

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Ten-Month Period Ended September 30, 2025



Bureau of Finance

Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



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President
Cook County Board
of Commissioners

October 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 ten-month period ended September 30, 2025, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

BILL LOWRY
3rd District

STANLEY MOORE
4th District

KISHA MCCASKILL
5th District

The Analysis of Revenues and Expenses Report includes the following nine individual tables:

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

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

JESSICA VASQUEZ
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGLEN
12th District

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

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

Respectfully submitted,

KEVIN B. MORRISON
15th District

Syril Thomas, CPA
Comptroller

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

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Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P10 as of September 30, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,860.6	\$1,947.3	\$86.7	4.7		\$1,947.3	\$86.7	4.7
Expenses	\$1,770.0	\$1,733.7	\$36.3	2.1	\$9.4	\$1,743.1	\$26.9	1.5
Net Results	\$90.6	\$213.6	\$123.0		\$9.4	\$204.2	\$113.6	
Health Fund								
Revenues	\$4,576.3	\$4,373.5	(\$202.8)	(4.4)		\$4,373.5	(\$202.8)	(4.4)
Expenses	\$4,514.9	\$4,345.8	\$169.1	3.7	\$30.5	\$4,376.3	\$138.6	3.1
Net Results	\$61.4	\$27.7	(\$33.7)		\$30.5	(\$2.8)	(\$64.2)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of September 30, 2025, the General Fund net results were positive \$213.6 million, \$123.0 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$113.6 million **favorable** to budget.

Revenues were \$86.7 million or 4.7% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in September 2025, led by increases in a number of Fees and Non-property tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court, County Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax, and Other Reimbursements / Transfers, that offset reductions in Cigarette Tax, Alcohol Beverage Tax, Property Taxes and in other areas.

Expenditures of \$1.734 billion were \$36.3 million or 2.1% **favorable** to the year-to-date budget before factoring in encumbrances of \$9.4 million, which resulted in a positive variance of \$26.9 million or 1.5% 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 \$202.8 million or 4.4% **unfavorable** to budget. Expenditures of \$4.346 billion are \$169.1 million or 3.7% **favorable** to budget before factoring in encumbrances of \$30.5 million. When including encumbrances, expenditures were \$138.6 million or 3.1% **favorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through September 2025.

State Revenues Update

Through September 30, 2025, the State of Illinois owes the County \$98.8 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 11.2	\$ 11.2	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.6	0.6	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.2	0.1	3.0	5.0	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	1.2	12.9	28.0	33.3	75.8	Estimated average days over - 120 days
Total - General Fund	0.5	2.8	13.1	28.1	48.1	92.6	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.5	1.3	2.3	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.4	0.6	1.7	3.9	Estimated average days over - 120 days
Total Health Fund	0.8	0.9	0.4	1.1	3.0	6.2	
Total General & Health Fund	\$ 1.3	\$ 3.7	\$ 13.5	\$ 29.2	\$ 51.1	\$ 98.8	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through September 30, 2025, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of September 30, 2025, the State AOIC past due amount was \$11.2 million.¹

The federal pass-through grants amount reflects funding to be received from the State, including the Illinois Emergency Management Agency (IEMA) for costs incurred by the County under its grant program.²

As of September 30, 2025, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In September 2025 and October 2025, the State AOIC reimbursed the County in the amount of \$16.5 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The amount owed for FY2024 is \$0.0 million and FY2025 is \$11.2 million.

² In September 2025 and October 2025, the County received a total of \$32.9 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOT, P&D, HUD, CCH, Public Health Grants, and others. As of September 30, 2025, the total grants past due amount owed to the County was \$102.2 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 September 30, 2025, the State owes the County \$79.7 million in Federal pass-through grant receivable.

³ As of September 30, 2025, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total ten-month property tax levy revenue of \$200.8 million was behind prior year property tax revenue of \$389.4 million, resulting in an **unfavorable** comparative variance of \$188.6 million or 48.44% based on current collections through September 30, 2025. General Funds higher property tax collections in FY2024 are based on property tax levy as approved. There were no property tax collections in September 2025 based on the current tax distributions cycle, and delay in the collection of 2nd installment taxes.

			FY2025 vs FY2024	
	30-Sep-25	30-Sep-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 100,181,486	\$ 250,939,574	\$ (150,758,088)	-60.08%
Health Fund	100,616,742	138,490,237	(37,873,495)	-27.35%
Total	\$ 200,798,228	\$ 389,429,811	\$ (188,631,583)	-48.44%

General Fund Revenues Fees

Treasurer – Total ten-month actual revenue of \$46.2 million was above budgeted revenue of \$30.7 million, resulting in a **favorable** variance of \$15.5 million or 50.54%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through September 2025.

County Clerk – Total ten-month actual revenue of \$47.8 million was above budgeted revenue of \$42.7 million, resulting in a **favorable** variance of \$5.1 million or 11.95% and is based the current collections. Revenue continues to be closely influenced by the broader economic climate. The favorable variance through September 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

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 15.5
County Clerk	5.1
Sheriff	1.2
Clerk of Circuit Court	6.0
County Sales Tax	86.3
Hotel Accommodations Tax	3.3
Amusement Tax	1.2
Sports Wagering Tax	1.3
Other Reimbursements / Transfers	13.5
Total net favorable variances	\$ 133.4
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (5.5)
Alcohol Beverage Tax	(1.4)
Other revenue categories (net)	(39.8)
Net (unfavorable) variances	(46.7)
Total net favorable (unfavorable) variances	\$ 86.7

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 ten-month actual revenue of \$65.6 million was above budgeted revenue of \$59.6 million, resulting in a **favorable** variance of \$6.0 million or 10.04% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total ten-month actual revenue of \$6.2 million was above budgeted revenue of \$5.0 million, resulting in a **favorable** variance of \$1.2 million or 24.17% 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 \$1.082 billion through September 30, 2025, was above budgeted revenue of \$996.0 million and resulted in a **favorable** variance of \$86.3 million or positive 8.66%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, September receipts represent underlying transactions that occurred in June of 2025. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$59.0 million through September 30, 2025, was behind budgeted revenue of \$64.5 million, and resulted in an **unfavorable** variance of \$5.5 million, or 8.58%. The negative variance is due to current market conditions nationwide.

