

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Three-Month Period Ended February 28, 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.



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March 31, 2026

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Attached are an Analysis of Revenues and Expenses Report for the three-month period ended February 28, 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

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Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P03 as of February 28, 2026								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$606.8	\$810.9	\$204.1	33.6		\$810.9	\$204.1	33.6
Expenses	\$783.1	\$752.7	\$30.4	3.9	\$49.0	\$801.7	(\$18.6)	(2.4)
Net Results	(\$176.3)	\$58.2	\$234.5		\$49.0	\$9.2	\$185.5	
Health Fund								
Revenues	\$1,596.1	\$1,556.6	(\$39.5)	(2.5)		\$1,556.6	(\$39.5)	(2.5)
Expenses	\$1,608.5	\$1,572.0	\$36.5	2.3	\$128.1	\$1,700.1	(\$91.6)	(5.7)
Net Results	(\$12.4)	(\$15.4)	(\$3.0)		\$128.1	(\$143.5)	(\$131.1)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of February 28, 2026, the General Fund net results were positive \$58.2 million, \$234.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$185.5 million **favorable** to budget.

Revenues were \$204.1 million or 33.6% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in February 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 and Amusement Tax that offset reductions in County Clerk, Hotel Accommodations Tax, Alcohol Beverage Tax, Sports Wagering and in other areas.

Expenditures of \$752.7 million were \$30.4 million or 3.9% **favorable** to the year-to-date budget before factoring in encumbrances of \$49.0 million, which resulted in a negative variance of \$18.6 million or 2.4% 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 \$39.5 million or 2.5% **unfavorable** to budget. Expenditures of \$1.572 billion are \$36.5 million or 2.3% **favorable** to budget before factoring in encumbrances of \$128.1 million. When including encumbrances, expenditures were negative \$91.6 million or 5.7% **unfavorable** to budget. The negative variance is due to the current Managed Care payments made through February 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 February 28, 2026, the State of Illinois owes the County \$98.0 million. That includes:

General Fund (\$ in millions)	FY2022	FY2023	FY2024	FY2025	FY2026	Total	Average days receivable outstanding
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 15.0	\$ 15.0	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.6	0.6	State Rent average - 90-120 days
CCP_State Direct grants	1.6	0.2	-	1.5	2.7	6.0	Estimated average days over - 120 days
CCP_Federal pass - through grants	1.2	7.3	20.3	33.1	4.7	66.6	Estimated average days over - 120 days
Total - General Fund	2.8	7.5	20.3	34.6	23.0	88.2	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.3	-	0.5	2.0	0.7	3.5	Estimated average days over - 120 days
CCH_Federal pass - through grants	1.2	0.5	0.7	1.9	2.0	6.3	Estimated average days over - 120 days
Total Health Fund	1.5	0.5	1.2	3.9	2.7	9.8	
Total General & Health Fund	\$ 4.3	\$ 8.0	\$ 21.5	\$ 38.5	\$ 25.7	\$ 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 February 28, 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 February 28, 2026, the State AOIC past due amount was \$15.0 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 February 28, 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 February 2026 and March 2026, the State AOIC reimbursed the County in the amount of \$10.8 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 FY2025 is \$0.0 million and FY2026 is \$15.0 million.

² In February 2026 and March 2026, the County received a total of \$22.5 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOT, P&D, HUD, CCH, Public Health Grants, and others. As of February 28, 2026, the total grants past due amount owed to the County was \$94.5 million. See Table – 8 (page 17) for detail.

As of February 28, 2026, the State owes the County \$72.9 million in Federal pass-through grant receivable.

³ As of February 28, 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 three-month property tax levy revenue of \$143.9 million was ahead of prior year property tax revenue of \$52.5 million, resulting in a **favorable** comparative variance of \$91.4 million or 174.15% based on current collections through February 28, 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 February 2026 based on the current tax distributions cycle.

	FY2026 vs FY2025			
	<u>28-Feb-26</u>	<u>28-Feb-25</u>	<u>FY26 vs FY25 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 71,811,893	\$ 26,194,093	\$ 45,617,800	174.15%
Health Fund	72,123,280	26,307,898	45,815,382	174.15%
Total	\$ 143,935,173	\$ 52,501,991	\$ 91,433,182	174.15%

General Fund Revenues Fees

Treasurer – Total three-month actual revenue of \$11.3 million was above budgeted revenue of \$10.1 million, resulting in a **favorable** variance of \$1.2 million or 12.34%. The increase in revenue is attributable to a higher than anticipated volume of late payments during the month of December 2025 through February 2026.

County Clerk – Total three-month actual revenue of \$12.5 million was behind budgeted revenue of \$13.1 million, resulting in an **unfavorable** variance of \$0.6 million or 4.41% and is based the current collections. Revenue continues to be closely influenced by broader economic conditions. The **unfavorable** variance through February 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

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 1.2
Clerk of Circuit Court	2.7
County Sales Tax	21.0
Cigarette Tax	118.2
Amusement Tax	2.2
Property Taxes	55.3
Other revenue categories (net)	5.3
Total net favorable variances	\$ 205.9
	Unfavorable Variance (millions)
County Clerk	\$ (0.6)
Hotel Accommodations Tax	(0.4)
Alcohol Beverage Tax	(0.3)
Sports Wagering Tax	(0.5)
Net (unfavorable) variances	(1.8)
Total net favorable (unfavorable) variances	\$ 204.1

of minimum construction, high mortgage interest rates, and increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remains fragile.

