

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Three-Month Period Ended February 28, 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

March 31, 2025

TARA STAMPS
1st District

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

MICHAEL SCOTT JR.
2nd District

Attached is an Analysis of Revenues and Expenses Report for the three-month period ended February 28, 2025, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

BILL LOWRY
3rd District

STANLEY MOORE
4th District

KISHA MCCASKILL
5th District

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

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

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

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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Table of Contents

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

Appendices

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

Notes.....	19
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Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P3 as of February 28, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$488.6	\$534.1	\$45.5	9.3		\$534.1	\$45.5	9.3
Expenses	\$556.7	\$599.4	(\$42.7)	(7.7)	\$35.6	\$635.0	(\$78.3)	(14.1)
Net Results	(\$68.1)	(\$65.3)	\$2.8		\$35.6	(\$100.9)	(\$32.8)	
Health Fund								
Revenues	\$1,281.0	\$1,179.6	(\$101.4)	(7.9)		\$1,179.6	(\$101.4)	(7.9)
Expenses	\$1,229.3	\$1,235.9	(\$6.6)	(0.5)	\$79.4	\$1,315.3	(\$86.0)	(7.0)
Net Results	\$51.7	(\$56.3)	(\$108.0)		\$79.4	(\$135.7)	(\$187.4)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of February 28, 2025, the General Fund net results were negative \$65.3 million, \$2.8 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$32.8 million **unfavorable** to budget.

Revenues were \$45.5 million or 9.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in February 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, Sports Wagering Tax, Other Reimbursements / Transfers, that offset reductions in Cigarette Tax, Alcohol Beverage Tax, Amusement Tax and in other areas.

Expenditures of \$599.4 million were \$42.7 million or 7.7% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$35.6 million, which resulted in a negative variance of \$78.3 million or 14.1% 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 \$101.4 million or 7.9% **unfavorable** to budget. Expenditures of \$1.236 billion are \$6.6 million or 0.5% **unfavorable** to budget before factoring in encumbrances of \$79.4 million. When including encumbrances, expenditures were \$86.0 million or 7.0% **unfavorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through February 2025.

State Revenues Update

Through February 28, 2025, the State of Illinois owes the County \$108.1 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 10.6	\$ 10.6	AOIC vouchers average - 30-45 days
Rent	-	-	-	0.2	0.8	1.0	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.6	0.4	2.5	5.2	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	19.3	22.7	33.1	9.2	84.7	Estimated average days over - 120 days
Total - General Fund	0.5	20.9	23.3	33.7	23.1	101.5	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	1.5	0.7	2.7	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.7	1.3	0.7	3.9	Estimated average days over - 120 days
Total Health Fund	0.8	0.9	0.7	2.8	1.4	6.6	
Total General & Health Fund	\$ 1.3	\$ 21.8	\$ 24.0	\$ 36.5	\$ 24.5	\$ 108.1	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through February 28, 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 February 28, 2025, the State AOIC past due amount was \$10.6 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 February 28, 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 February 2025 and March 2025, the State AOIC reimbursed the County in the amount of \$8.2 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 \$10.6 million.

² In February 2025 and March 2025, the County received a total of \$22.3 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 February 28, 2025, the total grants past due amount owed to the County was \$111.9 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 February 28, 2025, the State owes the County \$88.6 million in Federal pass-through grant receivable.

³ As of February 28, 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 three-month property tax levy revenue of \$52.5 million was behind prior year property tax revenue of \$99.7 million, resulting in an **unfavorable** comparative variance of \$47.2 million or 47.34% based on current collections through February 28, 2025. Tax collections in February 2025 were \$52.5 million based on current tax distributions.

			FY2025 vs FY2024	
	28-Feb-25	29-Feb-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 26,194,093	\$ 57,829,445	\$ (31,635,352)	-54.70%
Health Fund	26,307,898	41,877,688	(15,569,790)	-37.18%
Total	\$ 52,501,991	\$ 99,707,133	\$ (47,205,142)	-47.34%

General Fund Revenues Fees

Treasurer – Total three-month actual revenue of \$21.0 million was above budgeted revenue of \$9.1 million, resulting in a **favorable** variance of \$11.9 million or 130.16%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through February 2025.

