

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Six-Month Period Ended May 31, 2025**



### **Bureau of Finance**

#### **Disclaimer for Financial Statements Report**

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



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President  
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of Commissioners

June 30, 2025

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

BILL LOWRY  
3rd District

STANLEY MOORE  
4th District

KISHA MCCASKILL  
5th District

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

DONNA MILLER  
6th District

ALMA E. ANAYA  
7th District

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

JESSICA VASQUEZ  
8th District

MAGGIE TREVOR  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

BRIDGET DEGLEN  
12th District

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

JOSINA MORITA  
13th District

SCOTT R. BRITTON  
14th District

Respectfully submitted,

KEVIN B. MORRISON  
15th District

Syril Thomas, CPA  
Comptroller

FRANK J. AGUILAR  
16th District

SEAN M. MORRISON  
17th District

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Bridget Degnen  
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11<sup>th</sup> Dist.  
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13<sup>th</sup> Dist.  
14<sup>th</sup> Dist.  
15<sup>th</sup> Dist.  
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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 P6 as of May 31, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$1,075.4	\$1,161.8	\$86.4	8.0		\$1,161.8	\$86.4	8.0
Expenses	\$1,047.0	\$1,026.0	\$21.0	2.0	\$28.8	\$1,054.8	(\$7.8)	(0.7)
Net Results	\$28.4	\$135.8	\$107.4		\$28.8	\$107.0	\$78.6	
<b>Health Fund</b>								
Revenues	\$2,565.8	\$2,496.7	(\$69.1)	(2.7)		\$2,496.7	(\$69.1)	(2.7)
Expenses	\$2,464.6	\$2,481.9	(\$17.3)	(0.7)	\$57.8	\$2,539.7	(\$75.1)	(3.0)
Net Results	\$101.2	\$14.8	(\$86.4)		\$57.8	(\$43.0)	(\$144.2)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of May 31, 2025, the General Fund net results were positive \$135.8 million, \$107.4 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$78.6 million **favorable** to budget.

Revenues were \$86.4 million or 8.0% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in May 2025, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court, County 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 \$1.026 billion were \$21.0 million or 2.0% **favorable** to the year-to-date budget before factoring in encumbrances of \$28.8 million, which resulted in a negative variance of \$7.8 million or 0.7% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$69.1 million or 2.7% **unfavorable** to budget. Expenditures of \$2.482 billion are \$17.3 million or 0.7% **unfavorable** to budget before factoring in encumbrances of \$57.8 million. When including encumbrances, expenditures were \$75.1 million or 3.0% **unfavorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through May 2025.

## State Revenues Update

Through May 31, 2025, the State of Illinois owes the County \$108.7 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 9.3	\$ 9.3	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	0.1	6.1	8.5	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	11.0	22.5	31.7	18.0	83.6	Estimated average days over - 120 days
<b>Total - General Fund</b>	<b>0.5</b>	<b>12.6</b>	<b>23.1</b>	<b>31.8</b>	<b>34.1</b>	<b>102.1</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.7	1.7	2.9	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.6	0.6	1.3	3.7	Estimated average days over - 120 days
<b>Total Health Fund</b>	<b>0.8</b>	<b>0.9</b>	<b>0.6</b>	<b>1.3</b>	<b>3.0</b>	<b>6.6</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.3</b>	<b>\$ 13.5</b>	<b>\$ 23.7</b>	<b>\$ 33.1</b>	<b>\$ 37.1</b>	<b>\$ 108.7</b>	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through May 31, 2025, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of May 31, 2025, the State AOIC past due amount was \$9.3 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 May 31, 2025, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In May 2025 and June 2025, the State AOIC reimbursed the County in the amount of \$15.4 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 \$9.3 million.

<sup>2</sup> In May 2025 and June 2025, the County received a total of \$24.3 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 May 31, 2025, the total grants past due amount owed to the County was \$114.1 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 May 31, 2025, the State owes the County \$87.3 million in Federal pass-through grant receivable.

<sup>3</sup> As of May 31, 2025, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

## Property Tax Levy

**Property Tax Levy** – Total six-month property tax levy revenue of \$200.8 million was behind prior year property tax revenue of \$227.5 million, resulting in an **unfavorable** comparative variance of \$26.7 million or 11.72% based on current collections through May 31, 2025. General Funds higher property tax collections in FY2024 are based on property tax levy as approved. Tax collections in May 2025 were \$26.3 million based on current tax distributions.

			FY2025 vs FY2024	
	31-May-25	31-May-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 100,181,486	\$ 146,573,601	\$ (46,392,115)	-31.65%
Health Fund	100,616,742	80,892,035	19,724,707	24.38%
Total	\$ 200,798,228	\$ 227,465,636	\$ (26,667,408)	-11.72%

## General Fund Revenues Fees

**Treasurer** – Total six-month actual revenue of \$33.5 million was above budgeted revenue of \$17.9 million, resulting in a **favorable** variance of \$15.6 million or 87.34%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through May 2025.

**County Clerk** – Total six-month actual revenue of \$27.9 million was above budgeted revenue of \$25.7 million, resulting in a **favorable** variance of \$2.2 million or 8.65% and is based the current collections. Revenue remains closely tied to the overall health of the economy. The positive variance through May 2025 reflects increased sales of high-priced residential and commercial properties, as well as a rise in property inventory. However, the real estate market continues to face challenges, including high mortgage interest rates and elevated residential home prices. Uncertainty surrounding government trade and economic policies may slow buyer and seller activity in the coming months.

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 15.6
County Clerk	2.2
Sheriff	1.2
Clerk of Circuit Court	4.6
County Sales Tax	39.5
Hotel Accommodations Tax	1.9
Amusement Tax	0.6
Sports Wagering Tax	1.6
Other Reimbursements / Transfers	8.1
Other revenue categories (net)	14.4
Total net favorable variances	\$ 89.7
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (3.1)
Alcohol Beverage Tax	(0.2)
Net (unfavorable) variances	(3.3)
Total net favorable (unfavorable) variances	\$ 86.4

**Clerk of the Circuit Court** – Total six-month actual revenue of \$40.3 million was above budgeted revenue of \$35.7 million, resulting in a **favorable** variance of \$4.6 million or 12.96% and is based on current collections and increases in both new cases and e-Fillings.