The County Hotel Accommodations Tax - Revenue of \$33.3 million through September 30, 2025, was above budgeted revenue of \$30.0 million and resulted in a **favorable** variance of \$3.3 million or 10.94%. The positive change is due to the continued rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$30.2 million through September 30, 2025, was behind budgeted revenue of \$31.6 million and resulted in an **unfavorable** variance of \$1.4 million or 4.36%. National trends indicate a decline in alcohol consumption, especially among younger adults.

The County Amusement Tax - Revenue of \$40.5 million through September 30, 2025, was above budgeted revenue of \$39.3 million, and resulted in a **favorable** variance of \$1.2 million, or 3.00%. The variance is primarily due to sporting events and popular concerts which occurred this Summer.

The Sports Wagering Tax - Revenue of \$12.3 million through September 30, 2025, was above budgeted revenue of \$11.0 million and resulted in a **favorable** variance of \$1.3 million or 11.37%. The positive variance is due to an increase in sports wagering in the County.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total ten-month actual revenue of \$47.0 million was above budgeted revenue of \$33.5 million and resulted in a **favorable** variance of \$13.5 million or 40.31%. The positive

variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$38.2 million through the 3rd quarter of 2025 and other revenues collected through September 30, 2025.

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

General Fund Expenditures

Expenses of \$1.734 billion were \$36.3 million or 2.1% **favorable** to the budget before including \$9.4 million in encumbrances. Combined expenditures and encumbrances of \$1.743 billion were \$26.9 million or 1.5% **favorable** to budget. All control offices are in line with or favorable compared to budget except for Chief Judge (\$5.2 million) and State's Attorney (\$2.7 million). The unfavorable variance in Chief Judge is due to the unexpected timing of transfers. The unfavorable variance in State's Attorney is driven by timing of transfers and personnel expenses.

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 \$202.8 million or 4.4% through September 30, 2025. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and directed payments, offsetting patient fees shortfall, revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$4.346 billion were \$169.1 million or 3.7% **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 ten-month actual Medicaid Expansion revenue of \$3.106 billion

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 3.5
Federal State Medicaid Programming - DSH	34.9
Directed Payments	125.7
Miscellaneous Revenue	7.6
Net <i>favorable</i> variances	171.7
	Unfavorable Variance
	(millions)
Patient Fees	\$ (303.4)
Graduate Medical Education (GME) Revenue	(8.1)
Other revenue categories (net)	(63.0)
Net (unfavorable) variances	(374.5)
Total net favorable (unfavorable) variances	\$ (202.8)

was above budgeted revenue of \$3.103 billion, resulting in a **favorable** variance of \$3.5 million or 0.11% due to timing of state payment adjustments, to account for the higher membership through September 30, 2025. As of September 30, 2025, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

Patient Fee Revenue - Total ten-month actual Patient Fee revenue of \$401.1 million was behind budgeted revenue of \$704.5 million and resulted in an **unfavorable** variance of \$303.4 million or 43.07%, 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 \$122.7 million YTD payments through September 30, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through September 30, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$193.2 million was above budgeted revenue of \$158.3 million and resulted in a **favorable** variance of \$34.9 million or 22.02%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total ten-month actual Directed Payments of \$530.9 million was above budgeted revenue of \$404.9 million and resulted in a **favorable** variance of \$125.7 million or 31.04%, based on current payments received. This report includes \$420.9 million YTD payments through September 30, 2025, in Directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through September 30, 2025, Graduate Medical Education (GME) actual revenue of \$54.4 million was behind budgeted revenue of \$62.5 million and resulted in an **unfavorable** variance of \$8.1 million or 12.90%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total ten-month actual miscellaneous revenue of \$68.4 million was above budgeted revenue of \$60.8 million, resulting in a **favorable** variance of \$7.6 million or 12.54% primarily due to a slight decrease of \$.1 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were above budgeted revenue and resulted in a **favorable** variance of \$1.5 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 \$14.2 million.

Health Fund- Expenditures

Expenditures of \$4.346 billion were \$169.1 million or 3.7 percent **favorable** to budget before including encumbrances of \$30.5 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 \$97.1 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$43.9 million.

Expenditures and encumbrances of \$4.376 billion were \$138.6 million or 3.1 percent **favorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$2.6 million out of \$30.5 million) are current obligations entered by Health Plan Services for claims with most of the payments made in September 2025 and \$14.7 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 Ten as of September 30, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$361.0	\$420.3	\$59.3	16.4		\$420.3	\$59.3	16.4
Expenses	\$718.1	\$461.9	\$256.2	35.7	\$50.4	\$512.3	\$205.8	28.7
Net Results	(\$357.1)	(\$41.6)	\$315.5		\$50.4	(\$92.0)	\$265.1	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of September 30, 2025, revenues were \$420.3 million, \$59.3 million above budgeted revenue of \$361.0 million, resulting in a **favorable** variance of 16.4% to budget based on current collections. Total expenditure was positive, \$205.8 million after encumbrances primarily due to General Funds reimbursements and current spending rate. Through September 30, 2025, expenditures and encumbrances exceeded revenues by \$92.0 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 \$10.6 million through September 30, 2025, was behind budgeted revenue of \$11.7 million and resulted in an unfavorable variance of \$1.1 million or 9.17%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$83.6 million through September 30, 2025, was above budgeted revenue of \$81.9 million and resulted in a **favorable** variance of \$1.7 million or 2.11%. The positive change is due to increased billing and collection efforts.

The County Gas / Diesel Fuel Tax - Revenue of \$73.5 million through September 30, 2025, was above budgeted revenue of \$71.8 million and resulted in a **favorable** variance of \$1.7 million or 2.36%. The positive variance is due to tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of \$2.2 million through September 30, 2025, was above budgeted revenue of \$2.0 million and resulted in a **favorable** variance of \$0.2 million or 10.16%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$48.7 million through September 30, 2025, was above budgeted revenue of \$42.4 million and resulted in a **favorable** variance of \$6.3 million or 14.92%. The positive variance is due to tax enforcement efforts, but also more people are parking in lots.

