

Cook County, Illinois

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

August 31, 2025

TARA STAMPS
1st District

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

MICHAEL SCOTT JR.
2nd District

Attached is an Analysis of Revenues and Expenses Report for the eight-month period ended July 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

ALMA E. ANAYA
7th District

| | |
|-----------|---|
| Table - 1 | General Fund Analysis of Revenues |
| Table - 2 | General Fund Analysis of Expenses and Encumbrances |
| Table - 3 | Health Fund Analysis of Revenues |
| Table - 4 | Health Fund Analysis of Expenses and Encumbrances |
| Table - 5 | Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances |
| Table - 6 | Transportation Fund |
| Table - 7 | Equity Fund |
| Table - 8 | Comparative Sales Tax Revenues 2016 thru 2024 and 2025 |
| Table - 9 | Grants Receivable Revenues 2021 thru 2025 |

JESSICA VASQUEZ
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGLEN
12th District

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

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

Respectfully submitted,

KEVIN B. MORRISON
15th District

Syril Thomas, CPA
Comptroller

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

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Table of Contents

| | |
|---|---|
| Executive Summary..... | 2 |
| State Revenues Update..... | 3 |
| General Fund Revenues | 4 |
| General Fund Expenditures..... | 6 |
| Health Fund | 6 |
| Special Purpose Funds..... | 8 |
| Emergency Rental Assistance (ERA) COVID-19..... | 9 |
| American Rescue Plan Act (ARPA)..... | 9 |

Appendices

| | |
|---|----|
| Table 1 – General Fund Analysis of Revenues..... | 10 |
| Table 2 – General Fund Analysis of Expenses and Encumbrances..... | 11 |
| Table 3 - Health Fund Analysis of Revenues..... | 12 |
| Table 4 - Health Fund Analysis of Expenses and Encumbrances..... | 13 |
| Table 5 - Special Revenue Fund Analysis of Revenues, Expenses and Encumbrances..... | 14 |
| Table 6 – Transportation Fund..... | 15 |
| Table 7 – Equity Fund..... | 16 |
| Table 8 – Comparative Sales Tax Revenues 2016 thru 2024 and 2025..... | 17 |
| Table 9 – Grants Receivable by years..... | 18 |

| | |
|------------|----|
| Notes..... | 19 |
|------------|----|

Executive Summary

| THE COUNTY OF COOK, ILLINOIS | | | | | | | | |
|--|------------|-------------|--------------|----------------|--------------|-----------|-----------|----------------|
| Analysis of Year-to-Date Revenues, Expenses and Encumbrances | | | | | | | | |
| Thru Period P8 as of July 31, 2025 | | | | | | | | |
| | YTD Budget | YTD Actuals | YTD Variance | YTD % Variance | Encumbrances | Totals | Variance | YTD % Variance |
| General Fund | | | | | | | | |
| Revenues | \$1,456.4 | \$1,559.9 | \$103.5 | 7.1 | | \$1,559.9 | \$103.5 | 7.1 |
| Expenses | \$1,387.6 | \$1,369.4 | \$18.2 | 1.3 | \$17.2 | \$1,386.6 | \$1.0 | 0.1 |
| Net Results | \$68.8 | \$190.5 | \$121.7 | | \$17.2 | \$173.3 | \$104.5 | |
| Health Fund | | | | | | | | |
| Revenues | \$3,722.1 | \$3,586.3 | (\$135.8) | (3.6) | | \$3,586.3 | (\$135.8) | (3.6) |
| Expenses | \$3,665.1 | \$3,359.1 | \$306.0 | 8.3 | \$36.9 | \$3,396.0 | \$269.1 | 7.3 |
| Net Results | \$57.0 | \$227.2 | \$170.2 | | \$36.9 | \$190.3 | \$133.3 | |
| 1) All values are in millions | | | | | | | | |
| 2) Unfavorable numbers are represented in parenthesis | | | | | | | | |

Net Results

As of July 31, 2025, the General Fund net results were positive \$190.5 million, \$121.7 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$104.5 million **favorable** to budget.

Revenues were \$103.5 million or 7.1% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in July 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 and in other areas.

Expenditures of \$1.369 billion were \$18.2 million or 1.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$17.2 million, which resulted in a positive variance of \$1.0 million or 0.1% 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 \$135.8 million or 3.6% **unfavorable** to budget. Expenditures of \$3.359 billion are \$306.0 million or 8.3% **favorable** to budget before factoring in encumbrances of \$36.9 million. When including encumbrances, expenditures were \$269.1 million or 7.3% **favorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through July 2025.

State Revenues Update

Through July 31, 2025, the State of Illinois owes the County \$111.6 million. That includes:

| General Fund | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total | Average days receivable outstanding |
|--|---------------|----------------|----------------|----------------|----------------|-----------------|--|
| (\$ in millions) | | | | | | | |
| AOIC | \$ - | \$ - | \$ - | \$ - | \$ 16.0 | \$ 16.0 | AOIC vouchers average - 30-45 days |
| Rent | - | - | - | - | 0.5 | 0.5 | State Rent average - 90-120 days |
| CCP_State Direct grants | 0.1 | 1.6 | 0.2 | 0.1 | 6.2 | 8.2 | Estimated average days over - 120 days |
| CCP_Federal pass - through grants | 0.4 | 11.7 | 17.2 | 27.4 | 23.8 | 80.5 | Estimated average days over - 120 days |
| Total - General Fund | 0.5 | 13.3 | 17.4 | 27.5 | 46.5 | 105.2 | |
| Health Fund | | | | | | | |
| Medicaid | - | - | - | - | - | 0.0 | State Medicaid average - 30 days |
| CCH_State Direct grants | 0.2 | 0.3 | - | 0.5 | 1.7 | 2.7 | Estimated average days over - 120 days |
| CCH_Federal pass - through grants | 0.6 | 0.6 | 0.6 | 0.6 | 1.3 | 3.7 | Estimated average days over - 120 days |
| Total Health Fund | 0.8 | 0.9 | 0.6 | 1.1 | 3.0 | 6.4 | |
| Total General & Health Fund | \$ 1.3 | \$ 14.2 | \$ 18.0 | \$ 28.6 | \$ 49.5 | \$ 111.6 | |

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through July 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 July 31, 2025, the State AOIC past due amount was \$16.0 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 July 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 July 2025 and August 2025, 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 FY2024 is \$0.0 million and FY2025 is \$16.0 million.

² In July 2025 and August 2025, the County received a total of \$15.2 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 July 31, 2025, the total grants past due amount owed to the County was \$110.2 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 July 31, 2025, the State owes the County \$84.2 million in Federal pass-through grant receivable.

³ As of July 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 eight-month property tax levy revenue of \$200.8 million was behind prior year property tax revenue of \$288.6 million, resulting in an **unfavorable** comparative variance of \$87.8 million or 30.43% based on current collections through July 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 July 2025 based on the current tax distributions cycle.

| | | | FY2025 vs FY2024 | |
|--------------|----------------|----------------|---------------------------|----------|
| | 31-Jul-25 | 31-Jul-24 | FY25 vs FY24 Over (Under) | % Change |
| General Fund | \$ 100,181,486 | \$ 185,981,565 | \$ (85,800,079) | -46.13% |
| Health Fund | 100,616,742 | 102,640,770 | (2,024,028) | -1.97% |
| Total | \$ 200,798,228 | \$ 288,622,335 | \$ (87,824,107) | -30.43% |

General Fund Revenues Fees

Treasurer – Total eight-month actual revenue of \$41.1 million was above budgeted revenue of \$24.4 million, resulting in a **favorable** variance of \$16.7 million or 68.58%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through July 2025.

