

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Four-Month Period Ended March 31, 2025



Bureau of Finance

Disclaimer for Financial Statements Report

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



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President
Cook County Board
of Commissioners

April 29, 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 four-month period ended March 31, 2025, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

BILL LOWRY
3rd District

STANLEY MOORE
4th District

KISHA MCCASKILL
5th District

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

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
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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

ANTHONY QUEZADA
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGNEN
12th District

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

JOSINA MORITA
13th District

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 P4 as of March 31, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$731.6	\$807.6	\$76.0	10.4		\$807.6	\$76.0	10.4
Expenses	\$711.5	\$732.3	(\$20.8)	(2.9)	\$28.7	\$761.0	(\$49.5)	(7.0)
Net Results	\$20.1	\$75.3	\$55.2		\$28.7	\$46.6	\$26.5	
Health Fund								
Revenues	\$1,753.2	\$1,636.6	(\$116.6)	(6.7)		\$1,636.6	(\$116.6)	(6.7)
Expenses	\$1,680.9	\$1,742.3	(\$61.4)	(3.7)	\$51.5	\$1,793.8	(\$112.9)	(6.7)
Net Results	\$72.3	(\$105.7)	(\$178.0)		\$51.5	(\$157.2)	(\$229.5)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of March 31, 2025, the General Fund net results were positive \$75.3 million, \$55.2 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$26.5 million **favorable** to budget.

Revenues were \$76.0 million or 10.4% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in March 2025, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax, Other Reimbursements / Transfers, that offset reductions in Cigarette Tax, Alcohol Beverage Tax, and in other areas.

Expenditures of \$732.3 million were \$20.8 million or 2.9% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$28.7 million, which resulted in a negative variance of \$49.5 million or 7.0% 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 \$116.6 million or 6.7% **unfavorable** to budget. Expenditures of \$1.742 billion are \$61.4 million or 3.7% **unfavorable** to budget before factoring in encumbrances of \$51.5 million. When including encumbrances, expenditures were \$112.9 million or 6.7% **unfavorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through March 2025.

State Revenues Update

Through March 31, 2025, the State of Illinois owes the County \$109.2 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 13.6	\$ 13.6	AOIC vouchers average - 30-45 days
Rent	-	-	-	0.2	0.7	0.9	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.6	0.2	3.6	6.1	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	12.5	22.7	33.5	12.9	82.0	Estimated average days over - 120 days
Total - General Fund	0.5	14.1	23.3	33.9	30.8	102.6	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	1.2	1.1	2.8	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.7	1.0	0.9	3.8	Estimated average days over - 120 days
Total Health Fund	0.8	0.9	0.7	2.2	2.0	6.6	
Total General & Health Fund	\$ 1.3	\$ 15.0	\$ 24.0	\$ 36.1	\$ 32.8	\$ 109.2	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through March 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 March 31, 2025, the State AOIC past due amount was \$13.6 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 March 31, 2025, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In March 2025 and April 2025, the State AOIC reimbursed the County in the amount of \$10.3 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 \$13.6 million.

² In March 2025 and April 2025, the County received a total of \$19.2 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOT, P&D, HUD, CCH, Public Health Grants, and others. As of March 31, 2025, the total grants past due amount owed to the County was \$110.9 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 March 31, 2025, the State owes the County \$85.8 million in Federal pass-through grant receivable.

³ As of March 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 four-month property tax levy revenue of \$164.0 million was behind prior year property tax revenue of \$223.8 million, resulting in an **unfavorable** comparative variance of \$59.8 million or 26.72% based on current collections through March 31, 2025. General Funds higher property tax collections in FY2024 are based on property tax levy as approved. Tax collections in March 2025 were \$111.5 million based on current tax distributions.

			FY2025 vs FY2024	
	31-Mar-25	31-Mar-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 81,814,456	\$ 144,199,193	\$ (62,384,737)	-43.26%
Health Fund	82,169,913	79,581,630	2,588,283	3.25%
Total	\$ 163,984,369	\$ 223,780,823	\$ (59,796,454)	-26.72%

General Fund Revenues Fees

Treasurer – Total four-month actual revenue of \$26.5 million was above budgeted revenue of \$13.0 million, resulting in a **favorable** variance of \$13.5 million or 103.83%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through March 2025.

County Clerk – Total four-month actual revenue of \$17.9 million was above budgeted revenue of \$16.8 million, resulting in a **favorable** variance of \$1.1 million or 6.23% and is based the current collections. Revenue is based on the health of the economy. The positive variance through March 2025 reflects the increase in high-priced residential and commercial properties sales. The real estate market is still encountering a low level of housing inventory as the result of minimum construction, high mortgage interest rates, and high-priced home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the real estate market is slowly showing moderate growth.

