

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the One-Month Period Ended December 31, 2024**



### **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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**BUREAU OF**  
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**President**  
Cook County Board  
of Commissioners

January 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 one-month period ended December 31, 2024, 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:

MONICA GORDON  
5th District

DONNA MILLER  
6th District

Table - 1	General Fund Analysis of Revenues
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Table - 8	Comparative Sales Tax Revenues 2007 thru 2024 and 2025
Table - 9	Grants Receivable Revenues 2021 thru 2025

ALMA E. ANAYA  
7th District

ANTHONY QUEZADA  
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 DEGNEN  
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

**THE BOARD OF COMMISSIONERS  
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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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John P. Daley  
Bridget Degnen  
Josina Morita  
Scott R. Britton  
Kevin B. Morrison  
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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.  
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## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P1 as of December 31, 2024								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$160.3	\$186.4	\$26.1	16.3		\$186.4	\$26.1	16.3
Expenses	\$122.0	\$169.5	(\$47.5)	(38.9)	\$10.0	\$179.5	(\$57.5)	(47.1)
Net Results	\$38.3	\$16.9	(\$21.4)		\$10.0	\$6.9	(\$31.4)	
<b>Health Fund</b>								
Revenues	\$411.5	\$358.6	(\$52.9)	(12.9)		\$358.6	(\$52.9)	(12.9)
Expenses	\$360.7	\$443.2	(\$82.5)	(22.9)	\$23.2	\$466.4	(\$105.7)	(29.3)
Net Results	\$50.8	(\$84.6)	(\$135.4)		\$23.2	(\$107.8)	(\$158.6)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of December 31, 2024, the General Fund net results were positive \$16.9 million, \$21.4 million **unfavorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$31.4 million **unfavorable** to budget.

Revenues were \$26.1 million or 16.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in December 2024, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax, Other Reimbursements / Transfers, that offset reductions in, Cigarette Tax, and in other areas.

Expenditures of \$169.5 million were \$47.5 million or 38.9% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$10.0 million, which resulted in a negative variance of \$57.5 million or 47.1% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$52.9 million or 12.9% **unfavorable** to budget. Expenditures of \$443.2 million are \$82.5 million or 22.9% **unfavorable** to budget before factoring in encumbrances of \$23.2 million. When including encumbrances, expenditures were \$105.7 million or 29.3% **unfavorable** to budget. The large negative variance is due to in large part to current Managed Care payments made through December 2024.

## State Revenues Update

Through December 31, 2024, the State of Illinois owes the County \$103.1 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ 5.0	\$ 5.7	\$ 10.7	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.7	0.7	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.6	3.9	0.5	6.7	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	6.3	41.3	28.4	2.5	78.9	Estimated average days over - 120 days
<b>Total - General Fund</b>	<b>0.5</b>	<b>7.9</b>	<b>41.9</b>	<b>37.3</b>	<b>9.4</b>	<b>97.0</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	1.9	0.1	2.5	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.7	1.6	0.1	3.6	Estimated average days over - 120 days
<b>Total Health Fund</b>	<b>0.8</b>	<b>0.9</b>	<b>0.7</b>	<b>3.5</b>	<b>0.2</b>	<b>6.1</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.3</b>	<b>\$ 8.8</b>	<b>\$ 42.6</b>	<b>\$ 40.8</b>	<b>\$ 9.6</b>	<b>\$ 103.1</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through December 31, 2024, 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 December 31, 2024, the State AOIC past due amount was \$10.7 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 December 31, 2024, 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 December 2024 and January 2025, the State AOIC reimbursed the County in the amount of \$14.0 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The remaining amount owed for FY2024 is \$5.0 million and FY2025 is \$5.7 million.

<sup>2</sup> In December 2024 and January 2025, the County received a total of \$12.6 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, DOTD, P&D, HUD, CCH, Public Health Grants, and others. As of December 31, 2024, the total grants past due amount owed to the County was \$108.8 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 December 31, 2024, the State owes the County \$82.5 million in Federal pass-through grant receivable.

<sup>3</sup> As of December 31, 2024, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

## Property Tax Levy

**Property Tax Levy** – Total one-month property tax levy revenue of \$7.7 million was behind prior year property tax revenue of \$95.0 million, resulting in an **unfavorable** comparative variance of \$87.3 million or 91.88% primarily due to December 1<sup>st</sup>, 2023, of 2022 tax year 2<sup>nd</sup> installment late due date of real estate property taxes and based on current collections through December 31, 2024. Tax collections in December 2024 were \$7.7 million based on current tax distributions.

			FY2025 vs FY2024	
	31-Dec-24	31-Dec-23	FY24 vs FY23 Over (Under)	% Change
General Fund	\$ 4,842,814	\$ 55,082,532	\$ (50,239,718)	-91.21%
Health Fund	2,867,211	39,888,041	(37,020,830)	-92.81%
Total	\$ 7,710,025	\$ 94,970,573	\$ (87,260,548)	-91.88%

## General Fund Revenues Fees

**Treasurer** – Total one-month actual revenue of \$16.5 million was above budgeted revenue of \$5.2 million, resulting in a **favorable** variance of \$11.3 million or 217.09%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024.

