

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Eleven-Month Period Ended October 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.



**COOK COUNTY**  
**BUREAU OF**  
**FINANCE**

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

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

**TONI PRECKWINKLE**  
President  
Cook County Board  
of Commissioners

November 28, 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 eleven-month period ended October 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

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

KISHA MCCASKILL  
5th District

DONNA MILLER  
6th District

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

ALMA E. ANAYA  
7th District

JESSICA VASQUEZ  
8th District

MAGGIE TREVOR  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

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

BRIDGET DEGLEN  
12th District

JOSINA MORITA  
13th District

Respectfully submitted,

SCOTT R. BRITTON  
14th District

Syril Thomas, CPA  
Comptroller

KEVIN B. MORRISON  
15th District

FRANK J. AGUILAR  
16th District

SEAN M. MORRISON  
17th District

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Maggie Trevor

1<sup>st</sup> Dist.  
2<sup>nd</sup> Dist.  
3<sup>rd</sup> Dist.  
4<sup>th</sup> Dist.  
5<sup>th</sup> Dist.  
6<sup>th</sup> Dist.  
7<sup>th</sup> Dist.  
8<sup>th</sup> Dist.  
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Bridget Gainer  
John P. Daley  
Bridget Degnen  
Josina Morita  
Scott R. Britton  
Kevin B. Morrison  
Frank J. Aguilar  
Sean M. Morrison

10<sup>th</sup> Dist.  
11<sup>th</sup> Dist.  
12<sup>th</sup> Dist.  
13<sup>th</sup> Dist.  
14<sup>th</sup> Dist.  
15<sup>th</sup> Dist.  
16<sup>th</sup> Dist.  
17<sup>th</sup> Dist.



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

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

## Table of Contents

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

## Appendices

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

Notes.....	19
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## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P11 as of October 31, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$2,041.2	\$2,149.5	\$108.3	5.3		\$2,149.5	\$108.3	5.3
Expenses	\$1,943.8	\$1,904.2	\$39.6	2.0	\$6.2	\$1,910.4	\$33.4	1.7
Net Results	\$97.4	\$245.3	\$147.9		\$6.2	\$239.1	\$141.7	
<b>Health Fund</b>								
Revenues	\$4,980.1	\$4,771.5	(\$208.6)	(4.2)		\$4,771.5	(\$208.6)	(4.2)
Expenses	\$4,947.8	\$4,757.3	\$190.5	3.9	\$263.3	\$5,020.6	(\$72.8)	(1.5)
Net Results	\$32.3	\$14.2	(\$18.1)		\$263.3	(\$249.1)	(\$281.4)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of October 31, 2025, the General Fund net results were positive \$245.3 million, \$147.9 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$141.7 million **favorable** to budget.

Revenues were \$108.3 million or 5.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in October 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 \$1.904 billion were \$39.6 million or 2.0% **favorable** to the year-to-date budget before factoring in encumbrances of \$6.2 million, which resulted in a positive variance of \$33.4 million or 1.7% 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 \$208.6 million or 4.2% **unfavorable** to budget. Expenditures of \$4.757 billion are \$190.5 million or 3.9% **favorable** to budget before factoring in encumbrances of \$263.3 million. When including encumbrances, expenditure was negative \$72.8 million or 1.5% **unfavorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through October 2025.

## State Revenues Update

Through October 31, 2025, the State of Illinois owes the County \$112.5 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 14.1	\$ 14.1	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	-	4.3	6.2	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	1.2	11.4	24.5	47.4	84.9	Estimated average days over - 120 days
<b>Total - General Fund</b>	<b>0.5</b>	<b>2.8</b>	<b>11.6</b>	<b>24.5</b>	<b>66.3</b>	<b>105.7</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.5	1.4	2.4	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.4	0.6	2.2	4.4	Estimated average days over - 120 days
<b>Total Health Fund</b>	<b>0.8</b>	<b>0.9</b>	<b>0.4</b>	<b>1.1</b>	<b>3.6</b>	<b>6.8</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.3</b>	<b>\$ 3.7</b>	<b>\$ 12.0</b>	<b>\$ 25.6</b>	<b>\$ 69.9</b>	<b>\$ 112.5</b>	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through October 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 October 31, 2025, the State AOIC past due amount was \$14.1 million.<sup>1</sup>

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.<sup>2</sup>

As of October 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).<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In October 2025 and November 2025, the State AOIC reimbursed the County in the amount of \$9.3 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The amount owed for FY2024 is \$0.0 million and FY2025 is \$14.1 million.

<sup>2</sup> In October 2025 and November 2025, the County received a total of \$27.9 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 October 31, 2025, the total grants past due amount owed to the County was \$111.6 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 October 31, 2025, the State owes the County \$89.3 million in Federal pass-through grant receivable.

<sup>3</sup> As of October 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 eleven-month property tax levy revenue of \$200.8 million was behind prior year property tax revenue of \$397.8 million, resulting in an **unfavorable** comparative variance of \$197.0 million or 48.53% based on current collections through October 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 October 2025 based on the current tax distributions cycle, and delay in the collection of 2<sup>nd</sup> installment taxes.

			FY2025 vs FY2024	
	<u>31-Oct-25</u>	<u>31-Oct-24</u>	<u>FY25 vs FY24 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 100,181,486	\$ 256,363,032	\$ (156,181,546)	-60.92%
Health Fund	100,616,742	141,483,371	(40,866,629)	-28.88%
Total	\$ 200,798,228	\$ 397,846,403	\$ (197,048,175)	-49.53%

## General Fund Revenues Fees

**Treasurer** – Total eleven-month actual revenue of \$48.6 million was above budgeted revenue of \$33.5 million, resulting in a **favorable** variance of \$15.1 million or 44.95%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through October 2025.

**County Clerk** – Total eleven-month actual revenue of \$53.2 million was above budgeted revenue of \$46.7 million, resulting in a **favorable** variance of \$6.5 million or 13.88% and is based the current collections. Revenue continues to be closely influenced by the broader economic climate. The favorable variance through October 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

	<b>General Funds</b>
	<b>Favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
County Treasurer	\$ 15.1
County Clerk	6.5
Sheriff	1.3
Clerk of Circuit Court	7.2
County Sales Tax	102.0
Hotel Accommodations Tax	3.6
Amusement Tax	1.5
Sports Wagering Tax	1.5
Other Reimbursements / Transfers	13.4
Total net favorable variances	\$ 152.1
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Cigarette Tax	\$ (4.5)
Alcohol Beverage Tax	(1.0)
Other revenue categories (net)	(38.3)
Net (unfavorable) variances	(43.8)
Total net favorable (unfavorable) variances	\$ 108.3

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 eleven-month actual revenue of \$72.5 million was above budgeted revenue of \$65.3 million, resulting in a **favorable** variance of \$7.2 million or 11.09% and is based on current collections and increases in both new cases and e-Fillings.

