

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the One-Month Period Ended December 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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January 29, 2026

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

Attached are an Analysis of Revenues and Expenses Report for the one-month period ended December 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.

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,

Syril 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 P01 as of December 31, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$199.5	\$386.0	\$186.5	93.5		\$386.0	\$186.5	93.5
Expenses	\$307.1	\$290.1	\$17.0	5.5	\$10.9	\$301.0	\$6.1	2.0
Net Results	(\$107.6)	\$95.9	\$203.5		\$10.9	\$85.0	\$192.6	
Health Fund								
Revenues	\$414.3	\$468.9	\$54.6	13.2		\$468.9	\$54.6	13.2
Expenses	\$438.6	\$489.4	(\$50.8)	(11.6)	\$154.9	\$644.3	(\$205.7)	(46.9)
Net Results	(\$24.3)	(\$20.5)	\$3.8		\$154.9	(\$175.4)	(\$151.1)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of December 31, 2025, the General Fund net results were positive \$95.9 million, \$203.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$192.6 million **favorable** to budget.

Revenues were \$186.5 million or 93.5% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in December 2025, led by increases in a number of Fees and Non-property tax types, including County Clerk, Clerk of the Circuit Court Fees, and Cigarette Tax that offset reductions in County Treasurer, Hotel Accommodations Tax, Alcohol Beverage Tax, Amusement Tax and in other areas.

Expenditures of \$290.1 million were \$17.0 million or 5.5% **favorable** to the year-to-date budget before factoring in encumbrances of \$10.9 million, which resulted in a positive variance of \$6.1 million or 2.0% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$54.6 million or 13.2% **favorable** to budget. Expenditures of \$489.4 million are \$50.8 million or 11.6% **unfavorable** to budget before factoring in encumbrances of \$154.9 million. When including encumbrances, expenditure was negative \$205.7 million or 46.9% **unfavorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through December 2025.

State Revenues Update

Through December 31, 2025, the State of Illinois owes the County \$99.8 million. That includes:

General Fund (\$ in millions)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	Average days receivable outstanding
AOIC	\$ -	\$ -	\$ -	\$ 8.5	\$ 6.3	\$ 14.8	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.4	0.4	State Rent average - 90-120 days
CCP_State Direct grants	1.6	0.2	-	4.1	0.5	6.4	Estimated average days over - 120 days
CCP_Federal pass - through grants	1.2	9.2	20.3	39.0	1.1	70.8	Estimated average days over - 120 days
Total - General Fund	2.8	9.4	20.3	51.6	8.3	92.4	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.3	-	0.5	1.9	0.1	2.8	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.4	0.6	2.8	0.2	4.6	Estimated average days over - 120 days
Total Health Fund	0.9	0.4	1.1	4.7	0.3	7.4	
Total General & Health Fund	\$ 3.7	\$ 9.8	\$ 21.4	\$ 56.3	\$ 8.6	\$ 99.8	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through December 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 December 31, 2025, the State AOIC past due amount was \$14.8 million.¹

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:

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

As of December 31, 2025, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In December 2025 and January 2026, the State AOIC reimbursed the County in the amount of \$9.8 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 \$8.5 million and FY2026 is \$6.3 million.

² In December 2025 and January 2026, the County received a total of \$15.0 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, DOTH, P&D, HUD, CCH, Public Health Grants, and others. As of December 31, 2025, the total grants past due amount owed to the County was \$97.3 million. See *Table – 8 (page 17) for detail*.

As of December 31, 2025, the State owes the County \$75.4 million in Federal pass-through grant receivable.

³ As of December 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 one-month property tax levy revenue of \$129.8 million was ahead of prior year property tax revenue of \$7.7 million, resulting in a **favorable** comparative variance of \$122.1 million or 1583.34% based on current collections through December 31, 2025. General Funds higher property tax collections in FY2026 are based on property tax levy as approved and delayed in collection of 2nd installment. Tax collections in December 2025 were \$129.8 million based on current tax distributions.