**Sheriff** – Total six-month actual revenue of \$4.2 million was above budgeted revenue of \$3.0 million, resulting in a **favorable** variance of \$1.2 million or 38.60% 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 \$618.4 million through May 31, 2025, was above budgeted revenue of \$578.9 million and resulted in a **favorable** variance of \$39.5 million or positive 6.82%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, May receipts represent underlying transactions that occurred in February of 2025. *For more current data, see Table-8 (Page 17).*

**The County Cigarette Tax** - Revenue of \$34.5 million through May 31, 2025, was behind budgeted revenue of \$37.6 million, and resulted in an **unfavorable** variance of \$3.1 million, or 8.22%. The negative variance is due to current market conditions nationwide.

**The County Hotel Accommodations Tax** - Revenue of \$15.5 million through May 31, 2025, was above budgeted revenue of \$13.6 million and resulted in a **favorable** variance of \$1.9 million or 14.01%. The positive change is due to the continued rebound in bookings.

**The Alcoholic Beverage Tax** - Revenue of \$17.4 million through May 31, 2025, was behind budgeted revenue of \$17.6 million and resulted in an **unfavorable** variance of \$0.2 million or 1.30%. Although National trends indicate a decline in alcohol consumption, it is expected that the slight variance will be eliminated in upcoming months.

**The County Amusement Tax** - Revenue of \$24.7 million through May 31, 2025, was above budgeted revenue of \$24.1 million, and resulted in a **favorable** variance of \$0.6 million, or 2.45%. The variance is primarily due to sporting events and popular concerts this which occurred this Spring.

**The Sports Wagering Tax** - Revenue of \$7.6 million through May 31, 2025, was above budgeted revenue of \$6.0 million and resulted in a **favorable** variance of \$1.6 million or 27.48%. The positive variance is due to an increase in sports wagering in the County.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total six-month actual revenue of \$19.7 million was above budgeted revenue of \$11.6 million and resulted in a **favorable** variance of \$8.1 million or 69.89%. The positive

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

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

## **General Fund Expenditures**

Expenses of \$1.026 billion were \$21.0 million or 2.0% **favorable** to budget before including \$28.8 million in encumbrances. Combined expenditures and encumbrances of \$1.055 billion were \$7.8 million or 0.7% **unfavorable** to budget. All control offices are in line with or favorable compared to budget except for Chief Judge (\$7.2 million) and State's Attorney (\$2.2 million). The unfavorable variance in Chief Judge is due to the unexpected timing of transfers. The unfavorable variance in State's Attorney is driven by timing of transfers and personnel expenses.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget, accurately project revenues and expenses, and operate more efficiently.

**\*Further details are available in Table-2 of the appendices.**

## **Health Fund - Executive Summary**

**CCH** – The Health System revenue has a negative variance of \$69.1 million or 2.7% through May 31, 2025. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and by patient fees revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$2.482 billion were \$17.3 million or 0.7% **unfavorable** to budget before including the encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state.

## **Health Fund - Revenue**

**CCH Medicaid Expansion** – Total six-month actual Medicaid Expansion revenue of \$1.648 billion was behind budgeted revenue of \$1.674 billion, resulting in an **unfavorable** variance of \$26.4

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Federal State Medicaid Programming - DSH	\$ 20.9
Directed Payments	156.8
Other revenue categories (net)	11.8
Net <i>favorable</i> variances	189.5
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Patient Fees	\$ (205.9)
Medicaid Expansion - Managed Care	(26.4)
Graduate Medical Education (GME) Revenue	(4.3)
Miscellaneous Revenue	(22.0)
Net (unfavorable) variances	(258.6)
Total net favorable (unfavorable) variances	\$ (69.1)



million or 1.58% due to timing of state payment adjustments, to account for the higher membership through May 31, 2025. As of May 31, 2025, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

**Patient Fee Revenue** - Total six-month actual Patient Fee revenue of \$216.2 million was behind budgeted revenue of \$422.1 million and resulted in an **unfavorable** variance of \$205.9 million or 48.78%, based on current payments received due to lower than budgeted year to date patient volumes, decrease in Medicaid and increase in Charity Care. This report includes \$71.2 million YTD payments through May 31, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through May 31, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$115.9 million was above budgeted revenue of \$95.0 million and resulted in a **favorable** variance of \$20.9 million or 22.02%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total six-month actual Directed Payments of \$399.7 million was above budgeted revenue of \$242.9 million and resulted in a **favorable** variance of \$156.8 million or 64.55%, based on current payments received. This report includes \$265.8 million YTD payments through May 31, 2025, in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through May 31, 2025, Graduate Medical Education (GME) actual revenue of \$33.2 million was behind budgeted revenue of \$37.5 million and resulted in an **unfavorable** variance of \$4.3 million or 11.34%. The negative variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total six-month actual miscellaneous revenue of \$14.5 million was behind budgeted revenue of \$36.5 million, resulting in an **unfavorable** variance of \$22.0 million or 60.33% primarily due to a slight decrease of \$.1 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were behind budgeted revenue and resulted in an **unfavorable** variance of \$25.6 million based on current collections. The miscellaneous fees were partially offset by Managed Care investment income of \$8.5 million.

### **Health Fund- Expenditures**

Expenditures of \$2.482 billion were \$17.3 million or 0.7 percent **unfavorable** to budget before including encumbrances of \$57.8 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$60.8 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$14.5 million due to lower than anticipated use of contractual labor.