Clerk of the Circuit Court – Total three-month actual revenue of \$19.7 million was above budgeted revenue of \$17.0 million, resulting in a **favorable** variance of \$2.7 million or 15.86% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total three-month actual revenue of \$1.4 million was behind budgeted revenue of \$1.5 million, resulting in an **unfavorable** variance of \$0.1 million or 7.63% 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 \$362.9 million through February 28, 2026, was above budgeted revenue of \$341.9 million and resulted in a **favorable** variance of \$21.0 million or positive 6.13%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, February receipts represent underlying transactions that occurred in November of 2025. *For more current data, see Table-7 (Page 16).*

The County Cigarette Tax - Revenue of \$132.3 million through February 28, 2026, was above budgeted revenue of \$14.1 million, and resulted in **favorable** variance of \$118.2 million, or 837.37%. The positive variance is primarily due to Sam's Club agreement and settlement of \$115.0 million.

The County Hotel Accommodations Tax - Revenue of \$7.1 million through February 28, 2026, was behind budgeted revenue of \$7.5 million and resulted in an **unfavorable** variance of \$0.4 million or 5.64%. The negative variance is based on current hotel occupancy rates and room prices in 2026.

The Alcoholic Beverage Tax - Revenue of \$8.7 million through February 28, 2026, was behind budgeted revenue of \$9.0 million and resulted in an **unfavorable** variance of \$0.3 million or 3.29%. The negative variance is due to National trends indicate a decline in alcohol consumption, with a particularly sharp decline among younger adults.

The County Amusement Tax - Revenue of \$12.9 million through February 28, 2026, was above budgeted revenue of \$10.7 million, and resulted in a **favorable** variance of \$2.2 million, or 20.24%. The positive variance is primarily due to sporting events and popular concerts scheduled for this year.

The Sports Wagering Tax - Revenue of \$4.1 million through February 28, 2026, was behind budgeted revenue of \$4.6 million and resulted in an **unfavorable** variance of \$0.5 million or 11.23%. The negative variance is based on current collections and delay in state payment.

The Cannabis Tax – Revenue of \$3.0 million through February 28, 2026, was behind of budgeted revenue of \$3.3 million and resulted in an **unfavorable** variance of \$0.3 million or 8.31%. The variance is based on current collections.⁵

The Firearms Tax – Revenue of \$0.3 million through February 28, 2026, was on target of budgeted revenue of \$0.3 million. The variance is based on current collections.

The IL Gaming Des Plaines Casino Tax – Revenue of \$6.0 million through February 28, 2026, was behind budgeted revenue of \$6.5 million and resulted in an **unfavorable** variance of \$0.5 million or 8.74%. The negative variance is based on current collections and delay in state payment.

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

General Fund Expenditures

Expenses of \$752.7 million were \$30.4 million or 3.9% **favorable** to the budget before including \$49.0 million in encumbrances. Combined expenditures and encumbrances of \$801.7 million were \$818.3 million or 2.4% **unfavorable** to budget. Sheriff(\$5.4m) and Clerk of the Circuit Court(\$891k) unfavorable variances are primarily caused by timing of transfers. All other control offices operating within budget constraints.

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 \$39.5 million or 2.5% through February 28, 2026. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and property tax collections, offsetting patient fees, directed payments 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 \$1.572 billion were \$36.5 million or 2.3% **favorable** to

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 24.1
Federal State Medicaid Programming - DSH	10.6
Graduate Medical Education (GME) Revenue	0.7
Property Taxes	49.2
Miscellaneous Revenue	4.2
Net <i>favorable</i> variances	88.8
	Unfavorable Variance
	(millions)
Patient Fees	\$ (52.6)
Directed Payments	(66.7)
Other revenue categories (net)	(9.0)
Net (unfavorable) variances	(128.3)
Total net favorable (unfavorable) variances	\$ (39.5)

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, 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 three-month actual Medicaid Expansion revenue of \$913.1 million was above budgeted revenue of \$889.0 million, resulting in a **favorable** variance of \$24.1 million or 2.72% due to timing of state payment adjustments. As of February 28, 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 three-month actual Patient Fee revenue of \$90.6 million was behind budgeted revenue of \$143.2 million and resulted in an **unfavorable** variance of \$52.6 million or 36.75%, 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 \$35.6 million YTD payments through February 28, 2026, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through February 28, 2026, Federal State Medicaid Programming Funding **DSH** actual revenue of \$59.9 million was above budgeted revenue of \$49.3 million and resulted in a **favorable** variance of \$10.6 million or 21.58%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total three-month actual Directed Payments of \$66.3 million was behind budgeted revenue of \$133.0 million and resulted in an **unfavorable** variance of \$66.7 million or 50.12%, based on current payments received. This report includes \$38.3 million YTD payments through February 28, 2026, in Directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through February 28, 2026, Graduate Medical Education (GME) actual revenue of \$17.6 million was above budgeted revenue of \$16.9 million and resulted in a **favorable** variance of \$0.7 million or 4.03%. The positive variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total three-month actual miscellaneous revenue of \$19.7 million was above budgeted revenue of \$15.5 million, resulting in a **favorable** variance of \$4.2 million or 27.06% primarily due to a slight increase 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 \$5.5 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 \$1.0 million.

Health Fund- Expenditures

Expenditures of \$1.572 billion were \$36.5 million or 2.3 percent **favorable** to budget before including encumbrances of \$128.1 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 \$2.3 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$1.2 million.