The Firearms Tax - Revenue of \$1.1 million through September 30, 2025, was on target of budgeted revenue of \$1.1 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$10.5 million through September 30, 2025, was behind of budgeted revenue of \$11.3 million and resulted in an **unfavorable** variance of \$0.8 million or 7.34%. The variance is based on current collections.⁵

The IL Gaming Des Plaines Casino Tax – Revenue of \$20.4 million through September 30, 2025, was above budgeted revenue of \$16.3 million and resulted in a **favorable** variance of \$4.1 million or 25.33%. 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 October 31st, 2025, the County has spent over \$710.1 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 Ten As of September 30, 2025

REVENUES	2025 Budget	September 30, 2025	September 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 152,736,776	\$ 152,232,745	\$ 100,181,486	(34.19%)	\$ (52,051,259)
Property Tax Levy Timing Differential			(4,275,142)		(4,275,142)
Property Tax - Tax Increment Financing Surplus	31,907,720	31,907,720	31,917,933	0.03%	10,213
Fees					
County Treasurer	35,000,000	30,694,084	46,205,697	50.54%	15,511,613
County Clerk	51,406,008	42,696,238	47,797,664	11.95%	5,101,426
Building and Zoning	4,100,000	3,439,302	4,745,249	37.97%	1,305,947
Environment and Sustainability	4,695,000	4,192,535	4,374,793	4.35%	182,258
Liquor Licenses	372,000	364,560	356,984	(2.08%)	(7,576)
Clerk of Circuit Court	72,900,000	59,593,790	65,578,346	10.04%	5,984,556
Sheriff	6,000,000	5,000,000	6,208,743	24.17%	1,208,743
Public Guardian	2,600,000	2,238,376	2,146,653	(4.10%)	(91,723)
Public Administrator	1,768,874	1,428,382	2,214,681	55.05%	786,299
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	1,450,000	1,392,946	(3.93%)	(57,054)
Medical Examiner	3,909,800	3,276,083	3,248,008	(0.86%)	(28,075)
Contract Compliance M/WBE Cert	19,000	15,833	15,002	(5.25%)	(831)
Total Fee Revenue	184,840,682	154,389,183	184,284,766	19.36%	29,895,583
Non-Property Taxes					
Home Rule County Sales Tax	1,207,056,500	996,067,949	1,082,323,389	8.66%	86,255,440
Off Track Betting Commission	655,000	532,734	383,214	(28.07%)	(149,520)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	25,562,240	16,488,075	(35.50%)	(9,074,165)
Retailer's Occupation Tax/General Sales	5,090,800	4,199,026	7,632,983	81.78%	3,433,957
State Income Tax	20,668,000	17,332,558	17,362,870	0.17%	30,312
Alcoholic Beverage Tax	37,540,000	31,582,030	30,206,352	(4.36%)	(1,375,678)
Cigarette Tax	77,500,000	64,490,600	58,956,006	(8.58%)	(5,534,594)
Other Tobacco and Consumable Products Tax	6,800,000	5,620,424	5,249,442	(6.60%)	(370,982)
Hotel Accommodations Tax	38,250,000	29,982,950	33,262,140	10.94%	3,279,190
Gambling Machine Tax	5,700,000	5,477,550	5,918,875	8.06%	441,325
Video Gaming	1,345,000	1,097,894	1,306,938	19.04%	209,044
Amusement Tax	44,900,000	39,316,927	40,497,600	3.00%	1,180,673
Sports Wagering Tax	12,450,000	11,028,647	12,282,372	11.37%	1,253,725
Total Non-Property Taxes	1,497,910,100	1,232,291,529	1,311,870,256	6.46%	79,578,727
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	56,297,603	62,066,080	10.25%	5,768,477
Salaries of State's Attorney	239,343	198,707	204,389	2.86%	5,682
Salaries of Public Defender	215,409	178,991	121,467	(32.14%)	(57,524)
FPD Reimbursements for Services	2,250,933	1,687,318	1,312,541	(22.21%)	(374,777)
Total Intergovernmental Revenues	67,705,685	58,362,619	63,704,477	9.15%	5,341,858
Investment Income					
Investment Income	57,162,500	47,657,975	54,862,891	15.12%	7,204,916
Miscellaneous Revenue					
Cable TV Franchise	979,000	749,053	605,015	(19.23%)	(144,038)
Real Estate and Rental Income	11,131,061	9,260,090	9,838,241	6.24%	578,151
Other Reimbursements / Transfers	40,203,873	33,539,825	47,058,439	40.31%	13,518,614
Total Miscellaneous Revenue	52,313,934	43,548,968	57,501,695	32.04%	13,952,727
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	6,502,627	13,506,649	107.71%	7,004,022
Other Financing Sources - Fund Balance	160,493,075	133,744,229	133,744,229	0.00%	0
Total Other Financing Sources	175,921,428	140,246,856	147,250,878	4.99%	7,004,022
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 1,860,637,595	\$ 1,947,299,240	4.66%	\$ 86,661,645

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P10 as of September 30, 2025