Expenditures and encumbrances of \$2.540 billion were \$75.1 million or 3.0 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$4.4 million out of \$57.8 million) are current obligations entered by Health Plan Services for claims with most of the payments made in May 2025 and \$24.6 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 Six as of May 31, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$212.5	\$266.4	\$53.9	25.4		\$266.4	\$53.9	25.4
Expenses	\$430.8	\$238.7	\$192.1	44.6	\$50.0	\$288.7	\$142.1	33.0
Net Results	(\$218.3)	\$27.7	\$246.0		\$50.0	(\$22.3)	\$196.0	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of May 31, 2025, revenues were \$266.4 million, \$53.9 million above budgeted revenue of \$212.5 million, resulting in a **favorable** variance of 25.4% to budget based on current collections. Total expenditure was positive, \$142.1 million after encumbrance primarily due to General Funds reimbursements and current spending rate. Through May 31, 2025, expenditures and encumbrances have exceeded revenues by \$22.3 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 \$6.4 million through May 31, 2025, was behind revenue of budgeted revenue of \$6.7 million and resulted in an unfavorable variance of \$0.3 million or 3.76%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$50.4 million through May 31, 2025, was above budgeted revenue of \$47.1 million and resulted in a **favorable** variance of \$3.3 million or 6.95%. The positive variance is due to increased billing and collection efforts.

**The County Gas / Diesel Fuel Tax** - Revenue of \$43.5 million through May 31, 2025, was above budgeted revenue of \$42.4 million and resulted in a **favorable** variance of \$1.1 million or 2.62%. The positive variance is due to tax enforcement efforts.

**The New Motor Vehicle Tax** - Revenue of \$1.3 million through May 31, 2025, was above budgeted revenue of \$1.1 million and resulted in a **favorable** variance of \$0.2 million or 16.80%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$27.5 million through May 31, 2025, was above budgeted revenue of \$25.1 million and resulted in a **favorable** variance of \$2.4 million or 9.55%. The positive variance is due to tax enforcement efforts.

**The Firearms Tax** - Revenue of \$0.7 million through May 31, 2025, was on target of budgeted revenue of \$0.7 million. The variance is based on current collections.

**The Cannabis Tax** – Revenue of \$6.4 million through May 31, 2025, was behind of budgeted revenue of \$6.5 million and resulted in an **unfavorable** variance of \$0.1 million or 1.88%. The variance is based on current collections.<sup>5</sup>

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$12.1 million through May 31, 2025, was above budgeted revenue of \$9.4 million and resulted in a **favorable** variance of \$2.7 million or 28.82%. 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 June 30<sup>th</sup>, 2025, the County has spent over \$662.9 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 Six As of May 31, 2025**

REVENUES	2025 Budget	May 31, 2025	May 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 152,736,776	\$ 84,677,269	\$ 100,181,486	18.31%	\$ 15,504,217
<b>Property Tax Levy Timing Differential</b>			(2,377,986)		(2,377,986)
Property Tax - Tax Increment Financing Surplus	31,907,720	31,907,720	27,120,251	(15.00%)	(4,787,469)
<b>Fees</b>					
County Treasurer	35,000,000	17,916,338	33,564,053	87.34%	15,647,715
County Clerk	51,406,008	25,710,442	27,933,166	8.65%	2,222,724
Building and Zoning	4,100,000	1,803,175	3,056,064	69.48%	1,252,889
Environment and Sustainability	4,695,000	1,668,034	2,053,833	23.13%	385,799
Liquor Licenses	372,000	349,680	307,476	(12.07%)	(42,204)
Clerk of Circuit Court	72,900,000	35,692,376	40,319,015	12.96%	4,626,639
Sheriff	6,000,000	3,000,000	4,157,901	38.60%	1,157,901
Public Guardian	2,600,000	1,367,939	1,284,619	(6.09%)	(83,320)
Public Administrator	1,768,874	883,338	1,501,190	69.95%	617,852
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	830,000	827,051	(0.36%)	(2,949)
Medical Examiner	3,909,800	2,152,939	2,013,640	(6.47%)	(139,299)
Contract Compliance M/WBE Cert	19,000	9,500	6,752	(28.93%)	(2,748)
<b>Total Fee Revenue</b>	<b>184,840,682</b>	<b>91,383,761</b>	<b>117,024,760</b>	<b>28.06%</b>	<b>25,640,999</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,207,056,500	578,914,843	618,397,580	6.82%	39,482,737
Off Track Betting Commission	655,000	301,300	184,850	(38.65%)	(116,450)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	8,651,116	2,037,553	(76.45%)	(6,613,563)
Retailer's Occupation Tax/General Sales	5,090,800	2,435,865	3,606,324	48.05%	1,170,459
State Income Tax	20,668,000	11,383,880	11,938,398	4.87%	554,518
Alcoholic Beverage Tax	37,540,000	17,658,489	17,428,223	(1.30%)	(230,266)
Cigarette Tax	77,500,000	37,601,584	34,511,008	(8.22%)	(3,090,576)
Other Tobacco and Consumable Products Tax	6,800,000	3,247,666	3,155,458	(2.84%)	(92,208)
Hotel Accommodations Tax	38,250,000	13,643,497	15,555,572	14.01%	1,912,075
Gambling Machine Tax	5,700,000	499,026	180,470	(63.84%)	(318,556)
Video Gaming	1,345,000	696,967	475,454	(31.78%)	(221,513)
Amusement Tax	44,900,000	24,095,141	24,686,219	2.45%	591,078
Sports Wagering Tax	12,450,000	5,965,947	7,605,240	27.48%	1,639,293
<b>Total Non-Property Taxes</b>	<b>1,497,910,100</b>	<b>705,095,321</b>	<b>739,762,349</b>	<b>4.92%</b>	<b>34,667,028</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	30,821,062	32,857,988	6.61%	2,036,926
Salaries of State's Attorney	239,343	118,230	121,173	2.49%	2,943
Salaries of Public Defender	215,409	107,220	72,056	(32.80%)	(35,164)
FPD Reimbursements for Services	2,250,933	1,118,274	871,066	(22.11%)	(247,208)
<b>Total Intergovernmental Revenues</b>	<b>67,705,685</b>	<b>32,164,786</b>	<b>33,922,283</b>	<b>5.46%</b>	<b>1,757,497</b>
<b>Investment Income</b>					
Investment Income	57,162,500	28,853,448	31,498,434	9.17%	2,644,986
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	979,000	507,956	407,917	(19.69%)	(100,039)
Real Estate and Rental Income	11,131,061	5,097,763	6,123,122	20.11%	1,025,359
Other Reimbursements / Transfers	40,203,873	11,612,534	19,728,426	69.89%	8,115,892
<b>Total Miscellaneous Revenue</b>	<b>52,313,934</b>	<b>17,218,253</b>	<b>26,259,465</b>	<b>52.51%</b>	<b>9,041,212</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	3,856,934	8,149,759	111.30%	4,292,825
Other Financing Sources - Fund Balance	160,493,075	80,246,538	80,246,538	0.00%	0
<b>Total Other Financing Sources</b>	<b>175,921,428</b>	<b>84,103,472</b>	<b>88,396,297</b>	<b>5.10%</b>	<b>4,292,825</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,220,498,825</b>	<b>\$ 1,075,404,029</b>	<b>\$ 1,161,787,338</b>	<b>8.03%</b>	<b>\$ 86,383,309</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P06 as of May 31, 2025