Expenditures and encumbrances of \$1.700 billion were negative \$91.6 million or 5.7 percent **unfavorable** to 2026 budget as approved and adjusted. Most of the encumbrances (\$50.0 million out of \$128.1 million) are current obligations entered by Health Plan Services for claims with most of the payments made in February 2026 and \$54.7 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 Three as of February 28, 2026									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
Special Purpose Funds									
Revenues	\$106.7	\$129.4	\$22.7	21.3		\$129.4	\$22.7	21.3	
Expenses	\$160.0	\$53.0	\$107.0	66.9	\$46.3	\$99.3	\$60.7	37.9	
Net Results	(\$53.3)	\$76.4	\$129.7		\$46.3	\$30.1	\$83.4		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of February 28, 2026, revenues were \$129.4 million, \$22.7 million above budgeted revenue of \$106.7 million, resulting in a **favorable** variance of 21.3% to budget based on current collections. Total expenditure was positive, \$60.7 million, after encumbrance primarily due to General Funds reimbursements and current spending rate. Through February 28, 2026, revenues have exceeded expenditures and encumbrances by \$30.1 million on a modified cash basis. *See Table 5 for further details.*

Special Purpose Fund Revenues

The Non-Retailer Transactions Use Tax & State - Revenue of \$2.7 million through February 28, 2026, was behind budgeted revenue of \$3.0 million and resulted in an **unfavorable** variance of \$0.3 million or 9.60%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$22.4 million through February 28, 2026, was on target with budgeted revenue of \$22.4 million. The variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$23.0 million through February 28, 2026, was above budgeted revenue of \$22.3 million and resulted in a **favorable** variance of \$0.7 million or 3.12%. The positive variance is due to increased sales and tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of \$0.6 million through February 28, 2026, was on target of budgeted revenue of \$0.6 million.

The Parking Lot & Garage Operation Tax - Revenue of \$13.9 million through February 28, 2026, was above budgeted revenue of \$11.0 million and resulted in a **favorable** variance of \$2.9 million or 26.26%. The positive variance is due to tax enforcement efforts, but also more people are and a significant increase in vehicles parking in parking lots.

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 March 31st, 2026, the County has spent over \$907.3 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 Three As of February 28, 2026

REVENUES	2026 Budget	February 28, 2026	February 28, 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 121,115,669	\$ 16,520,177	\$ 71,811,893	334.69%	\$ 55,291,716
Property Tax Levy Timing Differential			(4,313,119)		(4,313,119)
Property Tax - Tax Increment Financing Surplus	51,808,000	0	0	0.00%	0
Fees					
402100-County Treasurer	35,000,000	10,090,653	11,336,185	12.34%	1,245,532
402150-County Clerk	52,443,084	13,110,771	12,533,114	(4.41%)	(577,657)
402300-Building and Zoning	4,100,000	840,515	1,220,859	45.25%	380,344
402350-Environment and Sustainability	4,695,000	607,865	497,318	(18.19%)	(110,547)
402450-Liquor Licenses	272,362	9,069	2,884	(68.20%)	(6,185)
402548-Clerk of the Circuit Court Fees	72,800,000	16,987,187	19,680,556	15.86%	2,693,369
403010-Sheriff Municipal Division	6,203,791	1,550,948	1,432,659	(7.63%)	(118,289)
403150-Public Guardian	2,400,000	600,000	608,703	1.45%	8,703
403120-Public Administrator	1,948,000	586,499	1,698,614	189.62%	1,112,115
402010-Fees and Licenses Board of Review	370,000	0	0	0.00%	0
402400-Highway Dept Permit Fees	1,500,000	350,730	398,773	13.70%	48,043
403210-Medical Examiner	3,851,202	1,053,833	1,029,837	(2.28%)	(23,996)
403280-Contract Compliance M/WBE Cert	15,000	3,750	4,000	6.67%	250
Total Fee Revenue	185,598,439	45,791,820	50,443,502	10.16%	4,651,682
Non-Property Taxes					
401150-County Sales Tax	1,367,166,000	341,942,558	362,904,384	6.13%	20,961,826
401310-Off Track Betting Comm.	506,444	135,212	620	(99.54%)	(134,592)
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	1,491,160	2,840,907	90.52%	1,349,747
401390-State Income Tax	19,464,000	4,883,499	4,880,226	(0.07%)	(3,273)
401210-Alcoholic Beverage Tax	36,480,000	8,963,386	8,668,241	(3.29%)	(295,145)
401430-Cigarette Tax	67,000,000	14,114,286	132,303,243	837.37%	118,188,957
401450-Other Tobacco Products	6,600,000	1,709,097	1,378,193	(19.36%)	(330,904)
401550-Hotel Accommodations Tax	41,709,000	7,468,380	7,047,332	(5.64%)	(421,048)
401530-Gambling Machine Tax	8,310,000	139,864	190,600	36.28%	50,736
401570-Video Gaming	1,600,000	391,648	523,038	33.55%	131,390
401350-Amusement Tax	47,000,000	10,719,958	12,889,563	20.24%	2,169,605
401590-Sports Wagering Tax	13,600,000	4,583,292	4,068,437	(11.23%)	(514,855)
401330-II Gaming Des Plaines Casino	25,300,000	6,532,109	5,961,490	(8.74%)	(570,619)
401490-Firearms Tax	1,300,000	376,460	308,311	(18.10%)	(68,149)
401580-Cannabis Tax	12,500,000	3,233,840	2,965,069	(8.31%)	(268,771)
Total Non-Property Taxes	1,695,009,444	406,684,749	546,929,654	34.48%	140,244,905
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	76,112,879	18,362,759	21,318,367	16.10%	2,955,608
Salaries of State's Attorney	242,946	59,917	64,237	7.21%	4,320
Salaries of Public Defender	228,549	38,596	38,088	(1.32%)	(508)
FPD Reimbursements for Services	2,417,881	538,814	464,559	(13.78%)	(74,255)
Salaries of County Sheriff	122,050	30,512	31,428	3.00%	916
Total Intergovernmental Revenues	79,124,305	19,030,598	21,916,679	15.17%	2,886,081
Investment Income					
405010-Investment Income	54,740,000	14,735,835	17,955,768	21.85%	3,219,933
Miscellaneous Revenue					
Cable TV Franchise	900,000	234,000	188,798	0.00%	(45,202)
Real Estate and Rental Income	11,455,816	2,255,134	4,380,750	94.26%	2,125,616
Other Reimbursements / Transfers	81,784,165	2,629,765	341,028	(87.03%)	(2,288,737)
Total Miscellaneous Revenue	94,139,981	5,118,899	4,910,576	(4.07%)	(208,323)
Other Financing Sources					
406008-Reimb. for Indirect Cost Special Revenues & Grants	22,955,586	2,906,188	5,253,867	80.78%	2,347,679
Other Financing Sources - Fund Balance	383,893,348	95,973,337	95,973,337	0.00%	0
Total Other Financing Sources	406,848,934	98,879,525	101,227,204	2.37%	2,347,679
Grand Total Corporate / Public Safety	\$ 2,688,384,772	\$ 606,761,603	\$ 810,882,157	33.64%	\$ 204,120,554

