

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Two-Month Period Ended January 31, 2026**



### **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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February 27, 2026

The Honorable President and Members of the  
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Attached are an Analysis of Revenues and Expenses Report for the two-month period ended January 31, 2026, 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.

The Analysis of Revenues and Expenses Report include the following eight individual tables:

- 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 Comparative Sales Tax Revenues 2017 through 2025 and 2026
- Table - 8 Grants Receivable Revenues 2022 through 2026

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

Respectfully submitted,

Syrl Thomas, CPA  
Comptroller

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P02 as of January 31, 2026								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$397.6	\$607.7	\$210.1	52.8		\$607.7	\$210.1	52.8
Expenses	\$592.4	\$565.8	\$26.6	4.5	\$49.3	\$615.1	(\$22.7)	(3.8)
Net Results	(\$194.8)	\$41.9	\$236.7		\$49.3	(\$7.4)	\$187.4	
<b>Health Fund</b>								
Revenues	\$1,176.7	\$1,241.4	\$64.7	5.5		\$1,241.4	\$64.7	5.5
Expenses	\$1,188.3	\$1,171.3	\$17.0	1.4	\$43.3	\$1,214.6	(\$26.3)	(2.2)
Net Results	(\$11.6)	\$70.1	\$81.7		\$43.3	\$26.8	\$38.4	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of January 31, 2026, the General Fund net results were positive \$41.9 million, \$236.7 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$187.4 million **favorable** to budget.

Revenues were \$210.1 million or 52.8% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in January 2026, led by increases in a number of Fees and Non-property tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court Fees, and Cigarette Tax that offset reductions in Hotel Accommodations Tax, Alcohol Beverage Tax, Amusement Tax and in other areas.

Expenditures of \$565.8 million were \$26.6 million or 4.5% **favorable** to the year-to-date budget before factoring in encumbrances of \$49.3 million, which resulted in a negative variance of \$22.7 million or 3.8% 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 \$64.7 million or 5.5% **favorable** to budget. Expenditures of \$1.171 billion are \$17.0 million or 1.4% **favorable** to budget before factoring in encumbrances of \$43.3 million. When including encumbrances, expenditures were negative \$26.3 million or 2.2% **unfavorable** to budget. The negative variance is due to the current Managed Care payments made through January 2026, offset by Health Plan Services appropriation adjustments of \$313 million during the month of January. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution.

## State Revenues Update

Through January 31, 2026, the State of Illinois owes the County \$109.9 million. That includes:

<b>General Fund</b> (\$ in millions)	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Total</b>	<b>Average days receivable outstanding</b>
AOIC	\$ -	\$ -	\$ -	\$ 6.9	\$ 12.2	\$ 19.1	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.5	0.5	State Rent average - 90-120 days
CCP_State Direct grants	1.6	0.2	-	3.5	2.1	7.4	Estimated average days over - 120 days
CCP_Federal pass - through grants	1.2	9.2	20.3	37.8	4.3	72.8	Estimated average days over - 120 days
<b>Total - General Fund</b>	<b>2.8</b>	<b>9.4</b>	<b>20.3</b>	<b>48.2</b>	<b>19.1</b>	<b>99.8</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.3	-	0.5	2.1	0.5	3.4	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.4	0.6	4.0	1.1	6.7	Estimated average days over - 120 days
<b>Total Health Fund</b>	<b>0.9</b>	<b>0.4</b>	<b>1.1</b>	<b>6.1</b>	<b>1.6</b>	<b>10.1</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 3.7</b>	<b>\$ 9.8</b>	<b>\$ 21.4</b>	<b>\$ 54.3</b>	<b>\$ 20.7</b>	<b>\$ 109.9</b>	

The FY2026 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through January 31, 2026, 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 January 31, 2026, the State AOIC past due amount was \$19.1 million.<sup>1</sup>

The federal pass-through grants amount reflects funding to be received from the State, for costs incurred by the County under its grant programs.

### **Cancelled Grants:**

<b>Grant Name</b>	<b>Department Name</b>	<b>Amount</b>
Grant 2024 BED Chicagoland Solar Collaborative	Department of Energy	(\$771,973.72)
Amount in parentheses identifies the cancelled funds of FY2026 budgeted Federal grants	<b>Grand Total</b>	<b>(\$771,973.72)</b>

As of January 31, 2026, 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 January 2026 and February 2026, the State AOIC reimbursed the County in the amount of \$10.8 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 FY2025 is \$6.9 million and FY2026 is \$12.2 million.

<sup>2</sup> In January 2026 and February 2026, the County received a total of \$20.2 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTD, P&D, HUD, CCH, Public Health Grants, and others. As of January 31, 2026, the total grants past due amount owed to the County was \$107.8 million. See Table – 8 (page 17) for detail.

As of January 31, 2026, the State owes the County \$79.5 million in Federal pass-through grant receivable.

<sup>3</sup> As of January 31, 2026, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

## Property Tax Levy

**Property Tax Levy** – Total two-month property tax levy revenue of \$143.9 million was ahead of prior year property tax revenue of \$9.8 million, resulting in a **favorable** comparative variance of \$134.2 million or 1373.69% based on current collections through January 31, 2026. General Funds higher property tax collections in FY2026 are based on property tax levy as approved and delayed in collection of 2<sup>nd</sup> installment. Tax collections in January 2026 were \$14.2 million based on current tax distributions.

	FY2026 vs FY2025			
	31-Jan-26	31-Jan-25	FY26 vs FY25 Over (Under)	% Change
General Fund	\$ 71,811,893	\$ 6,168,274	\$ 65,643,619	1064.21%
Health Fund	72,123,280	3,598,715	68,524,565	1904.14%
<b>Total</b>	<b>\$ 143,935,173</b>	<b>\$ 9,766,989</b>	<b>\$ 134,168,184</b>	<b>1373.69%</b>

## General Fund Revenues Fees

**Treasurer** – Total two-month actual revenue of \$10.5 million was above budgeted revenue of \$7.3 million, resulting in a **favorable** variance of \$3.2 million or 43.34%. The increase in revenue is attributable to a higher than anticipated volume of late payments during the month of December 2025 through January 2026.

**County Clerk** – Total two-month actual revenue of \$9.0 million was above budgeted revenue of \$8.8 million, resulting in a **favorable** variance of \$0.2 million or 2.68% and is based the current collections. Revenue continues to be closely influenced by broader economic conditions. The favorable variance through January 2026 is primarily driven by strong sales of high-value residential and commercial properties, along with an increase in available inventory. At the same time, recent declines in mortgage rates have encouraged more home purchases and refinancing activity.