**County Clerk** – Total one-month actual revenue of \$5.1 million was above budgeted revenue of \$4.0 million, resulting in a **favorable** variance of \$1.1 million or 27.67% and is based the current collections. Revenue is based on the health of the economy. The positive variance in December reflects increase 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 one-month actual revenue of \$5.1

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 11.3
County Clerk	1.1
Sheriff	0.5
Clerk of Circuit Court	1.0
County Sales Tax	4.3
Hotel Accommodations Tax	0.6
Amusement Tax	0.4
Sports Wagering Tax	1.5
Other Reimbursements / Transfers	2.0
Other revenue categories (net)	5.8
Total net favorable variances	\$ 28.5
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (2.4)
Net (unfavorable) variances	(2.4)
Total net favorable (unfavorable) variances	\$ 26.1

million was above budgeted revenue of \$4.0 million, resulting in a **favorable** variance of \$1.0 million or 18.22% and is based on current collections and increases in both new cases and e-Fillings.

**Sheriff** – Total one-month actual revenue of \$1.0 million was above budgeted revenue of \$0.5 million, resulting in a **favorable** variance of \$0.5 million or 95.59% and is based on current collections.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$102.2 million through December 31, 2024, was above budgeted revenue of \$97.9 million and resulted in a **favorable** variance of \$4.3 million or positive 4.39%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, December receipts represent underlying transactions that occurred in September of 2024.

**County Sales Tax contributions to Pension Fund through November 30, 2023, were \$291.7 million based on the IGA<sup>4</sup>.** *For more current data, see Table-8 (Page 17).*

**The County Cigarette Tax** - Revenue of \$5.0 million through December 31, 2024, was behind budgeted revenue of \$7.4 million, and resulted in an **unfavorable** variance of \$2.4 million, or 32.57%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$3.5 million through December 31, 2024, was above budgeted revenue of \$2.9 million and resulted in a **favorable** variance of \$0.6 million or 20.97%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$2.8 million through December 31, 2024, was above budgeted revenue of \$2.4 million and resulted in a **favorable** variance of \$0.4 million or 15.30%. The positive variance is due to a stronger than anticipated entertainment market.

**The Sports Wagering Tax** - Revenue of \$2.2 million through December 31, 2024, was above budgeted revenue of \$0.7 million and resulted in a **favorable** variance of \$1.5 million or 203.62%. The positive variance is due to the timing of disbursements.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total one-month actual revenue of \$2.2 million was above budgeted revenue of \$0.2 million and resulted in a **favorable** variance of \$2.0 million or 1,350.95%. The positive variance is primarily based on current collections to date.

**\*Further detail is available in Table-1 of the appendices.**

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<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund from 2016 through November 30, 2023, was \$2.6 billion.

## **General Fund Expenditures**

Expenses of \$169.5 million were \$47.5 million or 38.9% **unfavorable** to budget before including \$13.1 million in encumbrances. Combined expenditures and encumbrances of \$179.5 million were \$57.5 million or 47.1% **unfavorable** to budget. The unfavorable variance is due to unexpected timing of fund transfers, having a total impact of \$61.9 million on the expenditure variance. Outside of these fund 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 detail is available in Table-2 of the appendices.**

## **Health Fund - Executive Summary**

**CCH** – The Health System revenue has a negative variance of \$52.9 million or 12.86% through December 31, 2024. 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 \$443.2 million were \$82.5 million or 22.9% **unfavorable** to budget before including the encumbrances. The positive 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 one-month actual Medicaid Expansion revenue of \$272.4 million was behind budgeted revenue of \$280.9 million, resulting in an **unfavorable** variance of \$8.5 million or 3.01% due to timing of state payment adjustments, to account for the higher membership through December 31, 2024. As of December 31, 2024, 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.

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Federal State Medicaid Programming - DSH	\$ 3.2
Graduate Medical Education (GME) Revenue	0.4
Other revenue categories (net)	0.8
Net <i>favorable</i> variances	4.4
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Patient Fees	\$ (37.4)
Medicaid Expansion - Managed Care	(8.5)
Directed Payments	(7.4)
Miscellaneous Revenue	(4.0)
Net (unfavorable) variances	(57.3)
Total net favorable (unfavorable) variances	\$ (52.9)



**Patient Fee Revenue** - Total one-month actual Patient Fee revenue of \$34.2 million was behind budgeted revenue of \$71.6 million and resulted in an **unfavorable** variance of \$37.4 million or 52.20%, based on current payments received and collection issues related to the Change Healthcare breach. This report includes \$13.4 million YTD payments through December 31, 2024, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through December 31, 2024, Federal State Medicaid Programming Funding **DSH** actual revenue of \$19.3 million was above budgeted revenue of \$16.1 million and resulted in a **favorable** variance of \$3.2 million or 20.05%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total one-month actual Directed Payments of \$33.8 million was behind budgeted revenue of \$41.2 million and resulted in an **unfavorable** variance of \$7.4 million or 17.96%, based on current payments received. This report includes \$33.8 million YTD payments through December 31, 2024, in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through December 31, 2024, Graduate Medical Education (GME) actual revenue of \$6.8 million was above budgeted revenue of \$6.4 million and resulted in a **favorable** variance of \$0.4 million or 6.36%. The positive variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total one-month actual miscellaneous revenue of \$2.2 million was behind budgeted revenue of \$6.2 million, resulting in an **unfavorable** variance of \$4.0 million or 64.07% primarily due to a slight decrease of less than \$0.1 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 of \$4.7 million based on current collections. The miscellaneous fees were partially offset by Managed Care investment income of \$1.6 million.