**Sheriff** – Total eleven-month actual revenue of \$6.8 million was above budgeted revenue of \$5.5 million, resulting in a **favorable** variance of \$1.3 million or 22.92% 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 \$1.203 billion through October 31, 2025, was above budgeted revenue of \$1.101 billion and resulted in a **favorable** variance of \$102.0 million or positive 9.26%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, October receipts represent underlying transactions that occurred in July of 2025. *For more current data, see Table-8 (Page 17).*

**The County Cigarette Tax** - Revenue of \$67.1 million through October 31, 2025, was behind budgeted revenue of \$71.6 million, and resulted in an **unfavorable** variance of \$4.5 million, or 6.22%. The negative variance is due to current market conditions nationwide.

**The County Hotel Accommodations Tax** - Revenue of \$37.6 million through October 31, 2025, was above budgeted revenue of \$34.0 million and resulted in a **favorable** variance of \$3.6 million or 10.54%. The positive change is due to the continued rebound in bookings.

**The Alcoholic Beverage Tax** - Revenue of \$33.3 million through October 31, 2025, was behind budgeted revenue of \$34.3 million and resulted in an **unfavorable** variance of \$1.0 million or 2.98%. National trends indicate a decline in alcohol consumption, especially among younger adults.

**The County Amusement Tax** - Revenue of \$43.7 million through October 31, 2025, was above budgeted revenue of \$42.2 million, and resulted in a **favorable** variance of \$1.5 million, or 3.66%. The variance is primarily due to sporting events and popular concerts which occurred this Summer.

**The Sports Wagering Tax** - Revenue of \$13.3 million through October 31, 2025, was above budgeted revenue of \$11.8 million and resulted in a **favorable** variance of \$1.5 million or 13.09%. The positive variance is due to an increase in sports wagering in the County.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total eleven-month actual revenue of \$47.2 million was above budgeted revenue of \$33.8 million and resulted in a **favorable** variance of \$13.4 million or 39.53%. The

positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$38.2 million through the 3<sup>rd</sup> quarter of 2025 and other revenues collected through October 31, 2025.

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

## **General Fund Expenditures**

Expenses of \$1.904 billion were \$39.6 million or 2.0% **favorable** to the budget before including \$6.2 million in encumbrances. Combined expenditures and encumbrances of \$1.910 billion were \$33.4 million or 1.7% **favorable** to budget. All control offices are in line with or favorable compared to budget except for Chief Judge (\$10.5 million) and State's Attorney (\$3.0 million). The unfavorable variance in Chief Judge is driven by the unexpected timing of transfers. The variance in State's Attorney can be attributed to personnel-related 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 \$208.6 million or 4.2% through October 31, 2025. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and directed payments, offsetting patient fees shortfall, revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$4.757 billion were \$190.5 million or 3.9% **favorable** to budget before including the encumbrances. The variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received from the state. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$327.2 million to account for the higher membership and associated revenue.

## **Health Fund - Revenue**

**CCH Medicaid Expansion** – Total eleven-month actual Medicaid Expansion revenue of \$3.400 billion

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Medicaid Expansion - Managed Care	\$ 24.3
Federal State Medicaid Programming - DSH	25.5
Directed Payments	143.2
Miscellaneous Revenue	6.8
Net <i>favorable</i> variances	199.8
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Patient Fees	\$ (333.0)
Graduate Medical Education (GME) Revenue	(9.1)
Other revenue categories (net)	(66.3)
Net (unfavorable) variances	(408.4)
Total net favorable (unfavorable) variances	\$ (208.6)



was above budgeted revenue of \$3.376 billion, resulting in a **favorable** variance of \$24.3 million or 0.72% due to timing of state payment adjustments, to account for the higher membership through October 31, 2025. As of October 31, 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 eleven-month actual Patient Fee revenue of \$443.1 million was behind budgeted revenue of \$776.1 million and resulted in an **unfavorable** variance of \$333.0 million or 42.90%, 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 \$137.7 million YTD payments through October 31, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through October 31, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$199.9 million was above budgeted revenue of \$174.4 million and resulted in a **favorable** variance of \$25.5 million or 14.63%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total eleven-month actual Directed Payments of \$589.2 million was above budgeted revenue of \$446.0 million and resulted in a **favorable** variance of \$143.2 million or 32.11%, based on current payments received. This report includes \$459.2 million YTD payments through October 31, 2025, in Directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through October 31, 2025, Graduate Medical Education (GME) actual revenue of \$59.8 million was behind budgeted revenue of \$68.9 million and resulted in an **unfavorable** variance of \$9.1 million or 13.24%. The negative variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total eleven-month actual miscellaneous revenue of \$73.8 million was above budgeted revenue of \$67.0 million, resulting in a **favorable** variance of \$6.8 million or 10.22% 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 \$0.2 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 \$15.6 million.

### **Health Fund- Expenditures**

Expenditures of \$4.757 billion were \$190.5 million or 3.9 percent **favorable** to budget before including encumbrances of \$263.3 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 \$92.7 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$25.6 million.

Expenditures and encumbrances of \$5.021 billion were negative \$72.8 million or 1.5 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$231.4 million out of \$263.3 million) are current obligations entered by Health Plan Services for claims with most of the payments made in October 2025 and \$20.2 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 Eleven as of October 31, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$397.6	\$454.1	\$56.5	14.2		\$454.1	\$56.5	14.2
Expenses	\$789.9	\$519.8	\$270.1	34.2	\$41.1	\$560.9	\$229.0	29.0
Net Results	(\$392.3)	(\$65.7)	\$326.6		\$41.1	(\$106.8)	\$285.5	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of October 31, 2025, revenues were \$454.1 million, \$56.5 million above budgeted revenue of \$397.6 million, resulting in a **favorable** variance of 14.2% to budget based on current collections. Total expenditure was positive, \$229.0 million, after encumbrance primarily due to General Funds reimbursements and current spending rate. Through October 31, 2025, expenditures and encumbrances exceeded revenues by \$106.8 million on a modified cash basis. *See Table 5 for further details.*

## Special Purpose Fund Revenues

**The Non-Retailer Transactions Use Tax & State** - Revenue of \$10.6 million through October 31, 2025, was behind budgeted revenue of \$13.0 million and resulted in an **unfavorable** variance of \$2.4 million or 18.30%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$91.4 million through October 31, 2025, was above budgeted revenue of \$90.4 million and resulted in a **favorable** variance of \$1.0 million or 1.13%. The positive change is due to increased sales, billing and collection efforts.

**The County Gas / Diesel Fuel Tax** - Revenue of \$80.6 million through October 31, 2025, was above budgeted revenue of \$78.9 million and resulted in a **favorable** variance of \$1.7 million or 2.17%. The positive variance is due to increased sales and tax enforcement efforts.

**The New Motor Vehicle Tax** - Revenue of \$2.4 million through October 31, 2025, was above budgeted revenue of \$2.2 million and resulted in a **favorable** variance of \$0.2 million or 9.73%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$53.8 million through October 31, 2025, was above budgeted revenue of \$46.6 million and resulted in a **favorable** variance of \$7.2 million or 15.52%. The positive variance is due to tax enforcement efforts, but also more people are and a significant increase in vehicles parking in parking lots.

