

Cook County, Illinois

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

September 30, 2025

TARA STAMPS
1st District

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

MICHAEL SCOTT JR.
2nd District

Attached is an Analysis of Revenues and Expenses Report for the nine-month period ended August 31, 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

- 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

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

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

JOSINA MORITA
13th District

Respectfully submitted,

SCOTT R. BRITTON
14th District

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 P9 as of August 31, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,674.3	\$1,747.9	\$73.6	4.4		\$1,747.9	\$73.6	4.4
Expenses	\$1,602.5	\$1,566.6	\$35.9	2.2	\$15.3	\$1,581.9	\$20.6	1.3
Net Results	\$71.8	\$181.3	\$109.5		\$15.3	\$166.0	\$94.2	
Health Fund								
Revenues	\$4,171.5	\$3,949.1	(\$222.4)	(5.3)		\$3,949.1	(\$222.4)	(5.3)
Expenses	\$4,107.8	\$3,863.8	\$244.0	5.9	\$32.1	\$3,895.9	\$211.9	5.2
Net Results	\$63.7	\$85.3	\$21.6		\$32.1	\$53.2	(\$10.5)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of August 31, 2025, the General Fund net results were positive \$181.3 million, \$109.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$94.2 million **favorable** to budget.

Revenues were \$73.6 million or 4.4% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in August 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, and Other Reimbursements / Transfers, that offset reductions in Cigarette Tax, Alcohol Beverage Tax, Property Taxes and in other areas.

Expenditures of \$1.567 billion were \$35.9 million or 2.2% **favorable** to the year-to-date budget before factoring in encumbrances of \$15.3 million, which resulted in a positive variance of \$20.6 million or 1.3% 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 \$222.4 million or 5.3% **unfavorable** to budget. Expenditures of \$3.864 billion are \$244.0 million or 5.9% **favorable** to budget before factoring in encumbrances of \$32.1 million. When including encumbrances, expenditures were \$211.9 million or 5.2% **favorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through August 2025.

State Revenues Update

Through August 31, 2025, the State of Illinois owes the County \$111.1 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 11.2	\$ 11.2	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.7	0.7	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.2	0.1	5.0	7.0	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	11.7	16.5	27.4	29.0	85.0	Estimated average days over - 120 days
Total - General Fund	0.5	13.3	16.7	27.5	45.9	103.9	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.5	2.1	3.1	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.6	0.6	1.7	4.1	Estimated average days over - 120 days
Total Health Fund	0.8	0.9	0.6	1.1	3.8	7.2	
Total General & Health Fund	\$ 1.3	\$ 14.2	\$ 17.3	\$ 28.6	\$ 49.7	\$ 111.1	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through August 31, 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 August 31, 2025, the State AOIC past due amount was \$11.2 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 August 31, 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 August 2025 and September 2025, the State AOIC reimbursed the County in the amount of \$18.8 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 \$11.2 million.

² In August 2025 and September 2025, the County received a total of \$29.9 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, OJC, DOT, P&D, HUD, CCH, Public Health Grants, and others. As of August 31, 2025, the total grants past due amount owed to the County was \$113.8 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 August 31, 2025, the State owes the County \$89.1 million in Federal pass-through grant receivable.

³ As of August 31, 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 nine-month property tax levy revenue of \$200.8 million was behind prior year property tax revenue of \$389.4 million, resulting in an **unfavorable** comparative variance of \$188.6 million or 48.44% based on current collections through August 31, 2025. General Funds higher property tax collections in FY2024 are based on property tax levy as approved. There were no property tax collections in August 2025 based on the current tax distributions cycle, and delay in the collection of 2nd installment taxes.

	FY2025 vs FY2024			
	31-Aug-25	31-Aug-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 100,181,486	\$ 250,939,574	\$ (150,758,088)	-60.08%
Health Fund	100,616,742	138,490,237	(37,873,495)	-27.35%
Total	\$ 200,798,228	\$ 389,429,811	\$ (188,631,583)	-48.44%

General Fund Revenues Fees

Treasurer – Total nine-month actual revenue of \$43.8 million was above budgeted revenue of \$28.1 million, resulting in a **favorable** variance of \$15.7 million or 56.11%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through August 2025.

County Clerk – Total nine-month actual revenue of \$42.9 million was above budgeted revenue of \$38.5 million, resulting in a **favorable** variance of \$4.4 million or 11.37% and is based the current collections. Revenue continues to be closely influenced by the broader economic climate. The favorable variance through August 2025 is driven by strong sales of high-value residential and commercial properties, alongside an uptick in available inventory. Despite these gains, the real estate sector faces ongoing challenges, including elevated mortgage interest rates and persistently high home prices. Additionally, uncertainty surrounding government trade and economic policies may temper buyer and seller engagement in the months ahead.

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 15.7
County Clerk	4.4
Sheriff	1.2
Clerk of Circuit Court	5.2
County Sales Tax	75.3
Hotel Accommodations Tax	2.8
Amusement Tax	2.0
Sports Wagering Tax	1.4
Other Reimbursements / Transfers	10.4
Total net favorable variances	\$ 118.4
	Unfavorable Variance (millions)
Cigarette Tax	\$ (6.4)
Alcohol Beverage Tax	(0.9)
Other revenue categories (net)	(37.5)
Net (unfavorable) variances	(44.8)
Total net favorable (unfavorable) variances	\$ 73.6

Clerk of the Circuit Court – Total nine-month actual revenue of \$59.1 million was above budgeted revenue of \$53.9 million, resulting in a **favorable** variance of \$5.2 million or 9.54% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total nine-month actual revenue of \$5.7 million was above budgeted revenue of \$4.5 million, resulting in a **favorable** variance of \$1.2 million or 27.50% 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 \$960.6 million through August 31, 2025, was above budgeted revenue of \$885.3 million and resulted in a **favorable** variance of \$75.3 million or positive 8.51%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, August receipts represent underlying transactions that occurred in May of 2025. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$52.7 million through August 31, 2025, was behind budgeted revenue of \$59.1 million, and resulted in an **unfavorable** variance of \$6.4 million, or 10.77%. The negative variance is due to current market conditions nationwide.