County Clerk – Total eight-month actual revenue of \$38.1 million was above budgeted revenue of \$34.3 million, resulting in a **favorable** variance of \$3.8 million or 11.06% and is based the current collections. Revenue continues to be closely influenced by the broader economic climate. The favorable variance through July 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.

Clerk of the Circuit Court – Total eight-month actual revenue of \$53.1 million was

| | General Funds |
|---|---------------------------------|
| Revenue Center | Favorable Variance (millions) |
| County Treasurer | \$ 16.7 |
| County Clerk | 3.8 |
| Sheriff | 1.3 |
| Clerk of Circuit Court | 5.3 |
| County Sales Tax | 62.9 |
| Hotel Accommodations Tax | 2.3 |
| Amusement Tax | 1.0 |
| Sports Wagering Tax | 1.1 |
| Other Reimbursements / Transfers | 9.7 |
| Other revenue categories (net) | 6.5 |
| Total net favorable variances | \$ 110.6 |
| | Unfavorable Variance (millions) |
| Cigarette Tax | \$ (6.0) |
| Alcohol Beverage Tax | (1.1) |
| Net (unfavorable) variances | (7.1) |
| Total net favorable (unfavorable) variances | \$ 103.5 |

above budgeted revenue of \$47.8 million, resulting in a **favorable** variance of \$5.3 million or 11.11% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total eight-month actual revenue of \$5.3 million was above budgeted revenue of \$4.0 million, resulting in a **favorable** variance of \$1.3 million or 31.31% 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 \$841.5 million through July 31, 2025, was above budgeted revenue of \$778.6 million and resulted in a **favorable** variance of \$62.9 million or positive 8.07%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, July receipts represent underlying transactions that occurred in April of 2025. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$46.2 million through July 31, 2025, was behind budgeted revenue of \$52.2 million, and resulted in an **unfavorable** variance of \$6.0 million, or 11.51%. The negative variance is due to current market conditions nationwide.

The County Hotel Accommodations Tax - Revenue of \$24.6 million through July 31, 2025, was above budgeted revenue of \$22.3 million and resulted in a **favorable** variance of \$2.3 million or 10.09%. The positive change is due to the continued rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$24.3 million through July 31, 2025, was behind budgeted revenue of \$25.4 million and resulted in an **unfavorable** variance of \$1.1 million or 4.22%. Although National trends indicate a decline in alcohol consumption, it is expected that the slight variance will be eliminated in upcoming months.

The County Amusement Tax - Revenue of \$32.6 million through July 31, 2025, was above budgeted revenue of \$31.6 million, and resulted in a **favorable** variance of \$1.0 million, or 3.23%. The variance is primarily due to sporting events and popular concerts this which occurred this Spring.

The Sports Wagering Tax - Revenue of \$9.8 million through July 31, 2025, was above budgeted revenue of \$9.7 million and resulted in a **favorable** variance of \$1.1 million or 12.11%. The positive variance is due to an increase in sports wagering in the County.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total eight-month actual revenue of \$32.1 million was above budgeted revenue of \$22.4 million and resulted in a **favorable** variance of \$9.7 million or 43.46%. 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 July 31, 2025.

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

General Fund Expenditures

Expenses of \$1.369 billion were \$18.2 million or 1.3% **favorable** to budget before including \$17.2 million in encumbrances. Combined expenditures and encumbrances of \$1.387 billion were \$1.0 million or 0.1% **favorable** to budget. All control offices are in line with or favorable compared to budget except for Chief Judge (\$5.9 million) and State's Attorney (\$2.9 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 \$135.8 million or 3.6% through July 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, revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$3.359 billion were \$306.0 million or 8.3% **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 eight-month actual Medicaid Expansion revenue of \$2.519 billion was behind budgeted revenue of \$2.554 billion, resulting in an **unfavorable** variance of \$34.8 million or 1.36% due to timing of state payment adjustments, to account for the higher membership through July 31, 2025. As of July 31, 2025, the Health System had no past due capitation revenue from

| | Health Enterprise Fund |
|---|-------------------------------|
| | favorable Variance |
| Revenue Center | (millions) |
| Federal State Medicaid Programming - DSH | \$ 27.9 |
| Directed Payments | 210.2 |
| Miscellaneous Revenue | 4.8 |
| Net <i>favorable</i> variances | 242.9 |
| | Unfavorable Variance |
| | (millions) |
| Patient Fees | \$ (326.6) |
| Medicaid Expansion - Managed Care | (34.8) |
| Graduate Medical Education (GME) Revenue | (6.2) |
| Other revenue categories (net) | (11.1) |
| Net (unfavorable) variances | (378.7) |
| Total net favorable (unfavorable) variances | \$ (135.8) |

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

Patient Fee Revenue - Total eight-month actual Patient Fee revenue of \$237.0 million was behind budgeted revenue of \$563.6 million and resulted in an **unfavorable** variance of \$326.6 million or 57.95%, 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 \$96.9 million YTD payments through July 31, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through July 31, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$154.6 million was above budgeted revenue of \$126.7 million and resulted in a **favorable** variance of \$27.9 million or 22.02%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total eight-month actual Directed Payments of \$534.1 million was above budgeted revenue of \$323.9 million and resulted in a **favorable** variance of \$210.2 million or 64.91%, based on current payments received. This report includes \$343.1 million YTD payments through July 31, 2025, in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through July 31, 2025, Graduate Medical Education (GME) actual revenue of \$43.8 million was behind budgeted revenue of \$50.0 million and resulted in an **unfavorable** variance of \$6.2 million or 12.31%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total eight-month actual miscellaneous revenue of \$53.5 million was above budgeted revenue of \$48.7 million, resulting in a **favorable** variance of \$4.8 million or 9.95% primarily due to a slight decrease of \$.2 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 \$0.1 million based on current collections which includes Pharmacy Rx service charge, parking fees and other revenues. The miscellaneous fees were partially offset by Managed Care investment income of \$11.2 million.

Health Fund- Expenditures

Expenditures of \$3.359 billion were \$306.0 million or 8.3 percent **favorable** to budget before including encumbrances of \$36.9 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 \$79.6 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$19.2 million.

Expenditures and encumbrances of \$3.396 billion were \$269.1 million or 7.3 percent **favorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$1.6 million out of \$36.9 million) are current obligations entered by Health Plan Services for claims with most of the payments made in July 2025 and \$17.3 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 Eight as of July 31, 2025 | | | | | | | | |
| | Budget | Actuals | Variance | % Variance | Encumbrances | Totals | \$ Variance | % Variance |
| Special Purpose Funds | | | | | | | | |
| Revenues | \$286.9 | \$341.8 | \$54.9 | 19.1 | | \$341.8 | \$54.9 | 19.1 |
| Expenses | \$574.5 | \$334.5 | \$240.0 | 41.8 | \$50.3 | \$384.8 | \$189.7 | 33.0 |
| Net Results | (\$287.6) | \$7.3 | \$294.9 | | \$50.3 | (\$43.0) | \$244.6 | |
| 1) All values are in millions. | | | | | | | | |
| 2) Unfavorable numbers are represented in parenthesis. | | | | | | | | |

As of July 31, 2025, revenues were \$341.8 million, \$54.9 million above budgeted revenue of \$286.9 million, resulting in a **favorable** variance of 19.1% to budget based on current collections. Total expenditure was positive, \$189.7 million after encumbrance primarily due to General Funds reimbursements and current spending rate. Through July 31, 2025, expenditures and encumbrances exceeded revenues by \$43.0 million on a modified cash basis. See *Table 5 for further details*.