### **Health Fund- Expenditures**

Expenditures of \$443.2 million were \$82.5 million or 22.9 percent **unfavorable** to budget before including encumbrances of \$23.2 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$7.8 million favorable to budget due to existing vacancies.

Expenditures and encumbrances of \$446.3 million were \$105.7 million or 29.3 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$1.9 million out of \$23.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in December 2024 and \$14.0 million are current encumbrances of Stroger Hospital.

**\*Further detail is 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 One as of December 31, 2024								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$35.2	\$35.1	(\$0.1)	(0.3)		\$35.1	(\$0.1)	(0.3)
Expenses	\$71.8	(\$25.5)	\$97.3	135.5	\$11.0	(\$14.5)	\$86.3	120.2
Net Results	(\$36.6)	\$60.6	\$97.2		\$11.0	\$49.6	\$86.2	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of December 31, 2024, revenues were \$35.1 million, \$0.1 million behind budgeted revenue of \$35.2 million, resulting in an **unfavorable** variance of 0.3% to budget based on current collections. Total expenditures were negative \$14.5 million after encumbrances primarily due to General Funds reimbursements. Through December 31, 2024, revenues have exceeded expenditures and encumbrances by \$49.6 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 \$1.1 million through December 31, 2024, was behind budgeted revenue of \$1.2 million and resulted in an **unfavorable** variance of \$0.1 million or 8.23%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$8.4 million through December 31, 2024, was above budgeted revenue of \$7.7 million and resulted in a **favorable** variance of \$0.7 million or 9.40%. The positive variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$7.4 million through December 31, 2024, was above budgeted revenue of \$7.3 million and resulted in a **favorable** variance of \$0.1 million or 1.67%. The positive variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$0.3 million through December 31, 2024, was above of budgeted revenue of \$0.2 million and resulted in a **favorable** variance of \$0.1 million or 25.73%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$4.2 million through December 31, 2024, was on target of budgeted revenue of \$4.2 million. The variance is based on current collections.

**The Firearms Tax** - Revenue of \$0.1 million through December 31, 2024, was on target of budgeted revenue of \$0.1 million. The variance is based on current collections.

**The Cannabis Tax** – Revenue of \$1.2 million through December 31, 2024, was above budgeted revenue of \$1.1 million and resulted in a **favorable** variance of \$0.1 million or 11.20%. The positive variance is based on current collections.<sup>5</sup>

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$1.8 million through December 31, 2024, was above budgeted revenue of \$1.5 million and resulted in a **favorable** variance of \$0.3 million or 22.29%. 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 the 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 January 10<sup>th</sup>, 2025, the County has spent over \$546.9 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 One As of December 31, 2024**

REVENUES	2025 Budget	December 31, 2024	December 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 152,736,776	\$ 656,768	\$ 4,842,814	637.37%	\$ 4,186,046
Property Tax Levy Timing Differential			(18,444)		(18,444)
Property Tax - Tax Increment Financing Surplus	31,907,720	0	6,538	0.00%	6,538
<b>Fees</b>					
County Treasurer	35,000,000	5,223,480	16,562,946	217.09%	11,339,466
County Clerk	51,406,008	4,004,394	5,112,319	27.67%	1,107,925
Building and Zoning	4,100,000	311,067	474,924	52.68%	163,857
Environment and Sustainability	4,695,000	199,557	234,093	17.31%	34,536
Liquor Licenses	372,000	3,720	4,034	8.44%	314
Clerk of Circuit Court	72,900,000	5,681,452	6,716,802	18.22%	1,035,350
Sheriff	6,000,000	500,000	977,927	95.59%	477,927
Public Guardian	2,600,000	247,737	215,073	(13.18%)	(32,664)
Public Administrator	1,768,874	226,447	482,220	112.95%	255,773
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	110,000	115,188	4.72%	5,188
Medical Examiner	3,909,800	377,640	331,780	(12.14%)	(45,860)
Contract Compliance M/WBE Cert	19,000	1,583	500	(68.41%)	(1,083)
Total Fee Revenue	184,840,682	16,887,077	31,227,806	84.92%	14,340,729
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,207,056,500	97,930,461	102,228,337	4.39%	4,297,876
Off Track Betting Commission	655,000	43,667	41,882	(4.09%)	(1,785)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	0	0	0.00%	0
Retailer's Occupation Tax/General Sales	5,090,800	413,918	518,782	25.33%	104,864
State Income Tax	20,668,000	1,207,287	1,260,058	4.37%	52,771
Alcoholic Beverage Tax	37,540,000	3,581,141	3,302,827	(7.77%)	(278,314)
Cigarette Tax	77,500,000	7,395,064	4,986,635	(32.57%)	(2,408,429)
Other Tobacco and Consumable Products Tax	6,800,000	580,452	628,141	8.22%	47,689
Hotel Accommodations Tax	38,250,000	2,908,296	3,518,263	20.97%	609,967
Gambling Machine Tax	5,700,000	54,777	48,900	(10.73%)	(5,877)
Video Gaming	1,345,000	88,705	13,035	(85.31%)	(75,670)
Amusement Tax	44,900,000	2,428,765	2,800,466	15.30%	371,701
Sports Wagering Tax	12,450,000	713,262	2,165,592	203.62%	1,452,330
Total Non-Property Taxes	1,497,910,100	117,345,795	121,512,918	3.55%	4,167,123
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	5,329,093	5,741,666	7.74%	412,573
Salaries of State's Attorney	239,343	19,705	20,196	2.49%	491
Salaries of Public Defender	215,409	17,970	12,009	(33.17%)	(5,961)
FPD Reimbursements for Services	2,250,933	0	0	0.00%	0
Total Intergovernmental Revenues	67,705,685	5,366,768	5,773,871	7.59%	407,103
<b>Investment Income</b>					
Investment Income	57,162,500	5,072,079	5,320,705	4.90%	248,626
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	979,000	0	0	0.00%	0
Real Estate and Rental Income	11,131,061	810,525	888,634	9.64%	78,109
Other Reimbursements / Transfers	40,203,873	149,639	2,171,183	1350.95%	2,021,544
Total Miscellaneous Revenue	52,313,934	960,164	3,059,817	218.68%	2,099,653
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	642,822	1,292,412	101.05%	649,590
Other Financing Sources - Fund Balance	160,493,075	13,374,423	13,374,423	0.00%	0
Total Other Financing Sources	175,921,428	14,017,245	14,666,835	4.63%	649,590
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 160,305,896	\$ 186,392,860	16.27%	\$ 26,086,964