The County Hotel Accommodations Tax - Revenue of \$29.0 million through August 31, 2025, was above budgeted revenue of \$26.2 million and resulted in a **favorable** variance of \$2.8 million or 10.63%. The positive change is due to the continued rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$27.3 million through August 31, 2025, was behind budgeted revenue of \$28.2 million and resulted in an **unfavorable** variance of \$0.9 million or 3.14%. National trends indicate a decline in alcohol consumption, especially among younger adults.

The County Amusement Tax - Revenue of \$37.0 million through August 31, 2025, was above budgeted revenue of \$35.0 million, and resulted in a **favorable** variance of \$2.0 million, or 5.81%. The variance is primarily due to sporting events and popular concerts which occurred this Summer.

The Sports Wagering Tax - Revenue of \$11.2 million through August 31, 2025, was above budgeted revenue of \$9.8 million and resulted in a **favorable** variance of \$1.4 million or 14.24%. The positive variance is due to an increase in sports wagering in the County.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total nine-month actual revenue of \$33.2 million was above budgeted revenue of \$22.8 million and resulted in a **favorable** variance of \$10.4 million or 45.45%. 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 August 31, 2025.

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

General Fund Expenditures

Expenses of \$1.567 billion were \$35.9 million or 2.2% **favorable** to the budget before including \$15.3 million in encumbrances. Combined expenditures and encumbrances of \$1.582 billion were \$20.6 million or 1.3% **favorable** to budget. All control offices are in line with or favorable compared to budget except for Chief Judge (\$3.5 million) and State’s Attorney (\$2.0 million). The unfavorable variance in Chief Judge and State’s Attorney 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 negative variance of \$222.4 million or 5.3% through August 31, 2025. The negative 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 shortfall, revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$3.864 billion were \$244.0 million or 5.9% **favorable** to budget before including the encumbrances. The 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. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$327.2 million to account for the higher membership and associated revenue.

Health Fund - Revenue

CCH Medicaid Expansion – Total nine-month actual Medicaid Expansion revenue of \$2.802 billion was behind budgeted revenue of \$2.829 billion, resulting in an **unfavorable** variance of \$27.3 million or 0.97% due to timing of state payment adjustments, to account for the higher membership through August 31, 2025. As of August 31, 2025, the Health System had no past due capitation revenue

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Federal State Medicaid Programming - DSH	\$ 31.1
Directed Payments	222.7
Miscellaneous Revenue	6.3
Net <i>favorable</i> variances	260.1
	Unfavorable Variance
	(millions)
Patient Fees	\$ (388.2)
Medicaid Expansion - Managed Care	(27.3)
Graduate Medical Education (GME) Revenue	(7.2)
Other revenue categories (net)	(59.8)
Net (unfavorable) variances	(482.5)
Total net favorable (unfavorable) variances	\$ (222.4)

from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

Patient Fee Revenue - Total nine-month actual Patient Fee revenue of \$247.0 million was behind budgeted revenue of \$635.2 million and resulted in an **unfavorable** variance of \$388.2 million or 61.11%, 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 \$112.8 million YTD payments through August 31, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through August 31, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$173.9 million was above budgeted revenue of \$142.8 million and resulted in a **favorable** variance of \$31.1 million or 21.80%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total nine-month actual Directed Payments of \$587.7 million was above budgeted revenue of \$365.0 million and resulted in a **favorable** variance of \$222.7 million or 61.00%, based on current payments received. This report includes \$382.0 million YTD payments through August 31, 2025, in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through August 31, 2025, Graduate Medical Education (GME) actual revenue of \$49.2 million was behind budgeted revenue of \$56.4 million and resulted in an **unfavorable** variance of \$7.2 million or 12.80%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total nine-month actual miscellaneous revenue of \$61.1 million was above budgeted revenue of \$54.8 million, resulting in a **favorable** variance of \$6.3 million or 11.56% primarily due to a slight decrease of \$.3 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 above budgeted revenue and resulted in a **favorable** variance of \$1.0 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 \$12.7 million.

Health Fund- Expenditures

Expenditures of \$3.864 billion were \$244.0 million or 5.9 percent **favorable** to budget before including encumbrances of \$32.1 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership and appropriation adjustments of \$327.2 million. Personnel services were \$89.0 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$34.1 million.

Expenditures and encumbrances of \$3.896 billion were \$211.9 million or 5.2 percent **favorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$0.9 million out of \$32.1 million) are current obligations entered by Health Plan Services for claims with most of the payments made in August 2025 and \$14.8 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 Nine as of August 31, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$323.7	\$382.0	\$58.3	18.0		\$382.0	\$58.3	18.0
Expenses	\$646.3	\$404.1	\$242.2	37.5	\$51.7	\$455.8	\$190.5	29.5
Net Results	(\$322.6)	(\$22.1)	\$300.5		\$51.7	(\$73.8)	\$248.8	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of August 31, 2025, revenues were \$382.0 million, \$58.3 million above budgeted revenue of \$323.7 million, resulting in a **favorable** variance of 18.0% to budget based on current collections. Total expenditure was positive, \$190.5 million after encumbrance primarily due to General Funds reimbursements and current spending rate. Through August 31, 2025, expenditures and encumbrances exceeded revenues by \$73.8 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 \$9.7 million through August 31, 2025, was behind budgeted revenue of \$10.4 million and resulted in an unfavorable variance of \$0.7 million or 6.88%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$74.9 million through August 31, 2025, was above budgeted revenue of \$73.1 million and resulted in a **favorable** variance of \$1.8 million or 2.52%. The positive change is due to increased billing and collection efforts.