**Clerk of the Circuit Court** – Total two-month actual revenue of \$13.1 million was above budgeted revenue of \$11.3 million, resulting

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	3.2
County Clerk		0.2
Clerk of Circuit Court		1.8
County Sales Tax		13.8
Cigarette Tax		115.8
Property Taxes		71.1
Other revenue categories (net)		5.7
<b>Total net favorable variances</b>	<b>\$</b>	<b>211.6</b>
		Unfavorable Variance (millions)
Hotel Accommodations Tax	\$	(0.5)
Amusement Tax		(0.4)
Alcohol Beverage Tax		(0.1)
Sports Wagering Tax		(0.5)
<b>Net (unfavorable) variances</b>		<b>(1.5)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$</b>	<b>210.1</b>

in a **favorable** variance of \$1.8 million or 16.01% and is based on current collections and increases in both new cases and e-Fillings.

**Sheriff** – Total two-month actual revenue of \$0.9 million was behind budgeted revenue of \$1.0 million, resulting in an **unfavorable** variance of \$0.1 million or 12.31% and is based on current collections. Effective January 1, 2025, Public Act 103-671 and Senate Bill 0688 require 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 \$243.5 million through January 31, 2026, was above budgeted revenue of \$230.0 million and resulted in a **favorable** variance of \$13.5 million or positive 5.89%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, January receipts represent underlying transactions that occurred in October of 2025. *For more current data, see Table-7 (Page 16).*

**The County Cigarette Tax** - Revenue of \$125.4 million through January 31, 2026, was above budgeted revenue of \$9.6 million, and resulted in **favorable** variance of \$115.8 million, or 1212.17%. The positive variance is primarily due to Sam's Club agreement and settlement of \$115.0 million.

**The County Hotel Accommodations Tax** - Revenue of \$5.4 million through January 31, 2026, was behind budgeted revenue of \$5.9 million and resulted in an **unfavorable** variance of \$0.5 million or 9.11%. The negative variance is based on current hotel occupancy rates and room prices in 2026.

**The Alcoholic Beverage Tax** - Revenue of \$6.9 million through January 31, 2026, was behind budgeted revenue of \$7.0 million and resulted in an **unfavorable** variance of \$0.1 million or 1.98%. The negative variance is based on current collections.

**The County Amusement Tax** - Revenue of \$5.6 million through January 31, 2026, was behind budgeted revenue of \$6.0 million, and resulted in an **unfavorable** variance of \$0.4 million, or 6.55%. The negative variance is based on current collections.

**The Sports Wagering Tax** - Revenue of \$2.5 million through January 31, 2026, was behind budgeted revenue of \$3.0 million and resulted in an **unfavorable** variance of \$0.5 million or 16.90%. The negative variance is current collections and delay in state payment.

**The Cannabis Tax** – Revenue of \$2.0 million through January 31, 2026, was behind of budgeted revenue of \$2.2 million and resulted in an **unfavorable** variance of \$0.2 million or 10.28%. The variance is based on current collections.<sup>5</sup>

**The Firearms Tax** – Revenue of \$0.2 million through January 31, 2026, was on target of budgeted revenue of \$0.2 million. The variance is based on current collections.

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$3.9 million through January 31, 2026, was behind budgeted revenue of \$4.6 million and resulted in an **unfavorable** variance of \$0.7 million or 15.52%. The negative variance is based on current collections and delay in state payment.

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

**General Fund Expenditures**

Expenses of \$565.8 million were \$26.6 million or 4.5% **favorable** to the budget before including \$49.3 million in encumbrances. Combined expenditures and encumbrances of \$615.1 million were \$22.7 million or 3.8% **unfavorable** to budget. All control offices are in line with or favorable to budget except the Sheriff(\$3.6m). The unfavorable variance in the Sheriff is due to unexpected timing of transfers.

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 positive variance of \$64.7 million or 5.5% through January 31, 2026. The positive variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and property tax collections, offsetting patient fees, directed payments shortfall, impacted by increase in Charity Care and increase in Uncompensated Care as federal policy changes impact Medicaid enrollment and enhanced ACA subsidies expired on December 31, 2025. Expenditures of \$1.171 billion were \$17.0 million or 1.4% **favorable** to budget before including the encumbrances. The variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received from the state, and HPS appropriation adjustment of \$313 million in January 2026. The

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Medicaid Expansion - Managed Care	\$ 60.7
Federal State Medicaid Programming - DSH	6.0
Property Taxes	71.1
Net <i>favorable</i> variances	137.8
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Patient Fees	\$ (42.0)
Directed Payments	(29.4)
Graduate Medical Education (GME) Revenue	(0.2)
Other revenue categories (net)	(1.5)
Net (unfavorable) variances	(73.1)
Total net favorable (unfavorable) variances	\$ 64.7

appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution.

## **Health Fund - Revenue**

**CCH Medicaid Expansion** – Total two-month actual Medicaid Expansion revenue of \$656.0 million was above budgeted revenue of \$595.3 million, resulting in a **favorable** variance of \$60.7 million or 10.19% due to timing of state payment adjustments. As of January 31, 2026, 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 two-month actual Patient Fee revenue of \$56.6 million was behind budgeted revenue of \$98.6 million and resulted in an **unfavorable** variance of \$42.0 million or 42.61%, based on current payments received due to lower than budgeted year to date patient volumes, decrease in Medicaid payments and increase in Charity Care. This report includes \$21.9 million YTD payments through January 31, 2026, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through January 31, 2026, Federal State Medicaid Programming Funding **DSH** actual revenue of \$40.0 million was above budgeted revenue of \$34.0 million and resulted in a **favorable** variance of \$6.0 million or 17.66%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total two-month actual Directed Payments of \$62.2 million was behind budgeted revenue of \$91.6 million and resulted in an **unfavorable** variance of \$29.4 million or 32.06%, based on current payments received. This report includes \$38.3 million YTD payments through January 31, 2026, in Directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through January 31, 2026, Graduate Medical Education (GME) actual revenue of \$11.4 million was behind budgeted revenue of \$11.6 million and resulted in an **unfavorable** variance of \$0.2 million or 1.73%. The negative variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total two-month actual miscellaneous revenue of \$13.7 million was above budgeted revenue of \$10.6 million, resulting in a **favorable** variance of \$3.1 million or 29.54% primarily due to a slight decrease of in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were above budgeted revenue and resulted in a **favorable** variance of \$3.9 million based on current collections which include Pharmacy Rx service charge, parking fees and other revenues. The miscellaneous fees were partially offset by Managed Care investment income of \$0.8 million.