Clerk of the Circuit Court – Total four-month actual revenue of \$26.5

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 13.5
County Clerk	1.1
Sheriff	0.9
Clerk of Circuit Court	2.4
County Sales Tax	26.0
Hotel Accommodations Tax	1.4
Amusement Tax	0.3
Sports Wagering Tax	0.9
Other Reimbursements / Transfers	6.1
Other revenue categories (net)	28.7
Total net favorable variances	\$ 81.3
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (4.7)
Alcohol Beverage Tax	(0.6)
Net (unfavorable) variances	(5.3)
Total net favorable (unfavorable) variances	\$ 76.0

million was above budgeted revenue of \$24.1 million, resulting in a **favorable** variance of \$2.4 million or 9.89% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total four-month actual revenue of \$2.9 million was above budgeted revenue of \$2.0 million, resulting in a **favorable** variance of \$0.9 million or 43.03% 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 \$430.7 million through March 31, 2025, was above budgeted revenue of \$404.7 million and resulted in a **favorable** variance of \$26.0 million or positive 6.43%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, March receipts represent underlying transactions that occurred in December of 2024. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$20.0 million through March 31, 2025, was behind budgeted revenue of \$24.7 million, and resulted in an **unfavorable** variance of \$4.7 million, or 19.16%. The negative variance is due to current market conditions. National trends indicate a decline in alcohol consumption, with a particularly sharp decline among younger adults."

The County Hotel Accommodations Tax - Revenue of \$9.4 million through March 31, 2025, was above budgeted revenue of \$8.0 million and resulted in a **favorable** variance of \$1.4 million or 17.66%. The positive change is due to the continued rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$11.4 million through March 31, 2025, was behind budgeted revenue of \$12.0 million and resulted in an **unfavorable** variance of \$0.6 million or 4.66%. The negative variance is due to the timing of wholesale deliveries.

The County Amusement Tax - Revenue of \$15.0 million through March 31, 2025, was above budgeted revenue of \$14.7 million, and resulting in a **favorable** variance of \$0.3 million, or 1.76%. The positive variance from the budget is based on current market conditions.

The Sports Wagering Tax - Revenue of \$4.7 million through March 31, 2025, was above budgeted revenue of \$3.8 million and resulted in a **favorable** variance of \$0.9 million or 22.22%. The positive variance is due to the timing of state disbursements.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total four-month actual revenue of \$14.3 million was above budgeted revenue of \$8.2 million and resulted in a **favorable** variance of \$6.1 million or 73.81%. The positive variance

is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$11.6 million through 1st quarter of 2025 and other revenues collected through March 31, 2025.

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

General Fund Expenditures

Expenses of \$732.3 million were \$20.8 million or 2.9% **unfavorable** to budget before including \$28.7 million in encumbrances. Combined expenditures and encumbrances of \$761.0 million were \$49.5 million or 7.0% **unfavorable** to budget. The unfavorable balance is due to timing of fund transfers, having a total impact of \$36.4 million on the expenditure variance. The control offices primarily impacted by this unexpected timing are the Sheriff (\$16.4 million), the Chief Judge (\$9.5 million), Fixed Charges (\$5.0 million), and State's Attorney (\$3.1 million). Outside of these transfers, the overall variance is favorable, and all control offices are in line with or favorable compared to budget.

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 \$116.6 million or 6.7% through March 31, 2025. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and by patient fees revenues collection issues related to the Change Healthcare breach. Expenditures of \$1.742 billion were \$61.4 million or 3.7% **unfavorable** to budget before including the encumbrances. The negative 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. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state.

Health Fund - Revenue

CCH Medicaid Expansion – Total four-month actual Medicaid

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Federal State Medicaid Programming - DSH	\$ 13.9
Directed Payments	64.5
Net <i>favorable</i> variances	78.4
	Unfavorable Variance
	(millions)
Patient Fees	\$ (136.8)
Medicaid Expansion - Managed Care	(34.7)
Graduate Medical Education (GME) Revenue	(2.3)
Miscellaneous Revenue	(15.7)
Other revenue categories (net)	(5.5)
Net (unfavorable) variances	(195.0)
Total net favorable (unfavorable) variances	\$ (116.6)

Expansion revenue of \$1.084 billion was behind budgeted revenue of \$1.119 billion, resulting in an **unfavorable** variance of \$34.7 million or 3.10% due to timing of state payment adjustments, to account for the higher membership through March 31, 2025. As of March 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 four-month actual Patient Fee revenue of \$145.0 million was behind budgeted revenue of \$281.8 million and resulted in an **unfavorable** variance of \$136.8 million or 48.55%, 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 \$46.6 million YTD payments through March 31, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through March 31, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$77.2 million was above budgeted revenue of \$63.3 million and resulted in a **favorable** variance of \$13.9 million or 22.02%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total four-month actual Directed Payments of \$226.5 million was above budgeted revenue of \$162.0 million and resulted in a **favorable** variance of \$64.5 million or 39.84%, based on current payments received. This report includes \$157.4 million YTD payments through March 31, 2025, in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through March 31, 2025, Graduate Medical Education (GME) actual revenue of \$22.7 million was behind budgeted revenue of \$25.0 million and resulted in an **unfavorable** variance of \$2.3 million or 9.37%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total four-month actual miscellaneous revenue of \$8.6 million was behind budgeted revenue of \$24.3 million, resulting in an **unfavorable** variance of \$15.7 million or 64.57% primarily due to a slight increase 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 behind budgeted revenue and resulted in an **unfavorable** variance of \$18.3 million based on current collections. The miscellaneous fees were partially offset by Managed Care investment income of \$5.8 million.