The County Gas / Diesel Fuel Tax - Revenue of \$66.1 million through August 31, 2025, was above budgeted revenue of \$64.4 million and resulted in a **favorable** variance of \$1.7 million or 2.64%. The positive variance is due to tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of \$2.0 million through August 31, 2025, was above budgeted revenue of \$1.8 million and resulted in a **favorable** variance of \$0.2 million or 11.25%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$43.5 million through August 31, 2025, was above budgeted revenue of \$38.0 million and resulted in a **favorable** variance of \$5.5 million or 14.61%. The positive variance is due to tax enforcement efforts.

The Firearms Tax - Revenue of \$1.0 million through August 31, 2025, was on target of budgeted revenue of \$1.0 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$9.5 million through August 31, 2025, was behind of budgeted revenue of \$10.1 million and resulted in an **unfavorable** variance of \$0.6 million or 6.04%. The variance is based on current collections.⁵

The IL Gaming Des Plaines Casino Tax – Revenue of \$18.4 million through August 31, 2025, was above budgeted revenue of \$14.6 million and resulted in a **favorable** variance of \$3.8 million or 25.86%. 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 September 30th, 2025, the County has spent over \$699.9 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 Nine As of August 31, 2025

REVENUES	2025 Budget	August 31, 2025	August 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 152,736,776	\$ 147,620,094	\$ 100,181,486	(32.14%)	\$ (47,438,608)
Property Tax Levy Timing Differential			(4,145,606)		(4,145,606)
Property Tax - Tax Increment Financing Surplus	31,907,720	31,907,720	31,802,993	(0.33%)	(104,727)
Fees					
County Treasurer	35,000,000	28,041,860	43,776,710	56.11%	15,734,850
County Clerk	51,406,008	38,548,085	42,929,147	11.37%	4,381,062
Building and Zoning	4,100,000	2,996,852	4,362,487	45.57%	1,365,635
Environment and Sustainability	4,695,000	3,879,740	4,100,365	5.69%	220,625
Liquor Licenses	372,000	360,840	356,984	(1.07%)	(3,856)
Clerk of Circuit Court	72,900,000	53,974,651	59,125,510	9.54%	5,150,859
Sheriff	6,000,000	4,500,000	5,737,723	27.50%	1,237,723
Public Guardian	2,600,000	2,033,245	1,867,033	(8.17%)	(166,212)
Public Administrator	1,768,874	1,250,317	2,194,336	75.50%	944,019
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	1,310,000	1,277,974	(2.44%)	(32,026)
Medical Examiner	3,909,800	2,971,703	2,930,028	(1.40%)	(41,675)
Contract Compliance M/WBE Cert	19,000	14,250	13,752	(3.49%)	(498)
Total Fee Revenue	184,840,682	139,881,543	168,672,049	20.58%	28,790,506
Non-Property Taxes					
Home Rule County Sales Tax	1,207,056,500	885,288,347	960,616,920	8.51%	75,328,573
Off Track Betting Commission	655,000	471,601	268,754	(43.01%)	(202,847)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	25,562,240	16,488,075	(35.50%)	(9,074,165)
Retailer's Occupation Tax/General Sales	5,090,800	3,730,799	6,690,655	79.34%	2,959,856
State Income Tax	20,668,000	16,078,624	16,333,549	1.59%	254,925
Alcoholic Beverage Tax	37,540,000	28,208,958	27,322,725	(3.14%)	(886,233)
Cigarette Tax	77,500,000	59,092,610	52,730,248	(10.77%)	(6,362,362)
Other Tobacco and Consumable Products Tax	6,800,000	5,009,961	4,783,939	(4.51%)	(226,022)
Hotel Accommodations Tax	38,250,000	26,247,632	29,037,073	10.63%	2,789,441
Gambling Machine Tax	5,700,000	5,382,122	5,837,375	8.46%	455,253
Video Gaming	1,345,000	1,002,853	1,156,988	15.37%	154,135
Amusement Tax	44,900,000	35,014,081	37,049,587	5.81%	2,035,506
Sports Wagering Tax	12,450,000	9,807,719	11,204,077	14.24%	1,396,358
Total Non-Property Taxes	1,497,910,100	1,100,897,547	1,169,519,965	6.23%	68,622,418
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	51,054,848	56,114,029	9.91%	5,059,181
Salaries of State's Attorney	239,343	178,166	182,976	2.70%	4,810
Salaries of Public Defender	215,409	160,980	108,771	(32.43%)	(52,209)
FPD Reimbursements for Services	2,250,933	1,682,956	1,312,282	(22.03%)	(370,674)
Total Intergovernmental Revenues	67,705,685	53,076,950	57,718,058	8.74%	4,641,108
Investment Income					
Investment Income	57,162,500	42,934,471	49,093,432	14.35%	6,158,961
Miscellaneous Revenue					
Cable TV Franchise	979,000	749,053	605,015	(19.23%)	(144,038)
Real Estate and Rental Income	11,131,061	8,333,574	8,769,577	5.23%	436,003
Other Reimbursements / Transfers	40,203,873	22,801,535	33,164,612	45.45%	10,363,077
Total Miscellaneous Revenue	52,313,934	31,884,162	42,539,204	33.42%	10,655,042
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	5,785,401	12,196,782	110.82%	6,411,381
Other Financing Sources - Fund Balance	160,493,075	120,369,806	120,369,806	0.00%	0
Total Other Financing Sources	175,921,428	126,155,207	132,566,588	5.08%	6,411,381
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 1,674,357,694	\$ 1,747,948,170	4.40%	\$ 73,590,475