## **Health Fund- Expenditures**

Expenditures of \$1.171 billion were \$17.0 million or 1.4 percent **favorable** to budget before including encumbrances of \$43.3 million, primarily an increase in Health Plan Services for claims, primarily an increase in Health Plan Services for claims, and HPS appropriation adjustment of \$313 million in January

2026. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution. Personnel services were \$1.3 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$4.1 million.

Expenditures and encumbrances of \$1.215 billion were negative \$26.3 million or 2.2 percent **unfavorable** to 2026 budget as approved and adjusted. Most of the encumbrances (\$11.0 million out of \$43.3 million) are current obligations entered by Health Plan Services for claims with most of the payments made in January 2026 and \$19.8 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 Two as of January 31, 2026									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
<b>Special Purpose Funds</b>									
Revenues	\$72.8	\$93.5	\$20.7	28.4		\$93.5	\$20.7	28.4	
Expenses	\$106.7	\$20.1	\$86.6	81.2	\$2.9	\$23.0	\$83.7	78.4	
Net Results	(\$33.9)	\$73.4	\$107.3		\$2.9	\$70.5	\$104.4		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of January 31, 2026, revenues were \$93.5 million, \$20.7 million above budgeted revenue of \$72.8 million, resulting in a **favorable** variance of 28.4% to budget based on current collections. Total expenditure was positive, \$83.7 million, after encumbrance primarily due to General Funds reimbursements and current spending rate. Through January 31, 2026, revenues have exceeded expenditures and encumbrances by \$70.5 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 \$2.0 million through January 31, 2026, was behind budgeted revenue of \$2.1 million and resulted in an **unfavorable** variance of \$0.1 million or 4.71%. The negative variance is based on current collections.

**The County Use Tax** - Revenue of \$15.6 million through January 31, 2026, was behind budgeted revenue of \$16.0 million and resulted in an **unfavorable** variance of \$0.4 million or 2.69%. The negative variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$14.8 million through January 31, 2026, was behind budgeted revenue of \$14.9 million and resulted in an **unfavorable** variance of \$0.1 million or 0.74%. The negative variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$0.4 million through January 31, 2026, was on target of budgeted revenue of \$0.4 million.

**The Parking Lot & Garage Operation Tax** - Revenue of \$9.5 million through January 31, 2026, was above budgeted revenue of \$7.6 million and resulted in a **favorable** variance of \$1.9 million or 24.60%. The positive variance is due to tax enforcement efforts, but also more people are and a significant increase in vehicles parking in parking lots.

### **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 February 27<sup>th</sup>, 2026, the County has spent over \$824.4 million of its ARPA allocation.

A report reflecting the monthly activity on the ERA and ARPA funding is provided separately to the Board of Commissioners each month by the Office of the Chief Financial Officer.

*See Table 5 for further details.*

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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 Two As of January 31, 2026**

REVENUES	2026 Budget	January 31, 2026	January 31, 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
<b>Property Taxes (See note below)</b>	\$ 121,115,669	\$ 750,917	\$ 71,811,893	9463.22%	\$ 71,060,976
Property Tax Levy Timing Differential			(196,051)		(196,051)
Property Tax - Tax Increment Financing Surplus	51,808,000	0	0	0.00%	0
<b>Fees</b>					
402100-County Treasurer	35,000,000	7,337,351	10,517,317	43.34%	3,179,966
402150-County Clerk	52,443,084	8,740,514	8,974,347	2.68%	233,833
402300-Building and Zoning	4,100,000	609,027	903,465	48.35%	294,438
402350-Environment and Sustainability	4,695,000	418,621	338,434	(19.16%)	(80,187)
402450-Liquor Licenses	272,362	9,069	3,034	(66.55%)	(6,035)
402548-Clerk of the Circuit Court Fees	72,800,000	11,282,396	13,088,525	16.01%	1,806,129
403010-Sheriff Municipal Division	6,203,791	1,033,966	906,736	(12.31%)	(127,230)
403150-Public Guardian	2,400,000	400,000	407,127	1.78%	7,127
403120-Public Administrator	1,948,000	474,554	1,572,224	231.31%	1,097,670
402010-Fees and Licenses Board of Review	370,000	0	0	0.00%	0
402400-Highway Dept Permit Fees	1,500,000	238,632	265,029	11.06%	26,397
403210-Medical Examiner	3,851,202	725,529	717,778	(1.07%)	(7,751)
403280-Contract Compliance M/WBE Cert	15,000	2,500	2,750	10.00%	250
<b>Total Fee Revenue</b>	<b>185,598,439</b>	<b>31,272,159</b>	<b>37,696,766</b>	<b>20.54%</b>	<b>6,424,607</b>
<b>Non-Property Taxes</b>					
401150-County Sales Tax	1,367,166,000	229,955,426	243,493,863	5.89%	13,538,437
401310-Off Track Betting Comm.	506,444	98,734	620	(99.37%)	(98,114)
401110-Non Property Taxes - Personal Property Replacement PPRT	40,512,000	0	0	0.00%	0
401470-Retailer's Occupation Tax/General Sales	5,962,000	1,002,801	1,865,347	86.01%	862,546
401390-State Income Tax	19,464,000	2,880,267	3,218,163	11.73%	337,896
401210-Alcoholic Beverage Tax	36,480,000	7,047,642	6,908,081	(1.98%)	(139,561)
401430-Cigarette Tax	67,000,000	9,552,988	125,351,799	1212.17%	115,798,811
401450-Other Tobacco Products	6,600,000	1,207,527	961,805	(20.35%)	(245,722)
401550-Hotel Accommodations Tax	41,709,000	5,915,858	5,376,862	(9.11%)	(538,996)
401530-Gambling Machine Tax	8,310,000	117,485	160,200	36.36%	42,715
401570-Video Gaming	1,600,000	255,071	389,061	52.53%	133,990
401350-Amusement Tax	47,000,000	5,996,083	5,603,453	(6.55%)	(392,630)
401590-Sports Wagering Tax	13,600,000	3,032,645	2,520,048	(16.90%)	(512,597)
401330-II Gaming Des Plaines Casino	25,300,000	4,637,828	3,918,009	(15.52%)	(719,819)
401490-Firearms Tax	1,300,000	257,680	208,235	(19.19%)	(49,445)
401580-Cannabis Tax	12,500,000	2,202,440	1,975,946	(10.28%)	(226,494)
<b>Total Non-Property Taxes</b>	<b>1,695,009,444</b>	<b>274,160,475</b>	<b>401,951,492</b>	<b>46.61%</b>	<b>127,791,017</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	76,112,879	12,575,997	12,200,309	(2.99%)	(375,688)
Salaries of State's Attorney	242,946	39,944	42,824	7.21%	2,880
Salaries of Public Defender	228,549	25,646	25,392	(0.99%)	(254)
FPD Reimbursements for Services	2,417,881	317	297	(6.31%)	(20)
Salaries of County Sheriff	122,050	20,342	20,744	1.98%	402
<b>Total Intergovernmental Revenues</b>	<b>79,124,305</b>	<b>12,662,246</b>	<b>12,289,566</b>	<b>(2.94%)</b>	<b>(372,680)</b>
<b>Investment Income</b>					
405010-Investment Income	54,740,000	9,981,014	12,931,564	29.56%	2,950,550
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	900,000	0	162	0.00%	162
Real Estate and Rental Income	11,455,816	1,531,644	3,640,101	137.66%	2,108,457
Other Reimbursements / Transfers	81,784,165	1,524,615	144,865	(90.50%)	(1,379,750)
<b>Total Miscellaneous Revenue</b>	<b>94,139,981</b>	<b>3,056,259</b>	<b>3,785,128</b>	<b>23.85%</b>	<b>728,869</b>
<b>Other Financing Sources</b>					
406008-Reimb. for Indirect Cost Special Revenues & Grants	22,955,586	1,746,390	3,504,568	100.67%	1,758,178
Other Financing Sources - Fund Balance	383,893,348	63,982,225	63,982,225	0.00%	0
<b>Total Other Financing Sources</b>	<b>406,848,934</b>	<b>65,728,615</b>	<b>67,486,793</b>	<b>2.67%</b>	<b>1,758,178</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,688,384,772</b>	<b>\$ 397,611,685</b>	<b>\$ 607,757,151</b>	<b>52.85%</b>	<b>\$ 210,145,466</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Through Period 02 as of January 31, 2026