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Through Period 03 as of February 28, 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	99,108,467	89,703,417	9,405,050	9.5%	2,896,184	92,599,601	6.6%
1018	OFFICE OF THE COUNTY COMMISSIONER	2,417,688	692,989	699,334	(6,345)	-0.9%	9,739	709,073	-2.3%
1081	FIRST DISTRICT	488,000	96,870	129,889	(33,019)	-34.1%	16,749	146,638	-51.4%
1082	SECOND DISTRICT	488,000	109,975	112,977	(3,002)	-2.7%	1,144	114,121	-3.8%
1083	THIRD DISTRICT	488,000	108,725	102,237	6,488	6.0%	989	103,226	5.1%
1084	FOURTH DISTRICT	488,000	108,482	105,388	3,094	2.9%	2,049	107,437	1.0%
1085	FIFTH DISTRICT	488,000	111,707	102,269	9,438	8.4%	10,104	112,373	-0.6%
1086	SIXTH DISTRICT	488,001	109,895	100,422	9,473	8.6%	-	100,422	8.6%
1087	SEVENTH DISTRICT	488,000	101,427	94,587	6,840	6.7%	1,807	96,394	5.0%
1088	EIGHTH DISTRICT	488,000	102,409	106,753	(4,344)	-4.2%	442	107,195	-4.7%
1089	NINTH DISTRICT	488,000	109,683	92,833	16,850	15.4%	-	92,833	15.4%
1090	TENTH DISTRICT	488,000	95,591	98,566	(2,975)	-3.1%	3,898	102,464	-7.2%
1091	ELEVENTH DISTRICT	553,000	126,825	96,684	30,141	23.8%	-	96,684	23.8%
1092	TWELFTH DISTRICT	488,000	109,842	92,091	17,751	16.2%	172	92,263	16.0%
1093	THIRTEENTH DISTRICT	488,000	112,749	108,892	3,857	3.4%	6,640	115,532	-2.5%
1094	FOURTEENTH DISTRICT	488,000	113,355	108,774	4,581	4.0%	2,048	110,822	2.2%
1095	FIFTEENTH DISTRICT	488,000	112,717	104,345	8,372	7.4%	1,208	105,553	6.4%
1096	SIXTEENTH DISTRICT	488,000	111,300	106,627	4,673	4.2%	-	106,627	4.2%
1097	SEVENTEENTH DISTRICT	488,000	101,578	101,967	(389)	-0.4%	-	101,967	-0.4%
	COOK COUNTY BOARD OF COMISSIONERS	10,778,687	2,536,119	2,464,635	71,484	2.8%	56,989	2,521,624	0.6%
1040	COUNTY ASSESSOR	37,562,847	8,959,183	8,305,820	653,363	7.3%	238,883	8,544,703	4.6%
1050	BOARD OF REVIEW	23,754,461	5,941,717	5,368,263	573,454	9.7%	13,819	5,382,082	9.4%
1060	COUNTY TREASURER	684,619	173,283	160,764	12,519	7.2%	2,593	163,357	5.7%
1110	COUNTY CLERK	20,773,905	4,852,075	4,766,806	85,269	1.8%	42,086	4,808,892	0.9%
1130	RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250	STATE'S ATTORNEY	181,155,892	43,050,227	40,952,702	2,097,525	4.9%	398,003	41,350,705	3.9%
	SHERIFF	730,712,553	179,674,450	185,131,199	(5,456,749)	-3.0%	2,778,944	187,910,143	-4.6%
	CHIEF JUDGE	360,200,147	85,817,301	83,973,894	1,843,407	2.1%	748,971	84,722,865	1.3%
	CLERK OF CRCT CRT OFF.OF CLERK	121,955,968	29,227,519	30,118,827	(891,308)	-3.0%	635,867	30,754,694	-5.2%
1080	OFFICE OF INSPECTOR GENERAL	3,534,513	974,291	650,623	323,668	33.2%	226	650,849	33.2%
1390	PUBLIC ADMINISTRATOR	1,947,618	475,645	509,115	(33,470)	-7.0%	4,686	513,801	-8.0%
	FIXED CHARGES	798,467,867	322,343,733	300,632,210	21,711,523	6.7%	41,212,494	341,844,704	-6.0%
	TOTAL	\$ 2,688,384,772	\$ 783,134,010	\$ 752,738,275	\$ 30,395,735	3.9%	\$ 49,029,745	\$ 801,768,020	-2.4%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Three As of February 28, 2026