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P09 as of August 31, 2025

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	231,954,821	218,108,446	13,846,375	6.0%	2,345,508	220,453,954	5.0%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	1,647,522	1,500,855	146,667	8.9%	(559)	1,500,296	8.9%
1081 FIRST DISTRICT	475,000	307,757	345,759	(38,002)	-12.3%	1,610	347,369	-12.9%
1082 SECOND DISTRICT	475,000	335,075	299,575	35,500	10.6%	110	299,685	10.6%
1083 THIRD DISTRICT	475,000	339,695	321,983	17,712	5.2%	-	321,983	5.2%
1084 FOURTH DISTRICT	475,000	332,505	344,622	(12,117)	-3.6%	5,242	349,864	-5.2%
1085 FIFTH DISTRICT	475,000	341,988	305,691	36,297	10.6%	(309)	305,382	10.7%
1086 SIXTH DISTRICT	475,000	345,306	328,218	17,088	4.9%	-	328,218	4.9%
1087 SEVENTH DISTRICT	475,000	322,769	325,988	(3,219)	-1.0%	880	326,868	-1.3%
1088 EIGHTH DISTRICT	475,000	340,508	298,427	42,081	12.4%	-	298,427	12.4%
1089 NINTH DISTRICT	475,000	342,896	272,239	70,657	20.6%	-	272,239	20.6%
1090 TENTH DISTRICT	475,000	306,562	294,022	12,540	4.1%	(571)	293,451	4.3%
1091 ELEVENTH DISTRICT	533,500	386,714	292,720	93,994	24.3%	-	292,720	24.3%
1092 TWELFTH DISTRICT	475,000	347,011	317,461	29,550	8.5%	-	317,461	8.5%
1093 THIRTEENTH DISTRICT	475,000	343,805	324,173	19,632	5.7%	1,869	326,042	5.2%
1094 FOURTEENTH DISTRICT	475,000	347,054	332,821	14,233	4.1%	59	332,880	4.1%
1095 FIFTEENTH DISTRICT	475,000	338,583	336,220	2,363	0.7%	100	336,320	0.7%
1096 SIXTEENTH DISTRICT	475,000	340,942	332,064	8,878	2.6%	-	332,064	2.6%
1097 SEVENTEENTH DISTRICT	475,000	334,797	341,209	(6,412)	-1.9%	-	341,209	-1.9%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	7,401,488	6,914,047	487,441	6.6%	8,431	6,922,478	6.5%
1040 COUNTY ASSESSOR	34,823,604	25,038,816	23,296,351	1,742,465	7.0%	11,196	23,307,547	6.9%
1050 BOARD OF REVIEW	21,189,514	15,792,770	14,895,062	897,708	5.7%	8,726	14,903,788	5.6%
1060 COUNTY TREASURER	700,077	511,727	505,835	5,892	1.2%	-	505,835	1.2%
1110 COUNTY CLERK	20,152,414	14,758,215	13,419,289	1,338,926	9.1%	13,270	13,432,559	9.0%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	94,336,729	96,298,617	(1,961,888)	-2.1%	1,347,655	97,646,272	-3.5%
SHERIFF	554,416,457	404,443,676	400,615,185	3,828,491	0.9%	845,065	401,460,250	0.7%
CHIEF JUDGE	274,719,296	199,551,732	203,090,060	(3,538,328)	-1.8%	815,176	203,905,236	-2.2%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	74,808,120	71,704,649	3,103,471	4.1%	19,789	71,724,438	4.1%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	2,016,712	1,552,447	464,265	23.0%	-	1,552,447	23.0%
1390 PUBLIC ADMINISTRATOR	1,846,930	1,341,624	1,262,175	79,449	5.9%	-	1,262,175	5.9%
FIXED CHARGES	746,745,924	530,556,160	514,895,914	15,660,246	3.0%	9,966,239	524,862,153	1.1%
TOTAL	\$ 2,220,498,825	\$ 1,602,512,589	\$ 1,566,558,077	\$ 35,954,512	2.2%	\$ 15,381,055	\$ 1,581,939,132	1.3%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Nine As of August 31, 2025

REVENUES	2025 Budget	August 31, 2025	August 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 152,421,805	\$ 100,616,742	(33.99%)	\$ (51,805,063)
Property Tax Levy Timing Differential			0		0
Stroger Hospital -					
409549-Medicare	238,264,029	179,023,519	112,200,417	(37.33%)	(66,823,102)
409593-Medicaid Fees for Service	440,301,837	330,827,883	10,009,210	(96.97%)	(320,818,673)
409598-Private Payors & Carriers	91,365,873	68,649,222	108,865,576	58.58%	40,216,354
Stroger Hospital - Sub Total	769,931,739	578,500,624	231,075,203	(60.06%)	(347,425,421)
Provident Hospital -					
409549-Medicare	27,291,761	20,506,104	3,863,902	(81.16%)	(16,642,202)
409593-Medicaid Fees for Service	41,597,630	31,255,050	4,478,542	(85.67%)	(26,776,508)
409598-Private Payors & Carriers	6,563,845	4,931,850	7,614,694	54.40%	2,682,844
Provident Hospital - Sub Total	75,453,236	56,693,004	15,957,138	(71.85%)	(40,735,866)
Patient Fees (Medicare, Medicaid, Private & 3rd)	845,384,975	635,193,628	247,032,341	(61.11%)	(388,161,287)
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	142,759,562	173,875,806	21.80%	31,116,244
409604-Directed Payments	485,844,085	365,046,785	587,726,361	61.00%	222,679,576
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	835,794,639	727,562,102	738,191,729	1.46%	10,629,627
409528-Family Health Plans PMPM	802,007,515	707,802,772	719,912,231	1.71%	12,109,459
409532-Integrated Care Program PMPM	880,031,886	662,915,574	662,022,528	(0.13%)	(893,046)
409536-Managed Long Term Services and Support PMPM	374,281,261	326,984,327	335,927,388	2.74%	8,943,061
409539-Other Population Revenue PMPM	389,446,347	292,319,048	297,675,404	1.83%	5,356,356
409542-Other State Revenue	40,382,310	110,948,779	47,470,225	(57.21%)	(63,478,554)
Medicaid Expansion - Managed Care Sub Total	3,321,943,958	2,828,532,602	2,801,199,505	(0.97%)	(27,333,097)
409563-Graduate Medical Education	75,027,201	56,372,895	49,159,162	(12.80%)	(7,213,733)
409585-Domestic Transfer - Elimination	(139,525,143)	(104,834,466)	(112,828,543)	7.63%	(7,994,077)
CCH - Total Fees	4,909,975,076	3,960,621,006	3,783,714,632	(4.47%)	(176,906,374)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	60,905,418	45,762,267	46,792,394	2.25%	1,030,127
Public Health	2,577,463	1,928,131	1,665,037	(13.65%)	(263,094)
Managed Care - Investment Income	9,493,159	7,119,869	12,691,601	78.26%	5,571,732
Miscellaneous Revenues - Sub	72,976,040	54,810,267	61,149,032	11.56%	6,338,765
411495-Other Financing Sources	4,900,000	3,675,000	3,675,000	0.00%	0
TOTALS	\$ 5,145,556,036	\$ 4,171,528,078	\$ 3,949,155,406	(5.33%)	\$ (222,372,672)