**The Firearms Tax** – Revenue of \$1.2 million through October 31, 2025, was on target of budgeted revenue of \$1.2 million. The variance is based on current collections.

**The Cannabis Tax** – Revenue of \$11.6 million through October 31, 2025, was behind of budgeted revenue of \$12.7 million and resulted in an **unfavorable** variance of \$1.1 million or 8.46%. The variance is based on current collections.<sup>5</sup>

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$22.4 million through October 31, 2025, was above budgeted revenue of \$18.0 million and resulted in a **favorable** variance of \$4.4 million or 24.44%. 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 November 28<sup>th</sup>, 2025, the County has spent over \$737.1 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.*

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<sup>5</sup> 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 Eleven As of October 31, 2025**

REVENUES	2025 Budget	October 31, 2025	October 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
<b>Property Taxes (See note below)</b>	\$ 152,736,776	\$ 152,431,302	\$ 100,181,486	(34.28%)	\$ (52,249,816)
<b>Property Tax Levy Timing Differential</b>			(4,280,718)		(4,280,718)
Property Tax - Tax Increment Financing Surplus	31,907,720	31,907,720	31,917,933	0.03%	10,213
<b>Fees</b>					
County Treasurer	35,000,000	33,551,826	48,631,902	44.95%	15,080,076
County Clerk	51,406,008	46,734,537	53,220,175	13.88%	6,485,638
Building and Zoning	4,100,000	3,801,597	5,158,679	35.70%	1,357,082
Environment and Sustainability	4,695,000	4,464,845	4,686,990	4.98%	222,145
Liquor Licenses	372,000	368,280	353,847	(3.92%)	(14,433)
Clerk of Circuit Court	72,900,000	65,261,364	72,499,464	11.09%	7,238,100
Sheriff	6,000,000	5,500,000	6,760,529	22.92%	1,260,529
Public Guardian	2,600,000	2,448,044	2,374,500	(3.00%)	(73,544)
Public Administrator	1,768,874	1,577,984	2,253,625	42.82%	675,641
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	1,580,000	1,523,383	(3.58%)	(56,617)
Medical Examiner	3,909,800	3,587,065	3,588,898	0.05%	1,833
Contract Compliance M/WBE Cert	19,000	17,416	16,002	(8.12%)	(1,414)
<b>Total Fee Revenue</b>	<b>184,840,682</b>	<b>168,892,958</b>	<b>201,067,994</b>	<b>19.05%</b>	<b>32,175,036</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,207,056,500	1,101,364,221	1,203,371,664	9.26%	102,007,443
Off Track Betting Commission	655,000	593,867	383,835	(35.37%)	(210,032)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	39,954,800	29,255,351	(26.78%)	(10,699,449)
Retailer's Occupation Tax/General Sales	5,090,800	4,644,076	8,520,852	83.48%	3,876,776
State Income Tax	20,668,000	19,278,790	19,462,568	0.95%	183,778
Alcoholic Beverage Tax	37,540,000	34,352,787	33,330,287	(2.98%)	(1,022,500)
Cigarette Tax	77,500,000	71,538,648	67,087,756	(6.22%)	(4,450,892)
Other Tobacco and Consumable Products Tax	6,800,000	6,201,017	5,708,176	(7.95%)	(492,841)
Hotel Accommodations Tax	38,250,000	34,043,690	37,632,173	10.54%	3,588,483
Gambling Machine Tax	5,700,000	5,582,258	5,978,975	7.11%	396,717
Video Gaming	1,345,000	1,218,279	1,457,406	19.63%	239,127
Amusement Tax	44,900,000	42,210,453	43,757,065	3.66%	1,546,612
Sports Wagering Tax	12,450,000	11,779,111	13,320,466	13.09%	1,541,355
<b>Total Non-Property Taxes</b>	<b>1,497,910,100</b>	<b>1,372,761,997</b>	<b>1,469,266,574</b>	<b>7.03%</b>	<b>96,504,577</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	61,648,774	68,308,860	10.80%	6,660,086
Salaries of State's Attorney	239,343	219,025	225,801	3.09%	6,776
Salaries of Public Defender	215,409	197,002	134,163	(31.90%)	(62,839)
FPD Reimbursements for Services	2,250,933	1,687,414	1,321,476	(21.69%)	(365,938)
<b>Total Intergovernmental Revenues</b>	<b>67,705,685</b>	<b>63,752,215</b>	<b>69,990,300</b>	<b>9.78%</b>	<b>6,238,085</b>
<b>Investment Income</b>					
Investment Income	57,162,500	52,347,399	60,827,267	16.20%	8,479,868
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	979,000	749,053	605,015	(19.23%)	(144,038)
Real Estate and Rental Income	11,131,061	10,184,588	10,643,082	4.50%	458,494
Other Reimbursements / Transfers	40,203,873	33,832,512	47,206,478	39.53%	13,373,966
<b>Total Miscellaneous Revenue</b>	<b>52,313,934</b>	<b>44,766,153</b>	<b>58,454,575</b>	<b>30.58%</b>	<b>13,688,422</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	7,220,572	14,991,920	107.63%	7,771,348
Other Financing Sources - Fund Balance	160,493,075	147,118,652	147,118,652	0.00%	0
<b>Total Other Financing Sources</b>	<b>175,921,428</b>	<b>154,339,224</b>	<b>162,110,572</b>	<b>5.04%</b>	<b>7,771,348</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,220,498,825</b>	<b>\$ 2,041,198,969</b>	<b>\$ 2,149,535,983</b>	<b>5.31%</b>	<b>\$ 108,337,014</b>

**THE COUNTY OF COOK, ILLINOIS**  
**YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances**  
**Thru Period P11 as of October 31, 2025**