Table - 2

Control Officer DEPT #	2025 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	318,721,852	147,592,486	137,751,683	9,840,803	6.7%	1,957,199	139,708,882	5.3%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	1,133,835	995,675	138,160	12.2%	77,577	1,073,252	5.3%
1081 FIRST DISTRICT	475,000	190,259	227,200	(36,941)	-19.4%	1,610	228,810	-20.3%
1082 SECOND DISTRICT	475,000	210,859	173,474	37,385	17.7%	110	173,584	17.7%
1083 THIRD DISTRICT	475,000	212,993	204,176	8,817	4.1%	-	204,176	4.1%
1084 FOURTH DISTRICT	475,000	208,603	220,119	(11,516)	-5.5%	5,077	225,196	-8.0%
1085 FIFTH DISTRICT	475,000	213,187	178,923	34,264	16.1%	684	179,607	15.8%
1086 SIXTH DISTRICT	475,000	218,828	205,389	13,439	6.1%	-	205,389	6.1%
1087 SEVENTH DISTRICT	475,000	201,075	208,433	(7,358)	-3.7%	880	209,313	-4.1%
1088 EIGHTH DISTRICT	475,000	216,219	162,135	54,084	25.0%	-	162,135	25.0%
1089 NINTH DISTRICT	475,000	211,914	166,008	45,906	21.7%	124	166,132	21.6%
1090 TENTH DISTRICT	475,000	192,935	185,814	7,121	3.7%	(571)	185,243	4.0%
1091 ELEVENTH DISTRICT	533,500	241,137	182,763	58,374	24.2%	-	182,763	24.2%
1092 TWELFTH DISTRICT	475,000	223,585	200,776	22,809	10.2%	-	200,776	10.2%
1093 THIRTEENTH DISTRICT	475,000	216,037	224,369	(8,332)	-3.9%	1,869	226,238	-4.7%
1094 FOURTEENTH DISTRICT	475,000	218,532	205,668	12,864	5.9%	59	205,727	5.9%
1095 FIFTEENTH DISTRICT	475,000	213,210	205,286	7,924	3.7%	100	205,386	3.7%
1096 SIXTEENTH DISTRICT	475,000	215,032	216,681	(1,649)	-0.8%	-	216,681	-0.8%
1097 SEVENTEENTH DISTRICT	475,000	203,269	191,562	11,707	5.8%	-	191,562	5.8%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	4,741,508	4,354,451	387,057	8.2%	87,519	4,441,970	6.3%
1040 COUNTY ASSESSOR	34,823,604	15,891,038	14,491,682	1,399,356	8.8%	11,877	14,503,559	8.7%
1050 BOARD OF REVIEW	21,189,514	10,416,035	9,668,314	747,721	7.2%	4,692	9,673,006	7.1%
1060 COUNTY TREASURER	700,077	330,079	318,983	11,096	3.4%	-	318,983	3.4%
1110 COUNTY CLERK	20,152,414	9,681,639	8,617,630	1,064,009	11.0%	10,820	8,628,450	10.9%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	59,090,262	61,247,202	(2,156,940)	-3.7%	1,114,389	62,361,591	-5.5%
SHERIFF	554,416,457	260,061,923	254,636,167	5,425,756	2.1%	1,324,542	255,960,709	1.6%
CHIEF JUDGE	274,719,296	125,586,713	132,816,327	(7,229,614)	-5.8%	813,941	133,630,268	-6.4%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	47,911,469	47,191,655	719,814	1.5%	25,800	47,217,455	1.4%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	1,279,968	960,746	319,222	24.9%	-	960,746	24.9%
1390 PUBLIC ADMINISTRATOR	1,846,930	862,428	808,074	54,354	6.3%	-	808,074	6.3%
FIXED CHARGES	746,745,924	363,549,268	353,092,872	10,456,396	2.9%	23,530,990	376,623,862	-3.6%
TOTAL	\$ 2,220,498,825	\$ 1,046,994,818	\$ 1,025,955,786	\$ 21,039,032	2.0%	\$ 28,881,769	\$ 1,054,837,555	-0.7%