County Clerk – Total three-month actual revenue of \$13.2 million was above budgeted revenue of \$12.0 million, resulting in a **favorable** variance of \$1.2 million or 10.31% and is based the current collections. Revenue is based on the health of the economy. The positive variance through February 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 three-month actual revenue of

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 11.9
County Clerk	1.2
Sheriff	0.8
Clerk of Circuit Court	2.5
County Sales Tax	20.0
Hotel Accommodations Tax	1.2
Sports Wagering Tax	0.4
Other Reimbursements / Transfers	1.7
Other revenue categories (net)	10.0
Total net favorable variances	\$ 49.7
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (3.5)
Alcohol Beverage Tax	(0.4)
Amusement Tax	(0.3)
Net (unfavorable) variances	(4.2)
Total net favorable (unfavorable) variances	\$ 45.5

\$19.8 million was above budgeted revenue of \$17.3 million, resulting in a **favorable** variance of \$2.5 million or 14.20% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total three-month actual revenue of \$2.3 million was above budgeted revenue of \$1.5 million, resulting in a **favorable** variance of \$0.8 million or 53.88% 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 \$310.7 million through February 28, 2025, was above budgeted revenue of \$290.7 million and resulted in a **favorable** variance of \$20.0 million or positive 6.87%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, February receipts represent underlying transactions that occurred in November of 2024. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$15.4 million through February 28, 2025, was behind budgeted revenue of \$18.9 million, and resulted in an **unfavorable** variance of \$3.5 million, or 18.45%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

The County Hotel Accommodations Tax - Revenue of \$7.5 million through February 28, 2025, was above budgeted revenue of \$6.3 million and resulted in a **favorable** variance of \$1.2 million or 18.60%. The positive change is due to the continued rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$9.0 million through February 28, 2025, was behind budgeted revenue of \$9.4 million and resulted in an **unfavorable** variance of \$0.4 million or 4.27%. The negative variance is due to the timing of wholesale deliveries.

The County Amusement Tax - Revenue of \$10.6 million through February 28, 2025, was behind budgeted revenue of \$10.9 million, and resulting in an **unfavorable** variance of \$0.3 million, or 2.57%. The slight variance from the budget is based on current market conditions and expect the negative variance to correct itself in coming months.

The Sports Wagering Tax - Revenue of \$3.7 million through February 28, 2025, was above budgeted revenue of \$3.3 million and resulted in a **favorable** variance of \$0.4 million or 11.26%. The positive variance is due to the timing of state disbursements.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total three-month actual revenue of \$2.5 million was above budgeted revenue of \$0.8 million and resulted in a **favorable** variance of \$1.7 million or 199.60%. The positive variance is primarily based on current collections to date.

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

General Fund Expenditures

Expenses of \$599.4 million were \$42.7 million or 7.7% **unfavorable** to budget before including \$35.6 million in encumbrances. Combined expenditures and encumbrances of \$635.0 million were \$78.3 million or 14.1% **unfavorable** to budget. The unfavorable balance is due to timing of fund transfers, having a total impact of \$71.0 million on the expenditure variance. 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 \$101.4 million or 7.9% through February 28, 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 \$1.235 billion were \$6.6 million or 0.5% **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 three-month actual Medicaid Expansion revenue of \$819.4 million was behind budgeted revenue of \$840.4 million, resulting in an **unfavorable** variance of \$21.0 million or 2.49% due to timing of state payment adjustments, to account for the higher membership through February 28, 2025. As of February 28, 2025, the Health System had no past due capitation

	Health Enterprise Fund favorable Variance (millions)
Revenue Center	
Federal State Medicaid Programming - DSH	\$ 10.7
Directed Payments	22.1
Graduate Medical Education (GME) Revenue	1.6
Other revenue categories (net)	4.6
Net <i>favorable</i> variances	39.0
	Unfavorable Variance (millions)
Patient Fees	\$ (107.7)
Medicaid Expansion - Managed Care	(21.0)
Miscellaneous Revenue	(11.7)
Net (unfavorable) variances	(140.4)
Total net favorable (unfavorable) variances	\$ (101.4)

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

Patient Fee Revenue - Total three-month actual Patient Fee revenue of \$102.5 million was behind budgeted revenue of \$210.2 million and resulted in an **unfavorable** variance of \$107.7 million or 51.24%, based on current payments received and collection issues related to the Change Healthcare breach. This report includes \$35.0 million YTD payments through February 28, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through February 28, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$58.0 million was above budgeted revenue of \$47.3 million and resulted in a **favorable** variance of \$10.7 million or 22.69%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total three-month actual Directed Payments of \$142.9 million was above budgeted revenue of \$121.8 million and resulted in a **favorable** variance of \$22.1 million or 18.27%, based on current payments received. This report includes \$105.3 million YTD payments through February 28, 2025, in directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through February 28, 2025, Graduate Medical Education (GME) actual revenue of \$20.3 million was above budgeted revenue of \$18.7 million and resulted in a **favorable** variance of \$1.6 million or 8.70%. The positive variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total three-month actual miscellaneous revenue of \$6.5 million was behind budgeted revenue of \$18.2 million, resulting in an **unfavorable** variance of \$11.7 million or 64.32% 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 \$13.7 million based on current collections. The miscellaneous fees were partially offset by Managed Care investment income of \$4.3 million.