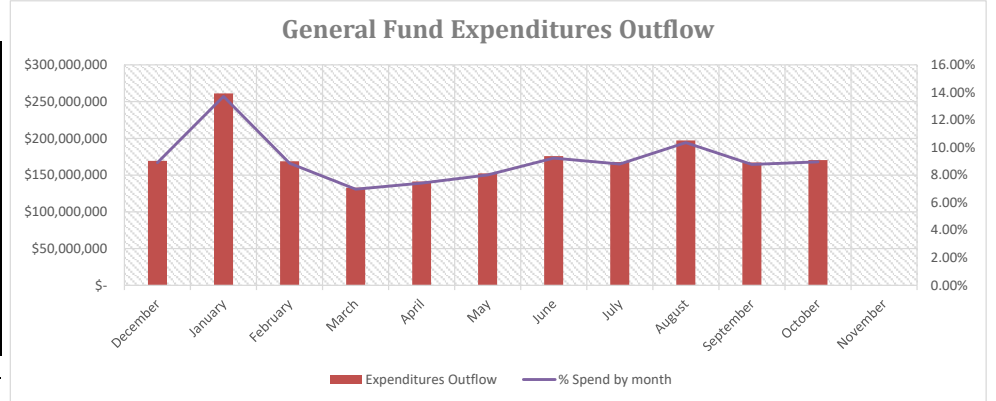
Table - 2

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	283,923,106	267,260,977	16,662,129	5.9%	2,188,234	269,449,211	5.1%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	1,962,273	1,764,616	197,657	10.1%	55,977	1,820,593	7.2%
1081 FIRST DISTRICT	475,000	395,351	409,302	(13,951)	-3.5%	917	410,219	-3.8%
1082 SECOND DISTRICT	475,000	414,344	370,190	44,154	10.7%	230	370,420	10.6%
1083 THIRD DISTRICT	475,000	416,098	395,331	20,767	5.0%	-	395,331	5.0%
1084 FOURTH DISTRICT	475,000	407,455	406,787	668	0.2%	6,077	412,864	-1.3%
1085 FIFTH DISTRICT	475,000	418,069	378,322	39,747	9.5%	(308)	378,014	9.6%
1086 SIXTH DISTRICT	475,000	421,329	400,263	21,066	5.0%	-	400,263	5.0%
1087 SEVENTH DISTRICT	475,000	397,861	397,695	166	0.0%	2,080	399,775	-0.5%
1088 EIGHTH DISTRICT	475,000	420,203	362,756	57,447	13.7%	-	362,756	13.7%
1089 NINTH DISTRICT	475,000	418,823	332,714	86,109	20.6%	-	332,714	20.6%
1090 TENTH DISTRICT	475,000	374,531	355,126	19,405	5.2%	3,499	358,625	4.2%
1091 ELEVENTH DISTRICT	533,500	471,180	356,144	115,036	24.4%	-	356,144	24.4%
1092 TWELFTH DISTRICT	475,000	412,548	382,318	30,230	7.3%	-	382,318	7.3%
1093 THIRTEENTH DISTRICT	475,000	420,183	379,569	40,614	9.7%	1,869	381,438	9.2%
1094 FOURTEENTH DISTRICT	475,000	420,655	405,089	15,566	3.7%	59	405,148	3.7%
1095 FIFTEENTH DISTRICT	475,000	408,826	403,641	5,185	1.3%	100	403,741	1.2%
1096 SIXTEENTH DISTRICT	475,000	419,892	399,704	20,188	4.8%	-	399,704	4.8%
1097 SEVENTEENTH DISTRICT	475,000	411,623	406,521	5,102	1.2%	-	406,521	1.2%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	9,011,243	8,306,088	705,155	7.8%	70,500	8,376,588	7.0%
1040 COUNTY ASSESSOR	34,823,604	30,805,305	28,767,044	2,038,261	6.6%	178,141	28,945,185	6.0%
1050 BOARD OF REVIEW	21,189,514	18,950,350	18,045,037	905,313	4.8%	67,967	18,113,004	4.4%
1060 COUNTY TREASURER	700,077	621,970	618,464	3,506	0.6%	-	618,464	0.6%
1110 COUNTY CLERK	20,152,414	17,858,292	16,451,075	1,407,217	7.9%	49,389	16,500,464	7.6%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	114,930,514	117,970,695	(3,040,181)	-2.6%	585,095	118,555,790	-3.2%
SHERIFF	554,416,457	497,993,481	492,158,976	5,834,505	1.2%	2,481,828	494,640,804	0.7%
CHIEF JUDGE	274,719,296	243,431,609	253,911,877	(10,480,268)	-4.3%	634,504	254,546,381	-4.6%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	90,955,823	86,793,341	4,162,482	4.6%	42,992	86,836,333	4.5%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	2,468,563	1,954,227	514,336	20.8%	-	1,954,227	20.8%
1390 PUBLIC ADMINISTRATOR	1,846,930	1,651,195	1,610,924	40,271	2.4%	53	1,610,977	2.4%
FIXED CHARGES	746,745,924	631,223,533	610,404,289	20,819,244	3.3%	(100,014)	610,304,275	3.3%
<b>TOTAL</b>	<b>\$ 2,220,498,825</b>	<b>\$ 1,943,824,983</b>	<b>\$ 1,904,253,014</b>	<b>\$ 39,571,969</b>	<b>2.0%</b>	<b>\$ 6,198,689</b>	<b>\$ 1,910,451,703</b>	<b>1.7%</b>

Month
December
January
February
March
April
May
June
July
August
September
October
November
<b>TOTAL</b>

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
170,534,645
<b>\$ 1,904,253,014</b>

% Spend by month
8.90%
13.71%
8.87%
6.98%
7.42%
8.01%
9.23%
8.81%
10.36%
8.78%
8.96%



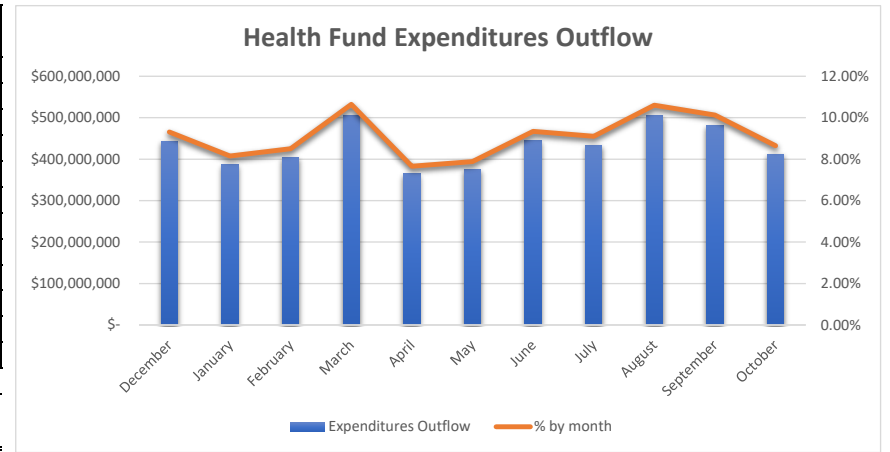
**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Eleven As of October 31, 2025**