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

REVENUES	2025 Budget	May 31, 2025	May 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 87,431,608	\$ 100,616,742	15.08%	\$ 13,185,134
Property Tax Levy Timing Differential			0		0
<b>Stroger Hospital -</b>					
409549-Medicare	238,264,029	118,481,020	62,517,345	(47.23%)	(55,963,675)
409593-Medicaid Fees for Service	440,301,837	220,150,919	75,588,786	(65.67%)	(144,562,133)
409598-Private Payors & Carriers	91,365,873	45,682,937	66,831,097	46.29%	21,148,160
<b>Stroger Hospital - Sub Total</b>	<b>769,931,739</b>	<b>384,314,876</b>	<b>204,937,228</b>	<b>(46.67%)</b>	<b>(179,377,648)</b>
<b>Provident Hospital -</b>					
409549-Medicare	27,291,761	13,645,880	2,273,601	(83.34%)	(11,372,279)
409593-Medicaid Fees for Service	41,597,630	20,798,815	3,351,113	(83.89%)	(17,447,702)
409598-Private Payors & Carriers	6,563,845	3,281,922	5,618,915	71.21%	2,336,993
<b>Provident Hospital - Sub Total</b>	<b>75,453,236</b>	<b>37,726,617</b>	<b>11,243,629</b>	<b>(70.20%)</b>	<b>(26,482,988)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>845,384,975</b>	<b>422,041,493</b>	<b>216,180,857</b>	<b>(48.78%)</b>	<b>(205,860,636)</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	190,000,000	94,999,999	115,917,204	22.02%	20,917,205
409604-Directed Payments	485,844,085	242,922,043	399,727,450	64.55%	156,805,407
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	835,794,639	421,569,789	423,375,211	0.43%	1,805,422
409528-Family Health Plans PMPM	802,007,515	404,527,767	423,744,367	4.75%	19,216,600
409532-Integrated Care Program PMPM	880,031,886	443,882,791	401,604,564	(9.52%)	(42,278,227)
409536-Managed Long Term Services and Support PMPM	374,281,261	188,785,217	182,804,515	(3.17%)	(5,980,702)
409539-Other Population Revenue PMPM	389,446,347	195,036,473	185,119,796	(5.08%)	(9,916,677)
409542-Other State Revenue	40,382,310	20,367,130	31,102,582	52.71%	10,735,452
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>3,321,943,958</b>	<b>1,674,169,167</b>	<b>1,647,751,035</b>	<b>(1.58%)</b>	<b>(26,418,132)</b>
<b>409563-Graduate Medical Education</b>	<b>75,027,201</b>	<b>37,513,600</b>	<b>33,259,179</b>	<b>(11.34%)</b>	<b>(4,254,421)</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(139,525,143)</b>	<b>(69,762,572)</b>	<b>(71,232,565)</b>	<b>2.11%</b>	<b>(1,469,993)</b>
<b>CCH - Total Fees</b>	<b>4,909,975,076</b>	<b>2,439,433,730</b>	<b>2,379,153,160</b>	<b>(2.47%)</b>	<b>(60,280,570)</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	60,905,418	30,452,708	4,811,359	(84.20%)	(25,641,349)
Public Health	2,577,463	1,276,338	1,160,023	(9.11%)	(116,315)
Managed Care - Investment Income	9,493,159	4,746,580	8,498,082	79.04%	3,751,503
<b>Miscellaneous Revenues - Sub</b>	<b>72,976,040</b>	<b>36,475,626</b>	<b>14,469,464</b>	<b>(60.33%)</b>	<b>(22,006,162)</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>2,450,000</b>	<b>2,450,000</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 5,145,556,036</b>	<b>\$ 2,565,790,963</b>	<b>\$ 2,496,689,366</b>	<b>(2.69%)</b>	<b>\$ (69,101,597)</b>

THE COUNTY OF COOK, ILLINOIS  
Health Fund Analysis of Expenses and Encumbrances  
Thru Period 06 as of May 31, 2025

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	\$ 114,412,227	\$ 50,964,849	\$ 42,038,742	\$ 8,926,107	17.5%	\$ 9,059,433	\$ 51,098,175	\$ (133,326)	-0.3%
4241	Health Services - JTDC	\$ 11,066,141	\$ 4,747,288	4,297,579	449,709	9.5%	9,170	4,306,749	440,539	9.3%
4890	Health System Administration	\$ 163,519,448	\$ 67,998,777	43,455,011	24,543,766	36.1%	1,978,521	45,433,532	22,565,245	33.2%
4891	Provident Hospital	\$ 110,576,453	\$ 47,938,536	42,470,899	5,467,637	11.4%	2,849,257	45,320,156	2,618,380	5.5%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 91,677,263	76,273,304	15,403,959	16.8%	12,668,948	88,942,252	2,735,011	3.0%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 12,311,997	7,523,662	4,788,335	38.9%	1,866,615	9,390,277	2,921,720	23.7%
4895	Department of Public Health	\$ 24,102,700	\$ 6,498,170	8,464,086	(1,965,916)	-30.3%	339,535	8,803,621	(2,305,451)	-35.5%
4896	Health Plan Services	\$ 3,185,276,842	\$ 1,598,619,383	1,753,872,805	(155,253,422)	-9.7%	4,435,994	1,758,308,799	(159,689,416)	-10.0%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 563,549,140	484,787,524	78,761,616	14.0%	24,622,845	509,410,369	54,138,771	9.6%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 20,316,481	18,690,234	1,626,247	8.0%	0	18,690,234	1,626,247	8.0%
<b>TOTAL</b>		<b>\$ 5,145,556,036</b>	<b>\$ 2,464,621,885</b>	<b>\$ 2,481,873,846</b>	<b>(17,251,961)</b>	<b>-0.7%</b>	<b>\$ 57,830,318</b>	<b>\$ 2,539,704,164</b>	<b>\$ (75,082,279)</b>	<b>-3.0%</b>