Table - 2

DEPT #	Control Officer	2026 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	OFFICE UNDER THE PRESIDENT	396,855,694	69,125,976	61,934,023	7,191,953	10.4%	2,087,169	64,021,192	7.4%
1018	OFFICE OF THE COUNTY COMMISSIONER	2,417,688	594,894	560,543	34,351	5.8%	16,192	576,735	3.1%
1081	FIRST DISTRICT	488,000	66,119	86,439	(20,320)	-30.7%	171	86,610	-31.0%
1082	SECOND DISTRICT	488,000	75,888	72,642	3,246	4.3%	3,478	76,120	-0.3%
1083	THIRD DISTRICT	488,000	71,699	68,042	3,657	5.1%	-	68,042	5.1%
1084	FOURTH DISTRICT	488,000	72,718	71,032	1,686	2.3%	(3,329)	67,703	6.9%
1085	FIFTH DISTRICT	488,000	72,463	60,824	11,639	16.1%	1,700	62,524	13.7%
1086	SIXTH DISTRICT	488,001	85,373	68,044	17,329	20.3%	-	68,044	20.3%
1087	SEVENTH DISTRICT	488,000	71,477	61,433	10,044	14.1%	-	61,433	14.1%
1088	EIGHTH DISTRICT	488,000	71,110	74,559	(3,449)	-4.9%	-	74,559	-4.9%
1089	NINTH DISTRICT	488,000	72,856	61,456	11,400	15.6%	19	61,475	15.6%
1090	TENTH DISTRICT	488,000	63,176	66,276	(3,100)	-4.9%	(2,736)	63,540	-0.6%
1091	ELEVENTH DISTRICT	553,000	84,345	64,357	19,988	23.7%	-	64,357	23.7%
1092	TWELFTH DISTRICT	488,000	76,392	65,629	10,763	14.1%	(11,066)	54,563	28.6%
1093	THIRTEENTH DISTRICT	488,000	75,435	74,487	948	1.3%	-	74,487	1.3%
1094	FOURTEENTH DISTRICT	488,000	75,306	73,514	1,792	2.4%	(113)	73,401	2.5%
1095	FIFTEENTH DISTRICT	488,000	76,297	68,995	7,302	9.6%	-	68,995	9.6%
1096	SIXTEENTH DISTRICT	488,000	75,341	72,850	2,491	3.3%	-	72,850	3.3%
1097	SEVENTEENTH DISTRICT	488,000	68,871	68,541	330	0.5%	-	68,541	0.5%
	COOK COUNTY BOARD OF COMISSIONERS	10,778,687	1,849,761	1,739,663	110,098	6.0%	4,316	1,743,979	5.7%
1040	COUNTY ASSESSOR	37,562,847	6,469,386	5,771,032	698,354	10.8%	(33,974)	5,737,058	11.3%
1050	BOARD OF REVIEW	23,754,461	3,966,214	3,664,534	301,680	7.6%	(23)	3,664,511	7.6%
1060	COUNTY TREASURER	684,619	131,170	103,842	27,328	20.8%	3,125	106,967	18.5%
1110	COUNTY CLERK	20,773,905	3,235,436	3,300,010	(64,574)	-2.0%	52,232	3,352,242	-3.6%
1130	RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250	STATE'S ATTORNEY	181,155,892	29,663,833	27,713,674	1,950,159	6.6%	36,371	27,750,045	6.5%
	SHERIFF	730,712,553	122,821,814	126,397,257	(3,575,443)	-2.9%	1,792,800	128,190,057	-4.4%
	CHIEF JUDGE	360,200,147	58,459,682	55,262,290	3,197,392	5.5%	(376,675)	54,885,615	6.1%
	CLERK OF CRCT CRT OFF.OF CLERK	121,955,968	19,952,310	20,103,392	(151,082)	-0.8%	486,065	20,589,457	-3.2%
1080	OFFICE OF INSPECTOR GENERAL	3,534,513	711,118	432,288	278,830	39.2%	95	432,383	39.2%
1390	PUBLIC ADMINISTRATOR	1,947,618	329,707	294,231	35,476	10.8%	(53)	294,178	10.8%
	FIXED CHARGES	798,467,867	275,712,331	259,093,022	16,619,309	6.0%	45,237,187	304,330,209	-10.4%
	<b>TOTAL</b>	<b>\$ 2,688,384,772</b>	<b>\$ 592,428,737</b>	<b>\$ 565,809,258</b>	<b>\$ 26,619,479</b>	<b>4.5%</b>	<b>\$ 49,288,635</b>	<b>\$ 615,097,893</b>	<b>-3.8%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Two As of January 31, 2026**