Special Purpose Fund Revenues

The Non-Retailer Transactions Use Tax & State - Revenue of \$8.7 million through July 31, 2025, was behind budgeted revenue of \$9.2 million and resulted in an unfavorable variance of \$0.5 million or 5.35%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$67.2 million through July 31, 2025, was above budgeted revenue of \$64.6 million and resulted in a **favorable** variance of \$2.6 million or 3.99%. The positive change is due to increased billing and collection efforts.

The County Gas / Diesel Fuel Tax - Revenue of \$58.5 million through July 31, 2025, was above budgeted revenue of \$57.2 million and resulted in a **favorable** variance of \$1.3 million or 2.26%. The positive variance is due to tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of \$1.8 million through July 31, 2025, was above budgeted revenue of \$1.6 million and resulted in a **favorable** variance of \$0.2 million or 13.44%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$38.5 million through July 31, 2025, was above budgeted revenue of \$33.7 million and resulted in a **favorable** variance of \$4.8 million or 14.10%. The positive variance is due to tax enforcement efforts.

The Firearms Tax - Revenue of \$0.9 million through July 31, 2025, was on target of budgeted revenue of \$0.9 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$8.5 million through July 31, 2025, was behind of budgeted revenue of \$8.9 million and resulted in an **unfavorable** variance of \$0.4 million or 5.02%. The variance is based on current collections.⁵

The IL Gaming Des Plaines Casino Tax – Revenue of \$16.3 million through July 31, 2025, was above budgeted revenue of \$12.8 million and resulted in a **favorable** variance of \$3.5 million or 26.90%. 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 August 31st, 2025, the County has spent over \$676.3 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 Eight As of July 31, 2025

| REVENUES | 2025 Budget | July 31, 2025 | July 31, 2025 | Favorable (Unfavorable) | |
|---|-------------------------|-------------------------|---|-------------------------|-----------------------|
| | | YTD Budgeted Revenues | Year to Date (1) Actuals Collections | Variance | |
| | | | | % | \$ |
| Property Taxes (See note below) | \$ 152,736,776 | \$ 104,533,049 | \$ 100,181,486 | (4.16%) | \$ (4,351,563) |
| Property Tax Levy Timing Differential | | | (2,935,595) | | (2,935,595) |
| 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 | 24,370,360 | 41,083,988 | 68.58% | 16,713,628 |
| County Clerk | 51,406,008 | 34,349,277 | 38,148,766 | 11.06% | 3,799,489 |
| Building and Zoning | 4,100,000 | 2,530,600 | 3,793,426 | 49.90% | 1,262,826 |
| Environment and Sustainability | 4,695,000 | 3,376,393 | 3,557,289 | 5.36% | 180,896 |
| Liquor Licenses | 372,000 | 357,120 | 343,081 | (3.93%) | (14,039) |
| Clerk of Circuit Court | 72,900,000 | 47,830,346 | 53,143,262 | 11.11% | 5,312,916 |
| Sheriff | 6,000,000 | 4,000,000 | 5,252,286 | 31.31% | 1,252,286 |
| Public Guardian | 2,600,000 | 1,785,603 | 1,721,283 | (3.60%) | (64,320) |
| Public Administrator | 1,768,874 | 1,055,789 | 1,858,633 | 76.04% | 802,844 |
| Fees and Licenses Board of Review | 370,000 | 0 | 0 | 0.00% | 0 |
| Highway Sale of Permits (Hauling & Construction) | 1,700,000 | 1,160,000 | 1,134,608 | (2.19%) | (25,392) |
| Medical Examiner | 3,909,800 | 2,727,644 | 2,637,973 | (3.29%) | (89,671) |
| Contract Compliance M/WBE Cert | 19,000 | 12,666 | 9,502 | (24.98%) | (3,164) |
| Total Fee Revenue | 184,840,682 | 123,555,798 | 152,684,097 | 23.58% | 29,128,299 |
| Non-Property Taxes | | | | | |
| Home Rule County Sales Tax | 1,207,056,500 | 778,589,381 | 841,459,576 | 8.07% | 62,870,195 |
| Off Track Betting Commission | 655,000 | 414,834 | 268,019 | (35.39%) | (146,815) |
| Non Property Taxes - Personal Property Replacement PPRT | 39,954,800 | 20,502,700 | 14,369,238 | (29.92%) | (6,133,462) |
| Retailer's Occupation Tax/General Sales | 5,090,800 | 3,279,820 | 5,388,081 | 64.28% | 2,108,261 |
| State Income Tax | 20,668,000 | 14,758,530 | 15,133,998 | 2.54% | 375,468 |
| Alcoholic Beverage Tax | 37,540,000 | 25,360,210 | 24,289,983 | (4.22%) | (1,070,227) |
| Cigarette Tax | 77,500,000 | 52,255,162 | 46,240,069 | (11.51%) | (6,015,093) |
| Other Tobacco and Consumable Products Tax | 6,800,000 | 4,429,432 | 4,293,741 | (3.06%) | (135,691) |
| Hotel Accommodations Tax | 38,250,000 | 22,348,186 | 24,603,621 | 10.09% | 2,255,435 |
| Gambling Machine Tax | 5,700,000 | 5,292,663 | 5,697,475 | 7.65% | 404,812 |
| Video Gaming | 1,345,000 | 876,132 | 1,019,216 | 16.33% | 143,084 |
| Amusement Tax | 44,900,000 | 31,557,385 | 32,577,334 | 3.23% | 1,019,949 |
| Sports Wagering Tax | 12,450,000 | 8,690,654 | 9,743,017 | 12.11% | 1,052,363 |
| Total Non-Property Taxes | 1,497,910,100 | 968,355,089 | 1,025,083,368 | 5.86% | 56,728,279 |
| Intergovernmental Revenues | | | | | |
| State-Probation Officers, Juvenile CT & JTDC | 65,000,000 | 45,681,782 | 50,435,969 | 10.41% | 4,754,187 |
| Salaries of State's Attorney | 239,343 | 158,072 | 161,564 | 2.21% | 3,492 |
| Salaries of Public Defender | 215,409 | 142,780 | 96,075 | (32.71%) | (46,705) |
| FPD Reimbursements for Services | 2,250,933 | 1,122,944 | 881,569 | (21.49%) | (241,375) |
| Total Intergovernmental Revenues | 67,705,685 | 47,105,578 | 51,575,177 | 9.49% | 4,469,599 |
| Investment Income | | | | | |
| Investment Income | 57,162,500 | 38,356,583 | 43,117,461 | 12.41% | 4,760,878 |
| Miscellaneous Revenue | | | | | |
| Cable TV Franchise | 979,000 | 507,956 | 407,917 | (19.69%) | (100,039) |
| Real Estate and Rental Income | 11,131,061 | 7,566,312 | 8,085,241 | 6.86% | 518,929 |
| Other Reimbursements / Transfers | 40,203,873 | 22,368,789 | 32,090,625 | 43.46% | 9,721,836 |
| Total Miscellaneous Revenue | 52,313,934 | 30,443,057 | 40,583,783 | 33.31% | 10,140,726 |
| Other Financing Sources | | | | | |
| Reimb. for Indirect Cost Special Revenues & Grants | 15,428,353 | 5,142,578 | 10,820,723 | 110.41% | 5,678,145 |
| Other Financing Sources - Fund Balance | 160,493,075 | 106,995,383 | 106,995,383 | 0.00% | 0 |
| Total Other Financing Sources | 175,921,428 | 112,137,961 | 117,816,106 | 5.06% | 5,678,145 |
| Grand Total Corporate / Public Safety | \$ 2,220,498,825 | \$ 1,456,394,836 | \$ 1,559,908,876 | 7.11% | \$ 103,514,041 |