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P01 as of December 31, 2024

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	18,593,421	17,573,487	1,019,934	5.5%	1,829,546	19,403,033	-4.4%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	306,273	228,615	77,658	25.4%	60,309	288,924	5.7%
1081 FIRST DISTRICT	475,000	19,518	18,011	1,507	7.7%	2,207	20,218	-3.6%
1082 SECOND DISTRICT	475,000	18,197	14,593	3,604	19.8%	-	14,593	19.8%
1083 THIRD DISTRICT	475,000	19,800	18,368	1,432	7.2%	3,873	22,241	-12.3%
1084 FOURTH DISTRICT	475,000	17,981	14,648	3,333	18.5%	-	14,648	18.5%
1085 FIFTH DISTRICT	475,000	19,644	19,863	(219)	-1.1%	-	19,863	-1.1%
1086 SIXTH DISTRICT	475,000	21,437	16,031	5,406	25.2%	-	16,031	25.2%
1087 SEVENTH DISTRICT	475,000	21,133	14,548	6,585	31.2%	-	14,548	31.2%
1088 EIGHTH DISTRICT	475,000	19,819	17,595	2,224	11.2%	(864)	16,731	15.6%
1089 NINTH DISTRICT	475,000	18,987	14,883	4,104	21.6%	191	15,074	20.6%
1090 TENTH DISTRICT	475,000	18,612	14,280	4,332	23.3%	-	14,280	23.3%
1091 ELEVENTH DISTRICT	533,500	20,826	15,177	5,649	27.1%	-	15,177	27.1%
1092 TWELFTH DISTRICT	475,000	23,694	15,401	8,293	35.0%	11,734	27,135	-14.5%
1093 THIRTEENTH DISTRICT	475,000	20,062	23,293	(3,231)	-16.1%	397	23,690	-18.1%
1094 FOURTEENTH DISTRICT	475,000	19,334	17,781	1,553	8.0%	-	17,781	8.0%
1095 FIFTEENTH DISTRICT	475,000	19,682	17,362	2,320	11.8%	-	17,362	11.8%
1096 SIXTEENTH DISTRICT	475,000	20,142	26,942	(6,800)	-33.8%	(12,000)	14,942	25.8%
1097 SEVENTEENTH DISTRICT	475,000	16,573	19,091	(2,518)	-15.2%	-	19,091	-15.2%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	641,715	526,482	115,233	18.0%	65,847	592,329	7.7%
1040 COUNTY ASSESSOR	34,823,604	1,964,282	1,785,050	179,232	9.1%	39,511	1,824,561	7.1%
1050 BOARD OF REVIEW	21,189,514	1,134,016	1,082,533	51,483	4.5%	3,001	1,085,534	4.3%
1060 COUNTY TREASURER	700,077	47,360	37,717	9,643	20.4%	-	37,717	20.4%
1110 COUNTY CLERK	20,152,414	1,569,705	1,166,179	403,526	25.7%	29,298	1,195,477	23.8%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	6,873,247	8,730,680	(1,857,433)	-27.0%	32,167	8,762,847	-27.5%
SHERIFF	554,416,457	28,180,641	35,247,607	(7,066,966)	-25.1%	214,899	35,462,506	-25.8%
CHIEF JUDGE	274,719,296	14,747,089	17,945,449	(3,198,361)	-21.7%	403,606	18,349,055	-24.4%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	5,923,017	7,128,952	(1,205,935)	-20.4%	114,412	7,243,364	-22.3%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	148,837	133,628	15,209	10.2%	-	133,628	10.2%
1390 PUBLIC ADMINISTRATOR	1,846,930	97,194	97,000	194	0.2%	-	97,000	0.2%
FIXED CHARGES	746,745,924	42,020,141	78,012,044	(35,991,903)	-85.7%	7,276,094	85,288,138	-103.0%
TOTAL	\$ 2,220,498,825	\$ 121,940,665	\$ 169,466,808	\$ (47,526,143)	-39.0%	\$ 10,008,381	\$ 179,475,189	-47.2%

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period One As of December 31, 2024**