REVENUES	2025 Budget	October 31, 2025	October 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 157,389,510	\$ 100,616,742	(36.07%)	\$ (56,772,768)
Property Tax Levy Timing Differential			0		0
<b>Stroger Hospital -</b>					
409549-Medicare	238,264,029	218,734,190	130,048,566	(40.54%)	(88,685,624)
409593-Medicaid Fees for Service	440,301,837	404,211,522	158,223,108	(60.86%)	(245,988,414)
409598-Private Payors & Carriers	91,365,873	83,876,867	134,468,567	60.32%	50,591,700
<b>Stroger Hospital - Sub Total</b>	<b>769,931,739</b>	<b>706,822,579</b>	<b>422,740,241</b>	<b>(40.19%)</b>	<b>(284,082,338)</b>
<b>Provident Hospital -</b>					
409549-Medicare	27,291,761	25,054,731	4,864,722	(80.58%)	(20,190,009)
409593-Medicaid Fees for Service	41,597,630	38,187,988	5,651,929	(85.20%)	(32,536,059)
409598-Private Payors & Carriers	6,563,845	6,025,824	9,854,854	63.54%	3,829,030
<b>Provident Hospital - Sub Total</b>	<b>75,453,236</b>	<b>69,268,543</b>	<b>20,371,505</b>	<b>(70.59%)</b>	<b>(48,897,038)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>845,384,975</b>	<b>776,091,122</b>	<b>443,111,746</b>	<b>(42.90%)</b>	<b>(332,979,376)</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	190,000,000	174,426,229	199,950,034	14.63%	25,523,805
409604-Directed Payments	485,844,085	446,020,799	589,223,838	32.11%	143,203,039
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	835,794,639	865,231,592	894,474,431	3.38%	29,242,839
409528-Family Health Plans PMPM	802,007,515	839,906,953	892,402,867	6.25%	52,495,914
409532-Integrated Care Program PMPM	880,031,886	807,871,685	817,487,922	1.19%	9,616,237
409536-Managed Long Term Services and Support PMPM	374,281,261	388,634,770	417,321,898	7.38%	28,687,128
409539-Other Population Revenue PMPM	389,446,347	357,087,750	320,171,471	(10.34%)	(36,916,279)
409542-Other State Revenue	40,382,310	117,601,077	58,793,800	(50.01%)	(58,807,277)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>3,321,943,958</b>	<b>3,376,333,827</b>	<b>3,400,652,389</b>	<b>0.72%</b>	<b>24,318,562</b>
<b>409563-Graduate Medical Education</b>	<b>75,027,201</b>	<b>68,877,429</b>	<b>59,759,150</b>	<b>(13.24%)</b>	<b>(9,118,279)</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(139,525,143)</b>	<b>(128,088,656)</b>	<b>(137,710,113)</b>	<b>7.51%</b>	<b>(9,621,457)</b>
<b>CCH - Total Fees</b>	<b>4,909,975,076</b>	<b>4,751,210,750</b>	<b>4,592,537,044</b>	<b>(3.34%)</b>	<b>(158,673,706)</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	60,905,418	55,913,170	56,063,499	0.27%	150,329
Public Health	2,577,463	2,361,839	2,182,375	(7.60%)	(179,464)
Managed Care - Investment Income	9,493,159	8,702,062	15,576,434	79.00%	6,874,372
<b>Miscellaneous Revenues - Sub</b>	<b>72,976,040</b>	<b>66,977,071</b>	<b>73,822,308</b>	<b>10.22%</b>	<b>6,845,237</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>4,491,667</b>	<b>4,491,667</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 5,145,556,036</b>	<b>\$ 4,980,068,998</b>	<b>\$ 4,771,467,761</b>	<b>(4.19%)</b>	<b>\$ (208,601,238)</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 11 as of October 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	\$ 99,718,751	\$ 88,285,540	\$ 11,433,211	11.5%	\$ 1,040,086	\$ 89,325,626	\$ 10,393,125	10.4%
4241	Health Services - JTDC	\$ 11,066,141	\$ 9,288,094	\$ 8,243,255	\$ 1,044,839	11.2%	\$ 87,723	\$ 8,330,978	\$ 957,116	10.3%
4890	Health System Administration	\$ 163,519,448	\$ 137,093,020	\$ 102,083,215	\$ 35,009,805	25.5%	\$ 3,039,011	\$ 105,122,226	\$ 31,970,794	23.3%
4891	Provident Hospital	\$ 110,576,453	\$ 92,043,835	\$ 78,051,493	\$ 13,992,342	15.2%	\$ 1,102,078	\$ 79,153,571	\$ 12,890,264	14.0%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 176,294,523	\$ 157,539,921	\$ 18,754,602	10.6%	\$ 5,368,438	\$ 162,908,359	\$ 13,386,164	7.6%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 23,667,688	\$ 19,914,455	\$ 3,753,233	15.9%	\$ 581,009	\$ 20,495,464	\$ 3,172,224	13.4%
4895	Department of Public Health	\$ 24,102,700	\$ 16,170,060	\$ 16,144,716	\$ 25,344	0.2%	\$ 557,037	\$ 16,701,753	\$ (531,693)	-3.3%
4896	Health Plan Services	\$ 3,185,276,842	\$ 3,289,881,983	\$ 3,315,961,799	\$ (26,079,816)	-0.8%	\$ 231,364,466	\$ 3,547,326,265	\$ (257,444,282)	-7.8%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 1,057,273,923	\$ 937,958,697	\$ 119,315,226	11.3%	\$ 20,182,018	\$ 958,140,715	\$ 99,133,208	9.4%
4898	Oak Forest Health Center	\$ -	\$ -	\$ 0	\$ 0	0.0%	\$ 0	\$ -	\$ 0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 46,398,578	\$ 33,154,942	\$ 13,243,636	28.5%	\$ 0	\$ 33,154,942	\$ 13,243,636	28.5%
<b>TOTAL</b>		<b>\$ 5,145,556,036</b>	<b>\$ 4,947,830,456</b>	<b>\$ 4,757,338,033</b>	<b>\$ 190,492,423</b>	<b>3.9%</b>	<b>\$ 263,321,866</b>	<b>\$ 5,020,659,899</b>	<b>\$ (72,829,443)</b>	<b>-1.5%</b>

Month	Expenditures Outflow	% by month
December	\$ 443,160,351	9.32%
January	\$ 388,039,822	8.16%
February	\$ 404,744,092	8.51%
March	\$ 506,401,698	10.64%
April	\$ 364,374,001	7.66%
May	\$ 375,153,882	7.89%
June	\$ 444,310,637	9.34%
July	\$ 432,975,666	9.10%
August	\$ 504,676,905	10.61%
September	\$ 481,947,033	10.13%
October	\$ 411,553,946	8.65%
November		
<b>TOTAL</b>	<b>\$ 4,757,338,033</b>	