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

**SPECIAL PURPOSE FUNDS**

<b>Fund #</b>	<b>DEPARTMENT NAME</b>	<b>Total Revenues</b>	<b>Expenditures</b>	<b>Current Year Encumbrances</b>	<b>Total Expenditures &amp; Encumbrances</b>	<b>Revenues Over (Under) Expenditures &amp; Encumbrances</b>	<b>5/31/2025 Net Change In Fund Balance</b>	<b>FY2024 ACFR Fund Balance (Deficit) - Ending</b>	<b>Estimated Fund Balance (Deficit) - Ending</b>
11856	Motor Fuel Tax IL First	\$ 18,844,453	\$ 24,056,248	\$ 527,503	\$ 24,583,751	\$ (5,739,298)	\$ (5,739,298)	\$ 29,853,553	\$ 24,114,255
11312	Animal Control	2,640,964	4,252,997	54,936	4,307,933	(1,666,969)	(1,666,969)	6,003,680	4,336,711
11306	Election Division Fund	41,010,813	14,643,070	71,227	14,714,297	26,296,516	26,296,516	(5,519,641)	20,776,875
11314	County Clerk Document Storage System	2,333,983	3,104,448	(757)	3,103,691	(769,708)	(769,708)	14,389,728	13,620,020
11320	Circuit Court Automation	4,771,344	2,496,801	1,070	2,497,871	2,273,473	2,273,473	3,847,395	6,120,868
11318	Circuit Court Document Storage	3,985,091	2,716,834	170,146	2,886,980	1,098,111	1,098,111	3,426,219	4,524,330
11310	Law Library	2,396,141	1,899,694	103,704	2,003,398	392,743	392,743	61,777	454,520
11322	Circuit Court - Dispute Resolution	202,151	300,221	0	300,221	(98,070)	(98,070)	219,363	121,293
11326	Adult Probation / Probation Service Fee	1,063,062	205,210	0	205,210	857,852	857,852	8,430,835	9,288,687
11316	County Clerk Automation	777,795	344,214	8,835	353,049	424,746	424,746	1,849,660	2,274,406
11854	Treasurer - Tax Sales Automation	6,022,274	5,893,402	639,857	6,533,259	(510,985)	(510,985)	19,237,780	18,726,795
11324	Intergovernment Agreement/ ETSB	1,050,000	1,933,879	0	1,933,879	(883,879)	(883,879)	(266,974)	(1,150,853)
11328	Social Service/ Probation & Court Services	1,090,221	123,310	15,346	138,656	951,565	951,565	8,305,816	9,257,381
11248	Lead Poisoning Prevention Fund	33,753	185,974	230,045	416,019	(382,266)	(382,266)	2,090,267	1,708,001
11249	Geographic Information Systems - GIS	3,189,735	4,238,669	1,504,072	5,742,741	(2,553,006)	(2,553,006)	15,440,654	12,887,648
11252	State's Attorney Narcotics Forfeiture	776,991	1,388,024	0	1,388,024	(611,033)	(611,033)	(1,845,639)	(2,456,672)
11292	Disaster Response and Recovery Fund	0	(32,391,400)	0	(32,391,400)	32,391,400	32,391,400	64,922,616	97,314,016
11258	Circuit Court Administrative Fund	673,614	286,739	0	286,739	386,875	386,875	2,436,246	2,823,121
11259	County Clerk GIS Fee Fund	1,438,103	301,701	16,290	317,991	1,120,112	1,120,112	10,895,019	12,015,131
11260	County Clerk Rental Housing Support Fee	111,415	41,266	0	41,266	70,149	70,149	988,450	1,058,599
11262	Sheriff Women's Justice Services	40,543	399	0	399	40,144	40,144	344,826	384,970
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	610,571	678	0	678	609,893	609,893	1,265,677	1,875,570
11269	CCC Electronic Citation Fund	312,685	53,035	0	53,035	259,650	259,650	2,652,128	2,911,778
11271	SAO Records Automation	35,206	0	0	0	35,206	35,206	(134,875)	(99,669)
11272	PD Records Automation	35,096	0	0	0	35,096	35,096	326,633	361,729
11273	Environmental Control Solid Waste Mgmt	343,063	274,770	0	274,770	68,293	68,293	3,705,933	3,774,226
11274	Land Bank Authority	3,345,383	4,264,736	27,156	4,291,892	(946,509)	(946,509)	259,279	(687,230)
11275	Section 108 Loan Program	0	0	0	0	0	0	3,480,093	3,480,093
11276	Erroneous Homestead Exemption Recovery	1,565,712	572,475	80	572,555	993,157	993,157	2,864,902	3,858,059
11302	Township Roads	511,748	182,387	0	182,387	329,361	329,361	6,553,133	6,882,494
11277	Sheriff Pharmaceutical Disposal	12,734	8,090	0	8,090	4,644	4,644	483,427	488,071
11278	Sheriff Operations State Asset Forfeiture	90,186	209,978	0	209,978	(119,792)	(119,792)	818,615	698,823
11279	Sheriff Money Laundering State Asset Forfeiture	0	9,000	0	9,000	(9,000)	(9,000)	299,246	290,246
11281	Cable TV Peg Access Support Fund	24,515	0	0	0	24,515	24,515	141,200	165,715
11282	Cook County Assessor GIS Fee Fund	665,993	613,253	0	613,253	52,740	52,740	2,282,709	2,335,449
11284	COVID-19 Federal Programs	10,846	3,868	(3,868)	0	10,846	10,846	28,167,376	28,178,222
11285	Mortgage Foreclosure Mediation Program	737,691	270,864	0	270,864	466,827	466,827	3,661,980	4,128,807
11270	Medical Examiner Fees	20,197	19,725	159	19,884	313	313	764,489	764,802
11286	American Rescue Plan Act (ARPA) Fund	9,861,083	87,224,184	45,338,764	132,562,948	(122,701,865)	(122,701,865)	346,519,922	223,818,057
11287	Equity Fund SPF	21,390,113	11,381,466	1,225,646	12,607,112	8,783,001	8,783,001	126,638,879	135,421,880
11288	ZABOROWSKI FUND	0	0	0	0	0	0	812,238	812,238
11291	DOC Program Services Fund	0	0	1	1	(1)	(1)	732,492	732,491
11290	Opioid Remediation and Abatement	3,075,345	301,907	44,862	346,769	2,728,576	2,728,576	29,236,598	31,965,174
11289	Transportation Related Home Rule Taxes	129,355,452	112,173,251	0	112,173,251	17,182,201	17,182,201	22,648,174	39,830,375
11293	Homeowner Relief Fund	0	(14,880,000)	1	(14,879,999)	14,879,999	14,879,999	0	14,879,999
11294	State's Attorney Fraud Case Settlements Fund	1,965,600	0	0	0	1,965,600	1,965,600	0	1,965,600
<b>TOTAL</b>		<b>\$ 266,421,665</b>	<b>\$ 238,705,367</b>	<b>\$ 49,975,075</b>	<b>\$ 288,680,442</b>	<b>\$ (22,258,777)</b>	<b>\$ (22,258,777)</b>	<b>\$ 769,013,776</b>	<b>\$ 746,754,999</b>