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P08 as of July 31, 2025

Table - 2

| Control Officer DEPT # | 2025 Appropriation as Adjusted | YTD Appropriation as Adjusted | YTD Expenses | Variance | % Variance | Encumbrances | YTD Exp + Enc | % Variance |
|--|-----------------------------------|----------------------------------|------------------|---------------|------------|---------------|------------------|------------|
| OFFICE UNDER THE PRESIDENT | 318,721,852 | 197,427,371 | 186,302,937 | 11,124,434 | 5.6% | 2,222,109 | 188,525,046 | 4.5% |
| 1018 OFFICE OF THE COUNTY COMMISSIONER | 2,298,629 | 1,447,713 | 1,324,701 | 123,012 | 8.5% | (606) | 1,324,095 | 8.5% |
| 1081 FIRST DISTRICT | 475,000 | 253,809 | 297,899 | (44,090) | -17.4% | 1,610 | 299,509 | -18.0% |
| 1082 SECOND DISTRICT | 475,000 | 281,795 | 249,166 | 32,629 | 11.6% | 110 | 249,276 | 11.5% |
| 1083 THIRD DISTRICT | 475,000 | 286,681 | 270,713 | 15,968 | 5.6% | - | 270,713 | 5.6% |
| 1084 FOURTH DISTRICT | 475,000 | 281,050 | 292,945 | (11,895) | -4.2% | 5,077 | 298,022 | -6.0% |
| 1085 FIFTH DISTRICT | 475,000 | 287,831 | 243,065 | 44,765 | 15.6% | (309) | 242,756 | 15.7% |
| 1086 SIXTH DISTRICT | 475,000 | 293,600 | 279,156 | 14,444 | 4.9% | - | 279,156 | 4.9% |
| 1087 SEVENTH DISTRICT | 475,000 | 272,329 | 280,131 | (7,802) | -2.9% | 880 | 281,011 | -3.2% |
| 1088 EIGHTH DISTRICT | 475,000 | 287,118 | 253,128 | 33,990 | 11.8% | - | 253,128 | 11.8% |
| 1089 NINTH DISTRICT | 475,000 | 289,268 | 227,657 | 61,611 | 21.3% | 124 | 227,781 | 21.3% |
| 1090 TENTH DISTRICT | 475,000 | 259,413 | 249,316 | 10,097 | 3.9% | (571) | 248,745 | 4.1% |
| 1091 ELEVENTH DISTRICT | 533,500 | 325,022 | 245,526 | 79,496 | 24.5% | - | 245,526 | 24.5% |
| 1092 TWELFTH DISTRICT | 475,000 | 292,440 | 274,804 | 17,636 | 6.0% | - | 274,804 | 6.0% |
| 1093 THIRTEENTH DISTRICT | 475,000 | 290,352 | 288,500 | 1,852 | 0.6% | 1,869 | 290,369 | 0.0% |
| 1094 FOURTEENTH DISTRICT | 475,000 | 293,704 | 280,333 | 13,371 | 4.6% | 59 | 280,392 | 4.5% |
| 1095 FIFTEENTH DISTRICT | 475,000 | 284,504 | 286,556 | (2,052) | -0.7% | 100 | 286,656 | -0.8% |
| 1096 SIXTEENTH DISTRICT | 475,000 | 289,013 | 283,231 | 5,782 | 2.0% | - | 283,231 | 2.0% |
| 1097 SEVENTEENTH DISTRICT | 475,000 | 275,096 | 253,765 | 21,331 | 7.8% | - | 253,765 | 7.8% |
| COOK COUNTY BOARD OF COMMISSIONERS | 10,432,128 | 6,290,737 | 5,880,592 | 410,145 | 6.5% | 8,343 | 5,888,935 | 6.4% |
| 1040 COUNTY ASSESSOR | 34,823,604 | 21,284,522 | 19,807,276 | 1,477,246 | 6.9% | 15,556 | 19,822,832 | 6.9% |
| 1050 BOARD OF REVIEW | 21,189,514 | 13,580,585 | 12,733,222 | 847,363 | 6.2% | 5,473 | 12,738,695 | 6.2% |
| 1060 COUNTY TREASURER | 700,077 | 436,988 | 432,393 | 4,595 | 1.1% | - | 432,393 | 1.1% |
| 1110 COUNTY CLERK | 20,152,414 | 12,650,386 | 11,311,334 | 1,339,052 | 10.6% | 11,422 | 11,322,756 | 10.5% |
| 1130 RECORDER OF DEEDS | - | - | - | 0 | 0.0% | - | - | 0.0% |
| 1250 STATE'S ATTORNEY | 131,637,355 | 79,262,346 | 82,116,789 | (2,854,443) | -3.6% | 554,156 | 82,670,945 | -4.3% |
| SHERIFF | 554,416,457 | 344,035,292 | 340,896,058 | 3,139,234 | 0.9% | 2,602,687 | 343,498,745 | 0.2% |
| CHIEF JUDGE | 274,719,296 | 168,385,719 | 174,254,423 | (5,868,704) | -3.5% | 645,825 | 174,900,248 | -3.9% |
| CLERK OF CRCT CRT OFF.OF CLERK | 102,324,448 | 63,727,956 | 61,045,293 | 2,682,663 | 4.2% | 65,897 | 61,111,190 | 4.1% |
| 1080 OFFICE OF INSPECTOR GENERAL | 2,788,828 | 1,697,458 | 1,278,797 | 418,661 | 24.7% | 137 | 1,278,934 | 24.7% |
| 1390 PUBLIC ADMINISTRATOR | 1,846,930 | 1,155,817 | 1,077,808 | 78,009 | 6.7% | - | 1,077,808 | 6.7% |
| FIXED CHARGES | 746,745,924 | 477,683,037 | 472,231,936 | 5,451,101 | 1.1% | 11,054,030 | 483,285,966 | -1.2% |
| TOTAL | \$ 2,220,498,825 | \$ 1,387,618,215 | \$ 1,369,368,858 | \$ 18,249,357 | 1.3% | \$ 17,185,635 | \$ 1,386,554,493 | 0.1% |