REVENUES	2026 Budget	January 31, 2026	January 31, 2026	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 167,704,920	\$ 1,039,771	\$ 72,123,280	6836.46%	\$ 71,083,509
Property Tax Levy Timing Differential			62,000		62,000
<b>Stroger Hospital -</b>					
409549-Medicare	178,563,846	30,331,393	19,561,338	(35.51%)	(10,770,055)
409593-Medicaid Fees for Service	256,055,728	43,494,398	11,985,814	(72.44%)	(31,508,584)
409598-Private Payors & Carriers	119,761,332	20,343,021	20,744,436	1.97%	401,415
<b>Stroger Hospital - Sub Total</b>	<b>554,380,906</b>	<b>94,168,812</b>	<b>52,291,588</b>	<b>(44.47%)</b>	<b>(41,877,224)</b>
<b>Provident Hospital -</b>					
409549-Medicare	5,480,220	930,886	931,370	0.05%	484
409593-Medicaid Fees for Service	12,390,032	2,104,608	1,026,264	(51.24%)	(1,078,344)
409598-Private Payors & Carriers	8,480,551	1,440,532	2,362,470	64.00%	921,938
<b>Provident Hospital - Sub Total</b>	<b>26,350,803</b>	<b>4,476,026</b>	<b>4,320,104</b>	<b>(3.48%)</b>	<b>(155,922)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>580,731,709</b>	<b>98,644,838</b>	<b>56,611,692</b>	<b>(42.61%)</b>	<b>(42,033,146)</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,000,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	200,000,000	33,972,602	39,971,675	17.66%	5,999,073
409604-Directed Payments	539,398,000	91,623,770	62,245,365	(32.06%)	(29,378,405)
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	806,616,181	148,371,956	149,732,043	0.92%	1,360,087
409528-Family Health Plans PMPM	857,844,477	145,999,653	153,937,552	5.44%	7,937,899
409532-Integrated Care Program PMPM	1,014,163,361	169,421,681	159,236,316	(6.01%)	(10,185,365)
409536-Managed Long Term Services and Support PMPM	527,416,803	82,925,666	88,167,416	6.32%	5,241,750
409539-Other Population Revenue PMPM	239,149,613	40,708,534	39,021,974	(4.14%)	(1,686,560)
409542-Other State Revenue	45,589,288	7,879,563	65,867,036	735.92%	57,987,473
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>3,490,779,723</b>	<b>595,307,053</b>	<b>655,962,337</b>	<b>10.19%</b>	<b>60,655,284</b>
<b>409563-Graduate Medical Education</b>	<b>68,551,925</b>	<b>11,644,436</b>	<b>11,442,527</b>	<b>(1.73%)</b>	<b>(201,909)</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(101,693,121)</b>	<b>(17,273,900)</b>	<b>(21,916,323)</b>	<b>26.88%</b>	<b>(4,642,423)</b>
<b>CCH - Total Fees</b>	<b>4,908,768,236</b>	<b>851,468,799</b>	<b>841,867,273</b>	<b>(1.13%)</b>	<b>(9,601,526)</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	51,518,480	8,732,034	12,651,186	44.88%	3,919,152
Public Health	2,127,395	361,366	303,734	(15.95%)	(57,632)
405010-Investment Income Managed Care	9,189,068	1,531,511	808,991	(47.18%)	(722,520)
<b>Miscellaneous Revenues - Sub</b>	<b>62,834,943</b>	<b>10,624,911</b>	<b>13,763,911</b>	<b>29.54%</b>	<b>3,139,000</b>
<b>411495-Other Financing Sources</b>	<b>3,400,500</b>	<b>566,750</b>	<b>566,750</b>	<b>0.00%</b>	<b>0</b>
<b>411495-Health Plan Service HPS Other Financing Sources</b>	<b>0</b>	<b>313,000,000</b>	<b>313,000,000</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 5,142,708,599</b>	<b>\$ 1,176,700,231</b>	<b>\$ 1,241,383,214</b>	<b>5.50%</b>	<b>\$ 64,682,983</b>

THE COUNTY OF COOK, ILLINOIS  
Health Fund Analysis of Expenses and Encumbrances  
Through Period 02 as of January 31, 2026

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	\$ 99,241,693	\$ 15,099,526	\$ 12,759,760	\$ 2,339,766	15.5%	\$ 1,064,274	\$ 13,824,034	\$ 1,275,492	8.4%
4241	Health Services - JTDC	\$ 11,279,895	\$ 1,715,178	\$ 1,554,579	\$ 160,599	9.4%	\$ 14,730	\$ 1,569,309	\$ 145,869	8.5%
4890	Health System Administration	\$ 159,332,827	\$ 25,310,999	\$ 16,636,790	\$ 8,674,209	34.3%	\$ (1,383,879)	\$ 15,252,911	\$ 10,058,088	39.7%
4891	Provident Hospital	\$ 89,726,004	\$ 14,389,035	\$ 9,841,308	\$ 4,547,727	31.6%	\$ 4,691,484	\$ 14,532,792	\$ (143,757)	-1.0%
4893	Ambulatory & Community Health Network of Cook County	\$ 169,136,399	\$ 26,289,655	\$ 20,927,825	\$ 5,361,830	20.4%	\$ 7,265,346	\$ 28,193,171	\$ (1,903,516)	-7.2%
4894	Ruth M. Rothstein CORE Center	\$ 25,939,136	\$ 3,936,618	\$ 1,628,342	\$ 2,308,276	58.6%	\$ 642,664	\$ 2,271,006	\$ 1,665,612	42.3%
4895	Department of Public Health	\$ 28,683,601	\$ 4,390,048	\$ 3,455,529	\$ 934,519	21.3%	\$ 205,695	\$ 3,661,224	\$ 728,824	16.6%
4896	Health Plan Services	\$ 3,396,579,337	\$ 898,852,331	\$ 980,108,279	\$ (81,255,948)	-9.0%	\$ 11,038,758	\$ 991,147,037	\$ (92,294,706)	-10.3%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,090,970,012	\$ 160,381,536	\$ 119,347,611	\$ 41,033,925	25.6%	\$ 19,806,338	\$ 139,153,949	\$ 21,227,587	13.2%
4898	Oak Forest Health Center	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	-
4899	Special Purpose Appropriations	\$ 71,819,695	\$ 37,936,756	\$ 5,024,190	\$ 32,912,566	86.8%	\$ -	\$ 5,024,190	\$ 32,912,566	86.8%
<b>TOTAL</b>		<b>\$ 5,142,708,599</b>	<b>\$ 1,188,301,682</b>	<b>\$ 1,171,284,213</b>	<b>\$ 17,017,469</b>	<b>1.4%</b>	<b>\$ 43,345,410</b>	<b>\$ 1,214,629,623</b>	<b>\$ (26,327,941)</b>	<b>-2.2%</b>