Health Fund- Expenditures

Expenditures of \$1.742 billion were \$61.4 million or 3.7 percent **unfavorable** to budget before including encumbrances of \$51.5 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$39.3 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$10.3M due to lower than anticipated use of contractual labor.

Expenditures and encumbrances of \$1.794 billion were \$112.9 million or 6.7 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$18.4 million out of \$51.5 million) are current

obligations entered by Health Plan Services for claims with most of the payments made in March 2025 and \$18.9 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 Four as of March 31, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$139.3	\$179.9	\$40.6	29.1		\$179.9	\$40.6	29.1
Expenses	\$287.2	\$123.4	\$163.8	57.0	\$51.7	\$175.1	\$112.1	39.0
Net Results	(\$147.9)	\$56.5	\$204.4		\$51.7	\$4.8	\$152.7	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of March 31, 2025, revenues were \$179.9 million, \$40.6 million above budgeted revenue of \$139.3 million, resulting in a **favorable** variance of 29.1% to budget based on current collections. Total expenditure was positive \$112.1 million after encumbrance primarily due to General Funds reimbursements and current spending rate. Through March 31, 2025, revenues have exceeded expenditures and encumbrances by \$4.8 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 \$4.2 million through March 31, 2025, was behind budgeted revenue of \$4.3 million and resulted in an **unfavorable** variance of \$0.1 million or 1.89%. The variance is based on current collections.

The County Use Tax - Revenue of \$30.5 million through March 31, 2025, was above budgeted revenue of \$29.7 million and resulted in a **favorable** variance of \$0.8 million or 2.62%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$29.4 million through March 31, 2025, was above budgeted revenue of \$28.3 million and resulted in a **favorable** variance of \$1.1 million or 3.99%. The positive variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$0.8 million through March 31, 2025, was above budgeted revenue of \$0.7 million and resulted in a **favorable** variance of \$0.1 million or 14.61%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$16.3 million through March 31, 2025, was behind budgeted revenue of \$16.6 million and resulted in an **unfavorable** variance of \$0.3 million or 2.11%. The negative variance is based on current collections.

The Firearms Tax – Revenue of \$0.5 million through March 31, 2025, was on target of budgeted revenue of \$0.5 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$4.4 million through March 31, 2025, was above budgeted revenue of \$4.3 million and resulted in a **favorable** variance of \$0.1 million or 2.66%. The positive variance is based on current collections.⁵

The IL Gaming Des Plaines Casino Tax – Revenue of \$7.9 million through March 31, 2025, was above budgeted revenue of \$5.9 million and resulted in a **favorable** variance of \$2.0 million or 33.68%. 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 April 15th, 2025, the County has spent over \$621.4 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 Four As of March 31, 2025