REVENUES	2025 Budget	December 31, 2024	December 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 678,131	\$ 2,867,211	322.81%	\$ 2,189,080
Property Tax Levy Timing Differential			0		0
<b>Stroger Hospital -</b>					
409549-Medicare	238,264,029	20,180,833	8,855,328	(56.12%)	(11,325,505)
409593-Medicaid Fees for Service	440,301,837	37,293,325	12,089,102	(67.58%)	(25,204,223)
409598-Private Payors & Carriers	91,365,873	7,738,640	11,163,470	44.26%	3,424,830
<b>Stroger Hospital - Sub Total</b>	<b>769,931,739</b>	<b>65,212,798</b>	<b>32,107,900</b>	<b>(50.76%)</b>	<b>(33,104,898)</b>
<b>Provident Hospital -</b>					
409549-Medicare	27,291,761	2,311,597	980,706	(57.57%)	(1,330,891)
409593-Medicaid Fees for Service	41,597,630	3,523,297	652,486	(81.48%)	(2,870,811)
409598-Private Payors & Carriers	6,563,845	555,954	488,525	(12.13%)	(67,429)
<b>Provident Hospital - Sub Total</b>	<b>75,453,236</b>	<b>6,390,848</b>	<b>2,121,717</b>	<b>(66.80%)</b>	<b>(4,269,131)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>845,384,975</b>	<b>71,603,646</b>	<b>34,229,617</b>	<b>(52.20%)</b>	<b>(37,374,029)</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	190,000,000	16,092,896	19,319,534	20.05%	3,226,638
409604-Directed Payments	485,844,085	41,150,729	33,761,516	(17.96%)	(7,389,213)
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	835,794,639	70,777,195	70,943,634	0.24%	166,439
409528-Family Health Plans PMPM	802,007,515	67,916,017	69,266,290	1.99%	1,350,273
409532-Integrated Care Program PMPM	880,031,886	74,523,317	67,468,872	(9.47%)	(7,054,445)
409536-Managed Long Term Services and Support PMPM	374,281,261	31,695,080	30,063,769	(5.15%)	(1,631,311)
409539-Other Population Revenue PMPM	389,446,347	32,550,062	34,652,544	6.46%	2,102,482
409542-Other State Revenue	40,382,310	3,419,226	40,980	(98.80%)	(3,378,246)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>3,321,943,958</b>	<b>280,880,897</b>	<b>272,436,089</b>	<b>(3.01%)</b>	<b>(8,444,808)</b>
<b>409563-Graduate Medical Education</b>	<b>75,027,201</b>	<b>6,354,763</b>	<b>6,759,207</b>	<b>6.36%</b>	<b>404,444</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(139,525,143)</b>	<b>(11,817,703)</b>	<b>(13,383,291)</b>	<b>13.25%</b>	<b>(1,565,588)</b>
<b>CCH - Total Fees</b>	<b>4,909,975,076</b>	<b>404,265,228</b>	<b>353,122,672</b>	<b>(12.65%)</b>	<b>(51,142,556)</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	60,905,418	5,158,656	447,900	(91.32%)	(4,710,756)
Public Health	2,577,463	213,953	137,723	(35.63%)	(76,230)
Managed Care - Investment Income	9,493,159	791,097	1,629,236	105.95%	838,139
<b>Miscellaneous Revenues - Sub</b>	<b>72,976,040</b>	<b>6,163,706</b>	<b>2,214,859</b>	<b>(64.07%)</b>	<b>(3,948,847)</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>408,333</b>	<b>408,333</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 5,145,556,036</b>	<b>\$ 411,515,398</b>	<b>\$ 358,613,075</b>	<b>(12.86%)</b>	<b>\$ (52,902,323)</b>

THE COUNTY OF COOK, ILLINOIS  
Health Fund Analysis of Expenses and Encumbrances  
Thru Period 01 as of December 31, 2024

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	\$ 4,278,355	\$ 3,368,248	\$ 910,107	21.3%	\$ 688,497	\$ 4,056,745	\$ 221,610	5.2%
4241	Health Services - JTDC	\$ 11,066,141	\$ 515,733	397,921	117,812	22.8%	30,594	428,515	87,218	16.9%
4890	Health System Administration	\$ 163,519,448	\$ 6,242,640	3,056,957	3,185,683	51.0%	128,129	3,185,086	3,057,554	49.0%
4891	Provident Hospital	\$ 110,576,453	\$ 4,659,054	1,953,308	2,705,746	58.1%	901,514	2,854,822	1,804,232	38.7%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 9,619,051	4,684,432	4,934,619	51.3%	4,990,145	9,674,577	(55,526)	-0.6%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 1,813,804	403,202	1,410,602	77.8%	437,509	840,711	973,093	53.6%
4895	Department of Public Health	\$ 24,102,700	\$ 887,840	816,453	71,387	8.0%	123,074	939,527	(51,687)	-5.8%
4896	Health Plan Services	\$ 3,185,276,842	\$ 266,037,391	397,572,775	(131,535,384)	-49.4%	1,858,490	399,431,265	(133,393,874)	-50.1%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 62,601,427	26,544,204	36,057,223	57.6%	13,973,966	40,518,170	22,083,257	35.3%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 4,018,436	4,362,851	(344,415)	-8.6%	55,838	4,418,689	(400,253)	-10.0%
<b>TOTAL</b>		<b>\$ 5,145,556,036</b>	<b>\$ 360,673,731</b>	<b>\$ 443,160,351</b>	<b>(82,486,620)</b>	<b>-22.9%</b>	<b>\$ 23,187,756</b>	<b>\$ 466,348,107</b>	<b>\$ (105,674,376)</b>	<b>-29.3%</b>