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

**SPECIAL PURPOSE FUNDS**

<b>Fund #</b>	<b>DEPARTMENT NAME</b>	<b>Total Revenues</b>	<b>Expenditures</b>	<b>Current Year Encumbrances</b>	<b>Total Expenditures &amp; Encumbrances</b>	<b>Revenues Over (Under) Expenditures &amp; Encumbrances</b>	<b>10/31/2025 Net Change In Fund Balance</b>	<b>FY2024 ACFR Fund Balance (Deficit) - Ending</b>	<b>Estimated Fund Balance (Deficit) - Ending</b>
11856	Motor Fuel Tax IL First	\$ 34,459,216	\$ 45,527,621	\$ 464,313	\$ 45,991,934	\$ (11,532,718)	\$ (11,532,718)	\$ 29,853,553	\$ 18,320,835
11312	Animal Control	4,477,234	6,261,934	119,100	6,381,034	(1,903,800)	(1,903,800)	6,003,680	4,099,880
11306	Election Division Fund	41,010,813	21,460,178	323,723	21,783,901	19,226,912	19,226,912	(5,519,641)	13,707,271
11314	County Clerk Document Storage System	4,408,830	6,273,742	22,097	6,295,839	(1,887,009)	(1,887,009)	14,389,728	12,502,719
11320	Circuit Court Automation	8,495,391	5,311,278	20,124	5,331,402	3,163,989	3,163,989	3,847,395	7,011,384
11318	Circuit Court Document Storage	7,313,901	5,782,934	275,279	6,058,213	1,255,688	1,255,688	3,426,219	4,681,907
11310	Law Library	4,423,702	3,353,090	38,744	3,391,834	1,031,868	1,031,868	61,777	1,093,645
11322	Circuit Court - Dispute Resolution	346,631	300,405	0	300,405	46,226	46,226	219,363	265,589
11326	Adult Probation / Probation Service Fee	2,064,955	572,899	0	572,899	1,492,056	1,492,056	8,430,835	9,922,891
11316	County Clerk Automation	1,434,208	651,115	19,857	670,972	763,236	763,236	1,849,660	2,612,896
11854	Treasurer - Tax Sales Automation	6,310,240	11,856,823	108,887	11,965,710	(5,655,470)	(5,655,470)	19,237,780	13,582,310
11324	Intergovernment Agreement/ ETSB	2,098,601	4,231,828	0	4,231,828	(2,133,227)	(2,133,227)	(266,974)	(2,400,201)
11328	Social Service/ Probation & Court Services	2,126,364	296,478	2,135	298,613	1,827,751	1,827,751	8,305,816	10,133,567
11248	Lead Poisoning Prevention Fund	57,750	333,266	230,045	563,311	(505,561)	(505,561)	2,090,267	1,584,706
11249	Geographic Information Systems - GIS	6,041,623	7,632,943	1,323,350	8,956,293	(2,914,670)	(2,914,670)	15,440,654	12,525,984
11252	State's Attorney Narcotics Forfeiture	994,768	2,605,555	0	2,605,555	(1,610,787)	(1,610,787)	(1,845,639)	(3,456,426)
11292	Disaster Response and Recovery Fund	0	(31,536,999)	0	(31,536,999)	31,536,999	31,536,999	64,922,616	96,459,615
11258	Circuit Court Administrative Fund	1,248,208	527,745	0	527,745	720,463	720,463	2,436,246	3,156,709
11259	County Clerk GIS Fee Fund	2,725,977	2,390,166	416,290	2,806,456	(80,479)	(80,479)	10,895,019	10,814,540
11260	County Clerk Rental Housing Support Fee	212,962	52,772	7,000	59,772	153,190	153,190	988,450	1,141,640
11262	Sheriff Women's Justice Services	81,419	730	0	730	80,689	80,689	344,826	425,515
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	782,684	1,243	0	1,243	781,441	781,441	1,265,677	2,047,118
11269	CCC Electronic Citation Fund	616,960	98,588	0	98,588	518,372	518,372	2,652,128	3,170,500
11271	SAO Records Automation	180,712	0	0	0	180,712	180,712	(134,875)	45,837
11272	PD Records Automation	64,800	0	0	0	64,800	64,800	326,633	391,433
11273	Environmental Control Solid Waste Mgmt	699,794	474,309	12,141	486,450	213,344	213,344	3,705,933	3,919,277
11274	Land Bank Authority	7,680,745	8,992,179	61,275	9,053,454	(1,372,709)	(1,372,709)	259,279	(1,113,430)
11275	Section 108 Loan Program	0	0	0	0	0	0	3,480,093	3,480,093
11276	Erroneous Homestead Exemption Recovery	2,302,715	1,163,036	1,440	1,164,476	1,138,239	1,138,239	2,864,902	4,003,141
11302	Township Roads	946,081	1,037,706	0	1,037,706	(91,625)	(91,625)	6,553,133	6,461,508
11277	Sheriff Pharmaceutical Disposal	57,305	11,722	0	11,722	45,583	45,583	483,427	529,010
11278	Sheriff Operations State Asset Forfeiture	217,753	221,107	0	221,107	(3,354)	(3,354)	818,615	815,261
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	1,266,472	1,128,757	0	1,128,757	137,715	137,715	2,282,709	2,420,424
11284	COVID-19 Federal Programs	19,324	3,868	(3,868)	0	19,324	19,324	28,167,376	28,186,700
11285	Mortgage Foreclosure Mediation Program	1,330,800	1,025,627	0	1,025,627	305,173	305,173	3,661,980	3,967,153
11270	Medical Examiner Fees	197,262	39,699	19,839	59,538	137,724	137,724	764,489	902,213
11286	American Rescue Plan Act (ARPA) Fund	17,505,162	168,745,394	34,277,870	203,023,264	(185,518,102)	(185,518,102)	346,519,922	161,001,820
11287	Equity Fund SPF	39,026,985	23,494,728	3,190,962	26,685,690	12,341,295	12,341,295	126,638,879	138,980,174
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	9,228,858	775,978	164,941	940,919	8,287,939	8,287,939	29,236,598	37,524,537
11289	Transportation Related Home Rule Taxes	239,228,742	218,979,164	0	218,979,164	20,249,578	20,249,578	22,648,174	42,897,752
11293	Homeowner Relief Fund	0	(292,955)	1	(292,954)	292,954	292,954	0	292,954
11294	State's Attorney Fraud Case Settlements Fund	2,375,324	0	0	0	2,375,324	2,375,324	0	2,375,324
<b>TOTAL</b>		<b>\$ 454,097,408</b>	<b>\$ 519,813,653</b>	<b>\$ 41,095,545</b>	<b>\$ 560,909,198</b>	<b>\$ (106,811,790)</b>	<b>\$ (106,811,790)</b>	<b>\$ 769,013,776</b>	<b>\$ 662,201,986</b>



Table - 6

**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Thru Period Eleven As of October 31, 2025**

REVENUES	2025 Budget	October 31, 2025	October 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	\$ 13,007,640	\$ 10,627,069	(18.30%)	\$ (2,380,571)
County Use Tax	98,500,000	90,358,679	91,381,156	1.13%	1,022,477
Gasoline / Diesel Fuel Tax	86,250,000	78,942,143	80,656,897	2.17%	1,714,754
New Motor Vehicle Tax	2,400,000	2,190,711	2,403,819	9.73%	213,108
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	46,560,002	53,787,557	15.52%	7,227,555
Interest Income	0	0	372,244	0.00%	372,244