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

| REVENUES | 2025 Budget | July 31, 2025 | July 31, 2025 | Favorable (Unfavorable) | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | YTD Budgeted | Year to Date (1) | Variance | |
| | | Revenues | Actuals Collections | % | \$ |
| Property Taxes (See note below) | \$ 157,704,920 | \$ 107,933,247 | \$ 100,616,742 | (6.78%) | \$ (7,316,505) |
| Property Tax Levy Timing Differential | | | 0 | | 0 |
| Stroger Hospital - | | | | | |
| 409549-Medicare | 238,264,029 | 158,842,686 | 103,635,727 | (34.76%) | (55,206,959) |
| 409593-Medicaid Fees for Service | 440,301,837 | 293,534,558 | 20,897,204 | (92.88%) | (272,637,354) |
| 409598-Private Payors & Carriers | 91,365,873 | 60,910,582 | 98,539,403 | 61.78% | 37,628,821 |
| Stroger Hospital - Sub Total | 769,931,739 | 513,287,826 | 223,072,334 | (56.54%) | (290,215,492) |
| Provident Hospital - | | | | | |
| 409549-Medicare | 27,291,761 | 18,194,507 | 3,344,864 | (81.62%) | (14,849,643) |
| 409593-Medicaid Fees for Service | 41,597,630 | 27,731,753 | 3,915,741 | (85.88%) | (23,816,012) |
| 409598-Private Payors & Carriers | 6,563,845 | 4,375,896 | 6,682,061 | 52.70% | 2,306,165 |
| Provident Hospital - Sub Total | 75,453,236 | 50,302,156 | 13,942,666 | (72.28%) | (36,359,490) |
| Patient Fees (Medicare, Medicaid, Private & 3rd) | 845,384,975 | 563,589,982 | 237,015,000 | (57.95%) | (326,574,982) |
| 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 | 126,666,666 | 154,556,272 | 22.02% | 27,889,606 |
| 409604-Directed Payments | 485,844,085 | 323,896,057 | 534,144,951 | 64.91% | 210,248,894 |
| Medicaid Expansion - Managed Care | | | | | |
| 409524-Affordable Care Act PMPM | 835,794,639 | 658,424,299 | 658,424,300 | 0.00% | 1 |
| 409528-Family Health Plans PMPM | 802,007,515 | 641,459,875 | 641,459,875 | 0.00% | 0 |
| 409532-Integrated Care Program PMPM | 880,031,886 | 590,118,420 | 587,762,315 | (0.40%) | (2,356,105) |
| 409536-Managed Long Term Services and Support PMPM | 374,281,261 | 296,023,391 | 296,023,391 | 0.00% | 0 |
| 409539-Other Population Revenue PMPM | 389,446,347 | 259,908,843 | 278,404,721 | 7.12% | 18,495,878 |
| 409542-Other State Revenue | 40,382,310 | 107,608,108 | 56,640,601 | (47.36%) | (50,967,507) |
| Medicaid Expansion - Managed Care Sub Total | 3,321,943,958 | 2,553,542,936 | 2,518,715,203 | (1.36%) | (34,827,733) |
| 409563-Graduate Medical Education | 75,027,201 | 50,018,133 | 43,859,167 | (12.31%) | (6,158,966) |
| 409585-Domestic Transfer - Elimination | (139,525,143) | (93,016,762) | (96,887,010) | 4.16% | (3,870,248) |
| CCH - Total Fees | 4,909,975,076 | 3,562,247,012 | 3,428,953,583 | (3.74%) | (133,293,429) |
| Miscellaneous Revenues - | | | | | |
| Miscellaneous Fees - CCHHS | 60,905,418 | 40,603,612 | 40,723,094 | 0.29% | 119,482 |
| Public Health | 2,577,463 | 1,710,047 | 1,517,783 | (11.24%) | (192,264) |
| Managed Care - Investment Income | 9,493,159 | 6,328,773 | 11,240,273 | 77.61% | 4,911,500 |
| Miscellaneous Revenues - Sub | 72,976,040 | 48,642,432 | 53,481,150 | 9.95% | 4,838,718 |
| 411495-Other Financing Sources | 4,900,000 | 3,266,667 | 3,266,667 | 0.00% | 0 |
| TOTALS | \$ 5,145,556,036 | \$ 3,722,089,358 | \$ 3,586,318,142 | (3.65%) | \$ (135,771,216) |

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 08 as of July 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 | \$ 68,494,939 | \$ 62,325,706 | \$ 6,169,233 | 9.0% | \$ 469,374 | \$ 62,795,080 | \$ 5,699,859 | 8.3% |
| 4241 | Health Services - JTDC | \$ 11,066,141 | \$ 6,549,479 | 5,736,839 | 812,640 | 12.4% | 10,415 | 5,747,254 | 802,225 | 12.2% |
| 4890 | Health System Administration | \$ 163,519,448 | \$ 93,578,075 | 62,278,572 | 31,299,503 | 33.4% | 1,821,123 | 64,099,695 | 29,478,380 | 31.5% |
| 4891 | Provident Hospital | \$ 110,576,453 | \$ 66,168,851 | 53,593,623 | 12,575,228 | 19.0% | 1,515,243 | 55,108,866 | 11,059,985 | 16.7% |
| 4893 | Ambulatory & Community Health Network of Cook County | \$ 207,499,811 | \$ 122,438,791 | 113,451,237 | 8,987,554 | 7.3% | 12,272,111 | 125,723,348 | (3,284,557) | -2.7% |
| 4894 | Ruth M. Rothstein CORE Center | \$ 30,632,951 | \$ 16,602,232 | 10,918,211 | 5,684,021 | 34.2% | 1,380,928 | 12,299,139 | 4,303,093 | 25.9% |
| 4895 | Department of Public Health | \$ 24,102,700 | \$ 9,327,198 | 11,222,299 | (1,895,101) | -20.3% | 592,067 | 11,814,366 | (2,487,168) | -26.7% |
| 4896 | Health Plan Services | \$ 3,185,276,842 | \$ 2,496,887,538 | 2,390,876,230 | 106,011,308 | 4.2% | 1,555,159 | 2,392,431,389 | 104,456,149 | 4.2% |
| 4897 | John H. Stroger Jr, Hospital of Cook County | \$ 1,222,924,976 | \$ 757,080,684 | 624,281,315 | 132,799,369 | 17.5% | 17,260,152 | 641,541,467 | 115,539,217 | 15.3% |
| 4898 | Oak Forest Health Center | \$ - | \$ - | 0 | 0 | 0.0% | 0 | - | 0 | |
| 4899 | Special Purpose Appropriations | \$ 75,544,486 | \$ 27,999,852 | 24,476,117 | 3,523,735 | 12.6% | 0 | 24,476,117 | 3,523,735 | 12.6% |
| TOTAL | | \$ 5,145,556,036 | \$ 3,665,127,640 | \$ 3,359,160,149 | 305,967,491 | 8.3% | \$ 36,876,572 | \$ 3,396,036,721 | \$ 269,090,919 | 7.3% |