REVENUES	2025 Budget	March 31, 2025	March 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 152,736,776	\$ 82,340,396	\$ 81,814,456	(0.64%)	\$ (525,940)
Property Tax Levy Timing Differential			(2,312,360)		(2,312,360)
Property Tax - Tax Increment Financing Surplus	31,907,720	0	25,019,215	0.00%	25,019,215
Fees					
County Treasurer	35,000,000	13,016,228	26,530,764	103.83%	13,514,536
County Clerk	51,406,008	16,831,966	17,880,694	6.23%	1,048,728
Building and Zoning	4,100,000	1,180,681	2,143,711	81.57%	963,030
Environment and Sustainability	4,695,000	825,757	984,929	19.28%	159,172
Liquor Licenses	372,000	96,720	173,162	79.03%	76,442
Clerk of Circuit Court	72,900,000	24,145,259	26,532,126	9.89%	2,386,867
Sheriff	6,000,000	2,000,000	2,860,625	43.03%	860,625
Public Guardian	2,600,000	941,668	853,506	(9.36%)	(88,162)
Public Administrator	1,768,874	574,150	999,137	74.02%	424,987
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	520,000	485,412	(6.65%)	(34,588)
Medical Examiner	3,909,800	1,481,871	1,392,943	(6.00%)	(88,928)
Contract Compliance M/WBE Cert	19,000	6,333	4,000	(36.84%)	(2,333)
Total Fee Revenue	184,840,682	61,620,633	80,841,009	31.19%	19,220,376
Non-Property Taxes					
Home Rule County Sales Tax	1,207,056,500	404,651,960	430,672,324	6.43%	26,020,364
Off Track Betting Commission	655,000	200,867	151,156	(24.75%)	(49,711)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	0	0	0.00%	0
Retailer's Occupation Tax/General Sales	5,090,800	1,699,317	2,200,520	29.49%	501,203
State Income Tax	20,668,000	6,354,189	6,708,813	5.58%	354,624
Alcoholic Beverage Tax	37,540,000	11,984,552	11,425,843	(4.66%)	(558,709)
Cigarette Tax	77,500,000	24,766,851	20,021,522	(19.16%)	(4,745,329)
Other Tobacco and Consumable Products Tax	6,800,000	2,161,399	2,064,359	(4.49%)	(97,040)
Hotel Accommodations Tax	38,250,000	7,992,282	9,403,411	17.66%	1,411,129
Gambling Machine Tax	5,700,000	374,290	118,370	(68.37%)	(255,920)
Video Gaming	1,345,000	481,541	442,954	(8.01%)	(38,587)
Amusement Tax	44,900,000	14,714,398	14,972,765	1.76%	258,367
Sports Wagering Tax	12,450,000	3,859,996	4,717,685	22.22%	857,689
Total Non-Property Taxes	1,497,910,100	479,241,642	502,899,722	4.94%	23,658,080
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	20,584,947	21,818,136	5.99%	1,233,189
Salaries of State's Attorney	239,343	78,820	80,782	2.49%	1,962
Salaries of Public Defender	215,409	71,881	48,038	(33.17%)	(23,843)
FPD Reimbursements for Services	2,250,933	513,489	431,197	(16.03%)	(82,292)
Total Intergovernmental Revenues	67,705,685	21,249,137	22,378,153	5.31%	1,129,016
Investment Income					
Investment Income	57,162,500	19,237,261	19,970,255	3.81%	732,994
Miscellaneous Revenue					
Cable TV Franchise	979,000	257,386	202,041	(21.50%)	(55,345)
Real Estate and Rental Income	11,131,061	3,382,326	3,492,217	3.25%	109,891
Other Reimbursements / Transfers	40,203,873	8,251,707	14,342,345	73.81%	6,090,638
Total Miscellaneous Revenue	52,313,934	11,891,419	18,036,603	51.68%	6,145,184
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	2,571,289	5,468,047	112.66%	2,896,758