**THE COUNTY OF COOK, ILLINOIS**  
Special Purpose Funds (SPF)  
Analysis of Revenues, Expenses and Encumbrances  
**Two month Period ended January 31, 2026**

**SPECIAL PURPOSE FUNDS**

Fund #	DEPARTMENT NAME	Total		Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances		1/31/2026	FY2025 Projected	Estimated
		Revenues	Expenditures			Net Change In Fund Balance	Fund Balance (Deficit) - Ending	Fund Balance (Deficit) - Ending		
11856	Motor Fuel Tax IL First	\$ 7,715,979	\$ 9,105,757	\$ 541,228	\$ 9,646,985	\$ (1,931,006)	\$ (1,931,006)	\$ 17,887,058	\$ 15,956,052	
11312	Animal Control	1,032,169	804,978	(21,275)	783,703	248,466	248,466	5,320,525	5,568,991	
11306	Election Division Fund	29,406,610	4,267,824	213,939	4,481,763	24,924,847	24,924,847	3,242,448	28,167,295	
11314	County Clerk Document Storage System	716,010	1,092,834	11,904	1,104,738	(388,728)	(388,728)	12,901,643	12,512,915	
11320	Circuit Court Automation	1,424,304	1,241,161	58,965	1,300,126	124,178	124,178	6,578,668	6,702,846	
11318	Circuit Court Document Storage	1,291,315	901,411	3,390	904,801	386,514	386,514	3,997,443	4,383,957	
11310	Law Library	825,068	773,631	6,251	779,882	45,186	45,186	791,918	837,104	
11322	Circuit Court - Dispute Resolution	37,357	27	0	27	37,330	37,330	213,057	250,387	
11326	Adult Probation / Probation Service Fee	198,645	11,596	(82,082)	(70,486)	269,131	269,131	9,780,880	10,050,011	
11316	County Clerk Automation	174,464	86,304	3,256	89,560	84,904	84,904	2,474,441	2,559,345	
11854	Treasurer - Tax Sales Automation	219,104	2,288,874	459,951	2,748,825	(2,529,721)	(2,529,721)	18,137,453	15,607,732	
11324	Intergovernment Agreement/ ETSB	350,000	965,768	57,852	1,023,620	(673,620)	(673,620)	(1,043,933)	(1,717,553)	
11328	Social Service/ Probation & Court Services	181,394	26,819	(28,405)	(1,586)	182,980	182,980	9,906,290	10,089,270	
11248	Lead Poisoning Prevention Fund	0	21,675	0	21,675	(21,675)	(21,675)	1,797,979	1,776,304	
11249	Geographic Information Systems - GIS	1,002,414	2,181,604	1,619,727	3,801,331	(2,798,917)	(2,798,917)	12,026,864	9,227,947	
11252	State's Attorney Narcotics Forfeiture	104,685	508,146	0	508,146	(403,461)	(403,461)	(3,268,689)	(3,672,150)	
11292	Disaster Response and Recovery Fund	0	0	0	0	0	0	102,789,250	102,789,250	
11258	Circuit Court Administrative Fund	192,298	125,469	0	125,469	66,829	66,829	3,114,312	3,181,141	
11259	County Clerk GIS Fee Fund	429,606	514,105	(432,392)	81,713	347,893	347,893	11,674,519	12,022,412	
11260	County Clerk Rental Housing Support Fee	33,993	2,668	4,226	6,894	27,099	27,099	853,770	880,869	
11262	Sheriff Women's Justice Services	12,570	48	(348)	(300)	12,870	12,870	420,388	433,258	
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)	
11268	Assessor Special Fund	70,540	17	0	17	70,523	70,523	1,974,464	2,044,987	
11269	CCC Electronic Citation Fund	86,344	24,471	0	24,471	61,873	61,873	3,164,582	3,226,455	
11271	SAO Records Automation	13,345	0	0	0	13,345	13,345	66,307	79,652	
11272	PD Records Automation	9,887	0	0	0	9,887	9,887	389,874	399,761	
11273	Environmental Control Solid Waste Mgmt	148,697	92,697	34,128	126,825	21,872	21,872	3,874,424	3,896,296	
11274	Land Bank Authority	1,547,974	(2,180,918)	(28,542)	(2,209,460)	3,757,434	3,757,434	(1,625,608)	2,131,826	
11275	Section 108 Loan Program	0	0	0	0	0	0	4,122,277	4,122,277	
11276	Erroneous Homestead Exemption Recovery	317,727	236,504	(680)	235,824	81,903	81,903	3,980,791	4,062,694	
11302	Township Roads	169,900	138,086	0	138,086	31,814	31,814	6,538,056	6,569,870	
11277	Sheriff Pharmaceutical Disposal	25,469	144	0	144	25,325	25,325	524,184	549,509	
11278	Sheriff Operations State Asset Forfeiture	0	13,282	0	13,282	(13,282)	(13,282)	824,901	811,619	
11279	Sheriff Money Laundering State Asset Forfeiture	0	0	0	0	0	0	282,458	282,458	
11281	Cable TV Peg Access Support Fund	0	0	0	0	0	0	179,836	179,836	
11282	Cook County Assessor GIS Fee Fund	214,803	328,044	(1,201)	326,843	(112,040)	(112,040)	2,331,505	2,219,465	
11284	COVID-19 Federal Programs	0	0	0	0	0	0	28,191,223	28,191,223	
11285	Mortgage Foreclosure Mediation Program	218,700	150,117	0	150,117	68,583	68,583	3,821,785	3,890,368	
11270	Medical Examiner Fees	7,500	54	0	54	7,446	7,446	776,029	783,475	
11286	American Rescue Plan Act (ARPA) Fund	2,026,181	58,715,350	596,967	59,312,317	(57,286,136)	(57,286,136)	221,951,309	164,665,173	
11287	Equity Fund SPF	0	2,345,802	(277,174)	2,068,628	(2,068,628)	(2,068,628)	142,966,678	140,898,050	
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	850,311	288,904	156,153	445,057	405,254	405,254	37,290,211	37,695,465	
11289	Transportation Related Home Rule Taxes	42,421,453	0	0	0	42,421,453	42,421,453	261,132,396	303,553,849	
11293	Homeowner Relief Fund	0	0	0	0	0	0	0	0	
11294	State's Attorney Fraud Case Settlements Fund	10,342	0	0	0	10,342	10,342	3,215,727	3,226,069	
11295	Federal Grant Risk Mitigation Fund	0	(65,000,000)	0	(65,000,000)	65,000,000	65,000,000	0	65,000,000	
TOTAL		\$ 93,487,158	\$ 20,073,253	\$ 2,895,838	\$ 22,969,091	\$ 70,518,067	\$ 70,518,067	\$ 946,836,321	\$ 1,017,354,388	