REVENUES	2026 Budget	February 28, 2026	February 28, 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 167,704,920	\$ 22,874,951	\$ 72,123,280	215.29%	\$ 49,248,329
Property Tax Levy Timing Differential			1,364,000		1,364,000
Stroger Hospital -					
409549-Medicare	178,563,846	44,029,441	29,774,190	(32.38%)	(14,255,251)
409593-Medicaid Fees for Service	256,055,728	63,137,029	18,916,715	(70.04%)	(44,220,314)
409598-Private Payors & Carriers	119,761,332	29,530,192	35,506,796	20.24%	5,976,604
Stroger Hospital - Sub Total	554,380,906	136,696,662	84,197,701	(38.41%)	(52,498,961)
Provident Hospital -					
409549-Medicare	5,480,220	1,351,287	1,438,406	6.45%	87,119
409593-Medicaid Fees for Service	12,390,032	3,055,076	1,208,026	(60.46%)	(1,847,050)
409598-Private Payors & Carriers	8,480,551	2,091,095	3,724,567	78.12%	1,633,472
Provident Hospital - Sub Total	26,350,803	6,497,458	6,370,999	(1.95%)	(126,459)
Patient Fees (Medicare, Medicaid, Private & 3rd)	580,731,709	143,194,120	90,568,700	(36.75%)	(52,625,420)
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	49,315,068	59,957,376	21.58%	10,642,308
409604-Directed Payments	539,398,000	133,002,247	66,342,375	(50.12%)	(66,659,872)
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	806,616,181	220,339,848	232,011,832	5.30%	11,671,984
409528-Family Health Plans PMPM	857,844,477	218,539,903	234,696,457	7.39%	16,156,554
409532-Integrated Care Program PMPM	1,014,163,361	253,716,565	233,468,072	(7.98%)	(20,248,493)
409536-Managed Long Term Services and Support PMPM	527,416,803	124,202,305	88,167,416	(29.01%)	(36,034,889)
409539-Other Population Revenue PMPM	239,149,613	60,399,110	58,654,622	(2.89%)	(1,744,488)
409542-Other State Revenue	45,589,288	11,764,316	66,104,701	461.91%	54,340,385
Medicaid Expansion - Managed Care Sub Total	3,490,779,723	888,962,047	913,103,100	2.72%	24,141,053
409563-Graduate Medical Education	68,551,925	16,903,214	17,585,059	4.03%	681,845
409585-Domestic Transfer - Elimination	(101,693,121)	(25,075,016)	(35,575,218)	41.88%	(10,500,202)
CCH - Total Fees	4,908,768,236	1,243,851,680	1,149,531,392	(7.58%)	(94,320,288)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	51,518,480	12,705,937	18,177,531	43.06%	5,471,594
Public Health	2,127,395	524,563	526,563	0.38%	2,000
405010-Investment Income Managed Care	9,189,068	2,297,267	1,024,834	(55.39%)	(1,272,433)
Miscellaneous Revenues - Sub	62,834,943	15,527,767	19,728,928	27.06%	4,201,161
411495-Other Financing Sources	3,400,500	850,125	850,125	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	\$ 1,596,104,523	\$ 1,556,597,725	(2.48%)	\$ (39,506,798)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Through Period 03 as of February 28, 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	\$ 22,845,682	\$ 19,489,131	\$ 3,356,551	14.7%	\$ 2,799,966	\$ 22,289,097	\$ 556,585	2.4%
4241	Health Services - JTDC	\$ 11,279,895	\$ 2,592,135	\$ 2,331,944	\$ 260,191	10.0%	\$ 14,929	\$ 2,346,873	\$ 245,262	9.5%
4890	Health System Administration	\$ 159,332,827	\$ 36,950,793	\$ 25,326,845	\$ 11,623,948	31.5%	\$ 2,337,673	\$ 27,664,518	\$ 9,286,275	25.1%
4891	Provident Hospital	\$ 89,726,004	\$ 21,585,006	\$ 15,164,676	\$ 6,420,330	29.7%	\$ 5,814,781	\$ 20,979,457	\$ 605,549	2.8%
4893	Ambulatory & Community Health Network of Cook County	\$ 169,136,399	\$ 39,764,293	\$ 31,374,950	\$ 8,389,343	21.1%	\$ 7,807,078	\$ 39,182,028	\$ 582,265	1.5%
4894	Ruth M. Rothstein CORE Center	\$ 25,939,136	\$ 5,984,306	\$ 2,476,589	\$ 3,507,717	58.6%	\$ 3,708,954	\$ 6,185,543	\$ (201,237)	-3.4%
4895	Department of Public Health	\$ 28,683,601	\$ 6,606,564	\$ 5,223,561	\$ 1,383,003	20.9%	\$ 747,672	\$ 5,971,233	\$ 635,331	9.6%
4896	Health Plan Services	\$ 3,396,579,337	\$ 1,187,667,224	\$ 1,266,677,608	\$ (79,010,384)	-6.7%	\$ 50,020,528	\$ 1,316,698,136	\$ (129,030,912)	-10.9%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,090,970,012	\$ 245,992,747	\$ 196,232,184	\$ 49,760,563	20.2%	\$ 54,707,645	\$ 250,939,829	\$ (4,947,082)	-2.0%
4898	Oak Forest Health Center	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	-
4899	Special Purpose Appropriations	\$ 71,819,695	\$ 38,491,218	\$ 7,696,357	\$ 30,794,861	80.0%	\$ 109,266	\$ 7,805,623	\$ 30,685,595	79.7%
TOTAL		\$ 5,142,708,599	\$ 1,608,479,969	\$ 1,571,993,845	\$ 36,486,124	2.3%	\$ 128,068,492	\$ 1,700,062,337	\$ (91,582,368)	-5.7%