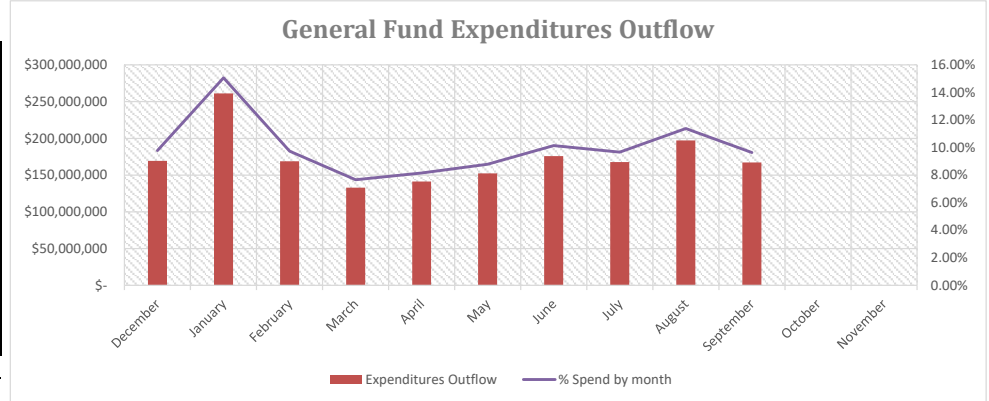
Table - 2

Control Officer DEPT #	2025 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	318,721,852	257,227,421	242,034,430	15,192,991	5.9%	2,578,507	244,612,937	4.9%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	1,772,750	1,615,665	157,085	8.9%	509	1,616,174	8.8%
1081 FIRST DISTRICT	475,000	349,747	376,068	(26,321)	-7.5%	1,618	377,686	-8.0%
1082 SECOND DISTRICT	475,000	372,890	334,757	38,133	10.2%	110	334,867	10.2%
1083 THIRD DISTRICT	475,000	378,305	358,135	20,170	5.3%	-	358,135	5.3%
1084 FOURTH DISTRICT	475,000	371,418	374,995	(3,577)	-1.0%	5,242	380,237	-2.4%
1085 FIFTH DISTRICT	475,000	378,239	344,187	34,052	9.0%	1,391	345,578	8.6%
1086 SIXTH DISTRICT	475,000	380,648	362,746	17,902	4.7%	-	362,746	4.7%
1087 SEVENTH DISTRICT	475,000	361,280	360,108	1,172	0.3%	880	360,988	0.1%
1088 EIGHTH DISTRICT	475,000	376,389	329,493	46,896	12.5%	-	329,493	12.5%
1089 NINTH DISTRICT	475,000	381,514	302,619	78,895	20.7%	-	302,619	20.7%
1090 TENTH DISTRICT	475,000	339,987	329,409	10,578	3.1%	(1)	329,408	3.1%
1091 ELEVENTH DISTRICT	533,500	428,668	324,367	104,301	24.3%	-	324,367	24.3%
1092 TWELFTH DISTRICT	475,000	378,183	351,804	26,379	7.0%	-	351,804	7.0%
1093 THIRTEENTH DISTRICT	475,000	382,961	350,960	32,001	8.4%	1,869	352,829	7.9%
1094 FOURTEENTH DISTRICT	475,000	384,012	368,466	15,546	4.0%	59	368,525	4.0%
1095 FIFTEENTH DISTRICT	475,000	373,971	369,933	4,038	1.1%	100	370,033	1.1%
1096 SIXTEENTH DISTRICT	475,000	383,696	364,746	18,950	4.9%	-	364,746	4.9%
1097 SEVENTEENTH DISTRICT	475,000	367,575	373,867	(6,292)	-1.7%	-	373,867	-1.7%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	8,162,232	7,592,325	569,907	7.0%	11,777	7,604,102	6.8%
1040 COUNTY ASSESSOR	34,823,604	27,727,883	26,106,449	1,621,434	5.8%	6,834	26,113,283	5.8%
1050 BOARD OF REVIEW	21,189,514	17,370,708	16,456,197	914,511	5.3%	5,660	16,461,857	5.2%
1060 COUNTY TREASURER	700,077	564,455	564,323	132	0.0%	-	564,323	0.0%
1110 COUNTY CLERK	20,152,414	16,320,707	14,894,627	1,426,080	8.7%	25,642	14,920,269	8.6%
1130 RECORDER OF DEEDS	-	-	0	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	104,478,473	107,156,593	(2,678,120)	-2.6%	559,263	107,715,856	-3.1%
SHERIFF	554,416,457	449,441,178	443,640,500	5,800,678	1.3%	677,055	444,317,555	1.1%
CHIEF JUDGE	274,719,296	221,168,763	226,332,985	(5,164,222)	-2.3%	773,558	227,106,543	-2.7%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	82,566,652	79,651,610	2,915,042	3.5%	79,548	79,731,158	3.4%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	2,244,348	1,761,690	482,658	21.5%	-	1,761,690	21.5%
1390 PUBLIC ADMINISTRATOR	1,846,930	1,480,892	1,402,917	77,975	5.3%	53	1,402,970	5.3%
FIXED CHARGES	746,745,924	581,243,834	566,123,723	15,120,111	2.6%	4,714,792	570,838,515	1.8%
TOTAL	\$ 2,220,498,825	\$ 1,769,997,544	\$ 1,733,718,369	\$ 36,279,175	2.0%	\$ 9,432,689	\$ 1,743,151,058	1.5%

Month
December
January
February
March
April
May
June
July
August
September
October
November
TOTAL

Expenditures Outflow
\$ 169,466,808
261,103,357
168,843,337
132,852,479
141,250,321
152,439,484
175,719,509
167,693,563
197,189,219
167,160,292
\$ 1,733,718,369

% Spend by month
9.77%
15.06%
9.74%
7.66%
8.15%
8.79%
10.14%
9.67%
11.37%
9.64%



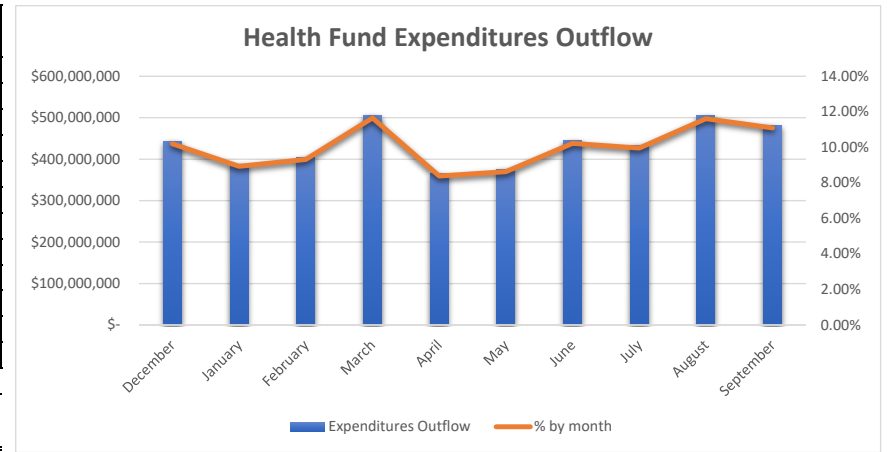
THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Ten As of September 30, 2025