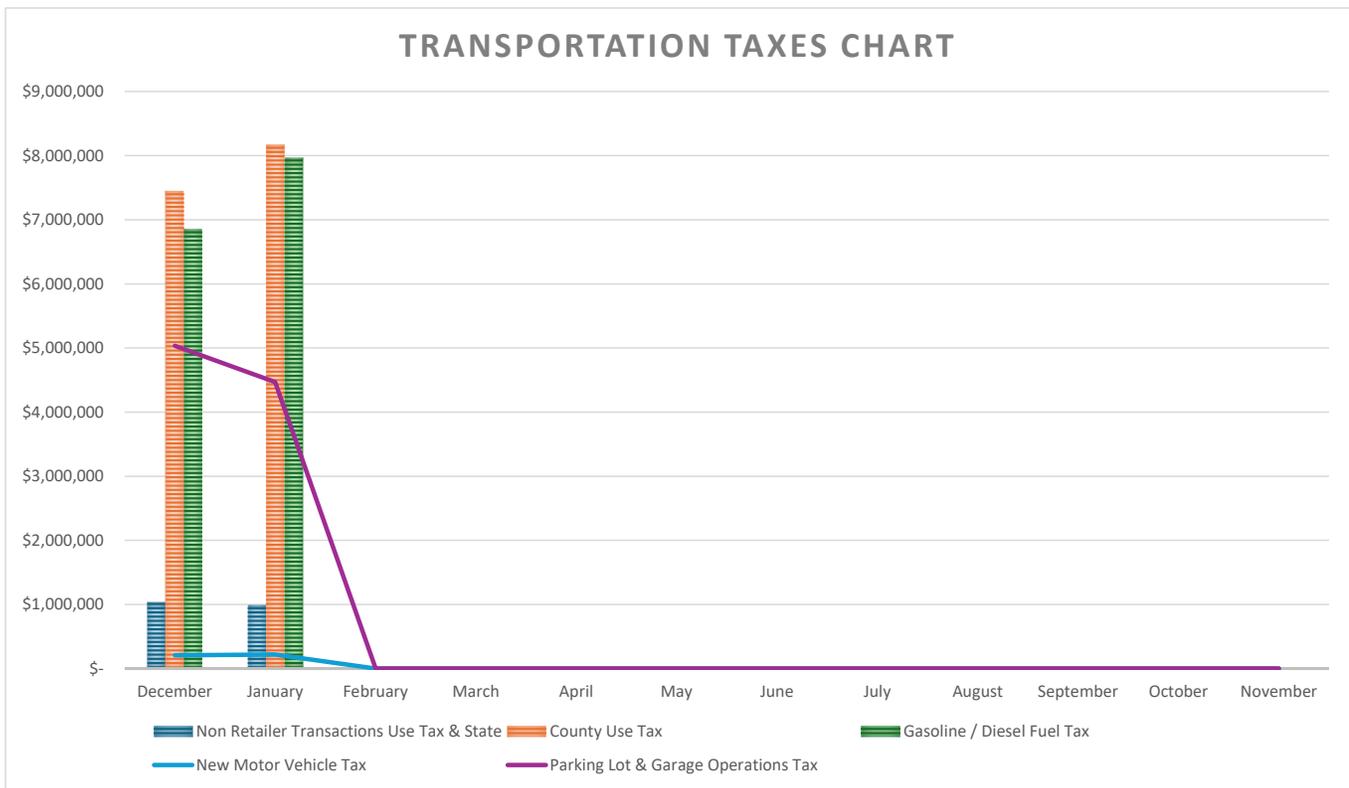
**THE COUNTY OF COOK, ILLINOIS**  
**Transportation Fund Analysis of Revenues**  
**Thru Period Two As of January 31, 2026**

REVENUES	2026 Budget	January 31, 2026	January 31, 2026	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$

**Transportation Fund Revenue**

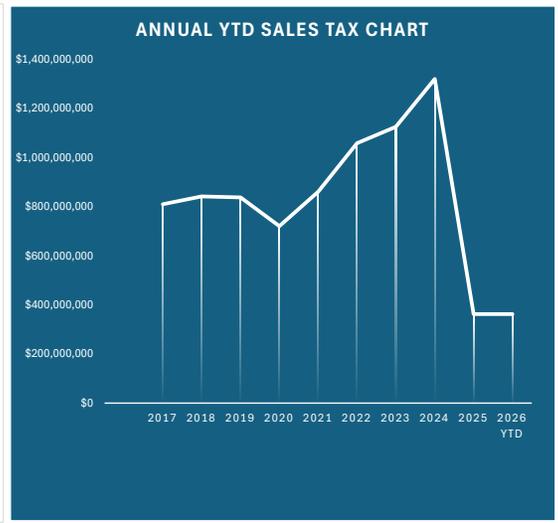
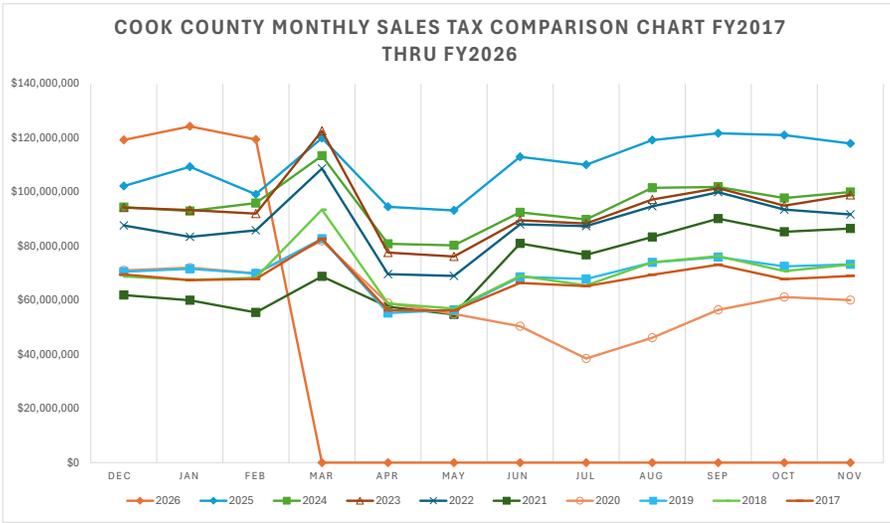
401130-Non Retailer Trans Use Tax	\$ 12,850,000	\$ 2,110,125	\$ 2,010,729	(4.71%)	\$ (99,396)
401170-County Use Tax	93,300,000	16,047,629	15,615,450	(2.69%)	(432,179)
401190-Gasoline / Diesel Tax	88,000,000	14,916,205	14,806,555	(0.74%)	(109,650)
401230-New Motor Vehicle Tax	2,470,000	447,738	424,571	(5.17%)	(23,167)
401370-Parking Lot and Garage Operation	52,200,000	7,627,067	9,503,682	24.60%	1,876,615
Interest Income	0	0	60,466	0.00%	60,466