THE COUNTY OF COOK, ILLINOIS
 Health Fund Analysis of Expenses and Encumbrances
 Thru Period 09 as of August 31, 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	\$ 81,876,355	\$ 69,809,898	\$ 12,066,457	14.7%	\$ 502,133	\$ 70,312,031	\$ 11,564,324	14.1%
4241	Health Services - JTDC	\$ 11,066,141	\$ 7,624,012	6,747,533	876,479	11.5%	13,532	6,761,065	862,947	11.3%
4890	Health System Administration	\$ 163,519,448	\$ 107,382,768	76,776,384	30,606,384	28.5%	2,152,483	78,928,867	28,453,901	26.5%
4891	Provident Hospital	\$ 110,576,453	\$ 75,850,504	59,392,057	16,458,447	21.7%	1,096,584	60,488,641	15,361,863	20.3%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 141,322,305	122,816,647	18,505,658	13.1%	10,443,067	133,259,714	8,062,591	5.7%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 19,510,035	12,031,083	7,478,952	38.3%	1,253,326	13,284,409	6,225,626	31.9%
4895	Department of Public Health	\$ 24,102,700	\$ 11,589,409	12,795,949	(1,206,540)	-10.4%	1,017,465	13,813,414	(2,224,005)	-19.2%
4896	Health Plan Services	\$ 3,185,276,842	\$ 2,757,620,921	2,770,836,613	(13,215,692)	-0.5%	859,211	2,771,695,824	(14,074,903)	-0.5%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 872,014,022	705,361,831	166,652,191	19.1%	14,805,394	720,167,225	151,846,797	17.4%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 33,037,492	27,269,059	5,768,433	17.5%	0	27,269,059	5,768,433	17.5%
TOTAL		\$ 5,145,556,036	\$ 4,107,827,823	\$ 3,863,837,054	243,990,769	5.9%	\$ 32,143,195	\$ 3,895,980,249	\$ 211,847,574	5.2%

THE COUNTY OF COOK, ILLINOIS
Special Purpose Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Nine month Period ended August 31, 2025