THE COUNTY OF COOK, ILLINOIS
Special Purpose Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Three month Period ended February 28, 2026

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total		Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances		2/28/2026	FY2025 Projected	Estimated
		Revenues	Expenditures			Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending		
11856	Motor Fuel Tax IL First	\$ 11,568,035	\$ 13,297,587	\$ 1,233,057	\$ 14,530,644	\$ (2,962,609)	\$ (2,962,609)	\$ 17,887,058	\$ 14,924,449	
11312	Animal Control	1,354,609	1,271,616	1,078,945	2,350,561	(995,952)	(995,952)	5,320,525	4,324,573	
11306	Election Division Fund	29,406,610	7,687,909	157,191	7,845,100	21,561,510	21,561,510	3,242,448	24,803,958	
11314	County Clerk Document Storage System	1,044,400	1,624,576	1,989	1,626,565	(582,165)	(582,165)	12,901,643	12,319,478	
11320	Circuit Court Automation	2,097,315	1,764,829	125,828	1,890,657	206,658	206,658	6,578,668	6,785,326	
11318	Circuit Court Document Storage	1,924,358	1,343,332	70,389	1,413,721	510,637	510,637	3,997,443	4,508,080	
11310	Law Library	1,229,361	1,128,597	248,485	1,377,082	(147,721)	(147,721)	791,918	644,197	
11322	Circuit Court - Dispute Resolution	57,640	40	0	40	57,600	57,600	213,057	270,657	
11326	Adult Probation / Probation Service Fee	367,108	70,822	0	70,822	296,286	296,286	9,780,880	10,077,166	
11316	County Clerk Automation	254,253	162,629	15,620	178,249	76,004	76,004	2,474,441	2,550,445	
11854	Treasurer - Tax Sales Automation	6,273,852	3,436,595	602,377	4,038,972	2,234,880	2,234,880	18,137,453	20,372,333	
11324	Intergovernment Agreement/ ETSB	525,000	333,956	57,852	391,808	133,192	133,192	(1,043,933)	(910,741)	
11328	Social Service/ Probation & Court Services	357,705	36,581	15,472	52,053	305,652	305,652	9,906,290	10,211,942	
11248	Lead Poisoning Prevention Fund	0	25,074	168,010	193,084	(193,084)	(193,084)	1,797,979	1,604,895	
11249	Geographic Information Systems - GIS	1,462,160	2,419,284	2,119,437	4,538,721	(3,076,561)	(3,076,561)	12,026,864	8,950,303	
11252	State's Attorney Narcotics Forfeiture	171,742	751,671	0	751,671	(579,929)	(579,929)	(3,268,689)	(3,848,618)	
11292	Disaster Response and Recovery Fund	0	0	0	0	0	0	102,789,250	102,789,250	
11258	Circuit Court Administrative Fund	286,877	171,531	0	171,531	115,346	115,346	3,114,312	3,229,658	
11259	County Clerk GIS Fee Fund	626,640	644,514	18,201	662,715	(36,075)	(36,075)	11,674,519	11,638,444	
11260	County Clerk Rental Housing Support Fee	48,489	3,701	30	3,731	44,758	44,758	853,770	898,528	
11262	Sheriff Women's Justice Services	19,570	117	0	117	19,453	19,453	420,388	439,841	
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)	
11268	Assessor Special Fund	86,640	26	0	26	86,614	86,614	1,974,464	2,061,078	
11269	CCC Electronic Citation Fund	123,918	31,960	0	31,960	91,958	91,958	3,164,582	3,256,540	
11271	SAO Records Automation	18,868	0	0	0	18,868	18,868	66,307	85,175	
11272	PD Records Automation	13,981	0	0	0	13,981	13,981	389,874	403,855	
11273	Environmental Control Solid Waste Mgmt	148,697	164,993	11,461	176,454	(27,757)	(27,757)	3,874,424	3,846,667	
11274	Land Bank Authority	2,188,603	(1,551,076)	227,827	(1,323,249)	3,511,852	3,511,852	9,666,260	13,178,112	
11275	Section 108 Loan Program	0	0	0	0	0	0	4,122,277	4,122,277	
11276	Erroneous Homestead Exemption Recovery	314,628	341,539	80	341,619	(26,991)	(26,991)	3,980,791	3,953,800	
11302	Township Roads	254,896	773,603	0	773,603	(518,707)	(518,707)	6,538,056	6,019,349	
11277	Sheriff Pharmaceutical Disposal	25,469	244	0	244	25,225	25,225	524,184	549,409	
11278	Sheriff Operations State Asset Forfeiture	0	16,296	189	16,485	(16,485)	(16,485)	824,901	808,416	
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	0	0	10,949	10,949	179,836	190,785	
11282	Cook County Assessor GIS Fee Fund	313,320	447,513	0	447,513	(134,193)	(134,193)	2,331,505	2,197,312	
11284	COVID-19 Federal Programs	0	0	0	0	0	0	28,191,223	28,191,223	
11285	Mortgage Foreclosure Mediation Program	315,000	222,570	0	222,570	92,430	92,430	3,821,785	3,914,215	
11270	Medical Examiner Fees	7,500	19,127	26,559	45,686	(38,186)	(38,186)	776,029	737,843	
11286	American Rescue Plan Act (ARPA) Fund	2,956,177	77,509,941	36,635,562	114,145,503	(111,189,326)	(111,189,326)	221,951,309	110,761,983	
11287	Equity Fund SPF	0	3,243,234	3,045,571	6,288,805	(6,288,805)	(6,288,805)	142,966,678	136,677,873	
11288	ZABOROWSKI FUND	0	0	0	0	0	0	812,238	812,238	
11291	DOC Program Services Fund	0	0	238,005	238,005	(238,005)	(238,005)	732,492	494,487	
11290	Opioid Remediation and Abatement	850,311	591,704	205,329	797,033	53,278	53,278	37,290,211	37,343,489	
11289	Transportation Related Home Rule Taxes	62,645,848	0	0	0	62,645,848	62,645,848	261,132,396	323,778,244	
11293	Homeowner Relief Fund	0	0	238,005	238,005	(238,005)	(238,005)	0	(238,005)	
11294	State's Attorney Fraud Case Settlements Fund	15,498	0	0	0	15,498	15,498	3,215,727	3,231,225	
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		\$ 129,366,027	\$ 52,986,635	\$ 46,541,471	\$ 99,528,106	\$ 29,837,921	\$ 29,837,921	\$ 958,128,189	\$ 987,966,110	