Table - 6

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

REVENUES	2025 Budget	May 31, 2025	May 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	Variance	
				%	\$
<b>Transportation Fund Revenue</b>					
Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 6,694,761	\$ 6,443,096	(3.76%)	\$ (251,665)
County Use Tax	98,500,000	47,114,494	50,388,947	6.95%	3,274,453
Gasoline / Diesel Fuel Tax	86,250,000	42,438,667	43,550,333	2.62%	1,111,666
New Motor Vehicle Tax	2,400,000	1,126,979	1,316,359	16.80%	189,380
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	25,075,008	27,469,285	9.55%	2,394,277
Interest Income	0	0	187,432	0.00%	187,432
<hr/>					
<b>Total Transportation Fund Revenue</b>	<b>\$ 252,400,000</b>	<b>\$ 122,449,909</b>	<b>\$ 129,355,452</b>	<b>5.64%</b>	<b>\$ 6,905,543</b>

Table - 7

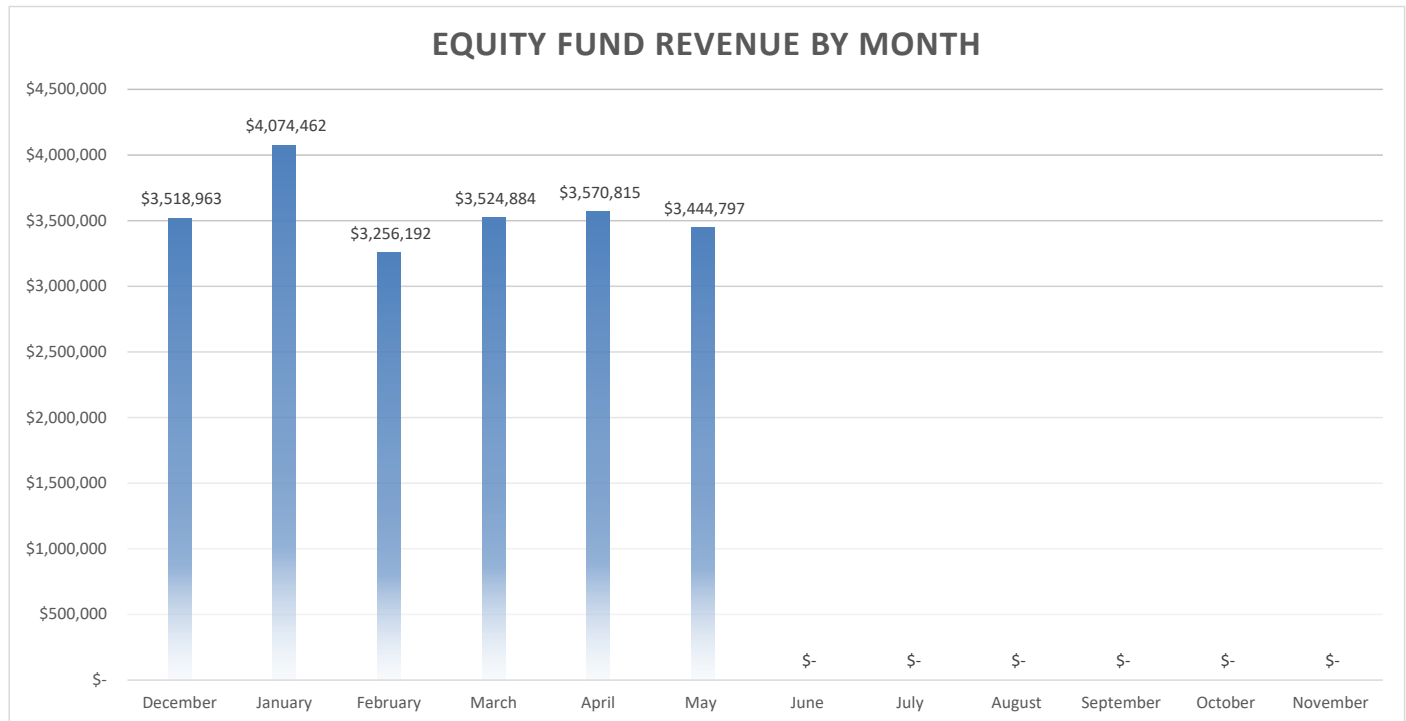
**THE COUNTY OF COOK, ILLINOIS**  
**Equity Fund Analysis of Revenues**  
**Thru Period Six As of May 31, 2025**