Health Fund- Expenditures

Expenditures of \$1.236 billion were \$6.6 million or 0.5 percent **unfavorable** to budget before including encumbrances of \$79.4 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$24.6 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$20.7M due to lower than anticipated use of contractual labor.

Expenditures and encumbrances of \$1.315 billion were \$86.0 million or 7.0 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$3.3 million out of \$79.4 million) are current obligations entered by Health Plan Services for claims with most of the payments made in February 2025 and \$42.0 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 Three as of February 28, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$105.7	\$118.9	\$13.2	12.5		\$118.9	\$13.2	12.5
Expenses	\$215.4	\$27.6	\$187.8	87.2	\$59.5	\$87.1	\$128.3	59.6
Net Results	(\$109.7)	\$91.3	\$201.0		\$59.5	\$31.8	\$141.5	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of February 28, 2025, revenues were \$118.9 million, \$13.3 million above budgeted revenue of \$105.7 million, resulting in a **favorable** variance of 12.5% to budget based on current collections. Total expenditure was positive \$87.3 million after encumbrance primarily due to General Funds reimbursements and current spending rate. Through February 28, 2025, revenues have exceeded expenditures and encumbrances by \$31.8 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 \$3.3 million through February 28, 2025, was on target of budgeted revenue of \$3.3 million. The variance is based on current collections.

The County Use Tax - Revenue of \$23.7 million through February 28, 2025, was above budgeted revenue of \$22.7 million and resulted in a **favorable** variance of \$1.0 million or 4.45%. The positive variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$22.4 million through February 28, 2025, was above budgeted revenue of \$21.5 million and resulted in a **favorable** variance of \$0.9 million or 4.10%. The positive variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$0.6 million through February 28, 2025, was above budgeted revenue of \$0.5 million and resulted in a **favorable** variance of \$0.1 million or 16.32%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$12.3 million through February 28, 2025, was behind budgeted revenue of \$12.8 million and resulted in an **unfavorable** variance of \$0.5 million or 4.05%. The negative variance is based on current collections.

The Firearms Tax – Revenue of \$0.4 million through February 28, 2025, was on target of budgeted revenue of \$0.4 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$3.3 million through February 28, 2025, was above budgeted revenue of \$3.2 million and resulted in a **favorable** variance of \$0.1 million or 4.50%. The positive variance is based on current collections.⁵

The IL Gaming Des Plaines Casino Tax – Revenue of \$6.2 million through February 28, 2025, was above budgeted revenue of \$4.6 million and resulted in a **favorable** variance of \$1.6 million or 36.13%. 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 March 31st, 2025, the County has spent over \$612.8 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 Three As of February 28, 2025

REVENUES	2025 Budget	February 28, 2025	February 28, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 152,736,776	\$ 20,833,296	\$ 26,194,093	25.73%	\$ 5,360,797
Property Tax Levy Timing Differential			(585,060)		(585,060)
Property Tax - Tax Increment Financing Surplus	31,907,720	0	502,407	0.00%	502,407
Fees					
County Treasurer	35,000,000	9,111,980	20,972,491	130.16%	11,860,511
County Clerk	51,406,008	11,951,631	13,184,240	10.31%	1,232,609
Building and Zoning	4,100,000	843,019	1,748,809	107.45%	905,790
Environment and Sustainability	4,695,000	541,782	610,619	12.71%	68,837
Liquor Licenses	372,000	11,160	12,284	10.07%	1,124
Clerk of Circuit Court	72,900,000	17,338,300	19,800,765	14.20%	2,462,465
Sheriff	6,000,000	1,500,000	2,308,259	53.88%	808,259
Public Guardian	2,600,000	737,324	641,739	(12.96%)	(95,585)
Public Administrator	1,768,874	442,524	950,702	114.84%	508,178
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	380,000	362,312	(4.65%)	(17,688)
Medical Examiner	3,909,800	1,125,018	1,075,043	(4.44%)	(49,975)
Contract Compliance M/WBE Cert	19,000	4,750	2,750	(42.11%)	(2,000)
Total Fee Revenue	184,840,682	43,987,488	61,670,013	40.20%	17,682,525
Non-Property Taxes					
Home Rule County Sales Tax	1,207,056,500	290,749,963	310,711,313	6.87%	19,961,350
Off Track Betting Commission	655,000	152,834	118,672	(22.35%)	(34,162)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	0	0	0.00%	0
Retailer's Occupation Tax/General Sales	5,090,800	1,228,898	1,492,336	21.44%	263,438
State Income Tax	20,668,000	5,086,304	5,278,031	3.77%	191,727
Alcoholic Beverage Tax	37,540,000	9,367,776	8,967,872	(4.27%)	(399,904)
Cigarette Tax	77,500,000	18,903,270	15,415,919	(18.45%)	(3,487,351)
Other Tobacco and Consumable Products Tax	6,800,000	1,622,970	1,632,973	0.62%	10,003
Hotel Accommodations Tax	38,250,000	6,309,093	7,482,327	18.60%	1,173,234
Gambling Machine Tax	5,700,000	230,960	101,470	(56.07%)	(129,490)
Video Gaming	1,345,000	354,820	32,535	(90.83%)	(322,285)
Amusement Tax	44,900,000	10,885,994	10,606,137	(2.57%)	(279,857)
Sports Wagering Tax	12,450,000	3,296,775	3,667,929	11.26%	371,154
Total Non-Property Taxes	1,497,910,100	348,189,657	365,507,514	4.97%	17,317,857
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	15,146,012	16,620,545	9.74%	1,474,533
Salaries of State's Attorney	239,343	59,115	60,587	2.49%	1,472
Salaries of Public Defender	215,409	53,911	36,028	(33.17%)	(17,883)
FPD Reimbursements for Services	2,250,933	513,227	430,934	(16.03%)	(82,293)
Total Intergovernmental Revenues	67,705,685	15,772,265	17,148,094	8.72%	1,375,829
Investment Income					
Investment Income	57,162,500	14,263,278	14,693,166	3.01%	429,888
Miscellaneous Revenue					
Cable TV Franchise	979,000	257,386	201,871	(21.57%)	(55,515)
Real Estate and Rental Income	11,131,061	2,393,300	2,165,687	(9.51%)	(227,613)
Other Reimbursements / Transfers	40,203,873	843,678	2,527,695	199.60%	1,684,017
Total Miscellaneous Revenue	52,313,934	3,494,364	4,895,253	40.09%	1,400,889
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	1,928,467	3,910,382	102.77%	1,981,915
Other Financing Sources - Fund Balance	160,493,075	40,123,269	40,123,269	0.00%	0
Total Other Financing Sources	175,921,428	42,051,736	44,033,651	4.71%	1,981,915
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 488,592,084	\$ 534,059,131	9.31%	\$ 45,467,047

