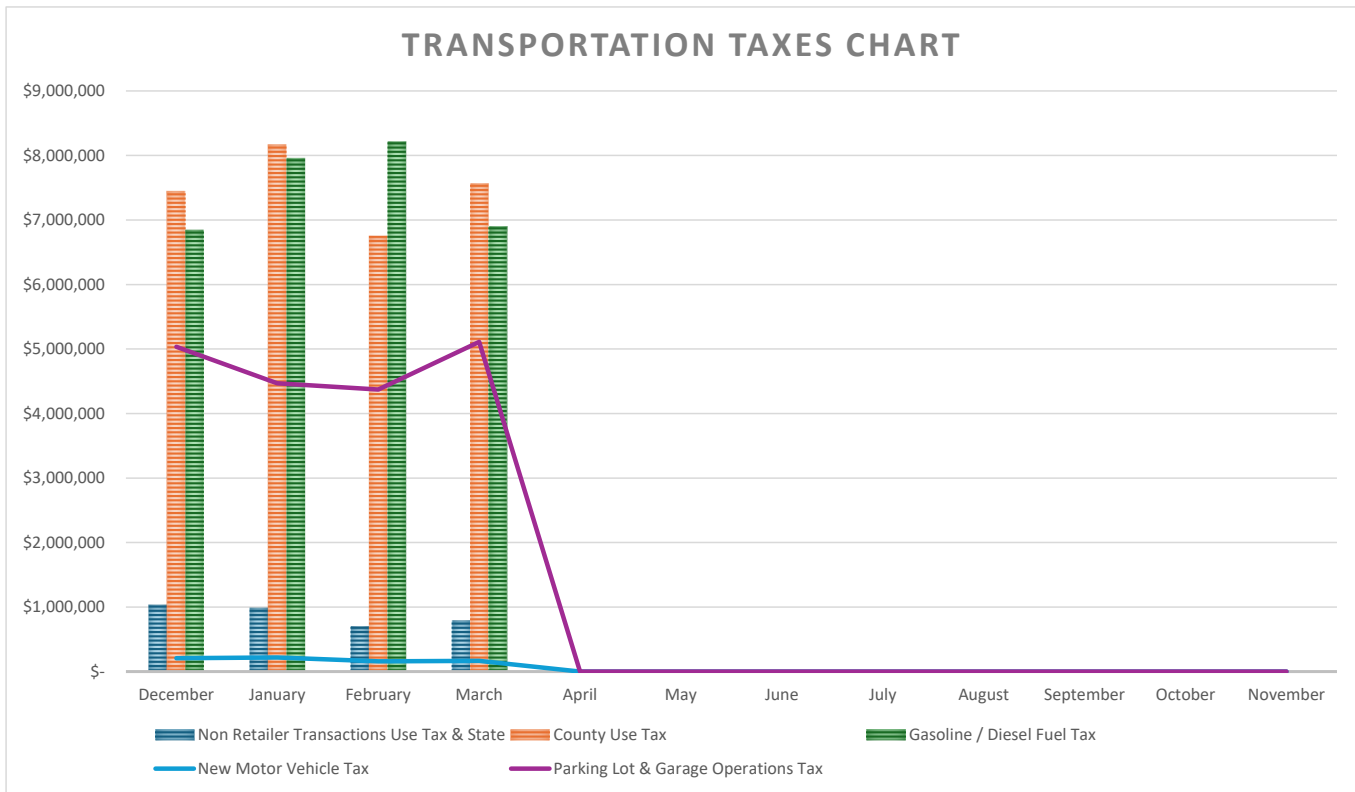
THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Four As of March 31, 2026

REVENUES	2026 Budget	March 31, 2026	March 31, 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$