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

**Equity Fund Revenue**

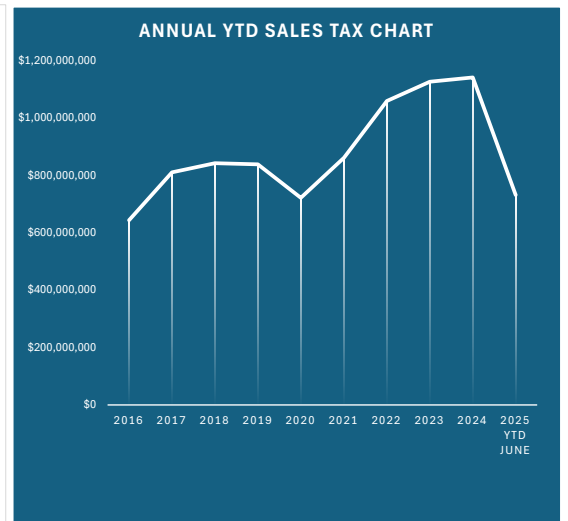
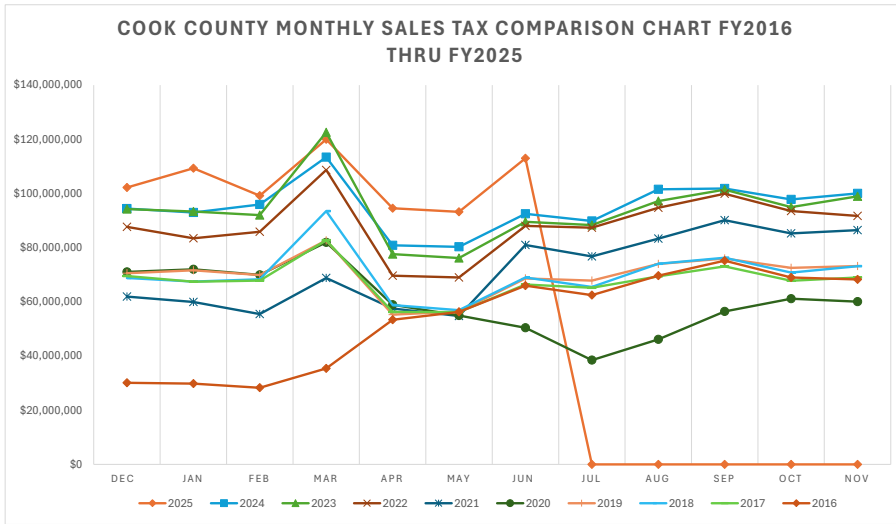
Cannabis Tax	\$ 13,900,000	\$ 6,479,599	\$ 6,357,877	(1.88%)	\$ (121,722)
Firearms Tax	1,300,000	718,886	695,625	(3.24%)	(23,261)
Il Gaming Des Plaines Casino	19,500,000	9,392,459	12,099,518	28.82%	2,707,059
Interest Income	0	0	2,001,847	0.00%	2,001,847
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

<b>Equity Fund Revenue</b>	<b>\$ 34,700,000</b>	<b>\$ 16,590,944</b>	<b>\$ 21,390,113</b>	<b>28.93%</b>	<b>\$ 4,799,169</b>
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The County Of Cook, Illinois  
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - JUNE 2025				FY2024 YTD - NOVEMBER 2024				FY2023 YTD - NOVEMBER 2023			
Current YTD 2025	Budgeted	Current Collections %	Current YTD Over (Under)	Current YTD 2024	Budgeted	Current Collections %	Current YTD Over (Under)	Current YTD 2023	Budgeted	Current Collections %	Current YTD Over (Under)
\$ 679,640,185	\$731,393,225	7.61%	\$ 51,753,040	\$ 1,119,037,554	\$ 1,141,428,231	2.00%	\$ 22,390,677	\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347

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

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

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

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$119,961,011	\$94,531,070	\$93,194,186	\$112,995,645	\$0	\$0	\$0	\$0	\$0	\$731,393,225
Over/(Under) Est. (in millions)	\$4.3	\$12.7	\$3.0	\$6.1	\$7.4	\$6.0	\$12.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$51.8
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 May 31st, 2025**

**Table - 9**

<b>By Department</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Total</b>	<b>% of</b>
Enterprise Energy	0.1	2.5	0.5	0.0	0.0	3.1	2.7%
Planning and Development	2.1	2.3	1.5	0.0	1.0	6.9	6.0%
Office of Economic Development	0.1	0.0	0.0	0.1	1.1	1.3	1.1%
County Clerk	0.2	0.3	-	-	2.6	3.1	2.7%
Environment and Sustainability	0.1	-	-	-	0.2	0.3	0.3%
Justice Advisory Council	-	-	0.1	0.3	0.1	0.5	0.4%
Office of the Sheriff	-	0.5	0.1	0.1	0.9	1.6	1.4%
State's Attorney	-	-	-	0.1	4.3	4.4	3.9%
Medical Examiner	-	-	-	-	0.3	0.3	0.3%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	10.8	16.0	23.6	6.9	57.4	50.3%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	-	1.1	1.5	1.3%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	7.6	8.6	22.6	19.8%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	-	0.0%
Dept. of Public Health	1.1	0.9	0.9	3.1	5.1	11.1	9.7%
<b>Grand Total</b>	<b>\$ 3.8</b>	<b>\$ 17.3</b>	<b>\$ 25.9</b>	<b>\$ 34.9</b>	<b>\$ 32.2</b>	<b>\$ 114.1</b>	<b>100.0%</b>

<b>By Funding Source</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Total</b>
County Match - CCP	-	0.8	0.3	-	0.3	\$ 1.4
Federal Direct - CCH	-	0.1	0.2	1.5	1.4	\$ 3.2
Federal Direct - CCP	2.2	2.7	1.6	-	2.5	\$ 9.0
Federal Direct - DPH	-	-	-	0.3	0.5	\$ 0.8
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	0.6	0.8	\$ 2.5
Federal Pass Through - CCP	0.4	11.0	19.7	30.1	14.2	\$ 75.4
Federal Pass Through - DOT	-	-	2.8	1.6	3.8	\$ 8.2
Federal Pass Through - DPH	0.4	-	0.3	-	0.5	\$ 1.2
Private/Other - CCH	0.3	0.2	0.1	-	0.2	\$ 0.8
Private/Other - CCP	-	-	-	-	0.2	\$ 0.2
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	0.1	\$ 0.1
State Direct - CCP	0.1	1.6	0.6	0.1	6.1	\$ 8.5
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.7	1.6	\$ 2.8
<b>Grand Total</b>	<b>\$ 3.8</b>	<b>\$ 17.3</b>	<b>\$ 25.9</b>	<b>\$ 34.9</b>	<b>\$ 32.2</b>	<b>\$ 114.1</b>

### Notes to the May 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 16<sup>th</sup>, 2025, and is included in this revenue report.** Certain other fee revenues for May 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.