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P03 as of February 28, 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	75,209,165	73,075,295	2,133,870	2.8%	2,199,856	75,275,151	-0.1%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	656,769	564,302	92,467	14.1%	96,825	661,127	-0.7%
1081 FIRST DISTRICT	475,000	94,287	108,260	(13,973)	-14.8%	16,376	124,636	-32.2%
1082 SECOND DISTRICT	475,000	103,704	79,366	24,338	23.5%	397	79,763	23.1%
1083 THIRD DISTRICT	475,000	106,708	104,437	2,271	2.1%	989	105,426	1.2%
1084 FOURTH DISTRICT	475,000	102,859	110,223	(7,364)	-7.2%	6,250	116,473	-13.2%
1085 FIFTH DISTRICT	475,000	103,972	77,917	26,055	25.1%	5,344	83,261	19.9%
1086 SIXTH DISTRICT	475,000	105,221	94,891	10,330	9.8%	-	94,891	9.8%
1087 SEVENTH DISTRICT	475,000	100,465	90,511	9,954	9.9%	1,951	92,462	8.0%
1088 EIGHTH DISTRICT	475,000	101,415	91,764	9,651	9.5%	442	92,206	9.1%
1089 NINTH DISTRICT	475,000	104,328	71,330	32,998	31.6%	124	71,454	31.5%
1090 TENTH DISTRICT	475,000	97,098	90,558	6,540	6.7%	2,564	93,122	4.1%
1091 ELEVENTH DISTRICT	533,500	120,538	91,498	29,040	24.1%	-	91,498	24.1%
1092 TWELFTH DISTRICT	475,000	99,920	96,160	3,760	3.8%	172	96,332	3.6%
1093 THIRTEENTH DISTRICT	475,000	106,651	124,060	(17,409)	-16.3%	4,579	128,639	-20.6%
1094 FOURTEENTH DISTRICT	475,000	111,031	102,523	8,508	7.7%	1,368	103,891	6.4%
1095 FIFTEENTH DISTRICT	475,000	111,060	99,016	12,044	10.8%	1,078	100,094	9.9%
1096 SIXTEENTH DISTRICT	475,000	108,656	112,707	(4,051)	-3.7%	-	112,707	-3.7%
1097 SEVENTEENTH DISTRICT	475,000	96,584	96,770	(186)	-0.2%	-	96,770	-0.2%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	2,431,269	2,206,293	224,976	9.3%	138,459	2,344,752	3.6%
1040 COUNTY ASSESSOR	34,823,604	7,972,968	7,385,131	587,837	7.4%	67,105	7,452,236	6.5%
1050 BOARD OF REVIEW	21,189,514	5,166,821	4,810,590	356,231	6.9%	8,581	4,819,171	6.7%
1060 COUNTY TREASURER	700,077	174,347	158,840	15,507	8.9%	2,593	161,433	7.4%
1110 COUNTY CLERK	20,152,414	5,196,144	4,297,788	898,356	17.3%	30,833	4,328,621	16.7%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	30,201,674	36,922,441	(6,720,767)	-22.3%	158,314	37,080,755	-22.8%
SHERIFF	554,416,457	131,286,623	159,513,976	(28,227,353)	-21.5%	2,645,862	162,159,838	-23.5%
CHIEF JUDGE	274,719,296	62,951,343	75,097,987	(12,146,644)	-19.3%	1,028,157	76,126,144	-20.9%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	24,465,384	27,622,518	(3,157,134)	-12.9%	242,467	27,864,985	-13.9%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	694,968	533,407	161,561	23.2%	-	533,407	23.2%
1390 PUBLIC ADMINISTRATOR	1,846,930	433,993	400,162	33,831	7.8%	4,555	404,717	6.7%
FIXED CHARGES	746,745,924	210,567,967	207,389,074	3,178,893	1.5%	29,110,294	236,499,368	-12.3%
TOTAL	\$ 2,220,498,825	\$ 556,752,666	\$ 599,413,502	\$ (42,660,836)	-7.7%	\$ 35,637,076	\$ 635,050,578	-14.1%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Three As of February 28, 2025