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues	8/31/2025	FY2024 ACFR	Estimated
						Over (Under) Expenditures & Encumbrances	Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 28,225,375	\$ 36,795,558	\$ 1,467,462	\$ 38,263,020	\$ (10,037,645)	\$ (10,037,645)	\$ 29,853,553	\$ 19,815,908
11312	Animal Control	3,768,237	5,491,015	68,521	5,559,536	(1,791,299)	(1,791,299)	6,003,680	4,212,381
11306	Election Division Fund	41,010,813	19,447,100	167,946	19,615,046	21,395,767	21,395,767	(5,519,641)	15,876,126
11314	County Clerk Document Storage System	3,547,164	4,504,105	(757)	4,503,348	(956,184)	(956,184)	14,389,728	13,433,544
11320	Circuit Court Automation	6,928,735	4,413,543	296,294	4,709,837	2,218,898	2,218,898	3,847,395	6,066,293
11318	Circuit Court Document Storage	5,914,747	4,154,142	51,215	4,205,357	1,709,390	1,709,390	3,426,219	5,135,609
11310	Law Library	3,573,994	2,826,935	39,933	2,866,868	707,126	707,126	61,777	768,903
11322	Circuit Court - Dispute Resolution	294,985	300,331	0	300,331	(5,346)	(5,346)	219,363	214,017
11326	Adult Probation / Probation Service Fee	1,494,207	397,254	0	397,254	1,096,953	1,096,953	8,430,835	9,527,788
11316	County Clerk Automation	1,165,227	502,871	11,479	514,350	650,877	650,877	1,849,660	2,500,537
11854	Treasurer - Tax Sales Automation	6,212,293	9,881,501	83,324	9,964,825	(3,752,532)	(3,752,532)	19,237,780	15,485,248
11324	Intergovernment Agreement/ ETSB	1,748,601	3,040,720	0	3,040,720	(1,292,119)	(1,292,119)	(266,974)	(1,559,093)
11328	Social Service/ Probation & Court Services	1,508,639	164,065	3,835	167,900	1,340,739	1,340,739	8,305,816	9,646,555
11248	Lead Poisoning Prevention Fund	48,595	282,099	230,045	512,144	(463,549)	(463,549)	2,090,267	1,626,718
11249	Geographic Information Systems - GIS	4,856,752	6,551,676	1,974,112	8,525,788	(3,669,036)	(3,669,036)	15,440,654	11,771,618
11252	State's Attorney Narcotics Forfeiture	963,820	2,148,127	0	2,148,127	(1,184,307)	(1,184,307)	(1,845,639)	(3,029,946)
11292	Disaster Response and Recovery Fund	0	(31,555,528)	0	(31,555,528)	31,555,528	31,555,528	64,922,616	96,478,144
11258	Circuit Court Administrative Fund	1,025,063	426,810	0	426,810	598,253	598,253	2,436,246	3,034,499
11259	County Clerk GIS Fee Fund	2,195,373	2,180,226	419,158	2,599,384	(404,011)	(404,011)	10,895,019	10,491,008
11260	County Clerk Rental Housing Support Fee	171,137	51,171	0	51,171	119,966	119,966	988,450	1,108,416
11262	Sheriff Women's Justice Services	73,123	510	0	510	72,613	72,613	344,826	417,439
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	707,274	1,017	0	1,017	706,257	706,257	1,265,677	1,971,934
11269	CCC Electronic Citation Fund	486,331	81,526	0	81,526	404,805	404,805	2,652,128	3,056,933
11271	SAO Records Automation	167,652	0	0	0	167,652	167,652	(134,875)	32,777
11272	PD Records Automation	52,701	0	0	0	52,701	52,701	326,633	379,334
11273	Environmental Control Solid Waste Mgmt	529,374	400,023	2,703	402,726	126,648	126,648	3,705,933	3,832,581
11274	Land Bank Authority	6,390,087	7,757,342	41,362	7,798,704	(1,408,617)	(1,408,617)	259,279	(1,149,338)
11275	Section 108 Loan Program	0	0	0	0	0	0	3,480,093	3,480,093
11276	Erroneous Homestead Exemption Recovery	2,007,022	959,528	80	959,608	1,047,414	1,047,414	2,864,902	3,912,316
11302	Township Roads	766,245	470,734	0	470,734	295,511	295,511	6,553,133	6,848,644
11277	Sheriff Pharmaceutical Disposal	38,203	8,806	0	8,806	29,397	29,397	483,427	512,824
11278	Sheriff Operations State Asset Forfeiture	104,817	212,032	0	212,032	(107,215)	(107,215)	818,615	711,400
11279	Sheriff Money Laundering State Asset Forfeiture	0	18,000	0	18,000	(18,000)	(18,000)	299,246	281,246
11281	Cable TV Peg Access Support Fund	36,103	0	0	0	36,103	36,103	141,200	177,303
11282	Cook County Assessor GIS Fee Fund	1,016,309	924,916	0	924,916	91,393	91,393	2,282,709	2,374,102
11284	COVID-19 Federal Programs	16,005	3,868	(3,868)	0	16,005	16,005	28,167,376	28,183,381
11285	Mortgage Foreclosure Mediation Program	1,086,390	929,080	0	929,080	157,310	157,310	3,661,980	3,819,290
11270	Medical Examiner Fees	192,700	19,805	19,839	39,644	153,056	153,056	764,489	917,545
11286	American Rescue Plan Act (ARPA) Fund	13,969,967	133,857,703	42,637,430	176,495,133	(162,525,166)	(162,525,166)	346,519,922	183,994,756
11287	Equity Fund SPF	32,087,079	16,394,984	3,965,931	20,360,915	11,726,164	11,726,164	126,638,879	138,365,043
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	8,724,096	513,913	210,932	724,845	7,999,251	7,999,251	29,236,598	37,235,849
11289	Transportation Related Home Rule Taxes	196,569,037	183,978,609	0	183,978,609	12,590,428	12,590,428	22,648,174	35,238,602
11293	Homeowner Relief Fund	0	(14,480,955)	1	(14,480,954)	14,480,954	14,480,954	0	14,480,954
11294	State's Attorney Fraud Case Settlements Fund	2,321,573	0	0	0	2,321,573	2,321,573	0	2,321,573
TOTAL		\$ 381,995,845	\$ 404,055,162	\$ 51,686,977	\$ 455,742,139	\$ (73,746,294)	\$ (73,746,294)	\$ 769,013,776	\$ 695,267,482

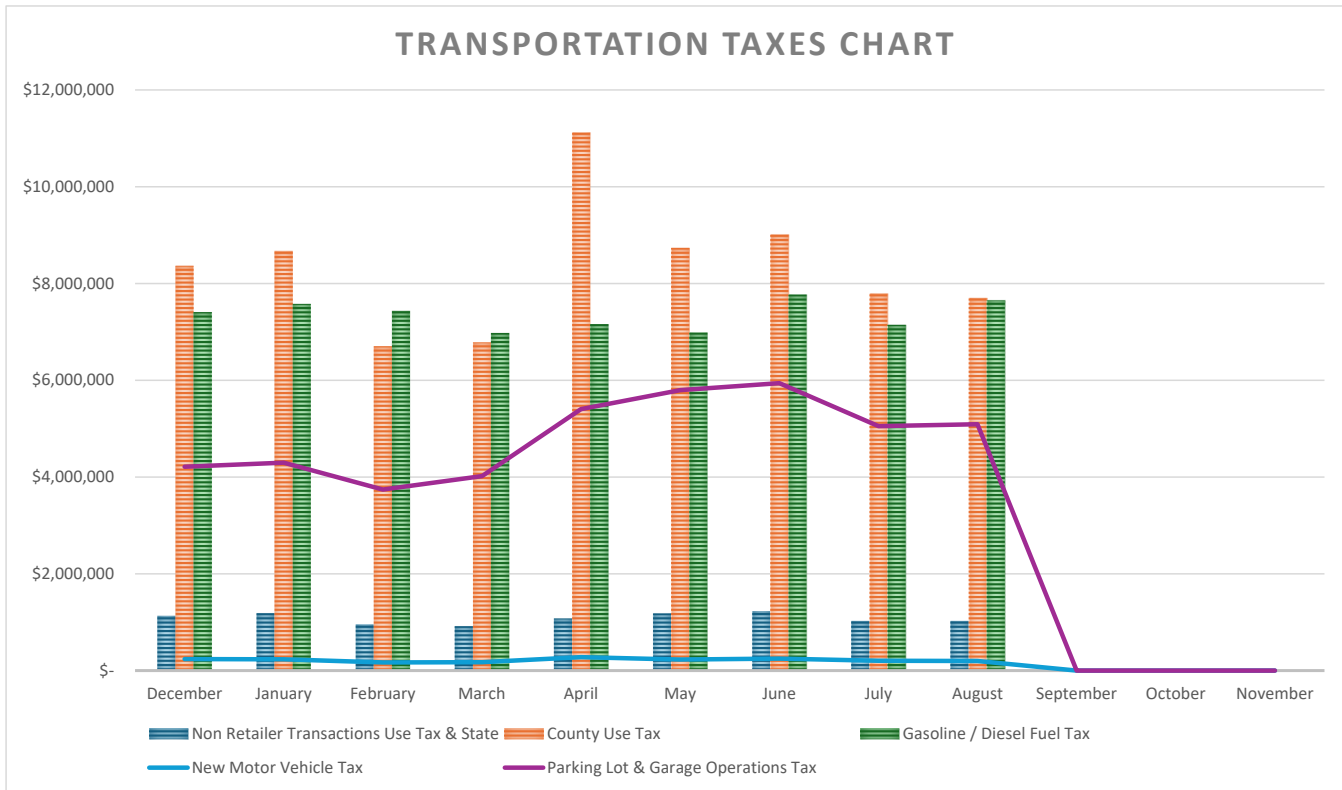
THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Nine As of August 31, 2025