<b>Total Transportation Fund Revenue</b>	<b>\$ 248,820,000</b>	<b>\$ 41,148,764</b>	<b>\$ 42,421,453</b>	<b>3.09%</b>	<b>\$ 1,272,689</b>
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The County Of Cook, Illinois  
Sales Tax Revenue Chart

Table-7



FY2026 YTD - FEBRUARY 2026				FY2025 YTD - NOVEMBER 2025				FY2024 YTD - NOVEMBER 2024			
Current YTD 2026 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	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)
\$ 341,942,558	\$362,904,385	6.13%	\$ 20,961,827	\$ 1,207,056,500	\$362,904,385	(69.93%)	(\$ 844,152,115)	\$ 1,119,037,554	\$ 1,321,311,595	18.08%	\$ 202,274,041

FY2023 YTD - NOVEMBER 2023				FY2022 YTD - NOVEMBER 2022				FY2021 YTD - NOVEMBER 2021			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	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)
\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347	\$ 968,307,676	\$ 1,059,602,538	9.43%	\$ 91,294,862	\$ 830,214,301	\$ 861,610,924	3.78%	\$ 31,396,623

FY2020 YTD - NOVEMBER 2020				FY2019 YTD - NOVEMBER 2019				FY2018 YTD - NOVEMBER 2018			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	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)
\$ 849,129,310	\$721,645,078	(15.01%)	(\$ 127,484,232)	\$831,500,000	\$838,744,833	0.87%	\$7,244,833	\$779,200,000	\$842,649,448	8.14%	\$63,449,448

FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$ 12,041,222)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
	(2)	(5,6&7)	(4)	(2)	(5,6&7)	(4)	(4)						
2026	\$119,231,966	\$124,261,897	\$119,410,522										\$362,904,385
Over/(Under) Est. (in millions)	\$3.1	\$10.4	\$7.4										\$20.9
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$119,961,011	\$94,531,070	\$93,194,186	\$112,995,645	\$110,066,351	\$119,157,344	\$121,706,469	\$121,048,275	\$117,939,931	\$1,321,311,595
Over/(Under) Est. (in millions)	\$4.3	\$12.7	\$3.0	\$6.1	\$7.4	\$6.0	\$12.3	\$11.1	\$12.4	\$11.0	\$15.7	\$12.3	\$114.3
2024	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016	\$97,796,697	\$100,002,405	\$1,141,428,231
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

NOTES:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JDC 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 January 31st, 2026

Table - 8

By Department	FY2022	FY2023	FY2024	FY2025	FY2026	Total	% of
Enterprise Technology	2.6	0.5	-	-	-	3.1	2.9%
Planning and Development	0.2	0.2	-	0.6	4.6	5.6	5.2%
Office of Economic Development	-	-	-	-	-	-	0.0%
County Clerk	0.3	-	-	-	-	0.3	0.3%
Environment and Sustainability	-	-	-	0.2	0.1	0.3	0.3%
Justice Advisory Council	-	0.1	0.3	0.4	-	0.8	0.7%
Office of the Sheriff	0.5	0.1	-	0.7	0.7	2.0	1.9%
State's Attorney	-	-	0.1	3.8	3.6	7.5	7.0%
Medical Examiner	-	-	-	0.1	-	0.1	0.1%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.9	6.3	19.4	15.8	2.2	44.6	41.4%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	1.9	0.4	2.3	2.1%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	2.8	0.5	20.3	0.1	23.7	22.0%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	0.1	-	0.1	0.1%
Dept. of Public Health	0.9	0.7	2.4	11.1	2.3	17.4	16.1%
<b>Grand Total</b>	<b>\$ 5.4</b>	<b>\$ 10.7</b>	<b>\$ 22.7</b>	<b>\$ 55.0</b>	<b>\$ 14.0</b>	<b>\$ 107.8</b>	<b>100.0%</b>

By Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
County Match - CCP	0.8	0.3	-	0.9	0.1	\$ 2.1
Federal Direct - CCH	0.1	0.2	1.3	3.6	0.5	\$ 5.7
Federal Direct - CCP	0.6	0.3	-	1.5	5.0	\$ 7.4
Federal Direct - DPH	-	-	-	0.8	0.1	\$ 0.9
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.6	0.1	0.6	3.7	0.8	\$ 5.8
Federal Pass Through - CCP	1.2	6.4	20.3	26.3	4.2	\$ 58.4
Federal Pass Through - DOT	-	2.8	-	11.5	0.1	\$ 14.4
Federal Pass Through - DPH	-	0.3	-	0.3	0.3	\$ 0.9
Private/Other - CCH	0.2	0.1	-	0.7	0.2	\$ 1.2
Private/Other - CCP	-	-	-	0.1	0.1	\$ 0.2
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	0.3	-	\$ 0.3
State Direct - CCP	1.6	0.2	-	3.5	2.1	\$ 7.4
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.3	-	0.5	1.8	0.5	\$ 3.1
<b>Grand Total</b>	<b>\$ 5.4</b>	<b>\$ 10.7</b>	<b>\$ 22.7</b>	<b>\$ 55.0</b>	<b>\$ 14.0</b>	<b>\$ 107.8</b>

**Note:**

FEMA continues to experience significant delays in releasing disaster related reimbursements nationwide. These federal delays have directly affected the County's ability to recover eligible expenditures in a timely manner, resulting in slower than expected reimbursement activity during the reporting period. The delays have also impacted reimbursement timelines for the Urban Area Initiative grants. The Department of Emergency Management currently has approximately \$44.6 million in outstanding reimbursements awaiting federal funds through the Illinois Emergency Management Agency.

**Notes to the January 2026 Report:**

Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount **of \$37.5 million was received on January 20<sup>th</sup>, 2026, and is included in this revenue report.** Certain other fee revenues for January 2026 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.

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

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

**Note: 1** The FY2026 budgeted Property Tax revenue is based on the FY2026 tax levy, which will not be collected until 2027; actual revenue received during 2026 is based on the FY2025 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2026 will be equal to the difference between the FY2026 and FY2025 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.