REVENUES	2025 Budget	February 28, 2025	February 28, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 21,510,951	\$ 26,307,898	22.30%	\$ 4,796,947
Property Tax Levy Timing Differential			0		0
Stroger Hospital -					
409549-Medicare	238,264,029	59,240,510	26,999,234	(54.42%)	(32,241,276)
409593-Medicaid Fees for Service	440,301,837	109,473,954	32,802,320	(70.04%)	(76,671,634)
409598-Private Payors & Carriers	91,365,873	22,716,651	36,032,454	58.62%	13,315,803
Stroger Hospital - Sub Total	769,931,739	191,431,115	95,834,008	(49.94%)	(95,597,107)
Provident Hospital -					
409549-Medicare	27,291,761	6,785,656	2,423,183	(64.29%)	(4,362,473)
409593-Medicaid Fees for Service	41,597,630	10,342,580	1,454,549	(85.94%)	(8,888,031)
409598-Private Payors & Carriers	6,563,845	1,631,994	2,780,549	70.38%	1,148,555
Provident Hospital - Sub Total	75,453,236	18,760,230	6,658,281	(64.51%)	(12,101,949)
Patient Fees (Medicare, Medicaid, Private & 3rd)	845,384,975	210,191,345	102,492,289	(51.24%)	(107,699,056)
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	47,240,437	57,958,602	22.69%	10,718,165
409604-Directed Payments	485,844,085	120,797,300	142,871,043	18.27%	22,073,743
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	835,794,639	211,711,098	212,246,046	0.25%	534,948
409528-Family Health Plans PMPM	802,007,515	203,152,646	206,092,707	1.45%	2,940,061
409532-Integrated Care Program PMPM	880,031,886	222,916,621	205,100,276	(7.99%)	(17,816,345)
409536-Managed Long Term Services and Support PMPM	374,281,261	94,807,376	91,119,355	(3.89%)	(3,688,021)
409539-Other Population Revenue PMPM	389,446,347	97,597,252	104,720,162	7.30%	7,122,910
409542-Other State Revenue	40,382,310	10,227,946	166,523	(98.37%)	(10,061,423)
Medicaid Expansion - Managed Care Sub Total	3,321,943,958	840,412,939	819,445,069	(2.49%)	(20,967,870)
409563-Graduate Medical Education	75,027,201	18,654,304	20,277,622	8.70%	1,623,318
409585-Domestic Transfer - Elimination	(139,525,143)	(34,690,678)	(34,993,915)	0.87%	(303,237)
CCH - Total Fees	4,909,975,076	1,240,155,647	1,145,600,710	(7.62%)	(94,554,937)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	60,905,418	15,143,150	1,438,680	(90.50%)	(13,704,470)
Public Health	2,577,463	636,939	705,701	10.80%	68,762
Managed Care - Investment Income	9,493,159	2,373,290	4,332,036	82.53%	1,958,746
Miscellaneous Revenues - Sub	72,976,040	18,153,379	6,476,417	(64.32%)	(11,676,962)
411495-Other Financing Sources	4,900,000	1,225,000	1,225,000	0.00%	0
TOTALS	\$ 5,145,556,036	\$ 1,281,044,977	\$ 1,179,610,025	(7.92%)	\$ (101,434,952)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 03 as of February 28, 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	\$ 20,532,234	\$ 18,618,097	\$ 1,914,137	9.3%	\$ 1,586,165	\$ 20,204,262	\$ 327,972	1.6%
4241	Health Services - JTDC	\$ 11,066,141	\$ 2,364,349	1,999,229	365,120	15.4%	36,835	2,036,064	328,285	13.9%
4890	Health System Administration	\$ 163,519,448	\$ 28,070,365	17,822,199	10,248,166	36.5%	5,552,515	23,374,714	4,695,651	16.7%
4891	Provident Hospital	\$ 110,576,453	\$ 22,211,102	17,629,042	4,582,060	20.6%	11,226,484	28,855,526	(6,644,424)	-29.9%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 45,156,003	33,417,899	11,738,104	26.0%	14,386,093	47,803,992	(2,647,989)	-5.9%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 6,300,931	3,785,865	2,515,066	39.9%	484,394	4,270,259	2,030,672	32.2%
4895	Department of Public Health	\$ 24,102,700	\$ 4,584,607	4,586,658	(2,051)	0.0%	633,062	5,219,720	(635,113)	-13.9%
4896	Health Plan Services	\$ 3,185,276,842	\$ 825,467,711	915,711,974	(90,244,263)	-10.9%	3,309,780	919,021,754	(93,554,043)	-11.3%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 269,869,293	212,312,500	57,556,793	21.3%	42,030,212	254,342,712	15,526,581	5.8%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 4,802,339	10,060,802	(5,258,463)	-109.5%	201,657	10,262,459	(5,460,120)	-113.7%
TOTAL		\$ 5,145,556,036	\$ 1,229,358,934	\$ 1,235,944,265	(6,585,331)	-0.5%	\$ 79,447,197	\$ 1,315,391,462	\$ (86,032,528)	-7.0%