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

SPECIAL PURPOSE FUNDS

| Fund # | DEPARTMENT NAME | Total Revenues | Expenditures | Current Year Encumbrances | Total Expenditures & Encumbrances | Revenues Over (Under) Expenditures & Encumbrances | 7/31/2025 Net Change In Fund Balance | FY2024 ACFR Fund Balance (Deficit) - Ending | Estimated Fund Balance (Deficit) - Ending |
|---------------|---|-----------------------|-----------------------|----------------------------------|--|--|---|--|--|
| 11856 | Motor Fuel Tax IL First | \$ 25,100,426 | \$ 31,791,313 | \$ 853,017 | \$ 32,644,330 | \$ (7,543,904) | \$ (7,543,904) | \$ 29,853,553 | \$ 22,309,649 |
| 11312 | Animal Control | 3,440,758 | 4,966,305 | 197,270 | 5,163,575 | (1,722,817) | (1,722,817) | 6,003,680 | 4,280,863 |
| 11306 | Election Division Fund | 41,010,813 | 18,101,204 | 65,593 | 18,166,797 | 22,844,016 | 22,844,016 | (5,519,641) | 17,324,375 |
| 11314 | County Clerk Document Storage System | 3,145,484 | 3,982,958 | (757) | 3,982,201 | (836,717) | (836,717) | 14,389,728 | 13,553,011 |
| 11320 | Circuit Court Automation | 6,265,575 | 3,398,224 | 379,287 | 3,777,511 | 2,488,064 | 2,488,064 | 3,847,395 | 6,335,459 |
| 11318 | Circuit Court Document Storage | 5,292,782 | 3,635,461 | 51,215 | 3,686,676 | 1,606,106 | 1,606,106 | 3,426,219 | 5,032,325 |
| 11310 | Law Library | 3,200,881 | 2,473,183 | 51,734 | 2,524,917 | 675,964 | 675,964 | 61,777 | 737,741 |
| 11322 | Circuit Court - Dispute Resolution | 263,389 | 300,295 | 0 | 300,295 | (36,906) | (36,906) | 219,363 | 182,457 |
| 11326 | Adult Probation / Probation Service Fee | 1,443,473 | 288,898 | 25,076 | 313,974 | 1,129,499 | 1,129,499 | 8,430,835 | 9,560,334 |
| 11316 | County Clerk Automation | 1,037,757 | 455,971 | 8,835 | 464,806 | 572,951 | 572,951 | 1,849,660 | 2,422,611 |
| 11854 | Treasurer - Tax Sales Automation | 6,152,522 | 8,495,198 | 136,658 | 8,631,856 | (2,479,334) | (2,479,334) | 19,237,780 | 16,758,446 |
| 11324 | Intergovernment Agreement/ ETSB | 1,573,601 | 3,359,824 | 0 | 3,359,824 | (1,786,223) | (1,786,223) | (266,974) | (2,053,197) |
| 11328 | Social Service/ Probation & Court Services | 1,484,458 | 144,653 | 12,585 | 157,238 | 1,327,220 | 1,327,220 | 8,305,816 | 9,633,036 |
| 11248 | Lead Poisoning Prevention Fund | 43,697 | 247,156 | 230,045 | 477,201 | (433,504) | (433,504) | 2,090,267 | 1,656,763 |
| 11249 | Geographic Information Systems - GIS | 4,304,344 | 5,382,610 | 1,019,951 | 6,402,561 | (2,098,217) | (2,098,217) | 15,440,654 | 13,342,437 |
| 11252 | State's Attorney Narcotics Forfeiture | 963,820 | 1,841,761 | 0 | 1,841,761 | (877,941) | (877,941) | (1,845,639) | (2,723,580) |
| 11292 | Disaster Response and Recovery Fund | 0 | (32,391,400) | 0 | (32,391,400) | 32,391,400 | 32,391,400 | 64,922,616 | 97,314,016 |
| 11258 | Circuit Court Administrative Fund | 910,986 | 372,497 | 0 | 372,497 | 538,489 | 538,489 | 2,436,246 | 2,974,735 |
| 11259 | County Clerk GIS Fee Fund | 1,944,122 | 535,453 | 16,290 | 551,743 | 1,392,379 | 1,392,379 | 10,895,019 | 12,287,398 |
| 11260 | County Clerk Rental Housing Support Fee | 151,547 | 51,104 | 0 | 51,104 | 100,443 | 100,443 | 988,450 | 1,088,893 |
| 11262 | Sheriff Women's Justice Services | 61,163 | 399 | 0 | 399 | 60,764 | 60,764 | 344,826 | 405,590 |
| 11266 | Sheriff Vehicle Purchase Fund | 0 | 0 | 0 | 0 | 0 | 0 | (278,102) | (278,102) |
| 11268 | Assessor Special Fund | 678,567 | 904 | 0 | 904 | 677,663 | 677,663 | 1,265,677 | 1,943,340 |
| 11269 | CCC Electronic Citation Fund | 427,875 | 69,925 | 0 | 69,925 | 357,950 | 357,950 | 2,652,128 | 3,010,078 |
| 11271 | SAO Records Automation | 161,451 | 0 | 0 | 0 | 161,451 | 161,451 | (134,875) | 26,576 |
| 11272 | PD Records Automation | 46,948 | 0 | 0 | 0 | 46,948 | 46,948 | 326,633 | 373,581 |
| 11273 | Environmental Control Solid Waste Mgmt | 494,168 | 335,137 | 0 | 335,137 | 159,031 | 159,031 | 3,705,933 | 3,864,964 |
| 11274 | Land Bank Authority | 5,465,324 | 6,255,602 | 38,762 | 6,294,364 | (829,040) | (829,040) | 259,279 | (569,761) |
| 11275 | Section 108 Loan Program | 0 | 0 | 0 | 0 | 0 | 0 | 3,480,093 | 3,480,093 |
| 11276 | Erroneous Homestead Exemption Recovery | 1,906,813 | 821,551 | 80 | 821,631 | 1,085,182 | 1,085,182 | 2,864,902 | 3,950,084 |
| 11302 | Township Roads | 679,272 | 182,387 | 0 | 182,387 | 496,885 | 496,885 | 6,553,133 | 7,050,018 |
| 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 | 210,247 | 0 | 210,247 | (105,430) | (105,430) | 818,615 | 713,185 |
| 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 | 24,515 | 0 | 0 | 0 | 24,515 | 24,515 | 141,200 | 165,715 |
| 11282 | Cook County Assessor GIS Fee Fund | 900,255 | 791,189 | 0 | 791,189 | 109,066 | 109,066 | 2,282,709 | 2,391,775 |
| 11284 | COVID-19 Federal Programs | 14,274 | 3,868 | (3,868) | 0 | 14,274 | 14,274 | 28,167,376 | 28,181,650 |
| 11285 | Mortgage Foreclosure Mediation Program | 969,660 | 856,808 | 0 | 856,808 | 112,852 | 112,852 | 3,661,980 | 3,774,832 |
| 11270 | Medical Examiner Fees | 31,591 | 19,778 | 159 | 19,937 | 11,654 | 11,654 | 764,489 | 776,143 |
| 11286 | American Rescue Plan Act (ARPA) Fund | 12,690,867 | 111,559,154 | 43,325,701 | 154,884,855 | (142,193,988) | (142,193,988) | 346,519,922 | 204,325,934 |
| 11287 | Equity Fund SPF | 28,495,369 | 14,409,385 | 3,934,525 | 18,343,910 | 10,151,459 | 10,151,459 | 126,638,879 | 136,790,338 |
| 11288 | ZABOROWSKI FUND | 0 | 0 | 0 | 0 | 0 | 0 | 812,238 | 812,238 |
| 11291 | DOC Program Services Fund | 0 | 0 | 0 | 0 | 0 | 0 | 732,492 | 732,492 |
| 11290 | Opioid Remediation and Abatement | 3,690,250 | 449,493 | 255 | 449,748 | 3,240,502 | 3,240,502 | 29,236,598 | 32,477,100 |
| 11289 | Transportation Related Home Rule Taxes | 174,849,919 | 155,729,682 | 0 | 155,729,682 | 19,120,237 | 19,120,237 | 22,648,174 | 41,768,411 |
| 11293 | Homeowner Relief Fund | 0 | (14,683,000) | 1 | (14,682,999) | 14,682,999 | 14,682,999 | 0 | 14,682,999 |
| 11294 | State's Attorney Fraud Case Settlements Fund | 2,316,356 | 0 | 0 | 0 | 2,316,356 | 2,316,356 | 0 | 2,316,356 |
| TOTAL | | \$ 341,778,092 | \$ 334,471,983 | \$ 50,342,414 | \$ 384,814,397 | \$ (43,036,305) | \$ (43,036,305) | \$ 769,013,776 | \$ 725,977,471 |