			FY2026 vs FY2025	
	<u>31-Dec-25</u>	<u>30-Dec-24</u>	<u>FY26 vs FY25 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 64,752,629	\$ 4,842,814	\$ 59,909,815	1237.09%
Health Fund	65,033,345	2,867,211	62,166,134	2168.17%
Total	\$ 129,785,974	\$ 7,710,025	\$ 122,075,949	1583.34%

General Fund Revenues Fees

Treasurer – Total one-month actual revenue of \$1.4 million was behind budgeted revenue of \$3.2 million, resulting in an **unfavorable** variance of \$1.8 million or 43.24%. The decrease in revenue is based on current collections during the month of December 2025.

County Clerk – Total one-month actual revenue of \$4.9 million was above budgeted revenue of \$4.4 million, resulting in a **favorable** variance of \$0.5 million or 11.26% and is based the current collections. Revenue continues to be closely influenced by broader economic conditions. The favorable variance through December 2025 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 one-month actual revenue of \$6.7 million was above budgeted revenue of \$5.5 million, resulting in a **favorable** variance of \$1.2 million or

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Clerk	\$ 0.5
Clerk of Circuit Court	1.2
County Sales Tax	3.1
Cigarette Tax	116.5
Property Taxes	64.2
Other revenue categories (net)	4.2
Total net favorable variances	\$ 189.7
	Unfavorable Variance
	(millions)
County Treasurer	\$ (1.8)
Hotel Accommodations Tax	(0.4)
Amusement Tax	(0.1)
Alcohol Beverage Tax	(0.2)
Sports Wagering Tax	(0.7)
Net (unfavorable) variances	(3.2)
Total net favorable (unfavorable) variances	\$ 186.5

21.79% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total one-month actual revenue of \$0.4 million was behind budgeted revenue of \$0.5 million, resulting in an **unfavorable** variance of \$0.1 million or 14.73% 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 \$119.2 million through December 31, 2025, was above budgeted revenue of \$116.1 million and resulted in a **favorable** variance of \$3.1 million or positive 2.67%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, December receipts represent underlying transactions that occurred in September of 2025. *For more current data, see Table-7 (Page 16).*

The County Cigarette Tax - Revenue of \$121.1 million through December 31, 2025, was above budgeted revenue of \$4.6 million, and resulted in **favorable** variance of \$116.5 million, or 5.94%. The positive variance is primarily due to Sam's Club agreement and settlement of \$115.0 million.

The County Hotel Accommodations Tax - Revenue of \$3.1 million through December 31, 2025, was above budgeted revenue of \$3.5 million and resulted in an **unfavorable** variance of \$0.4 million or 4.70%. The negative variance is based on current hotel occupancy rates and room prices in 2026.

The Alcoholic Beverage Tax - Revenue of \$3.1 million through December 31, 2025, was behind budgeted revenue of \$3.3 million and resulted in an **unfavorable** variance of \$0.2 million or 7.27%. National trends indicate a decline in alcohol consumption, especially among younger adults.

The County Amusement Tax - Revenue of \$2.7 million through December 31, 2025, was behind budgeted revenue of \$2.8 million, and resulted in an **unfavorable** variance of \$0.1 million, or 4.70%. The negative variance is based on current collections.

The Sports Wagering Tax - Revenue of \$1.0 million through December 31, 2025, was behind budgeted revenue of \$1.7 million and resulted in an **unfavorable** variance of \$0.7 million or 38.44%. The negative variance is current collections and delay in state payment.

The Cannabis Tax – Revenue of \$1.0 million through December 31, 2025, was behind of budgeted revenue of \$1.2 million and resulted in an **unfavorable** variance of \$0.2 million or 18.72%. The variance is based on current collections.⁵

The Firearms Tax – Revenue of \$0.1 million through December 30, 2025, was on target of budgeted revenue of \$0.1 million. The variance is based on current collections.

The IL Gaming Des Plaines Casino Tax – Revenue of \$24.5 million through November 30, 2025, was above budgeted revenue of \$19.5 million and resulted in a **favorable** variance of \$5.0 million or 25.41%. The positive variance is based on current collections.

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

General Fund Expenditures

Expenses of \$290.1 million were \$17.0 million or 5.5% **favorable** to the budget before including \$10.9 million in encumbrances. Combined expenditures and encumbrances of \$301.0 million were \$6.1 million or 2.0% **favorable** to budget. The favorable variance compared to budget can be attributed to Fixed Charges(\$13.2m). After the first month of the fiscal year, all other control offices are within \$500 thousand of their target budget.