THE COUNTY OF COOK, ILLINOIS
Special Purpose Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Three month Period ended February 28, 2025

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 &</u> <u>Encumbrances</u>	<u>Revenues</u> <u>Over (Under)</u> <u>Expenditures &</u> <u>Encumbrances</u>	<u>2/28/2025</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	\$ 9,436,129	\$ 11,942,938	\$ 779,560	\$ 12,722,498	\$ (3,286,369)	\$ (3,286,369)	\$ 30,517,741	\$ 27,231,372
11312	Animal Control	1,560,495	1,300,298	1,966,108	3,266,406	(1,705,911)	(1,705,911)	5,560,112	3,854,201
11306	Election Division Fund	10,722,950	4,558,132	91,139	4,649,271	6,073,679	6,073,679	20,784,820	26,858,499
11314	County Clerk Document Storage System	1,124,368	1,197,936	645	1,198,581	(74,213)	(74,213)	13,279,549	13,205,336
11320	Circuit Court Automation	2,142,117	1,181,581	85,961	1,267,542	874,575	874,575	1,638,623	2,513,198
11318	Circuit Court Document Storage	1,916,152	1,129,740	196,231	1,325,971	590,181	590,181	2,053,434	2,643,615
11310	Law Library	1,092,725	1,059,390	168,508	1,227,898	(135,173)	(135,173)	(47,134)	(182,307)
11322	Circuit Court - Dispute Resolution	98,466	110	0	110	98,356	98,356	(47,722)	50,634
11326	Adult Probation / Probation Service Fee	566,656	57,965	12,625	70,590	496,066	496,066	7,690,698	8,186,764
11316	County Clerk Automation	344,798	201,689	44,996	246,685	98,113	98,113	1,597,888	1,696,001
11854	Treasurer - Tax Sales Automation	575,278	3,180,668	580,563	3,761,231	(3,185,953)	(3,185,953)	17,842,698	14,656,745
11324	Intergovernment Agreement/ ETSB	525,000	867,278	0	867,278	(342,278)	(342,278)	542,445	200,167
11328	Social Service/ Probation & Court Services	637,745	49,280	27,249	76,529	561,216	561,216	8,337,356	8,898,572
11248	Lead Poisoning Prevention Fund	17,592	75,640	268,010	343,650	(326,058)	(326,058)	2,135,048	1,808,990
11249	Geographic Information Systems - GIS	1,536,741	2,359,690	730,341	3,090,031	(1,553,290)	(1,553,290)	10,096,312	8,543,022
11252	State's Attorney Narcotics Forfeiture	206,430	711,202	0	711,202	(504,772)	(504,772)	(2,223,688)	(2,728,460)
11292	Disaster Response and Recovery Fund	0	(35,026,074)	0	(35,026,074)	35,026,074	35,026,074	50,000,000	85,026,074
11258	Circuit Court Administrative Fund	340,856	152,904	0	152,904	187,952	187,952	2,205,326	2,393,278
11259	County Clerk GIS Fee Fund	691,506	90,250	700	90,950	600,556	600,556	10,661,097	11,261,653
11260	County Clerk Rental Housing Support Fee	53,183	29,415	30	29,445	23,738	23,738	968,666	992,404
11262	Sheriff Women's Justice Services	20,772	107	0	107	20,665	20,665	319,244	339,909
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(277,902)	(277,902)
11268	Assessor Special Fund	126,761	339	0	339	126,422	126,422	1,197,440	1,323,862
11269	CCC Electronic Citation Fund	142,623	27,507	0	27,507	115,116	115,116	2,172,445	2,287,561
11271	SAO Records Automation	3,246	0	0	0	3,246	3,246	(279,399)	(276,153)
11272	PD Records Automation	15,944	0	0	0	15,944	15,944	281,700	297,644
11273	Environmental Control Solid Waste Mgmt	182,630	94,086	38,400	132,486	50,144	50,144	3,691,067	3,741,211
11274	Land Bank Authority	2,036,012	1,893,145	243,503	2,136,648	(100,636)	(100,636)	(3,228,427)	(3,329,063)
11275	Section 108 Loan Program	0	0	0	0	0	0	4,064,138	4,064,138
11276	Erroneous Homestead Exemption Recovery	1,003,606	286,776	1,440	288,216	715,390	715,390	3,128,703	3,844,093
11302	Township Roads	261,205	0	75,663	75,663	185,542	185,542	7,325,793	7,511,335
11277	Sheriff Pharmaceutical Disposal	12,734	0	0	0	12,734	12,734	446,648	459,382
11278	Sheriff Operations State Asset Forfeiture	89,240	21,221	474	21,695	67,545	67,545	512,313	579,858
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	12,546	0	0	0	12,546	12,546	114,932	127,478
11282	Cook County Assessor GIS Fee Fund	319,303	235,767	5,692	241,459	77,844	77,844	1,899,525	1,977,369
11284	COVID-19 Federal Programs	5,467	0	0	0	5,467	5,467	28,167,376	28,172,843
11285	Mortgage Foreclosure Mediation Program	351,975	135,395	0	135,395	216,580	216,580	3,366,352	3,582,932
11270	Medical Examiner Fees	13,964	81	159	240	13,724	13,724	899,055	912,779
11286	American Rescue Plan Act (ARPA) Fund	5,249,925	39,563,936	52,613,953	92,177,889	(86,927,964)	(86,927,964)	346,519,922	259,591,958
11287	Equity Fund SPF	10,849,617	5,140,404	1,539,542	6,679,946	4,169,671	4,169,671	100,943,197	105,112,868
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	2,150,489	107,210	0	107,210	2,043,279	2,043,279	13,725,200	15,768,479
11289	Transportation Related Home Rule Taxes	62,432,143	0	0	0	62,432,143	62,432,143	21,733,788	84,165,931
11293	Homeowner Relief Fund	0	(15,000,000)	0	(15,000,000)	15,000,000	15,000,000	0	15,000,000
TOTAL		\$ 118,869,389	\$ 27,635,006	\$ 59,471,492	\$ 87,106,498	\$ 31,762,891	\$ 31,762,891	\$ 722,114,761	\$ 753,877,652