REVENUES	2025 Budget	September 30, 2025	September 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 157,184,494	\$ 100,616,742	(35.99%)	\$ (56,567,752)
Property Tax Levy Timing Differential			0		0
Stroger Hospital -					
409549-Medicare	238,264,029	198,553,357	123,273,289	(37.91%)	(75,280,068)
409593-Medicaid Fees for Service	440,301,837	366,918,197	135,213,203	(63.15%)	(231,704,994)
409598-Private Payors & Carriers	91,365,873	76,138,228	124,104,517	63.00%	47,966,289
Stroger Hospital - Sub Total	769,931,739	641,609,782	382,591,009	(40.37%)	(259,018,773)
Provident Hospital -					
409549-Medicare	27,291,761	22,743,134	4,388,642	(80.70%)	(18,354,492)
409593-Medicaid Fees for Service	41,597,630	34,664,692	4,939,007	(85.75%)	(29,725,685)
409598-Private Payors & Carriers	6,563,845	5,469,870	9,136,447	67.03%	3,666,577
Provident Hospital - Sub Total	75,453,236	62,877,696	18,464,096	(70.63%)	(44,413,600)
Patient Fees (Medicare, Medicaid, Private & 3rd)	845,384,975	704,487,478	401,055,105	(43.07%)	(303,432,373)
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	158,333,333	193,195,340	22.02%	34,862,007
409604-Directed Payments	485,844,085	404,870,071	530,529,402	31.04%	125,659,331
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	835,794,639	796,497,669	815,836,119	2.43%	19,338,450
409528-Family Health Plans PMPM	802,007,515	773,951,609	812,861,371	5.03%	38,909,762
409532-Integrated Care Program PMPM	880,031,886	735,499,788	740,957,968	0.74%	5,458,180
409536-Managed Long Term Services and Support PMPM	374,281,261	357,854,698	376,307,218	5.16%	18,452,520
409539-Other Population Revenue PMPM	389,446,347	324,712,000	308,788,325	(4.90%)	(15,923,675)
409542-Other State Revenue	40,382,310	114,279,759	51,553,470	(54.89%)	(62,726,289)
Medicaid Expansion - Managed Care Sub Total	3,321,943,958	3,102,795,523	3,106,304,471	0.11%	3,508,948
409563-Graduate Medical Education	75,027,201	62,522,666	54,459,156	(12.90%)	(8,063,510)
409585-Domestic Transfer - Elimination	(139,525,143)	(116,270,953)	(122,705,524)	5.53%	(6,434,571)
CCH - Total Fees	4,909,975,076	4,354,288,118	4,200,387,950	(3.53%)	(153,900,168)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	60,905,418	50,754,514	52,231,501	2.91%	1,476,987
Public Health	2,577,463	2,143,755	2,017,371	(5.90%)	(126,384)
Managed Care - Investment Income	9,493,159	7,910,966	14,186,376	79.33%	6,275,410
Miscellaneous Revenues - Sub	72,976,040	60,809,235	68,435,248	12.54%	7,626,013
411495-Other Financing Sources	4,900,000	4,083,333	4,083,333	0.00%	0
TOTALS	\$ 5,145,556,036	\$ 4,576,365,180	\$ 4,373,523,273	(4.43%)	\$ (202,841,907)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 10 as of September 30, 2025

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	\$ 114,412,227	\$ 90,288,350	\$ 75,789,534	\$ 14,498,816	16.1%	\$ 578,349	\$ 76,367,883	\$ 13,920,467	15.4%
4241	Health Services - JTDC	\$ 11,066,141	\$ 8,438,764	7,460,203	978,561	11.6%	7,920	7,468,123	970,641	11.5%
4890	Health System Administration	\$ 163,519,448	\$ 117,830,336	87,375,555	30,454,781	25.8%	1,667,000	89,042,555	28,787,781	24.4%
4891	Provident Hospital	\$ 110,576,453	\$ 83,097,457	64,695,392	18,402,065	22.1%	1,021,743	65,717,135	17,380,322	20.9%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 157,447,118	136,997,117	20,450,001	13.0%	8,284,152	145,281,269	12,165,849	7.7%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 21,386,555	13,334,258	8,052,297	37.7%	651,248	13,985,506	7,401,049	34.6%
4895	Department of Public Health	\$ 24,102,700	\$ 13,756,910	14,358,835	(601,925)	-4.4%	970,686	15,329,521	(1,572,611)	-11.4%
4896	Health Plan Services	\$ 3,185,276,842	\$ 3,017,692,561	3,136,191,014	(118,498,453)	-3.9%	2,617,221	3,138,808,235	(121,115,674)	-4.0%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 962,988,381	779,220,178	183,768,203	19.1%	14,722,165	793,942,343	169,046,038	17.6%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 41,953,367	30,362,001	11,591,366	27.6%	0	30,362,001	11,591,366	27.6%
TOTAL		\$ 5,145,556,036	\$ 4,514,879,799	\$ 4,345,784,087	169,095,712	3.7%	\$ 30,520,484	\$ 4,376,304,571	\$ 138,575,228	3.1%

Month	Expenditures Outflow	% by month
December	\$ 443,160,351	10.20%
January	388,039,822	8.93%
February	404,744,092	9.31%
March	506,401,698	11.65%
April	364,374,001	8.38%
May	375,153,882	8.63%
June	444,310,637	10.22%
July	432,975,666	9.96%
August	504,676,905	11.61%
September	481,947,033	11.09%
October		
November		
TOTAL	\$ 4,345,784,087	