REVENUES	2025 Budget	August 31, 2025	August 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$

Transportation Fund Revenue

Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 10,438,978	\$ 9,720,585	(6.88%)	\$ (718,393)
County Use Tax	98,500,000	73,067,909	74,912,685	2.52%	1,844,776
Gasoline / Diesel Fuel Tax	86,250,000	64,416,345	66,116,533	2.64%	1,700,188
New Motor Vehicle Tax	2,400,000	1,768,095	1,966,945	11.25%	198,850
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	37,997,711	43,550,271	14.61%	5,552,560
Interest Income	0	0	302,018	0.00%	302,018

Total Transportation Fund Revenue	\$ 252,400,000	\$ 187,689,038	\$ 196,569,037	4.73%	\$ 8,879,999
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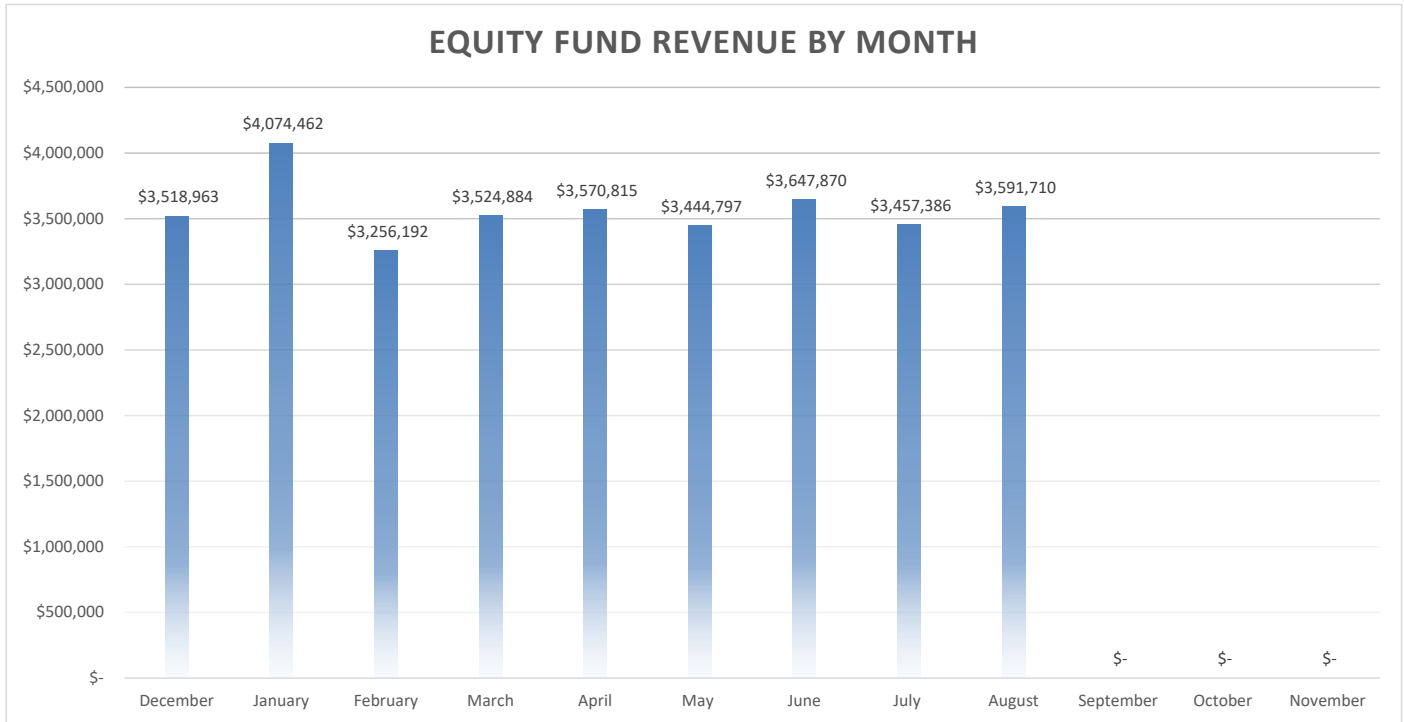
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Nine As of August 31, 2025

REVENUES	2025 Budget	August 31, 2025	August 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$