Transportation Fund Revenue

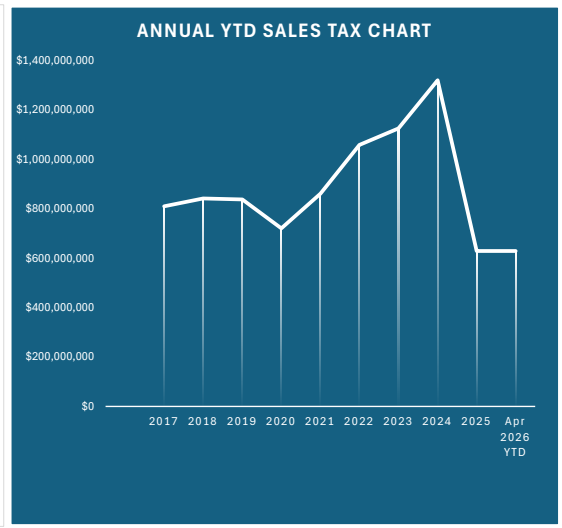
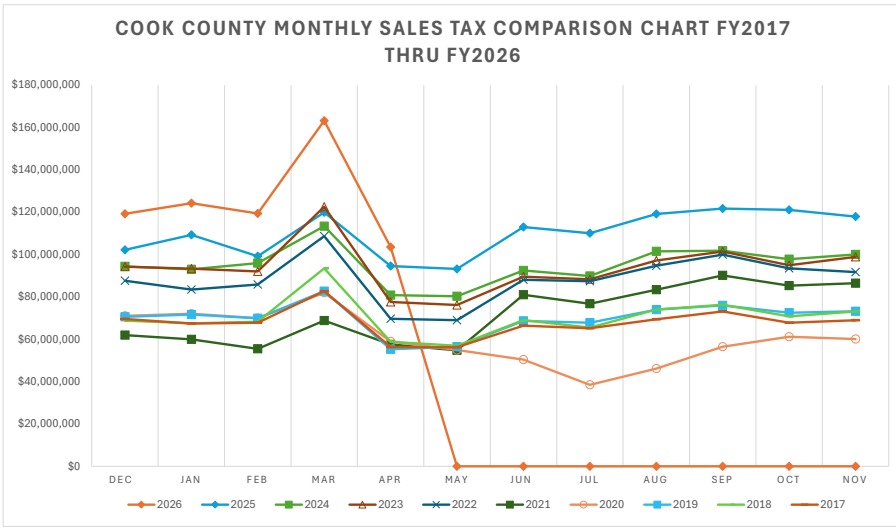
401130-Non Retailer Trans Use Tax	\$ 12,850,000	\$ 3,828,034	\$ 3,496,761	(8.65%)	\$ (331,273)
401170-County Use Tax	93,300,000	29,118,581	29,932,002	2.79%	813,421
401190-Gasoline / Diesel Tax	88,000,000	29,268,778	29,925,635	2.24%	656,857
401230-New Motor Vehicle Tax	2,470,000	768,876	749,565	(2.51%)	(19,311)
401370-Parking Lot and Garage Operation	52,200,000	14,580,482	18,986,898	30.22%	4,406,416
Interest Income	0	0	114,719	0.00%	114,719

Total Transportation Fund Revenue	\$ 248,820,000	\$ 77,564,751	\$ 83,205,580	7.27%	\$ 5,640,829
--	-----------------------	----------------------	----------------------	--------------	---------------------



The County Of Cook, Illinois
Sales Tax Revenue Chart

Table-7



FY2026 YTD - APRIL 2026				FY2025 YTD - NOVEMBER 2025				FY2024 YTD - NOVEMBER 2024			
Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 584,713,239	\$ 629,621,875	7.68%	\$ 44,908,636	\$ 1,207,056,500	\$ 629,621,875	(47.84%)	\$ (577,434,625)	\$ 1,119,037,554	\$ 1,321,311,595	18.08%	\$ 202,274,041

FY2023 YTD - NOVEMBER 2023				FY2022 YTD - NOVEMBER 2022				FY2021 YTD - NOVEMBER 2021			
Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347	\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862	\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623

FY2020 YTD - NOVEMBER 2020				FY2019 YTD - NOVEMBER 2019				FY2018 YTD - NOVEMBER 2018			
Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 849,129,310	\$ 721,645,078	(15.01%)	\$ (127,484,232)	\$ 831,500,000	\$ 838,744,833	0.87%	\$ 7,244,833	\$ 779,200,000	\$ 842,649,448	8.14%	\$ 63,449,448

FY2017 YTD - NOVEMBER 2017			
Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 823,000,395	\$ 810,959,173	(1.46%)	\$ (12,041,222)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	
2026	\$119,231,966	\$124,261,897	\$119,410,522	\$163,196,303	\$103,521,187								\$629,621,875
Over/(Under) Est. (in millions)	\$3.1	\$10.4	\$7.4	\$13.7	\$10.3								\$44.9
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	\$119,157,344	\$121,706,469	\$121,048,275	\$117,939,931	\$1,321,311,595
Over/(Under) Est. (in millions)	\$4.3	\$12.7	\$3.0	\$6.1	\$7.4	\$6.0	\$11.1	\$12.4	\$11.0	\$15.7	\$12.3	\$114.3	\$114.3
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
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

NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JDC 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 March 31, 2026

Table - 8

By Department	FY2022	FY2023	FY2024	FY2025	FY2026	Total	% of
Enterprise Technology	2.4	0.5	0	0	0	2.9	3.1%
Planning and Development	0.2	0.2	0	0	1.2	1.6	1.7%
Office of Economic Development	0	0	0	0	0	-	0.0%
County Clerk	0.3	0	0	0	0.4	0.7	0.7%
Environment and Sustainability	0	0	0	0.1	0.2	0.3	0.3%
Justice Advisory Council	0	0.1	0.3	0.4	0	0.8	0.9%
Office of the Sheriff	0.5	0.1	0	0.1	0.7	1.4	1.5%
State's Attorney	0	0.1	0.1	0.9	1.8	2.9	3.1%
Medical Examiner	0	0	0	0	0.1	0.1	0.1%
Public Defender	0	0	0	0	0	-	0.0%
Emergency Management & Regional Security	0.9	4.2	19.4	15.9	4.5	44.9	47.8%
Adult Probation Dept.	0	0	0	0	0	-	0.0%
Public Guardian	0	0	0	0	0	-	0.0%
Office of the Chief Judge	0	0	0	1.5	1.5	3.0	3.2%
Juvenile Probation	0	0	0	0	0	-	0.0%
Clerk of the Circuit Court	0	0	0	0	0	-	0.0%
Juvenile Temporary Detention Center	0	0	0	0	0	-	0.0%
Dept. of Transportation And Highways	0	2.8	0	14.3	0.6	17.7	18.8%
Board of Election	0	0	0	0	0	-	0.0%
Land Bank Authority	0	0	0	0.1	0.1	0.2	0.2%
Dept. of Public Health	1.7	0.9	2.5	7.2	5.2	17.5	18.6%
Grand Total	\$ 6.0	\$ 8.9	\$ 22.3	\$ 40.5	\$ 16.3	\$ 94.0	100.0%

By Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
County Match - CCP	0.8	0.3	-	1.0	0.3	\$ 2.4
Federal Direct - CCH	0.1	0.3	1.3	3.5	1.2	\$ 6.4
Federal Direct - CCP	0.6	0.3	-	-	1.9	\$ 2.8
Federal Direct - DPH	-	-	-	0.4	0.1	\$ 0.5
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.6	0.1	0.6	1.1	2.0	\$ 4.4
Federal Pass Through - CCP	1.2	4.4	19.8	21.4	6.1	\$ 52.9
Federal Pass Through - DOT	-	2.8	-	9.4	0.4	\$ 12.6
Federal Pass Through - DPH	0.6	0.4	0.1	0.1	0.5	\$ 1.7
Private/Other - CCH	0.2	0.1	-	0.8	0.3	\$ 1.4
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	0.4	0.1	\$ 0.5
State Direct - CCP	1.6	0.2	-	1.5	2.3	\$ 5.6
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.3	-	0.5	0.9	1.0	\$ 2.7
Grand Total	\$ 6.0	\$ 8.9	\$ 22.3	\$ 40.5	\$ 16.3	\$ 94.0

Note:

FEMA continues to experience significant delays in releasing disaster related reimbursements nationwide. These federal delays have directly affected the County's ability to recover eligible expenditures in a timely manner, resulting in slower than expected reimbursement activity during the reporting period. The delays have also impacted reimbursement timelines for the Urban Area Initiative grants. The Department of Emergency Management currently has approximately \$44.6 million in outstanding reimbursements awaiting federal funds through the Illinois Emergency Management Agency.

Notes to the March 2026 Report:

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 20th, 2026, and is included in this revenue report.** Certain other fee revenues for March 2026 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.

- 1) 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.
- 2) 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.
- 3) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 4) 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 FY2026 budgeted Property Tax revenue is based on the FY2026 tax levy, which will not be collected until 2027; actual revenue received during 2026 is based on the FY2025 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2026 will be equal to the difference between the FY2026 and FY2025 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.