**THE COUNTY OF COOK, ILLINOIS**  
Special Purpose Funds (SPF)  
Analysis of Revenues, Expenses and Encumbrances  
One month Period ended December 31, 2024

**SPECIAL PURPOSE FUNDS**

<u>Fund #</u>	<u>DEPARTMENT NAME</u>	<u>Total</u> <u>Revenues</u>	<u>Expenditures</u>	<u>Current Year</u> <u>Encumbrances</u>	<u>Total</u> <u>Expenditures &amp;</u> <u>Encumbrances</u>	<u>Revenues</u> <u>Over (Under)</u> <u>Expenditures &amp;</u> <u>Encumbrances</u>	<u>12/31/2024</u> <u>Net Change</u> <u>In</u> <u>Fund Balance</u>	<u>FY2024 Projected</u> <u>Fund Balance</u> <u>(Deficit) -</u> <u>Ending</u>	<u>Estimated</u> <u>Fund Balance</u> <u>(Deficit) -</u> <u>Ending</u>
11856	Motor Fuel Tax IL First	\$ 3,153,931	\$ 3,199,774	\$ 412,326	\$ 3,612,100	\$ (458,169)	\$ (458,169)	\$ 30,517,741	\$ 30,059,572
11312	Animal Control	788,501	456,133	53,378	509,511	278,990	278,990	5,560,112	5,839,102
11306	Election Division Fund	358,454	928,133	(846,668)	81,465	276,989	276,989	20,784,820	21,061,809
11314	County Clerk Document Storage System	392,034	313,887	0	313,887	78,147	78,147	13,279,549	13,357,696
11320	Circuit Court Automation	655,209	126,794	293,564	420,358	234,851	234,851	1,638,623	1,873,474
11318	Circuit Court Document Storage	652,576	173,057	196,102	369,159	283,417	283,417	2,053,434	2,336,851
11310	Law Library	334,793	419,437	0	419,437	(84,644)	(84,644)	(47,134)	(131,778)
11322	Circuit Court - Dispute Resolution	33,907	37	0	37	33,870	33,870	(47,722)	(13,852)
11326	Adult Probation / Probation Service Fee	186,262	3,213	(15,689)	(12,476)	198,738	198,738	7,690,698	7,889,436
11316	County Clerk Automation	102,936	34,919	18,586	53,505	49,431	49,431	1,597,888	1,647,319
11854	Treasurer - Tax Sales Automation	151,188	771,259	159,227	930,486	(779,298)	(779,298)	17,842,698	17,063,400
11324	Intergovernment Agreement/ ETSB	175,000	469,642	0	469,642	(294,642)	(294,642)	542,445	247,803
11328	Social Service/ Probation & Court Services	217,763	632	0	632	217,131	217,131	8,337,356	8,554,487
11248	Lead Poisoning Prevention Fund	6,627	18,598	0	18,598	(11,971)	(11,971)	2,135,048	2,123,077
11249	Geographic Information Systems - GIS	532,033	150,047	33,048	183,095	348,938	348,938	10,096,312	10,445,250
11252	State's Attorney Narcotics Forfeiture	89,014	170,123	0	170,123	(81,109)	(81,109)	(2,223,688)	(2,304,797)
11292	Disaster Response and Recovery Fund	0	(34,594,883)	0	(34,594,883)	34,594,883	34,594,883	50,000,000	84,594,883
11258	Circuit Court Administrative Fund	103,568	41,226	0	41,226	62,342	62,342	2,205,326	2,267,668
11259	County Clerk GIS Fee Fund	239,536	22,372	0	22,372	217,164	217,164	10,661,097	10,878,261
11260	County Clerk Rental Housing Support Fee	18,198	5,859	126	5,985	12,213	12,213	968,666	980,879
11262	Sheriff Women's Justice Services	1,131	0	(9)	(9)	1,140	1,140	319,244	320,384
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(277,902)	(277,902)
11268	Assessor Special Fund	49,432	183	0	183	49,249	49,249	1,197,440	1,246,689
11269	CCC Electronic Citation Fund	50,412	8,191	0	8,191	42,221	42,221	2,172,445	2,214,666
11271	SAO Records Automation	976	0	0	0	976	976	(279,399)	(278,423)
11272	PD Records Automation	5,174	0	0	0	5,174	5,174	281,700	286,874
11273	Environmental Control Solid Waste Mgmt	10,960	20,955	0	20,955	(9,995)	(9,995)	3,691,067	3,681,072
11274	Land Bank Authority	376,020	305,221	36	305,257	70,763	70,763	(3,228,427)	(3,157,664)
11275	Section 108 Loan Program	0	0	0	0	0	0	4,064,138	4,064,138
11276	Erroneous Homestead Exemption Recovery	248,032	63,594	0	63,594	184,438	184,438	3,128,703	3,313,141
11302	Township Roads	92,261	0	0	0	92,261	92,261	7,325,793	7,418,054
11277	Sheriff Pharmaceutical Disposal	0	0	0	0	0	0	446,648	446,648
11278	Sheriff Operations State Asset Forfeiture	0	9,000	12,562	21,562	(21,562)	(21,562)	512,313	490,751
11279	Sheriff Money Laundering State Asset Forfeiture	0	(648)	0	(648)	648	648	253,652	254,300
11281	Cable TV Peg Access Support Fund	0	0	0	0	0	0	114,932	114,932
11282	Cook County Assessor GIS Fee Fund	110,471	53,931	0	53,931	56,540	56,540	1,899,525	1,956,065
11284	COVID-19 Federal Programs	1,958	0	0	0	1,958	1,958	28,167,376	28,169,334
11285	Mortgage Foreclosure Mediation Program	10,770	22,564	0	22,564	(11,794)	(11,794)	3,366,352	3,354,558
11270	Medical Examiner Fees	9,895	27	0	27	9,868	9,868	899,055	908,923
11286	American Rescue Plan Act (ARPA) Fund	1,859,669	15,288,530	10,985,414	26,273,944	(24,414,275)	(24,414,275)	346,519,922	322,105,647
11287	Equity Fund SPF	3,518,963	1,018,388	(283,986)	734,402	2,784,561	2,784,561	100,943,197	103,727,758
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	85,984	13,402	0	13,402	72,582	72,582	13,725,200	13,797,782
11289	Transportation Related Home Rule Taxes	21,400,517	0	0	0	21,400,517	21,400,517	21,733,788	43,134,305
11293	Homeowner Relief Fund	0	(15,000,000)	0	(15,000,000)	15,000,000	15,000,000	0	15,000,000
TOTAL		\$ 36,024,155	\$ (25,486,403)	\$ 11,018,017	\$ (14,468,386)	\$ 50,492,541	\$ 50,492,541	\$ 722,114,761	\$ 772,607,302