Other Financing Sources - Fund Balance	160,493,075	53,497,692	53,497,692	0.00%	0
Total Other Financing Sources	175,921,428	56,068,981	58,965,739	5.17%	2,896,758
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 731,649,469	\$ 807,612,792	10.38%	\$ 75,963,323

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P04 as of March 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	99,786,563	93,347,394	6,439,169	6.5%	2,184,142	95,531,536	4.3%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	822,665	755,203	67,462	8.2%	(1,065)	754,138	8.3%
1081 FIRST DISTRICT	475,000	125,826	168,922	(43,096)	-34.3%	2,309	171,231	-36.1%
1082 SECOND DISTRICT	475,000	137,495	106,439	31,056	22.6%	110	106,549	22.5%
1083 THIRD DISTRICT	475,000	142,419	138,921	3,498	2.5%	-	138,921	2.5%
1084 FOURTH DISTRICT	475,000	139,531	159,914	(20,383)	-14.6%	5,077	164,991	-18.2%
1085 FIFTH DISTRICT	475,000	140,700	112,503	28,197	20.0%	5,826	118,329	15.9%
1086 SIXTH DISTRICT	475,000	142,614	128,780	13,834	9.7%	-	128,780	9.7%
1087 SEVENTH DISTRICT	475,000	133,228	124,309	8,919	6.7%	160	124,469	6.6%
1088 EIGHTH DISTRICT	475,000	135,820	118,745	17,075	12.6%	-	118,745	12.6%
1089 NINTH DISTRICT	475,000	140,332	102,183	38,149	27.2%	124	102,307	27.1%
1090 TENTH DISTRICT	475,000	129,040	120,520	8,520	6.6%	(571)	119,949	7.0%
1091 ELEVENTH DISTRICT	533,500	161,034	121,910	39,124	24.3%	-	121,910	24.3%
1092 TWELFTH DISTRICT	475,000	134,633	132,955	1,678	1.2%	-	132,955	1.2%
1093 THIRTEENTH DISTRICT	475,000	143,209	157,069	(13,860)	-9.7%	1,869	158,938	-11.0%
1094 FOURTEENTH DISTRICT	475,000	147,047	138,608	8,439	5.7%	59	138,667	5.7%
1095 FIFTEENTH DISTRICT	475,000	144,988	139,133	5,855	4.0%	100	139,233	4.0%
1096 SIXTEENTH DISTRICT	475,000	145,561	145,036	525	0.4%	-	145,036	0.4%
1097 SEVENTEENTH DISTRICT	475,000	139,197	128,384	10,813	7.8%	-	128,384	7.8%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	3,205,338	2,999,534	205,804	6.4%	13,998	3,013,532	6.0%
1040 COUNTY ASSESSOR	34,823,604	10,618,652	9,640,412	978,240	9.2%	6,934	9,647,346	9.1%
1050 BOARD OF REVIEW	21,189,514	6,962,245	6,464,434	497,811	7.2%	4,692	6,469,126	7.1%
1060 COUNTY TREASURER	700,077	226,744	209,942	16,802	7.4%	-	209,942	7.4%
1110 COUNTY CLERK	20,152,414	6,697,652	5,700,227	997,425	14.9%	6,017	5,706,244	14.8%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	39,769,185	43,283,839	(3,514,654)	-8.8%	140,138	43,423,977	-9.2%
SHERIFF	554,416,457	168,060,712	179,886,955	(11,826,243)	-7.0%	7,644,830	187,531,785	-11.6%
CHIEF JUDGE	274,719,296	83,469,846	92,419,768	(8,949,922)	-10.7%	700,332	93,120,100	-11.6%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	32,216,031	32,444,293	(228,262)	-0.7%	32,630	32,476,923	-0.8%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	923,680	701,351	222,329	24.1%	-	701,351	24.1%
1390 PUBLIC ADMINISTRATOR	1,846,930	578,619	544,098	34,521	6.0%	-	544,098	6.0%
FIXED CHARGES	746,745,924	258,993,363	264,623,734	(5,630,371)	-2.2%	17,998,048	282,621,782	-9.1%
TOTAL	\$ 2,220,498,825	\$ 711,508,629	\$ 732,265,981	\$ (20,757,352)	-2.9%	\$ 28,731,761	\$ 760,997,742	-7.0%