Equity Fund Revenue

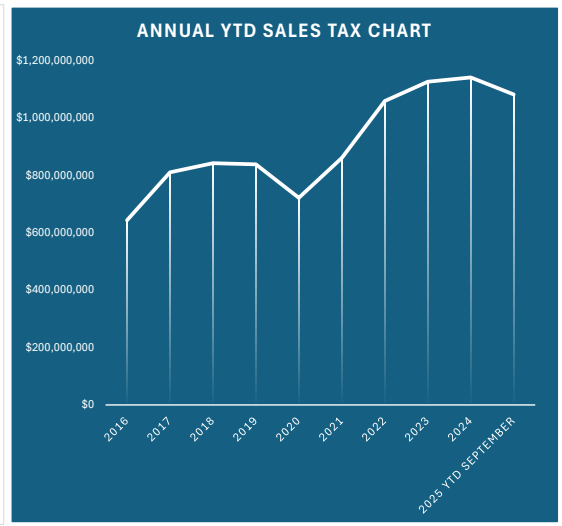
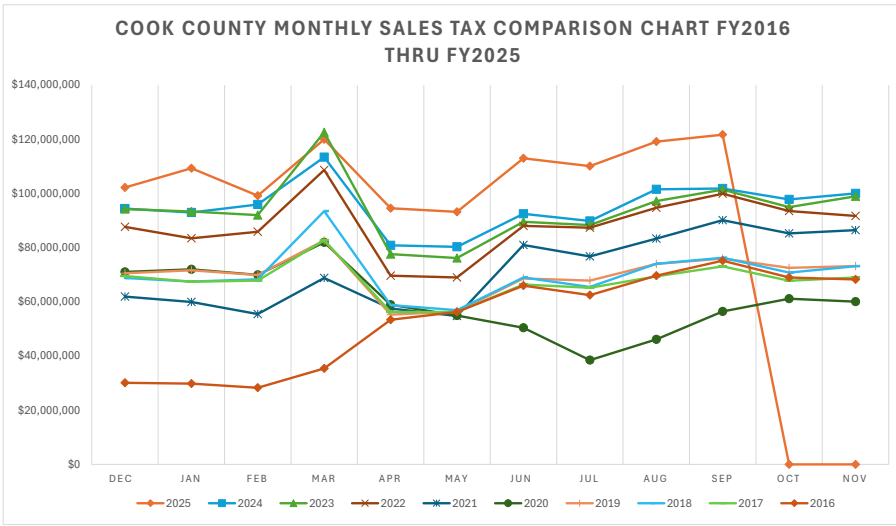
Cannabis Tax	\$ 13,900,000	\$ 10,126,015	\$ 9,513,911	(6.04%)	\$ (612,104)
Firearms Tax	1,300,000	1,003,056	961,516	(4.14%)	(41,540)
Il Gaming Des Plaines Casino	19,500,000	14,603,588	18,380,232	25.86%	3,776,644
Interest Income	0	0	2,996,174	0.00%	2,996,174
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

Equity Fund Revenue	\$ 34,700,000	\$ 25,732,659	\$ 32,087,079	24.69%	\$ 6,354,420
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - SEPTEMBER 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)
\$ 996,067,949	\$ 1,082,323,389	8.66%	\$ 86,255,440	\$ 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	
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	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	\$119,157,344	\$121,706,469	\$0	\$0	\$1,082,323,389	
Over/(Under) Est. (in millions)		\$4.3	\$12.7	\$3.0	\$6.1	\$7.4	\$6.0	\$12.3	\$11.1	\$12.4	\$11.0	\$0.0	\$0.0	\$86.3
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	
Over/(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8	\$3.2	\$5.2	\$22.4	
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347	
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538	
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924	
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078	
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833	
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448	
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173	
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866	

NOTES:

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 August 31st, 2025

Table - 9

By Department	FY2021	FY2022	FY2023	FY2024	FY2025	Total	% of
Enterprise Technology	0.1	2.5	0.5	0.0	0.0	3.1	2.7%
Planning and Development	0.8	1.3	1.5	0.4	0.6	4.6	4.0%
Office of Economic Development	0.1	0.0	0.0	0.0	1.0	1.1	1.0%
County Clerk	0.2	0.3	-	-	-	0.5	0.4%
Environment and Sustainability	0.1	-	-	-	0.5	0.6	0.5%
Justice Advisory Council	-	-	0.1	0.3	0.2	0.6	0.5%
Office of the Sheriff	-	0.5	0.1	-	0.9	1.5	1.3%
State's Attorney	-	-	-	0.1	6.3	6.4	5.6%
Medical Examiner	-	-	-	-	0.1	0.1	0.1%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	11.6	11.1	23.1	14.9	60.8	53.4%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	-	0.6	0.6	0.5%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	5.3	3.9	11.6	20.8	18.3%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	0.1	0.1	0.1%
Dept. of Public Health	1.1	0.9	0.9	2.8	7.3	13.0	11.4%
Grand Total	\$ 2.5	\$ 17.1	\$ 19.5	\$ 30.6	\$ 44.1	\$ 113.8	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	0.6	\$ 1.7
Federal Direct - CCH	-	0.1	0.2	1.3	2.3	\$ 3.9
Federal Direct - CCP	0.9	1.8	1.6	0.4	2.1	\$ 6.8
Federal Direct - DPH	-	-	-	0.3	1.0	\$ 1.3
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	0.6	1.4	\$ 3.1
Federal Pass Through - CCP	0.4	11.7	13.7	26.9	24.8	\$ 77.5
Federal Pass Through - DOT	-	-	2.8	0.5	4.2	\$ 7.5
Federal Pass Through - DPH	0.4	-	0.3	-	0.3	\$ 1.0
Private/Other - CCH	0.3	0.2	0.1	-	0.2	\$ 0.8
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	0.3	\$ 0.3
State Direct - CCP	0.1	1.6	0.2	0.1	5	\$ 7.0
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.5	1.8	\$ 2.8
Grand Total	\$ 2.5	\$ 17.1	\$ 19.5	\$ 30.6	\$ 44.1	\$ 113.8

Notes to the August 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 August 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.