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**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Thru Period One As of December 31, 2024**

REVENUES	2025 Budget	December 31, 2024	December 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$

**Transportation Fund Revenue**

Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 1,233,921	\$ 1,132,407	(8.23%)	\$ (101,514)
County Use Tax	98,500,000	7,645,434	8,364,322	9.40%	718,888
Gasoline / Diesel Fuel Tax	86,250,000	7,288,769	7,410,640	1.67%	121,871
New Motor Vehicle Tax	2,400,000	189,985	238,863	25.73%	48,878
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	4,214,062	4,214,032	(0.00%)	(30)
Interest Income	0	0	40,253	0.00%	40,253

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<b>Total Transportation Fund Revenue</b>	<b>\$ 252,400,000</b>	<b>\$ 20,572,171</b>	<b>\$ 21,400,517</b>	<b>4.03%</b>	<b>\$ 828,346</b>
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**THE COUNTY OF COOK, ILLINOIS**  
**Equity Fund Analysis of Revenues**  
**Thru Period One As of December 31, 2024**

REVENUES	2025 Budget	December 31, 2024	December 31, 2024	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	Variance %	Variance \$

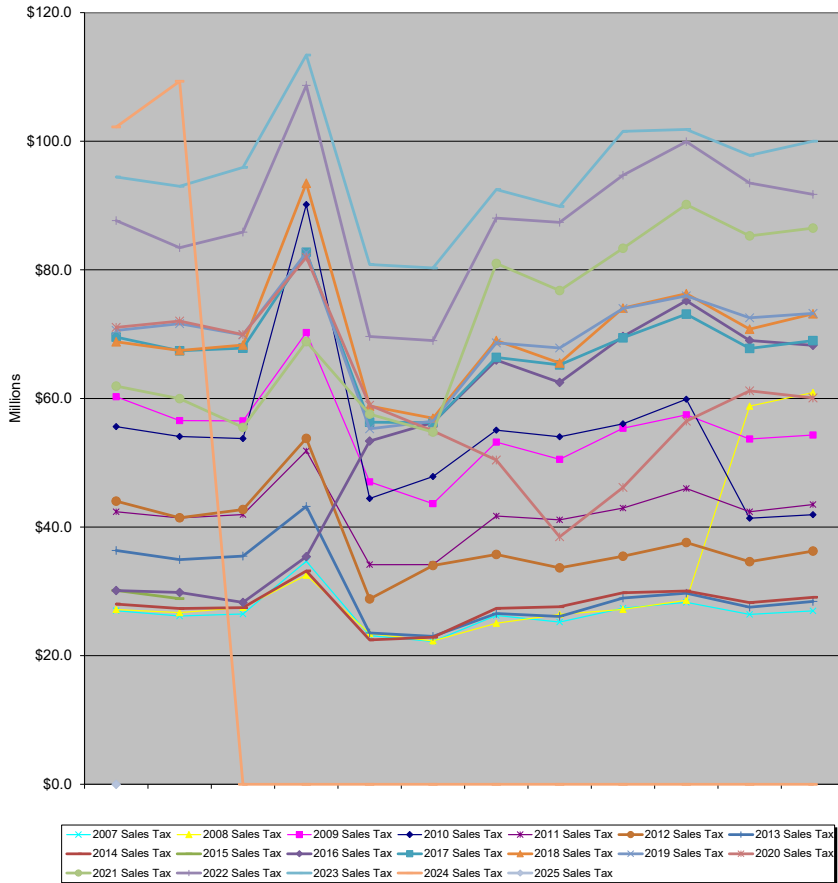
<b>Equity Fund Revenue</b>
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<b>Cannabis Tax</b>	\$ 13,900,000	\$ 1,079,326	\$ 1,200,184	11.20%	\$ 120,858
<b>Firearms Tax</b>	1,300,000	106,655	113,396	6.32%	6,741
<b>Il Gaming Des Plaines Casino</b>	19,500,000	1,511,451	1,848,335	22.29%	336,884
<b>Interest Income</b>	0	0	357,048	0.00%	357,048