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

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	9/30/2025 Net Change In Fund Balance	FY2024 ACFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 31,344,462	\$ 41,422,064	\$ 552,531	\$ 41,974,595	\$ (10,630,133)	\$ (10,630,133)	\$ 29,853,553	\$ 19,223,420
11312	Animal Control	4,153,394	5,822,891	87,968	5,910,859	(1,757,465)	(1,757,465)	6,003,680	4,246,215
11306	Election Division Fund	41,010,813	19,138,323	839,660	19,977,983	21,032,830	21,032,830	(5,519,641)	15,513,189
11314	County Clerk Document Storage System	3,956,861	4,908,434	(757)	4,907,677	(950,816)	(950,816)	14,389,728	13,438,912
11320	Circuit Court Automation	7,631,975	4,849,044	30,725	4,879,769	2,752,206	2,752,206	3,847,395	6,599,601
11318	Circuit Court Document Storage	6,589,944	5,313,618	327,743	5,641,361	948,583	948,583	3,426,219	4,374,802
11310	Law Library	3,988,676	3,039,916	38,744	3,078,660	910,016	910,016	61,777	971,793
11322	Circuit Court - Dispute Resolution	325,211	300,368	0	300,368	24,843	24,843	219,363	244,206
11326	Adult Probation / Probation Service Fee	1,858,322	443,680	0	443,680	1,414,642	1,414,642	8,430,835	9,845,477
11316	County Clerk Automation	1,295,019	607,991	10,735	618,726	676,293	676,293	1,849,660	2,525,953
11854	Treasurer - Tax Sales Automation	6,264,847	10,808,437	104,340	10,912,777	(4,647,930)	(4,647,930)	19,237,780	14,589,850
11324	Intergovernment Agreement/ ETSB	1,923,601	3,481,713	0	3,481,713	(1,558,112)	(1,558,112)	(266,974)	(1,825,086)
11328	Social Service/ Probation & Court Services	1,907,120	177,045	2,575	179,620	1,727,500	1,727,500	8,305,816	10,033,316
11248	Lead Poisoning Prevention Fund	53,211	308,320	230,045	538,365	(485,154)	(485,154)	2,090,267	1,605,113
11249	Geographic Information Systems - GIS	5,419,583	7,118,083	1,624,148	8,742,231	(3,322,648)	(3,322,648)	15,440,654	12,118,006
11252	State's Attorney Narcotics Forfeiture	994,524	2,376,538	0	2,376,538	(1,382,014)	(1,382,014)	(1,845,639)	(3,227,653)
11292	Disaster Response and Recovery Fund	0	(31,555,528)	0	(31,555,528)	31,555,528	31,555,528	64,922,616	96,478,144
11258	Circuit Court Administrative Fund	1,131,822	470,843	0	470,843	660,979	660,979	2,436,246	3,097,225
11259	County Clerk GIS Fee Fund	2,447,823	2,346,875	416,290	2,763,165	(315,342)	(315,342)	10,895,019	10,579,677
11260	County Clerk Rental Housing Support Fee	191,543	58,934	0	58,934	132,609	132,609	988,450	1,121,059
11262	Sheriff Women's Justice Services	81,114	510	0	510	80,604	80,604	344,826	425,430
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	735,601	1,130	0	1,130	734,471	734,471	1,265,677	2,000,148
11269	CCC Electronic Citation Fund	549,716	90,057	0	90,057	459,659	459,659	2,652,128	3,111,787
11271	SAO Records Automation	173,837	0	0	0	173,837	173,837	(134,875)	38,962
11272	PD Records Automation	58,640	0	0	0	58,640	58,640	326,633	385,273
11273	Environmental Control Solid Waste Mgmt	538,684	453,128	7,773	460,901	77,783	77,783	3,705,933	3,783,716
11274	Land Bank Authority	7,487,726	8,224,688	45,265	8,269,953	(782,227)	(782,227)	259,279	(522,948)
11275	Section 108 Loan Program	0	0	0	0	0	0	3,480,093	3,480,093
11276	Erroneous Homestead Exemption Recovery	2,214,469	1,062,710	80	1,062,790	1,151,679	1,151,679	2,864,902	4,016,581
11302	Township Roads	858,425	852,147	0	852,147	6,278	6,278	6,553,133	6,559,411
11277	Sheriff Pharmaceutical Disposal	44,570	17,031	0	17,031	27,539	27,539	483,427	510,966
11278	Sheriff Operations State Asset Forfeiture	217,156	212,107	0	212,107	5,049	5,049	818,615	823,664
11279	Sheriff Money Laundering State Asset Forfeiture	0	27,000	0	27,000	(27,000)	(27,000)	299,246	272,246
11281	Cable TV Peg Access Support Fund	36,137	0	0	0	36,137	36,137	141,200	177,337
11282	Cook County Assessor GIS Fee Fund	1,135,019	1,025,443	0	1,025,443	109,576	109,576	2,282,709	2,392,285
11284	COVID-19 Federal Programs	17,667	3,868	(3,868)	0	17,667	17,667	28,167,376	28,185,043
11285	Mortgage Foreclosure Mediation Program	1,199,386	977,353	0	977,353	222,033	222,033	3,661,980	3,884,013
11270	Medical Examiner Fees	194,984	19,832	19,839	39,671	155,313	155,313	764,489	919,802
11286	American Rescue Plan Act (ARPA) Fund	16,324,769	144,396,252	41,718,186	186,114,438	(169,789,669)	(169,789,669)	346,519,922	176,730,253
11287	Equity Fund SPF	35,583,787	20,194,842	4,111,183	24,306,025	11,277,762	11,277,762	126,638,879	137,916,641
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	9,063,506	598,603	270,811	869,414	8,194,092	8,194,092	29,236,598	37,430,690
11289	Transportation Related Home Rule Taxes	218,933,730	203,151,139	0	203,151,139	15,782,591	15,782,591	22,648,174	38,430,765
11293	Homeowner Relief Fund	0	(880,955)	1	(880,954)	880,954	880,954	0	880,954
11294	State's Attorney Fraud Case Settlements Fund	2,370,128	0	0	0	2,370,128	2,370,128	0	2,370,128
TOTAL		\$ 420,307,802	\$ 461,864,474	\$ 50,434,017	\$ 512,298,491	\$ (91,990,689)	\$ (91,990,689)	\$ 769,013,776	\$ 677,023,087

Table - 6

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

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

Transportation Fund Revenue

Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 11,658,276	\$ 10,588,773	(9.17%)	\$ (1,069,503)
County Use Tax	98,500,000	81,900,367	83,624,418	2.11%	1,724,051
Gasoline / Diesel Fuel Tax	86,250,000	71,812,772	73,505,148	2.36%	1,692,376
New Motor Vehicle Tax	2,400,000	1,989,498	2,191,605	10.16%	202,107
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	42,364,540	48,685,421	14.92%	6,320,881
Interest Income	0	0	338,365	0.00%	338,365

Total Transportation Fund Revenue	\$ 252,400,000	\$ 209,725,453	\$ 218,933,730	4.39%	\$ 9,208,277
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TRANSPORTATION TAXES CHART