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

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

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$54.6 million or 13.2% through December 31, 2025. The positive variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state, directed payments and property tax collections, offsetting patient fees shortfall, revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$489.4 million were \$50.8 million or 11.6% **unfavorable** 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.

Health Fund - Revenue

CCH Medicaid Expansion – Total one-month actual Medicaid Expansion revenue of \$306.3 million

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 7.7
Federal State Medicaid Programming - DSH	3.0
Directed Payments	1.3
Property Taxes	64.3
Other revenue categories (net)	2.0
Net <i>favorable</i> variances	78.3
	Unfavorable Variance
	(millions)
Patient Fees	\$ (23.2)
Graduate Medical Education (GME) Revenue	(0.5)
Net (unfavorable) variances	(23.7)
Total net favorable (unfavorable) variances	\$ 54.6

was above budgeted revenue of \$298.6 million, resulting in a **favorable** variance of \$7.7 million or 2.57% due to timing of state payment adjustments, to account for the higher membership through December 3, 2025. As of December 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 one-month actual Patient Fee revenue of \$26.1 million was behind budgeted revenue of \$49.3 million and resulted in an **unfavorable** variance of \$23.2 million or 47.11%, 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 \$9.1 million YTD payments through December 31, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through December 31, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$20.0 million was above budgeted revenue of \$17.0 million and resulted in a **favorable** variance of \$3.0 million or 17.66%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total one-month actual Directed Payments of \$47.1 million was above budgeted revenue of \$45.8 million and resulted in a **favorable** variance of \$1.3 million or 2.76%, based on current payments received. This report includes \$38.3 million YTD payments through December 31, 2025, in Directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through December 31, 2025, Graduate Medical Education (GME) actual revenue of \$5.3 million was behind budgeted revenue of \$5.8 million and resulted in an **unfavorable** variance of \$0.5 million or 8.97%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total one-month actual miscellaneous revenue of \$7.8 million was above budgeted revenue of \$5.3 million, resulting in a **favorable** variance of \$2.5 million or 46.88% primarily due to an increase 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 \$2.8 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 \$0.5 million.

Health Fund- Expenditures

Expenditures of \$489.4 million were \$50.8 million or 11.6 percent **unfavorable** to budget before including encumbrances of \$154.9 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$40.9 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$7.9 million.

Expenditures and encumbrances of \$644.3 million were negative \$205.7 million or 46.9 percent **favorable** to 2026 budget as approved and adjusted. Most of the encumbrances (\$150.8 million out of \$154.9 million) are current obligations entered by Health Plan Services for claims with most of the payments made in December 2025 and \$4.6 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 One as of December 31, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$36.1	\$57.9	\$21.8	60.4		\$57.9	\$21.8	60.4
Expenses	\$53.3	(\$23.8)	\$77.1	144.7	\$2.5	(\$21.3)	\$74.6	140.0
Net Results	(\$17.2)	\$81.7	\$98.9		\$2.5	\$79.2	\$96.4	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of December 31, 2025, revenues were \$57.9 million, \$21.8 million above budgeted revenue of \$36.1 million, resulting in a **favorable** variance of 60.4% to budget based on current collections. Total expenditure was positive, \$74.6 million, after encumbrance primarily due to General Funds reimbursements and current spending rate. Through December 31, 2025, revenues have exceeded expenditures and encumbrances by \$79.2 million on a modified cash basis. *See Table 5 for further details.*

Special Purpose Fund Revenues

The Non-Retailer Transactions Use Tax & State - Revenue of \$1.0 million through December 31, 2025, was behind budgeted revenue of \$1.1 million and resulted in an **unfavorable** variance of \$0.1 million or 5.07%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$7.4 million through December 31, 2025, was behind budgeted revenue of \$7.8 million and resulted in an **unfavorable** variance of \$0.4 million or 5.19%. The negative variance is based on current collections.

The County Gas / Diesel Fuel Tax - Revenue of \$6.8 million through December 31, 2025, was behind budgeted revenue of \$7.3 million and resulted in an **unfavorable** variance of \$0.5 million or 6.86%. The negative variance is based on current collections.