Table - 6

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

| REVENUES | 2025 Budget | July 31, 2025 | July 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 | \$ 9,186,604 | \$ 8,695,432 | (5.35%) | \$ (491,172) |
| County Use Tax | 98,500,000 | 64,629,519 | 67,205,732 | 3.99% | 2,576,213 |
| Gasoline / Diesel Fuel Tax | 86,250,000 | 57,174,910 | 58,466,522 | 2.26% | 1,291,612 |
| New Motor Vehicle Tax | 2,400,000 | 1,557,095 | 1,766,432 | 13.44% | 209,337 |
| Wheel Tax | 0 | 0 | 0 | 0.00% | 0 |
| Parking Lot & Garage Operations Tax | 51,000,000 | 33,708,547 | 38,460,217 | 14.10% | 4,751,670 |
| Interest Income | 0 | 0 | 255,584 | 0.00% | 255,584 |
| <hr/> | | | | | |
| Total Transportation Fund Revenue | \$ 252,400,000 | \$ 166,256,675 | \$ 174,849,919 | 5.17% | \$ 8,593,244 |

Table - 7

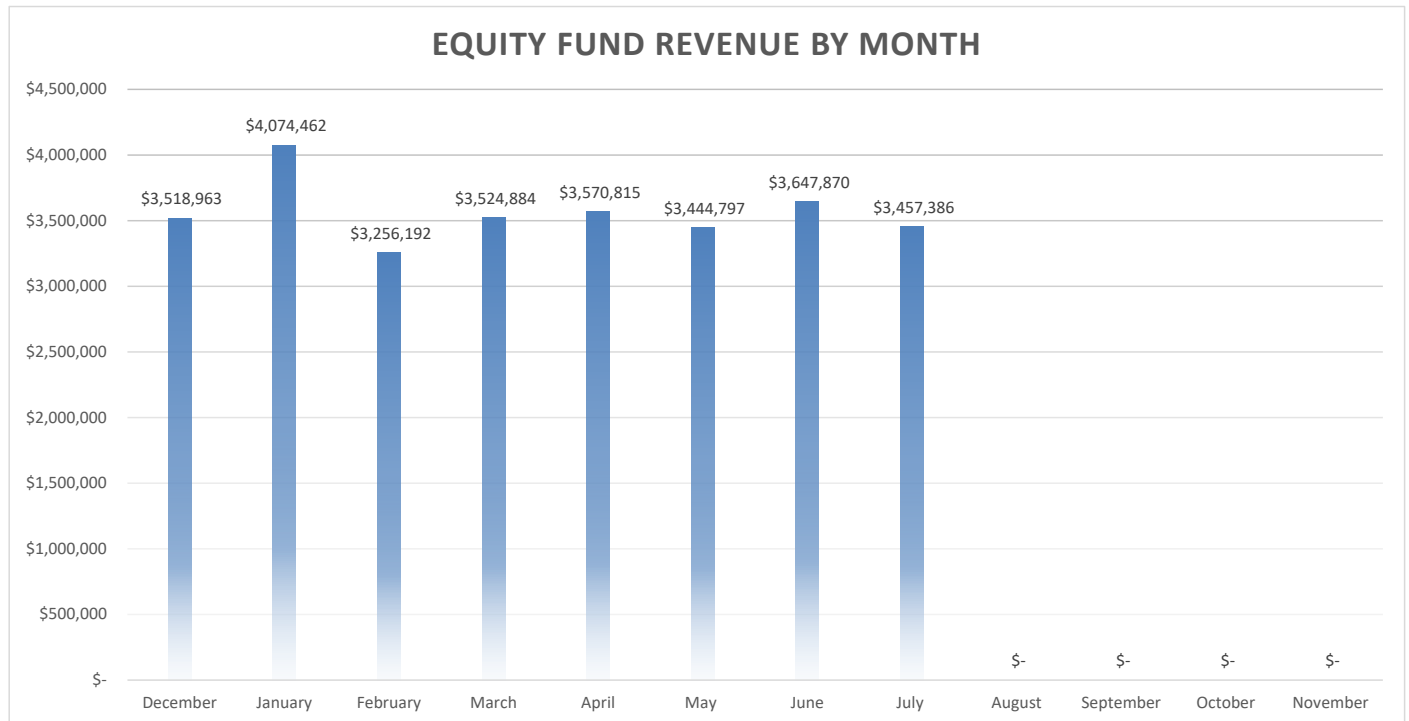
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Eight As of July 31, 2025

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

Equity Fund Revenue

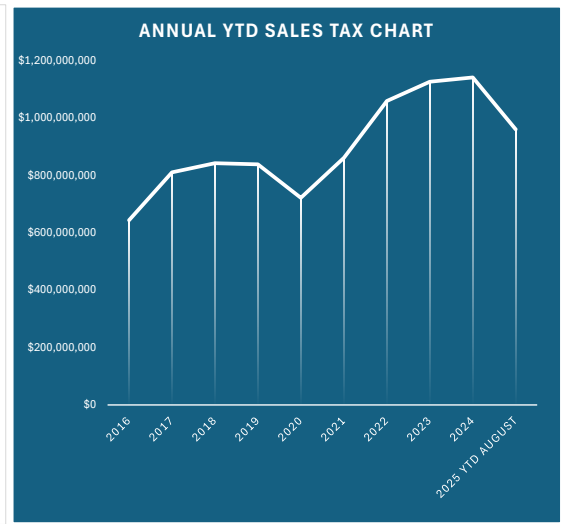
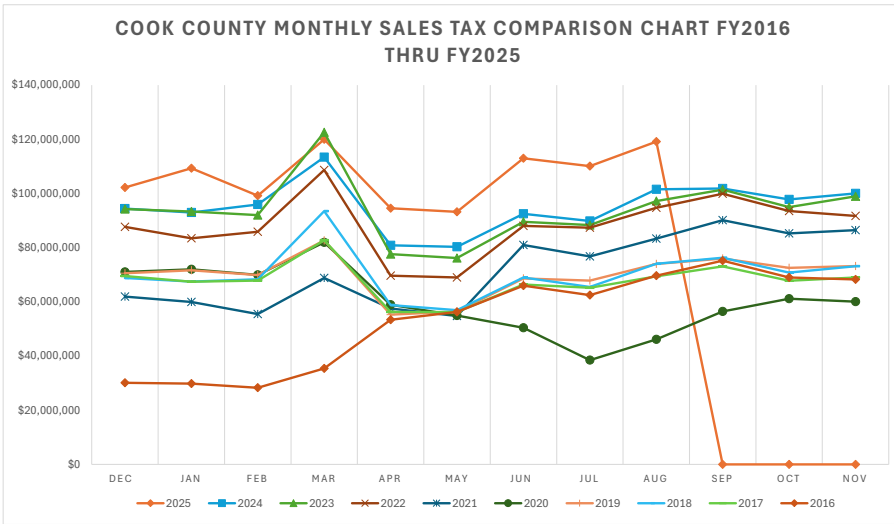
| | | | | | |
|------------------------------|---------------|--------------|--------------|---------|--------------|
| Cannabis Tax | \$ 13,900,000 | \$ 8,903,975 | \$ 8,457,131 | (5.02%) | \$ (446,844) |
| Firearms Tax | 1,300,000 | 914,044 | 878,660 | (3.87%) | (35,384) |
| Il Gaming Des Plaines Casino | 19,500,000 | 12,817,829 | 16,266,338 | 26.90% | 3,448,509 |
| Interest Income | 0 | 0 | 2,657,994 | 0.00% | 2,657,994 |
| Miscellaneous Revenue | 0 | 0 | 235,246 | 0.00% | 235,246 |