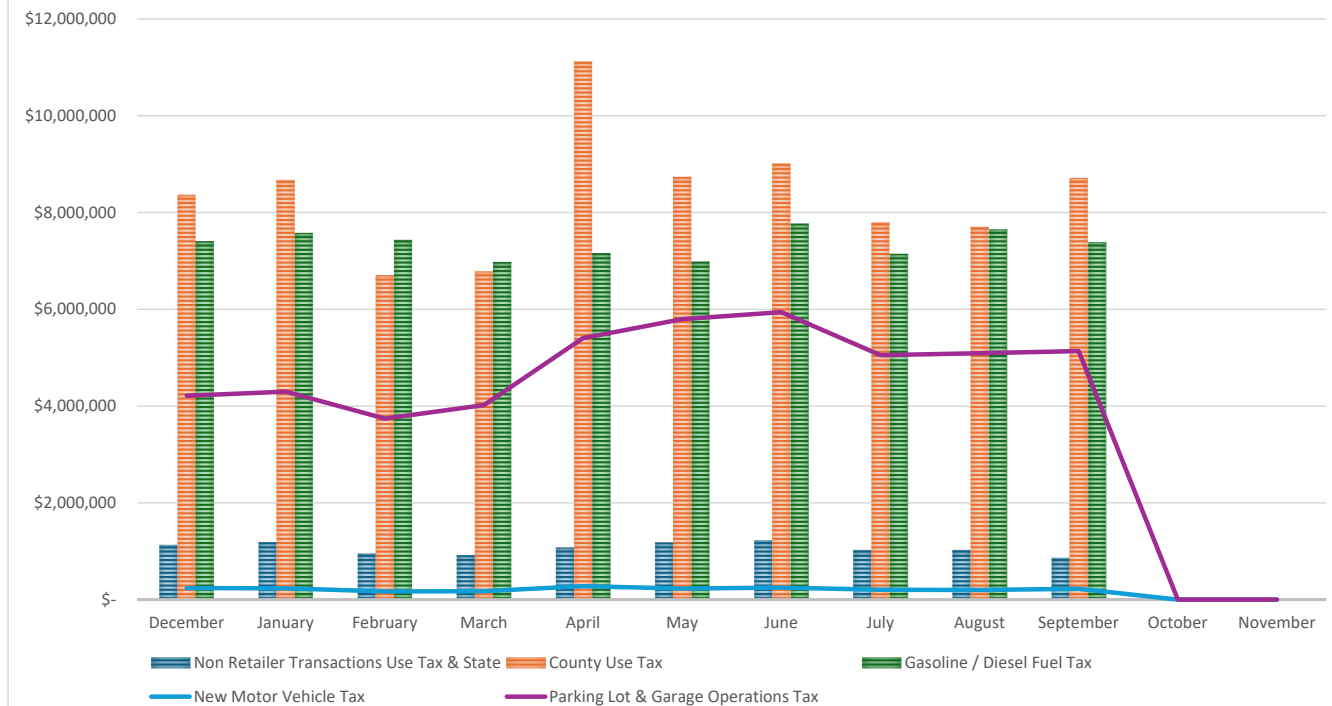


Table - 7

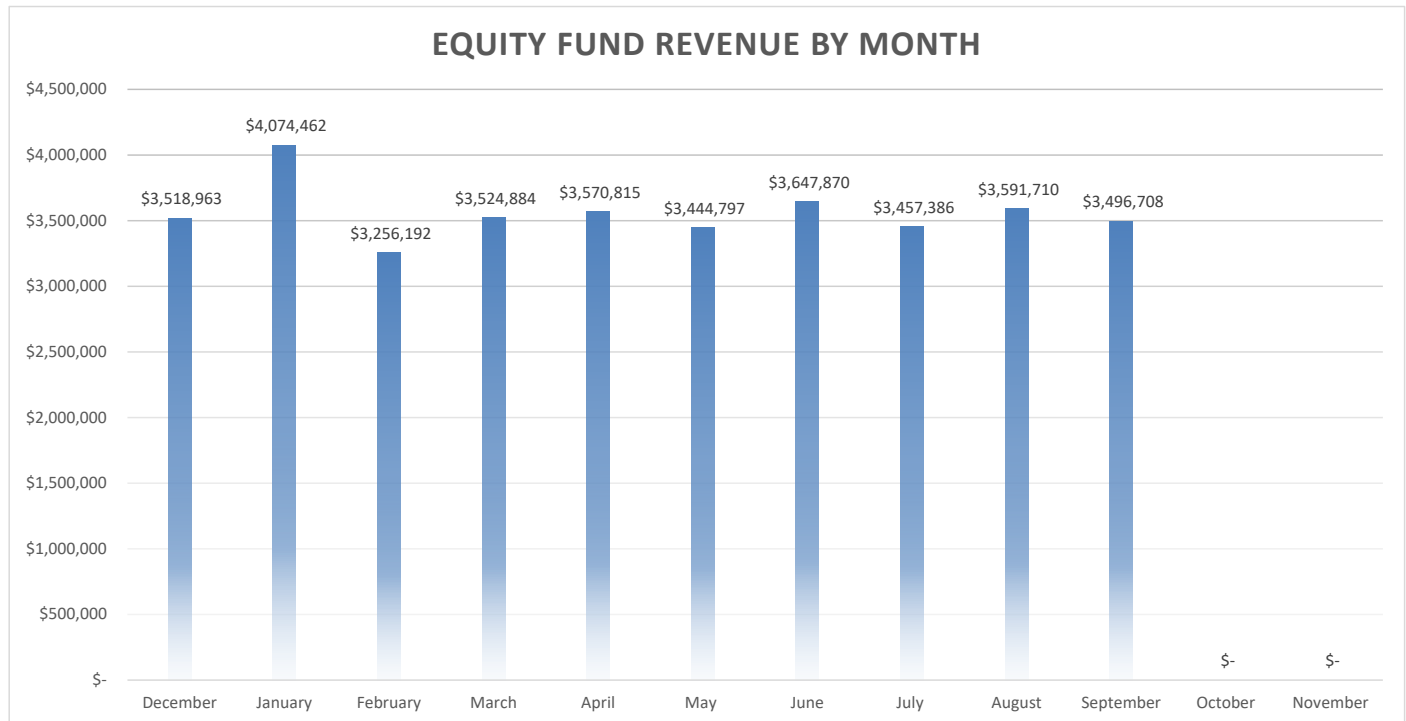
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Ten As of September 30, 2025