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

REVENUES	2025 Budget	March 31, 2025	March 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 85,018,722	\$ 82,169,913	(3.35%)	\$ (2,848,809)
Property Tax Levy Timing Differential			0		0
Stroger Hospital -					
409549-Medicare	238,264,029	79,421,343	35,138,922	(55.76%)	(44,282,421)
409593-Medicaid Fees for Service	440,301,837	146,767,279	49,222,134	(66.46%)	(97,545,145)
409598-Private Payors & Carriers	91,365,873	30,455,291	51,315,900	68.50%	20,860,609
Stroger Hospital - Sub Total	769,931,739	256,643,913	135,676,956	(47.13%)	(120,966,957)
Provident Hospital -					
409549-Medicare	27,291,761	9,097,253	3,382,897	(62.81%)	(5,714,356)
409593-Medicaid Fees for Service	41,597,630	13,865,876	2,065,743	(85.10%)	(11,800,133)
409598-Private Payors & Carriers	6,563,845	2,187,948	3,853,316	76.12%	1,665,368
Provident Hospital - Sub Total	75,453,236	25,151,077	9,301,956	(63.02%)	(15,849,121)
Patient Fees (Medicare, Medicaid, Private & 3rd)	845,384,975	281,794,990	144,978,912	(48.55%)	(136,816,078)
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	63,333,333	77,278,136	22.02%	13,944,803
409604-Directed Payments	485,844,085	161,948,029	226,460,325	39.84%	64,512,296
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	835,794,639	281,869,015	282,351,751	0.17%	482,736
409528-Family Health Plans PMPM	802,007,515	270,474,417	274,317,006	1.42%	3,842,589
409532-Integrated Care Program PMPM	880,031,886	296,787,882	267,605,705	(9.83%)	(29,182,177)
409536-Managed Long Term Services and Support PMPM	374,281,261	126,225,134	121,533,467	(3.72%)	(4,691,667)
409539-Other Population Revenue PMPM	389,446,347	130,094,482	138,487,352	6.45%	8,392,870
409542-Other State Revenue	40,382,310	13,617,498	33,969	(99.75%)	(13,583,529)
Medicaid Expansion - Managed Care Sub Total	3,321,943,958	1,119,068,428	1,084,329,250	(3.10%)	(34,739,178)
409563-Graduate Medical Education	75,027,201	25,009,066	22,665,206	(9.37%)	(2,343,860)
409585-Domestic Transfer - Elimination	(139,525,143)	(46,508,381)	(49,081,154)	5.53%	(2,572,773)
CCH - Total Fees	4,909,975,076	1,642,195,465	1,544,180,675	(5.97%)	(98,014,790)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	60,905,418	20,301,805	1,952,399	(90.38%)	(18,349,406)
Public Health	2,577,463	850,892	863,449	1.48%	12,557
Managed Care - Investment Income	9,493,159	3,164,386	5,800,400	83.30%	2,636,014
Miscellaneous Revenues - Sub	72,976,040	24,317,083	8,616,248	(64.57%)	(15,700,835)
411495-Other Financing Sources	4,900,000	1,633,333	1,633,333	0.00%	0
TOTALS	\$ 5,145,556,036	\$ 1,753,164,604	\$ 1,636,600,169	(6.65%)	\$ (116,564,435)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 04 as of March 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	\$ 34,055,620	\$ 25,628,802	\$ 8,426,818	24.7%	\$ 5,254,735	\$ 30,883,537	\$ 3,172,083	9.3%
4241	Health Services - JTDC	\$ 11,066,141	\$ 3,188,222	3,016,640	171,582	5.4%	20,231	3,036,871	151,351	4.7%
4890	Health System Administration	\$ 163,519,448	\$ 43,284,598	29,648,671	13,635,927	31.5%	2,461,638	32,110,309	11,174,289	25.8%
4891	Provident Hospital	\$ 110,576,453	\$ 30,660,196	30,537,380	122,816	0.4%	3,735,915	34,273,295	(3,613,099)	-11.8%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 62,504,686	54,987,577	7,517,109	12.0%	2,216,711	57,204,288	5,300,398	8.5%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 8,330,903	5,611,551	2,719,352	32.6%	141,491	5,753,042	2,577,861	30.9%
4895	Department of Public Health	\$ 24,102,700	\$ 5,618,098	6,013,419	(395,321)	-7.0%	441,117	6,454,536	(836,438)	-14.9%
4896	Health Plan Services	\$ 3,185,276,842	\$ 1,107,593,478	1,243,325,821	(135,732,343)	-12.3%	18,397,690	1,261,723,511	(154,130,033)	-13.9%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 376,637,757	330,471,751	46,166,006	12.3%	18,858,909	349,330,660	27,307,097	7.3%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 9,072,534	13,104,351	(4,031,817)	-44.4%	0	13,104,351	(4,031,817)	-44.4%
TOTAL		\$ 5,145,556,036	\$ 1,680,946,091	\$ 1,742,345,963	(61,399,872)	-3.7%	\$ 51,528,437	\$ 1,793,874,400	\$ (112,928,309)	-6.7%