| | | | | | |
|----------------------------|----------------------|----------------------|----------------------|---------------|---------------------|
| Equity Fund Revenue | \$ 34,700,000 | \$ 22,635,848 | \$ 28,495,369 | 25.89% | \$ 5,859,521 |
|----------------------------|----------------------|----------------------|----------------------|---------------|---------------------|



The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



| FY2025 YTD - AUGUST 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) |
| \$ 885,288,347 | \$960,616,920 | 8.51% | \$ 75,328,573 | \$ 1,119,037,554 | \$ 1,141,428,231 | 2.00% | \$ 22,390,677 | \$ 1,092,400,000 | \$ 1,126,424,347 | 3.11% | \$ 34,024,347 |

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

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

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

| YEAR | Sep receipts | Oct receipts | Nov receipts | Dec receipts | Jan receipts | Feb receipts | Mar receipts | Apr receipts | May receipts | Jun receipts | Jul receipts | Aug receipts | YTD Collections |
|------------------------------------|---------------|---------------|--------------|---------------------|-------------------------|--------------|---------------|---------------|---------------|---------------|---------------------|---------------|--------------------|
| | GROSS DEC | GROSS JAN | GROSS FEB | GROSS MAR (2) | GROSS APR (5,6&7) | GROSS MAY | GROSS JUN | GROSS JUL | GROSS AUG | GROSS SEP | GROSS OCT (4) | GROSS NOV | |
| 2025 | \$102,228,337 | \$109,324,243 | \$99,158,733 | \$119,961,011 | \$94,531,070 | \$93,194,186 | \$112,995,645 | \$110,066,351 | \$119,157,344 | \$0 | \$0 | \$0 | \$960,616,920 |
| Over/(Under) Est. (in millions) | | \$4.3 | \$12.7 | \$3.0 | \$6.1 | \$7.4 | \$6.0 | \$12.3 | \$11.1 | \$12.4 | \$0.0 | \$0.0 | \$75.3 |
| 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 | (\$0.1) | \$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 July 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 | 2.8% |
| Planning and Development | 0.8 | 2.2 | 1.5 | 0.4 | 0.0 | 4.9 | 4.4% |
| Office of Economic Development | 0.1 | 0.0 | 0.0 | 0.0 | 1.9 | 2.0 | 1.8% |
| County Clerk | 0.2 | 0.3 | - | - | 0.6 | 1.1 | 1.0% |
| Environment and Sustainability | 0.1 | - | - | - | 0.4 | 0.5 | 0.5% |
| Justice Advisory Council | - | - | 0.1 | 0.3 | 0.3 | 0.7 | 0.6% |
| Office of the Sheriff | - | 0.5 | 0.1 | - | 1.2 | 1.8 | 1.6% |
| State's Attorney | - | - | - | 0.1 | 5.7 | 5.8 | 5.3% |
| Medical Examiner | - | - | - | - | 0.2 | 0.2 | 0.2% |
| Public Defender | - | - | - | - | - | - | 0.0% |
| Emergency Management & Regional Security | 0.1 | 11.5 | 11.1 | 23.2 | 11.4 | 57.3 | 52.0% |
| Adult Probation Dept. | - | - | - | - | - | - | 0.0% |
| Public Guardian | - | - | - | - | - | - | 0.0% |
| Office of the Chief Judge | - | - | - | - | 1.4 | 1.4 | 1.3% |
| Juvenile Probation | - | - | - | - | - | - | 0.0% |
| Clerk of the Circuit Court | - | - | - | - | - | - | 0.0% |
| Juvenile Temporary Detention Center | - | - | - | - | - | - | 0.0% |
| Dept. of Transportation And Highways | - | - | 6.0 | 3.9 | 9.4 | 19.3 | 17.5% |
| Board of Election | - | - | - | - | - | - | 0.0% |
| Land Bank Authority | - | - | - | - | - | - | 0.0% |
| Dept. of Public Health | 1.1 | 0.9 | 0.9 | 3.0 | 6.2 | 12.1 | 11.0% |
| Grand Total | \$ 2.5 | \$ 17.9 | \$ 20.2 | \$ 30.9 | \$ 38.7 | \$ 110.2 | 100.0% |

| By Funding Source | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 | Total |
|----------------------------|---------------|----------------|----------------|----------------|----------------|-----------------|
| County Match - CCP | - | 0.8 | 0.3 | - | 0.5 | \$ 1.6 |
| Federal Direct - CCH | - | 0.1 | 0.2 | 1.5 | 2.1 | \$ 3.9 |
| Federal Direct - CCP | 0.9 | 2.6 | 1.6 | 0.5 | 1.9 | \$ 7.5 |
| Federal Direct - DPH | - | - | - | 0.3 | 0.8 | \$ 1.1 |
| Federal Direct - DOT | - | - | - | - | - | \$ - |
| Federal Pass Through - CCH | 0.2 | 0.6 | 0.3 | 0.6 | 0.8 | \$ 2.5 |
| Federal Pass Through - CCP | 0.4 | 11.7 | 14.4 | 26.9 | 20.1 | \$ 73.5 |
| Federal Pass Through - DOT | - | - | 2.8 | 0.5 | 3.7 | \$ 7.0 |
| Federal Pass Through - DPH | 0.4 | - | 0.3 | - | 0.5 | \$ 1.2 |
| Private/Other - CCH | 0.3 | 0.2 | 0.1 | - | 0.2 | \$ 0.8 |
| Private/Other - CCP | - | - | - | - | 0.2 | \$ 0.2 |
| Private/Other - DPH | - | - | - | - | - | \$ - |
| State Direct - CCH | - | - | - | - | 0.1 | \$ 0.1 |
| State Direct - CCP | 0.1 | 1.6 | 0.2 | 0.1 | 6.2 | \$ 8.2 |
| State Direct - DOT | - | - | - | - | - | \$ - |
| State Direct - DPH | 0.2 | 0.3 | - | 0.5 | 1.6 | \$ 2.6 |
| Grand Total | \$ 2.5 | \$ 17.9 | \$ 20.2 | \$ 30.9 | \$ 38.7 | \$ 110.2 |

Notes to the July 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 July 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.