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

Equity Fund Revenue

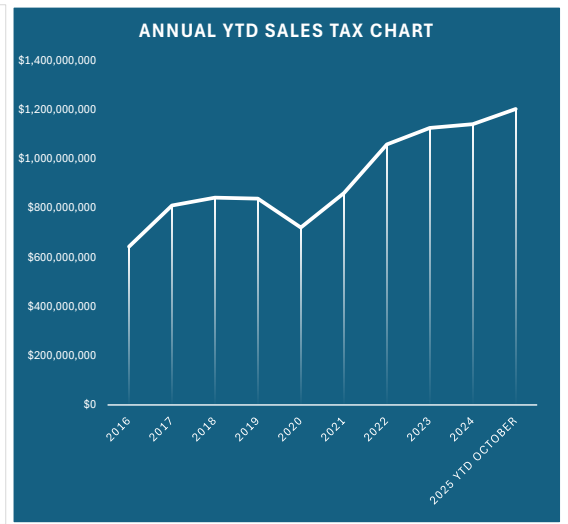
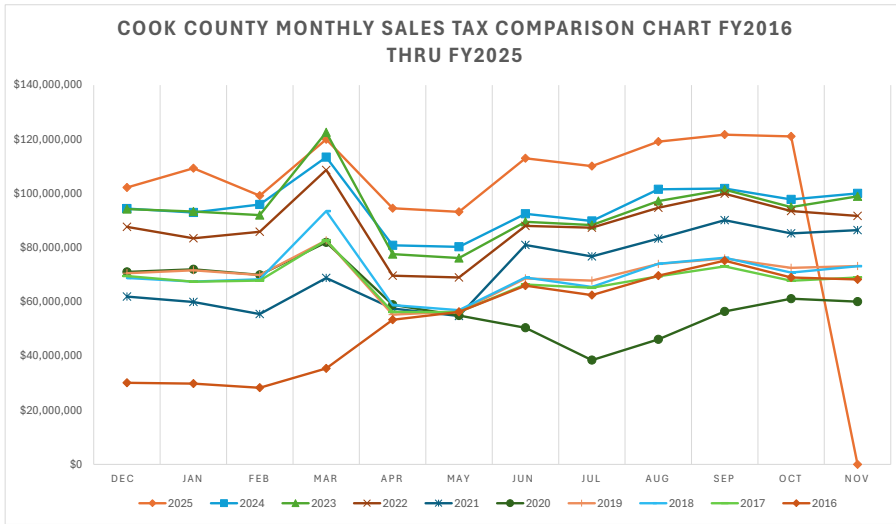
Cannabis Tax	\$ 13,900,000	\$ 11,352,625	\$ 10,518,878	(7.34%)	\$ (833,747)
Firearms Tax	1,300,000	1,093,382	1,047,219	(4.22%)	(46,163)
Il Gaming Des Plaines Casino	19,500,000	16,323,227	20,457,085	25.33%	4,133,858
Interest Income	0	0	3,325,359	0.00%	3,325,359
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

Equity Fund Revenue	\$ 34,700,000	\$ 28,769,234	\$ 35,583,787	23.69%	\$ 6,814,553
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - OCTOBER 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)
\$ 1,101,364,221	\$ 1,203,371,664	9.26%	\$ 102,007,443	\$ 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	\$121,706,469	\$121,048,275	\$0	\$1,203,371,664
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	\$0.0	\$102.0
2024	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016	\$97,796,697	\$100,002,405	\$1,141,428,231
Over/(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8	\$3.2	\$5.2	\$22.4
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866

NOTES:

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

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

3. January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

Notes: Home Rule Sales Tax Revenues.

The Home Rule Sales Tax Revenues consist of the receipts from the Home Rule County Retailers' Occupation Tax and the Home Rule County Service Occupation Tax imposed by the County pursuant to its home rule powers, the County Code and the laws of the State as authorized by the Home Rule County Retailers' Occupation Tax Law (55 ILCS 5/5-1006) and by the Home Rule County Service Occupation Tax Law (55 ILCS 5/5-1007) (together, the "Home Rule Sales Taxes").

The Home Rule Sales Taxes are imposed county-wide upon all persons in the County engaged in the business of selling tangible personal property at retail and paid in the manner provided in such statute. It is currently imposed on the gross receipts from the retail sale or the cost price of the tangible personal property transferred by the service provider (including tangible personal property incident to the buying of a service), and generally is collected by the seller from the purchaser for remittance to the Illinois Department of Revenue ("IDOR") on the County's behalf. The Home Rule Sales Taxes are imposed on the same basis, and are subject to the same exemptions, as the State's Retailers' Occupation and Service Occupation Taxes.

Sales taxes are imposed for most transactions in the County at a rate consisting of a 1.75 percent County Home Rule Sales Tax portion.

The County of Cook, Illinois

Grant Receivables (\$millions)

As of September 30th, 2025

Table - 9

By Department	FY2021	FY2022	FY2023	FY2024	FY2025	Total	% of
Enterprise Technology	0.1	2.7	0.5	0.0	0.0	3.3	3.2%
Planning and Development	0.8	1.3	0.0	0.4	2.2	4.7	4.6%
Office of Economic Development	0.1	0.0	0.0	0.0	0.1	0.2	0.2%
County Clerk	0.2	0.3	-	-	-	0.5	0.5%
Environment and Sustainability	0.1	-	-	-	0.1	0.2	0.2%
Justice Advisory Council	-	-	0.1	0.3	0.3	0.7	0.7%
Office of the Sheriff	-	0.5	0.1	-	1.3	1.9	1.9%
State's Attorney	-	-	-	0.1	5.7	5.8	5.7%
Medical Examiner	-	-	-	-	0.1	0.1	0.1%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	0.9	8.4	23.7	16.0	49.1	48.0%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	-	0.9	0.9	0.9%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	4.3	3.9	14.2	22.4	21.9%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	0.1	0.1	0.1%
Dept. of Public Health	1.1	0.9	0.7	2.7	6.9	12.3	12.0%
Grand Total	\$ 2.5	\$ 6.6	\$ 14.1	\$ 31.1	\$ 47.9	\$ 102.2	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	0.7	\$ 1.8
Federal Direct - CCH	-	0.1	0.2	1.3	2.6	\$ 4.2
Federal Direct - CCP	0.9	1.8	-	0.4	3.9	\$ 7.0
Federal Direct - DPH	-	-	-	0.2	1.0	\$ 1.2
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.1	0.6	1.4	\$ 2.9
Federal Pass Through - CCP	0.4	1.2	10.1	27.5	27.7	\$ 66.9
Federal Pass Through - DOT	-	-	2.8	0.5	5.6	\$ 8.9
Federal Pass Through - DPH	0.4	-	0.3	-	0.3	\$ 1.0
Private/Other - CCH	0.3	0.2	0.1	-	0.3	\$ 0.9
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	0.3	\$ 0.3
State Direct - CCP	0.1	1.6	0.2	0.1	3	\$ 5.0
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.5	1.0	\$ 2.0
Grand Total	\$ 2.5	\$ 6.6	\$ 14.1	\$ 31.1	\$ 47.9	\$ 102.2

Notes to the September 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 September 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.