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

SPECIAL PURPOSE FUNDS

<u>Fund #</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures & Encumbrances</u>	<u>Revenues Over (Under) Expenditures & Encumbrances</u>	<u>3/31/2025 Net Change In Fund Balance</u>	<u>FY2024 Projected Fund Balance (Deficit) - Ending</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
11856	Motor Fuel Tax IL First	\$ 12,576,310	\$ 15,768,301	\$ 874,903	\$ 16,643,204	\$ (4,066,894)	\$ (4,066,894)	\$ 30,517,741	\$ 26,450,847
11312	Animal Control	1,910,763	3,508,673	90,843	3,599,516	(1,688,753)	(1,688,753)	5,560,112	3,871,359
11306	Election Division Fund	33,491,991	5,505,208	(29,478)	5,475,730	28,016,261	28,016,261	20,784,820	48,801,081
11314	County Clerk Document Storage System	1,518,413	1,593,131	(757)	1,592,374	(73,961)	(73,961)	13,279,549	13,205,588
11320	Circuit Court Automation	2,995,990	1,618,626	65,096	1,683,722	1,312,268	1,312,268	1,638,623	2,950,891
11318	Circuit Court Document Storage	2,588,788	1,648,182	252,517	1,900,699	688,089	688,089	2,053,434	2,741,523
11310	Law Library	1,515,919	1,344,763	129,398	1,474,161	41,758	41,758	(47,134)	(5,376)
11322	Circuit Court - Dispute Resolution	133,315	147	0	147	133,168	133,168	(47,722)	85,446
11326	Adult Probation / Probation Service Fee	800,878	114,836	13,122	127,958	672,920	672,920	7,690,698	8,363,618
11316	County Clerk Automation	474,906	266,730	8,835	275,565	199,341	199,341	1,597,888	1,797,229
11854	Treasurer - Tax Sales Automation	5,896,442	4,220,300	469,558	4,689,858	1,206,584	1,206,584	17,842,698	19,049,282
11324	Intergovernment Agreement/ ETSB	700,000	1,579,526	0	1,579,526	(879,526)	(879,526)	542,445	(337,081)
11328	Social Service/ Probation & Court Services	855,678	74,019	15,346	89,365	766,313	766,313	8,337,356	9,103,669
11248	Lead Poisoning Prevention Fund	23,336	124,211	243,478	367,689	(344,353)	(344,353)	2,135,048	1,790,695
11249	Geographic Information Systems - GIS	2,074,429	2,919,551	1,793,324	4,712,875	(2,638,446)	(2,638,446)	10,096,312	7,457,866
11252	State's Attorney Narcotics Forfeiture	360,680	939,006	0	939,006	(578,326)	(578,326)	(2,223,688)	(2,802,014)
11292	Disaster Response and Recovery Fund	0	(32,442,566)	0	(32,442,566)	32,442,566	32,442,566	50,000,000	82,442,566
11258	Circuit Court Administrative Fund	439,415	202,647	0	202,647	236,768	236,768	2,205,326	2,442,094
11259	County Clerk GIS Fee Fund	935,630	162,794	16,290	179,084	756,546	756,546	10,661,097	11,417,643
11260	County Clerk Rental Housing Support Fee	71,931	41,150	0	41,150	30,781	30,781	968,666	999,447
11262	Sheriff Women's Justice Services	32,958	233	622	855	32,103	32,103	319,244	351,347
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(277,902)	(277,902)
11268	Assessor Special Fund	177,810	452	0	452	177,358	177,358	1,197,440	1,374,798
11269	CCC Electronic Citation Fund	196,931	35,673	0	35,673	161,258	161,258	2,172,445	2,333,703
11271	SAO Records Automation	23,141	0	0	0	23,141	23,141	(279,399)	(256,258)
11272	PD Records Automation	22,674	0	0	0	22,674	22,674	281,700	304,374
11273	Environmental Control Solid Waste Mgmt	193,240	125,221	38,400	163,621	29,619	29,619	3,691,067	3,720,686
11274	Land Bank Authority	2,379,099	2,909,829	74,046	2,983,875	(604,776)	(604,776)	(3,228,427)	(3,833,203)
11275	Section 108 Loan Program	0	0	0	0	0	0	4,064,138	4,064,138
11276	Erroneous Homestead Exemption Recovery	1,221,556	383,644	80	383,724	837,832	837,832	3,128,703	3,966,535
11302	Township Roads	348,925	82,985	0	82,985	265,940	265,940	7,325,793	7,591,733
11277	Sheriff Pharmaceutical Disposal	12,734	8,090	0	8,090	4,644	4,644	446,648	451,292
11278	Sheriff Operations State Asset Forfeiture	90,186	193,510	0	193,510	(103,324)	(103,324)	512,313	408,989
11279	Sheriff Money Laundering State Asset Forfeiture	0	9,000	0	9,000	(9,000)	(9,000)	253,652	244,652
11281	Cable TV Peg Access Support Fund	12,580	0	0	0	12,580	12,580	114,932	127,512
11282	Cook County Assessor GIS Fee Fund	431,891	318,128	0	318,128	113,763	113,763	1,899,525	2,013,288
11284	COVID-19 Federal Programs	7,342	3,868	(3,868)	0	7,342	7,342	28,167,376	28,174,718
11285	Mortgage Foreclosure Mediation Program	493,502	180,528	0	180,528	312,974	312,974	3,366,352	3,679,326
11270	Medical Examiner Fees	16,138	108	2,139	2,247	13,891	13,891	899,055	912,946
11286	American Rescue Plan Act (ARPA) Fund	6,938,016	60,714,413	46,408,444	107,122,857	(100,184,841)	(100,184,841)	346,519,922	246,335,081
11287	Equity Fund SPF	14,374,501	8,030,083	1,235,250	9,265,333	5,109,168	5,109,168	100,943,197	106,052,365
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	2,237,878	189,398	3,773	193,171	2,044,707	2,044,707	13,725,200	15,769,907
11289	Transportation Related Home Rule Taxes	81,328,348	55,991,904	0	55,991,904	25,336,444	25,336,444	21,733,788	47,070,232
11293	Homeowner Relief Fund	0	(15,000,000)	0	(15,000,000)	15,000,000	15,000,000	0	15,000,000
TOTAL		\$ 179,904,264	\$ 123,366,302	\$ 51,701,361	\$ 175,067,663	\$ 4,836,601	\$ 4,836,601	\$ 722,114,761	\$ 726,951,362