The New Motor Vehicle Tax - Revenue of \$0.2 million through December 31, 2025, was on target of budgeted revenue of \$0.2 million.

The Parking Lot & Garage Operation Tax - Revenue of \$5.0 million through December 31, 2025, was above budgeted revenue of \$3.7 million and resulted in a **favorable** variance of \$1.3 million or 33.70%. 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 January 29th, 2026, the County has spent over \$810.6 million of its ARPA allocation.

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

See Table 5 for further details.

⁵ Beginning on January 1, 2020, the State of Illinois introduced the Cannabis Regulation and Tax Act, which controlled legalization of Cannabis among adult users. The Cannabis Retailers' Occupation Act, which allows County and municipal governments to tax the sales of cannabis, went into effect July 1, 2020.

Table - 1

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period One As of December 31, 2025

REVENUES	2026 Budget	December 31, 2025	December 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance %	\$
Property Taxes (See note below)	\$ 121,115,669	\$ 520,797	\$ 64,752,629	12333.36%	\$ 64,231,832
Property Tax Levy Timing Differential			(135,971)		(135,971)
Property Tax - Tax Increment Financing Surplus	51,808,000	0	0	0.00%	0
Fees					
402100-County Treasurer	35,000,000	3,244,165	1,406,437	(56.65%)	(1,837,728)
402150-County Clerk	52,443,084	4,370,257	4,862,546	11.26%	492,289
402300-Building and Zoning	4,100,000	309,532	507,995	64.12%	198,463
402350-Environment and Sustainability	4,695,000	238,530	196,693	(17.54%)	(41,837)
402450-Liquor Licenses	272,362	2,953	0	(100.00%)	(2,953)
402548-Clerk of the Circuit Court Fees	72,800,000	5,459,964	6,649,799	21.79%	1,189,835
403010-Sheriff Municipal Division	6,203,791	516,983	440,839	(14.73%)	(76,144)
403150-Public Guardian	2,400,000	200,000	202,184	1.09%	2,184
403120-Public Administrator	1,948,000	342,655	974,702	184.46%	632,047
402010-Fees and Licenses Board of Review	370,000	0	0	0.00%	0
402400-Highway Dept Permit Fees	1,500,000	113,593	123,659	8.86%	10,066
403210-Medical Examiner	3,851,202	336,515	356,418	5.91%	19,903
403280-Contract Compliance M/WBE Cert	15,000	1,250	2,000	60.00%	750
Total Fee Revenue	185,598,439	15,136,397	15,723,272	3.88%	586,875
Non-Property Taxes					
401150-County Sales Tax	1,367,166,000	116,130,577	119,231,966	2.67%	3,101,389
401310-Off Track Betting Comm.	506,444	47,548	620	(98.70%)	(46,928)
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	506,428	938,105	85.24%	431,677
401390-State Income Tax	19,464,000	1,101,203	1,136,919	3.24%	35,716
401210-Alcoholic Beverage Tax	36,480,000	3,289,307	3,050,059	(7.27%)	(239,248)
401430-Cigarette Tax	67,000,000	4,547,331	121,066,504	2562.36%	116,519,173
401450-Other Tobacco Products	6,600,000	655,215	495,230	(24.42%)	(159,985)
401550-Hotel Accommodations Tax	41,709,000	3,495,940	3,060,312	(12.46%)	(435,628)
401530-Gambling Machine Tax	8,310,000	66,544	93,400	40.36%	26,856
401570-Video Gaming	1,600,000	131,179	126,966	(3.21%)	(4,213)
401350-Amusement Tax	47,000,000	2,819,594	2,687,050	(4.70%)	(132,544)
401590-Sports Wagering Tax	13,600,000	1,729,907	1,065,012	(38.44%)	(664,895)
401330-II Gaming Des Plaines Casino	25,300,000	1,956,427	1,821,104	(6.92%)	(135,323)
401490-Firearms Tax	1,300,000	117,770	103,199	(12.37%)	(14,571)
401580-Cannabis Tax	12,500,000	1,169,387	950,520	(18.72%)	(218,867)
Total Non-Property Taxes	1,695,009,444	137,764,357	255,826,966	85.70%	118,062,609
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	76,112,879	6,295,909	6,252,922	(0.68%)	(42,987)
Salaries of State's Attorney	242,946	19,972	21,412	7.21%	1,440
Salaries of Public Defender	228,549	12,696	12,696	0.00%	0
FPD Reimbursements for Services	2,417,881	0	0	0.00%	0
Salaries of County Sheriff	122,050	10,171	10,372	1.98%	201
Total Intergovernmental Revenues	79,124,305	6,338,748	6,297,402	(0.65%)	(41,346)
Investment Income					
405010-Investment Income	54,740,000	5,327,045	6,921,466	29.93%	1,594,421
Miscellaneous Revenue					
Cable TV Franchise	900,000	0	162	0.00%	162
Real Estate and Rental Income	11,455,816	802,889	2,706,698	237.12%	1,903,809
Other Reimbursements / Transfers	81,784,165	761,942	130,900	(82.82%)	(631,042)
Total Miscellaneous Revenue	94,139,981	1,564,831	2,837,760	81.35%	1,272,929
Other Financing Sources					
406008-Reimb. for Indirect Cost Special Revenues & Grants	22,955,586	865,861	1,752,109	102.35%	886,248
Other Financing Sources - Fund Balance	383,893,348	31,991,112	31,991,112	0.00%	0
Total Other Financing Sources	406,848,934	32,856,973	33,743,221	2.70%	886,248
Grand Total Corporate / Public Safety	\$ 2,688,384,772	\$ 199,509,149	\$ 385,966,746	93.46%	\$ 186,457,597