<b>Equity Fund Revenue</b>	\$ 34,700,000	\$ 2,697,432	\$ 3,518,963	30.46%	\$ 821,531
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Cook County FY 2007, FY 2008, FY 2009, FY2010, FY2011, FY 2012, FY2013, FY2014, FY2015, 2016, 2017, 2018, 2019, 2020,2021,2022,2023,2024 and 2025 Sales Tax Comparison (Unaudited)



<b>FY2025 YTD - JANUARY 2025</b>			
Current YTD 2025 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 194,570,920	\$211,552,580	8.73%	\$ 16,981,660
<b>FY2024 YTD - NOVEMBER 2024</b>			
Current YTD 2024 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,119,037,554	\$211,552,580	(81.10%)	\$ (907,484,974)
<b>FY2023 YTD - NOVEMBER 2023</b>			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,092,400,000	\$ 1,141,428,231	4.49%	\$ 49,028,231
<b>FY2022 YTD - NOVEMBER 2022</b>			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862
<b>FY2021 YTD - NOVEMBER 2021</b>			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623
<b>FY2020 YTD - NOVEMBER 2020</b>			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 849,129,310	\$ 1,059,602,538	24.79%	\$ 210,473,228
<b>FY2019 YTD - NOVEMBER 2019</b>			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
<b>FY2018 YTD - NOVEMBER 2018</b>			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
<b>FY2017 YTD - NOVEMBER 2017</b>			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	\$(12,041,222)
<b>FY2016 YTD - NOVEMBER 2016</b>			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	\$(19,668,134)
<b>FY2015 YTD - NOVEMBER 2015</b>			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
<b>FY2014 YTD - NOVEMBER 2014</b>			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	\$(3,944,639)
<b>FY2013 YTD - FINAL</b>			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
<b>FY2012 YTD - FINAL</b>			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
<b>FY2011 YTD - FINAL</b>			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
<b>FY2010 YTD - FINAL</b>			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	\$(6,761,448)
<b>FY2009 YTD - FINAL</b>			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	\$(34,610,536)
<b>FY2008 YTD - FINAL</b>			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	\$(11,911,332)

	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
YEAR	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR (5,6&7)	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	Collections
2025	\$102,228,337	\$109,324,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211,552,580
Over(Under) Est. (in millions)	\$4.3	\$12.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$17.0
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
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

## Repayment YTD of Sales Tax Notes (3)

2008/2009	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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## NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
- In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute. March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
- January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

# The County of Cook, Illinois

## Grant Receivables (\$millions)

As of December 31st, 2024

**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	1.6	1.9	0.1	7.9	7.3%
Office of Economic Development	0.1	0.0	0.0	0.6	0.1	0.8	0.7%
County Clerk	0.2	0.3	-	-	-	0.5	0.5%
Environment and Sustainability	0.1	-	-	0.2	-	0.3	0.3%
Justice Advisory Council	-	-	-	0.4	-	0.4	0.4%
Office of the Sheriff	-	0.5	0.1	1.0	0.3	1.9	1.7%
State's Attorney	-	-	-	4.5	1.0	5.5	5.1%
Medical Examiner	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	5.9	34.9	16.8	1.8	59.5	54.7%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	2.1	0.1	2.6	2.4%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	8.6	-	15.0	13.8%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	-	0.0%
Dept. of Public Health	1.2	0.9	1.1	7.8	0.3	11.3	10.4%
<b>Grand Total</b>	<b>\$ 3.8</b>	<b>\$ 12.4</b>	<b>\$ 45.0</b>	<b>\$ 43.9</b>	<b>\$ 3.7</b>	<b>\$ 108.8</b>	<b>100%</b>

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	-	\$ 1.1
Federal Direct - CCH	-	0.1	0.3	3.1	0.1	\$ 3.6
Federal Direct - CCP	2.2	2.7	1.7	3.7	0.4	\$ 10.7
Federal Direct - DPH	-	-	-	1.1	-	\$ 1.1
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	1.2	0.1	\$ 2.4
Federal Pass Through - CCP	0.4	6.3	38.5	26.8	2.5	\$ 74.5
Federal Pass Through - DOT	-	-	2.8	1.6	-	\$ 4.4
Federal Pass Through - DPH	0.4	-	0.4	0.4	-	\$ 1.2
Private/Other - CCH	0.3	-	0.1	0.1	-	\$ 0.5
Private/Other - CCP	-	-	-	0.1	-	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	-	\$ -
State Direct - CCP	0.1	1.6	0.6	3.9	0.5	\$ 6.7
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	1.9	0.1	\$ 2.5
<b>Grand Total</b>	<b>\$ 3.8</b>	<b>\$ 12.4</b>	<b>\$ 45.0</b>	<b>\$ 43.9</b>	<b>\$ 3.7</b>	<b>\$ 108.8</b>

### Notes to the December 2024 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 16<sup>th</sup>, 2025, and will be included in the January 2025 revenue report.** Certain other fee revenues for December 2024 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.