<b>Total Transportation Fund Revenue</b>	<b>\$ 252,400,000</b>	<b>\$ 231,059,175</b>	<b>\$ 239,228,742</b>	<b>3.54%</b>	<b>\$ 8,169,567</b>
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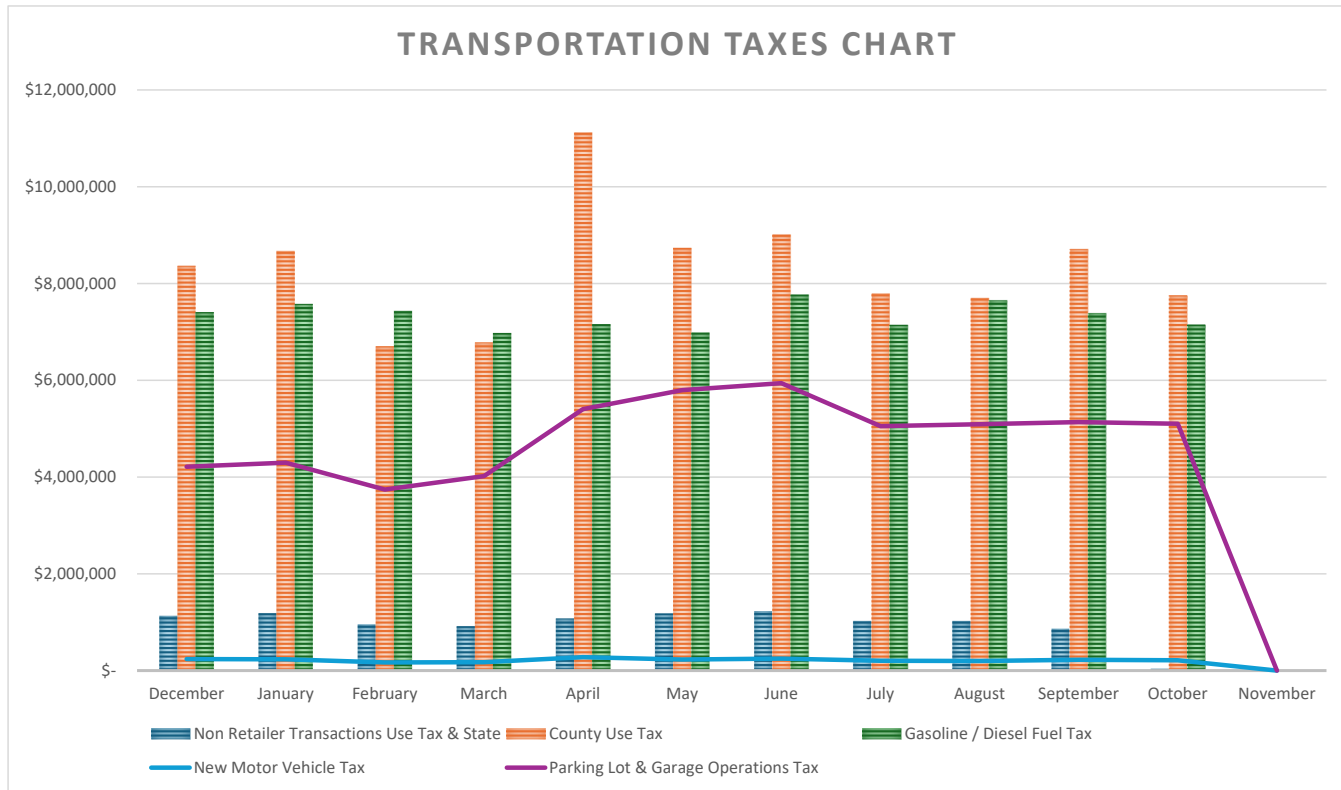


Table - 7

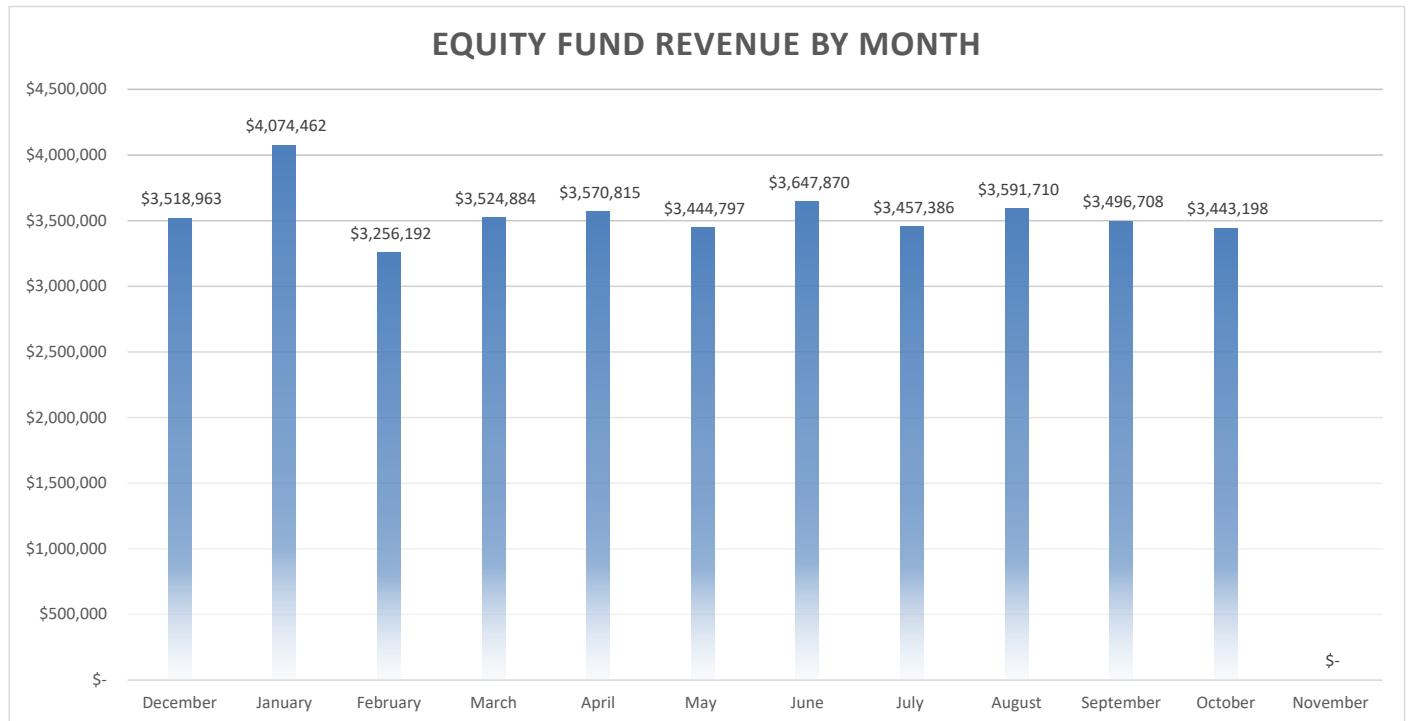
**THE COUNTY OF COOK, ILLINOIS**  
**Equity Fund Analysis of Revenues**  
**Thru Period Eleven As of October 31, 2025**