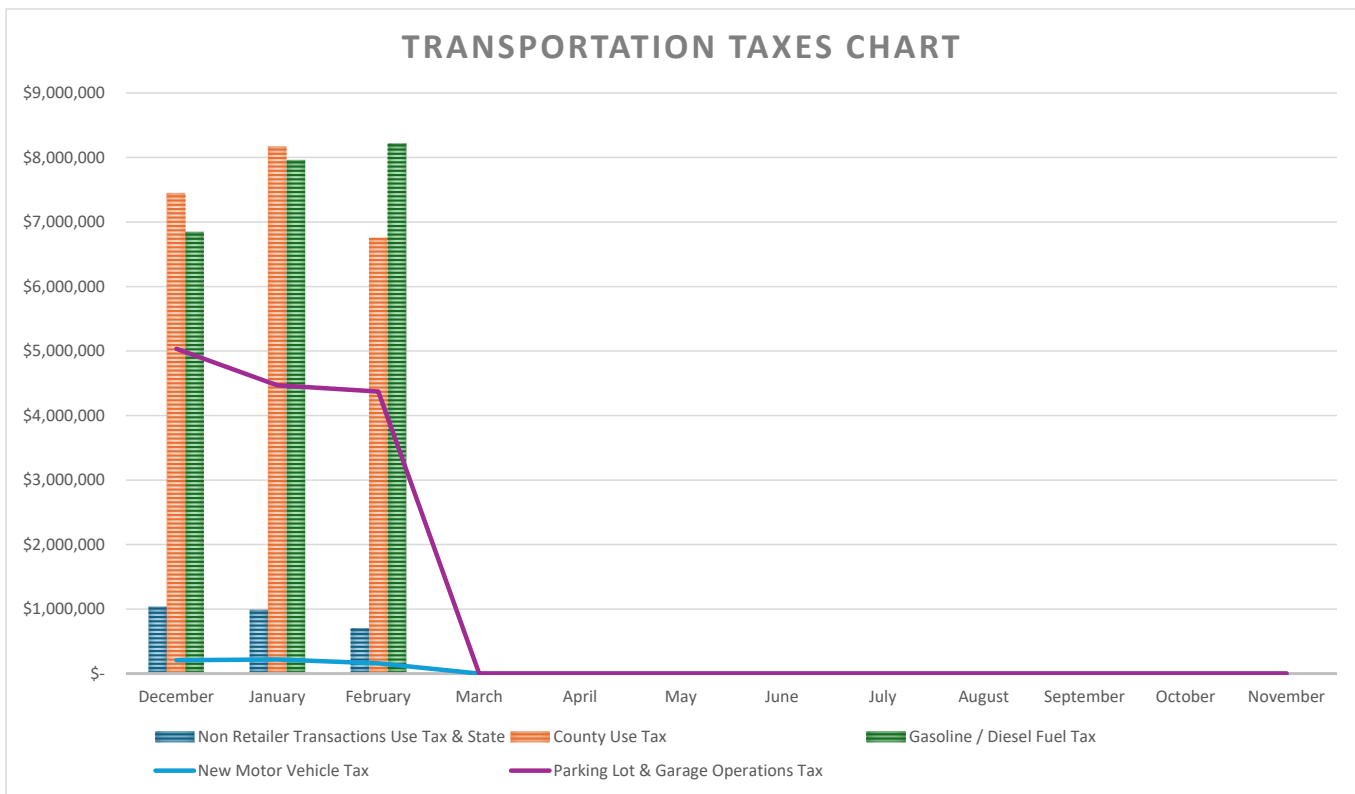
THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Three As of February 28, 2026

REVENUES	2026 Budget	February 28, 2026	February 28, 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$