Table - 6

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

REVENUES	2025 Budget	March 31, 2025	March 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	\$ 4,270,184	\$ 4,189,435	(1.89%)	\$ (80,749)
County Use Tax	98,500,000	29,747,224	30,526,969	2.62%	779,745
Gasoline / Diesel Fuel Tax	86,250,000	28,270,981	29,400,034	3.99%	1,129,053
New Motor Vehicle Tax	2,400,000	709,472	813,136	14.61%	103,664
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	16,623,466	16,272,598	(2.11%)	(350,868)
Interest Income	0	0	126,176	0.00%	126,176
<hr/>					
Total Transportation Fund Revenue	\$ 252,400,000	\$ 79,621,327	\$ 81,328,348	2.14%	\$ 1,707,021

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

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

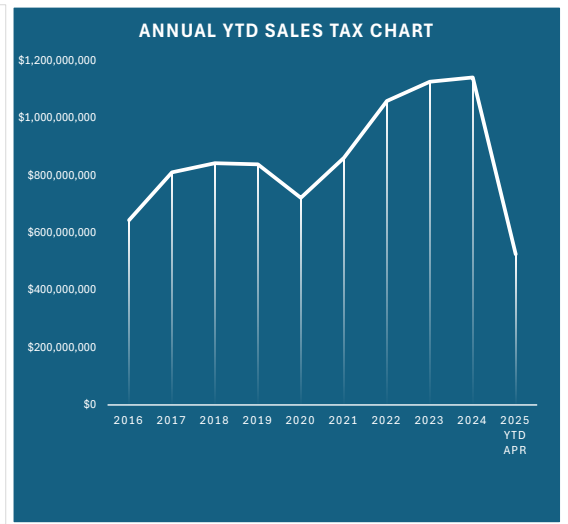
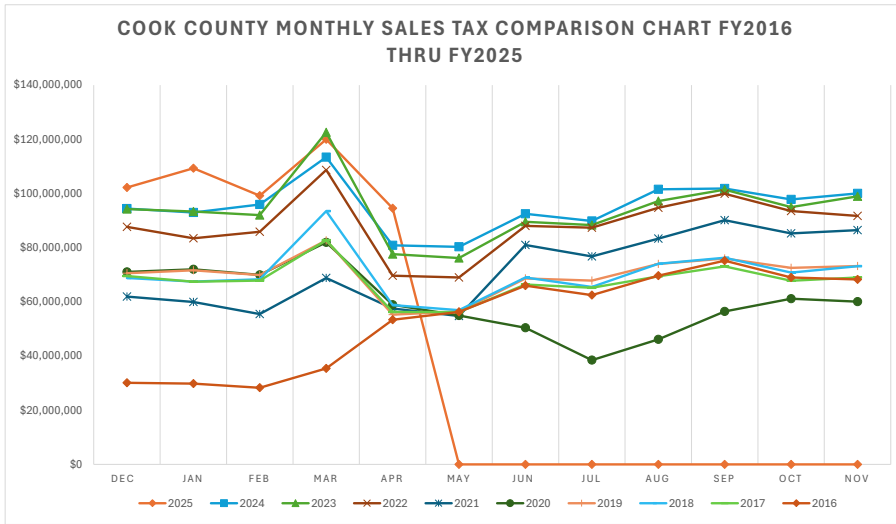
Equity Fund Revenue

Cannabis Tax	\$ 13,900,000	\$ 4,289,271	\$ 4,403,340	2.66%	\$ 114,069
Firearms Tax	1,300,000	458,203	461,914	0.81%	3,711
Il Gaming Des Plaines Casino	19,500,000	5,930,744	7,928,238	33.68%	1,997,494
Interest Income	0	0	1,345,763	0.00%	1,345,763
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

Equity Fund Revenue	\$ 34,700,000	\$ 10,678,218	\$ 14,374,501	34.62%	\$ 3,696,283
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - APRIL 2025				FY2024 YTD - NOVEMBER 2024				FY2023 YTD - NOVEMBER 2023			
Current YTD 2025	Budgeted	Current Collections %	Current YTD Over (Under)	Current YTD 2024	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2023	Budgeted	Current Collections %	Current YTD Over (Under)
\$ 491,733,036	\$525,203,394	6.81%	\$ 33,470,358	\$ 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 Collections %	Current YTD Over (Under)	Current YTD 2021	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2020	Budgeted	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 Collections %	Current YTD Over (Under)	Current YTD 2018	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2017	Budgeted	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 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	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$119,961,011	\$94,531,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525,203,394
Over/(Under) Est. (in millions)	\$4.3	\$12.7	\$3.0	\$6.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$26.0
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 March 31st, 2025

Table - 9

By Department	FY2021	FY2022	FY2023	FY2024	FY2025	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	0.0	3.1	2.8%
Planning and Development	2.0	2.3	1.5	0.0	0.7	6.5	5.9%
Office of Economic Development	0.1	0.0	0.0	0.1	0.2	0.4	0.4%
County Clerk	0.2	0.3	-	-	-	0.5	0.5%
Environment and Sustainability	0.1	-	-	-	0.2	0.3	0.3%
Justice Advisory Council	-	-	0.1	0.3	-	0.4	0.4%
Office of the Sheriff	-	0.5	0.1	0.1	0.9	1.6	1.4%
State's Attorney	-	-	-	0.5	6.0	6.5	5.9%
Medical Examiner	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	12.3	16.2	23.7	4.5	56.8	51.2%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	-	1.1	1.5	1.4%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.3	9.1	5.3	20.7	18.7%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	-	0.0%
Dept. of Public Health	1.2	0.9	1.1	5.0	4.4	12.6	11.4%
Grand Total	\$ 3.8	\$ 18.8	\$ 26.2	\$ 38.8	\$ 23.3	\$ 110.9	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	0.1	\$ 1.2
Federal Direct - CCH	-	0.1	0.2	2.5	1.9	\$ 4.7
Federal Direct - CCP	2.2	2.7	1.6	-	2.2	\$ 8.7
Federal Direct - DPH	-	-	-	0.3	0.4	\$ 0.7
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	0.9	0.6	\$ 2.6
Federal Pass Through - CCP	0.4	12.5	19.9	31.9	10.5	\$ 75.2
Federal Pass Through - DOT	-	-	2.8	1.6	2.4	\$ 6.8
Federal Pass Through - DPH	0.4	-	0.4	0.1	0.3	\$ 1.2
Private/Other - CCH	0.3	0.2	0.1	-	0.1	\$ 0.7
Private/Other - CCP	-	-	-	0.1	0.1	\$ 0.2
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	0.1	\$ 0.1
State Direct - CCP	0.1	1.6	0.6	0.2	3.6	\$ 6.1
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	1.2	1.0	\$ 2.7
Grand Total	\$ 3.8	\$ 18.8	\$ 26.2	\$ 38.8	\$ 23.3	\$ 110.9

Notes to the March 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 March 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.