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

**Equity Fund Revenue**

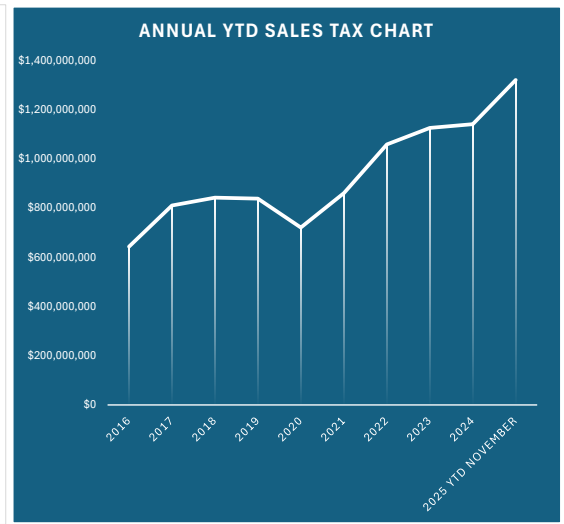
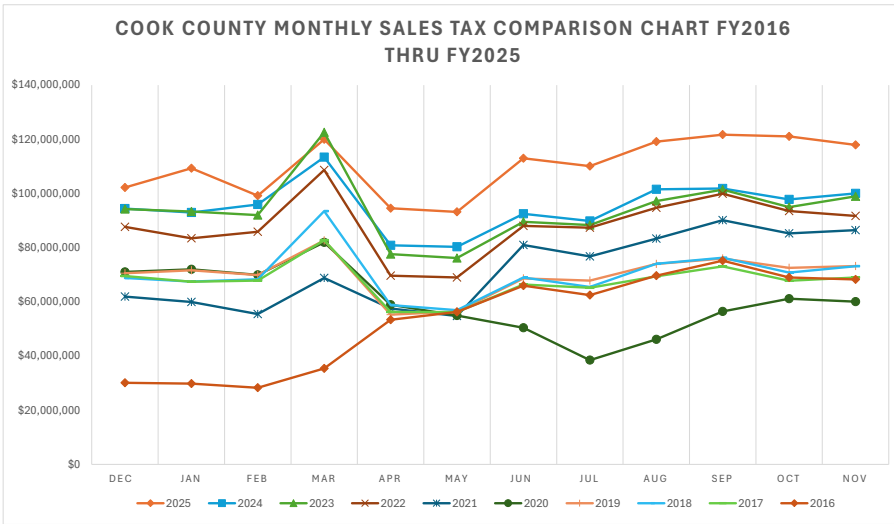
Cannabis Tax	\$ 13,900,000	\$ 12,658,423	\$ 11,587,624	(8.46%)	\$ (1,070,799)
Firearms Tax	1,300,000	1,193,050	1,140,813	(4.38%)	(52,237)
Il Gaming Des Plaines Casino	19,500,000	18,010,855	22,413,028	24.44%	4,402,173
Interest Income	0	0	3,650,274	0.00%	3,650,274
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

<b>Equity Fund Revenue</b>	<b>\$ 34,700,000</b>	<b>\$ 31,862,328</b>	<b>\$ 39,026,985</b>	<b>22.49%</b>	<b>\$ 7,164,657</b>
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The County Of Cook, Illinois  
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - NOVEMBER 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)
\$ 1,207,056,500	\$ 1,321,311,595	9.47%	\$ 114,255,095	\$ 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)

	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	
YEAR	GROSS	GROSS	GROSS	GROSS	(5,6&7) GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	YTD
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	Collections
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$119,961,011	\$94,531,070	\$93,194,186	\$112,995,645	\$110,066,351	\$119,157,344	\$121,706,469	\$121,048,275	\$117,939,931	\$1,321,311,595
Over/(Under) Est. (in millions)	\$4.3	\$12.7	\$3.0	\$6.1	\$7.4	\$6.0	\$12.3	\$11.1	\$12.4	\$11.0	\$15.7	\$12.3	\$114.3
2024	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016	\$97,796,697	\$100,002,405	\$1,141,428,231
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 October 31st, 2025**

**Table - 9**

<b>By Department</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Total</b>	<b>% of</b>
Enterprise Technology	0.1	2.5	0.5	-	-	3.1	2.8%
Planning and Development	0.6	0.9	-	0.6	1.0	3.1	2.8%
Office of Economic Development	0.1	-	-	-	-	0.1	0.1%
County Clerk	0.2	0.3	-	-	-	0.5	0.4%
Environment and Sustainability	0.1	-	-	-	0.3	0.4	0.4%
Justice Advisory Council	-	-	0.1	0.3	0.3	0.7	0.6%
Office of the Sheriff	-	0.5	0.1	-	0.9	1.5	1.3%
State's Attorney	-	-	-	0.1	6.7	6.8	6.1%
Medical Examiner	-	-	-	-	0.1	0.1	0.1%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	1.0	8.4	23.5	17.8	50.8	45.5%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	-	1.3	1.3	1.2%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	2.8	0.5	26.2	29.5	26.4%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	0.2	0.2	0.2%
Dept. of Public Health	1.2	0.9	0.7	2.5	8.2	13.5	12.1%
<b>Grand Total</b>	<b>\$ 2.4</b>	<b>\$ 6.1</b>	<b>\$ 12.6</b>	<b>\$ 27.5</b>	<b>\$ 63.0</b>	<b>\$ 111.6</b>	<b>100.0%</b>

<b>By Funding Source</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Total</b>
County Match - CCP	-	0.8	0.3	-	0.8	\$ 1.9
Federal Direct - CCH	-	0.1	0.2	1.3	3.2	\$ 4.8
Federal Direct - CCP	0.8	1.3	-	0.6	2.2	\$ 4.9
Federal Direct - DPH	-	-	-	-	1.1	\$ 1.1
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.1	0.6	1.7	\$ 3.2
Federal Pass Through - CCP	0.4	1.2	8.6	24.5	29.0	\$ 63.7
Federal Pass Through - DOT	-	-	2.8	-	18.4	\$ 21.2
Federal Pass Through - DPH	0.4	-	0.3	-	0.5	\$ 1.2
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	-	-	-	-	0.1	\$ 0.1
State Direct - CCP	0.1	1.6	0.2	-	4.3	\$ 6.2
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.5	1.3	\$ 2.3
<b>Grand Total</b>	<b>\$ 2.4</b>	<b>\$ 6.1</b>	<b>\$ 12.6</b>	<b>\$ 27.5</b>	<b>\$ 63.0</b>	<b>\$ 111.6</b>

### Notes to the October 2025 Report:

Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$93.7 million was received on November 14<sup>th</sup>, 2025**, and will be included in the November 30, 2025, revenue report. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 16<sup>th</sup>, 2025, and is included in this revenue report**. Certain other fee revenues for October 2025 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.

- 1) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 2) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted and limited to the total amount of the State grant.
- 3) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 4) Other financing sources' revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred.

Revenues collected by the Treasurer are presented as reported by the monthly "Cook County Treasurer–Analysis of Revenue" communication to the Office of the Comptroller.

**Note: 1** The 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.