Table - 6

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period Three As of February 28, 2025

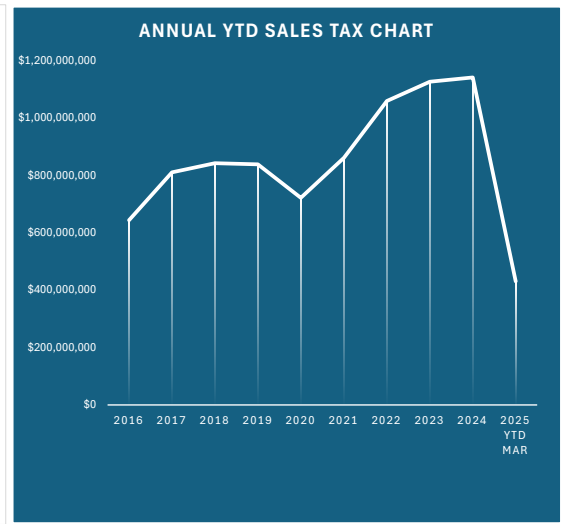
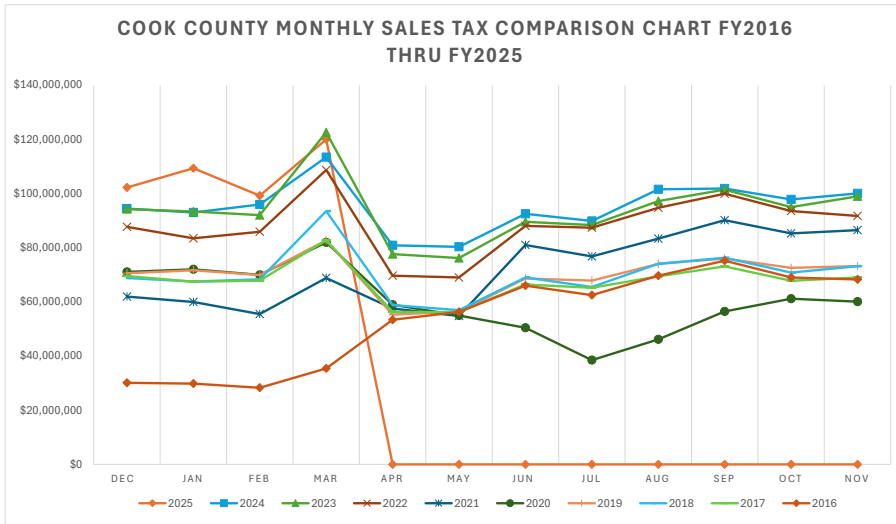
REVENUES	2025 Budget	February 28, 2025	February 28, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	Variance	
				%	\$
Transportation Fund Revenue					
Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 3,326,545	\$ 3,273,892	(1.58%)	\$ (52,653)
County Use Tax	98,500,000	22,729,775	23,741,295	4.45%	1,011,520
Gasoline / Diesel Fuel Tax	86,250,000	21,539,588	22,423,415	4.10%	883,827
New Motor Vehicle Tax	2,400,000	550,644	640,521	16.32%	89,877
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	12,770,529	12,253,048	(4.05%)	(517,481)
Interest Income	0	0	99,972	0.00%	99,972
Total Transportation Fund Revenue	\$ 252,400,000	\$ 60,917,081	\$ 62,432,143	2.49%	\$ 1,515,062

THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Thru Period Three As of February 28, 2025

REVENUES	2025 Budget	February 28, 2025	February 28, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date	Variance	
		Revenues	Actuals Collections	%	\$
Equity Fund Revenue					
Cannabis Tax	\$ 13,900,000	\$ 3,175,990	\$ 3,319,007	4.50%	\$ 143,017
Firearms Tax	1,300,000	346,878	361,112	4.10%	14,234
Il Gaming Des Plaines Casino	19,500,000	4,533,461	6,171,209	36.13%	1,637,748
Interest Income	0	0	998,289	0.00%	998,289
Equity Fund Revenue	\$ 34,700,000	\$ 8,056,329	\$ 10,849,617	34.67%	\$ 2,793,288

The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - MARCH 2025				FY2024 YTD - NOVEMBER 2024				FY2023 YTD - NOVEMBER 2023			
Current YTD 2025 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2024 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 404,651,960	\$430,672,324	6.43%	\$ 26,020,364	\$ 1,119,037,554	\$1,141,428,231	2.00%	\$ 22,390,677	\$ 1,092,400,000	\$1,126,424,347	3.11%	\$ 34,024,347

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

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

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

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR (2)	GROSS APR (5,6&7)	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT (4)	GROSS NOV	
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$119,961,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430,672,324
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	\$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 February 28th, 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	5.8%
Office of Economic Development	0.1	0.0	0.0	0.2	0.2	0.5	0.4%
County Clerk	0.2	0.3	-	-	-	0.5	0.4%
Environment and Sustainability	0.1	-	-	0.1	0.2	0.4	0.4%
Justice Advisory Council	-	-	-	0.4	-	0.4	0.4%
Office of the Sheriff	-	0.5	0.1	0.2	1.0	1.8	1.6%
State's Attorney	-	-	-	0.6	4.2	4.8	4.3%
Medical Examiner	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	19.1	16.2	23.6	3.5	62.5	55.9%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	0.1	0.7	1.2	1.1%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.3	8.6	3.3	18.2	16.3%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	-	0.0%
Dept. of Public Health	1.2	0.9	1.1	6.0	2.8	12.0	10.7%
Grand Total	\$ 3.8	\$ 25.6	\$ 26.1	\$ 39.8	\$ 16.6	\$ 111.9	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	2.6	0.9	\$ 3.8
Federal Direct - CCP	2.2	2.7	1.5	0.2	2.0	\$ 8.6
Federal Direct - DPH	-	-	-	0.6	0.3	\$ 0.9
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	0.9	0.5	\$ 2.5
Federal Pass Through - CCP	0.4	19.3	19.9	31.5	8.4	\$ 79.5
Federal Pass Through - DOT	-	-	2.8	1.6	0.8	\$ 5.2
Federal Pass Through - DPH	0.4	-	0.4	0.4	0.2	\$ 1.4
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	-	-	-	-	-	\$ -
State Direct - CCP	0.1	1.6	0.6	0.4	2.5	\$ 5.2
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	1.5	0.7	\$ 2.7
Grand Total	\$ 3.8	\$ 25.6	\$ 26.1	\$ 39.8	\$ 16.6	\$ 111.9

Notes to the February 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 February 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.