Transportation Fund Revenue

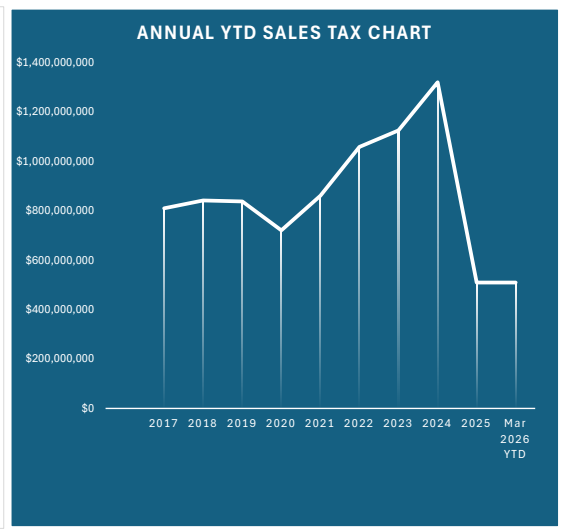
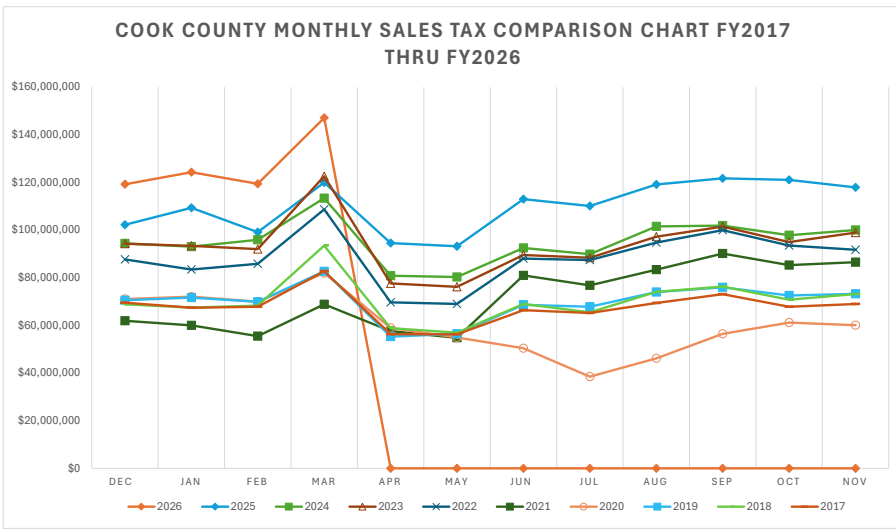
401130-Non Retailer Trans Use Tax	\$ 12,850,000	\$ 2,997,974	\$ 2,710,134	(9.60%)	\$ (287,840)
401170-County Use Tax	93,300,000	22,373,573	22,368,406	(0.02%)	(5,167)
401190-Gasoline / Diesel Tax	88,000,000	22,327,035	23,023,201	3.12%	696,166
401230-New Motor Vehicle Tax	2,470,000	605,708	582,377	(3.85%)	(23,331)
401370-Parking Lot and Garage Operation	52,200,000	10,990,262	13,876,824	26.26%	2,886,562
Interest Income	0	0	84,906	0.00%	84,906

Total Transportation Fund Revenue	\$ 248,820,000	\$ 59,294,552	\$ 62,645,848	5.65%	\$ 3,351,296
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table-7



FY2026 YTD - MARCH 2026				FY2025 YTD - NOVEMBER 2025				FY2024 YTD - NOVEMBER 2024			
Current YTD 2026 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	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)
\$ 491,492,334	\$509,975,900	3.76%	\$ 18,483,566	\$ 1,207,056,500	\$509,975,900	(67.75%)	\$ (697,080,600)	\$ 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			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	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)
\$ 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			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	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)
\$ 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			
Current YTD 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	
	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	
2026	\$119,231,966	\$124,261,897	\$119,410,522	\$147,071,515									\$509,975,900
Over/(Under) Est. (in millions)	\$3.1	\$10.4	\$7.4	(\$2.4)									\$18.5
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	\$12.3	\$11.1	\$12.4	\$11.0	\$15.7	\$12.3	\$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:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JDC 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 February 28th, 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	0.1	0.5	0.5%
Office of Economic Development	0	0	0	0	0	-	0.0%
County Clerk	0.3	0	0	0	0	0.3	0.3%
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	0.8%
Office of the Sheriff	0.5	0.1	0	0.1	0.8	1.5	1.6%
State's Attorney	0	0.1	0.1	0.9	2.6	3.7	3.9%
Medical Examiner	0	0	0	0.1	0	0.1	0.1%
Public Defender	0	0	0	0	0	-	0.0%
Emergency Management & Regional Security	0.9	4.3	19.4	15.8	3	43.4	45.9%
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	1.4	1	2.4	2.5%
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	0.5	16.7	0.5	20.5	21.7%
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	9	3.8	17.9	18.9%
Grand Total	\$ 6.0	\$ 9.0	\$ 22.8	\$ 44.6	\$ 12.1	\$ 94.5	100.0%

By Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
County Match - CCP	0.8	0.3	-	1.0	0.2	\$ 2.3
Federal Direct - CCH	0.1	0.3	1.3	3.5	0.8	\$ 6.0
Federal Direct - CCP	0.6	0.3	-	-	0.7	\$ 1.6
Federal Direct - DPH	-	-	-	0.8	0.1	\$ 0.9
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.6	0.1	0.6	1.8	1.7	\$ 4.8
Federal Pass Through - CCP	1.2	4.5	20.3	23.4	4.3	\$ 53.7
Federal Pass Through - DOT	-	2.8	-	9.7	0.4	\$ 12.9
Federal Pass Through - DPH	0.6	0.4	0.1	0.1	0.3	\$ 1.5
Private/Other - CCH	0.2	0.1	-	0.8	0.2	\$ 1.3
Private/Other - CCP	-	-	-	-	-	\$ -
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	0.4	-	\$ 0.4
State Direct - CCP	1.6	0.2	-	1.5	2.7	\$ 6.0
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.3	-	0.5	1.6	0.7	\$ 3.1
Grand Total	\$ 6.0	\$ 9.0	\$ 22.8	\$ 44.6	\$ 12.1	\$ 94.5

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 February 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 February 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.