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Through Period 01 as of December 31, 2025

						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	24,528,145	23,710,278	817,867	3.3%	1,075,201	24,785,479	-1.0%
1018	OFFICE OF THE COUNTY COMMISSIONER	2,417,688	352,695	279,313	73,382	20.8%	99,866	379,179	-7.5%
1081	FIRST DISTRICT	488,000	18,150	31,512	(13,362)	-73.6%	-	31,512	-73.6%
1082	SECOND DISTRICT	488,000	20,265	18,410	1,855	9.2%	3,478	21,888	-8.0%
1083	THIRD DISTRICT	488,000	18,553	16,800	1,753	9.5%	-	16,800	9.5%
1084	FOURTH DISTRICT	488,000	20,538	22,386	(1,848)	-9.0%	(3,329)	19,057	7.2%
1085	FIFTH DISTRICT	488,000	19,703	21,699	(1,996)	-10.1%	1,700	23,399	-18.8%
1086	SIXTH DISTRICT	488,001	22,494	17,275	5,219	23.2%	-	17,275	23.2%
1087	SEVENTH DISTRICT	488,000	19,353	14,884	4,469	23.1%	-	14,884	23.1%
1088	EIGHTH DISTRICT	488,000	22,757	16,356	6,401	28.1%	-	16,356	28.1%
1089	NINTH DISTRICT	488,000	19,502	14,116	5,386	27.6%	19	14,135	27.5%
1090	TENTH DISTRICT	488,000	16,936	14,075	2,861	16.9%	(4,070)	10,005	40.9%
1091	ELEVENTH DISTRICT	553,000	21,321	15,944	5,377	25.2%	-	15,944	25.2%
1092	TWELFTH DISTRICT	488,000	25,728	26,306	(578)	-2.2%	(11,066)	15,240	40.8%
1093	THIRTEENTH DISTRICT	488,000	21,661	17,380	4,281	19.8%	-	17,380	19.8%
1094	FOURTEENTH DISTRICT	488,000	19,851	18,375	1,476	7.4%	(113)	18,262	8.0%
1095	FIFTEENTH DISTRICT	488,000	21,084	18,088	2,996	14.2%	-	18,088	14.2%
1096	SIXTEENTH DISTRICT	488,000	20,256	17,635	2,621	12.9%	-	17,635	12.9%
1097	SEVENTEENTH DISTRICT	488,000	18,644	17,108	1,536	8.2%	-	17,108	8.2%
	COOK COUNTY BOARD OF COMISSIONERS	10,778,687	699,492	597,662	101,830	14.6%	86,485	684,147	2.2%
1040	COUNTY ASSESSOR	37,562,847	2,400,060	2,034,128	365,932	15.2%	(98,699)	1,935,429	19.4%
1050	BOARD OF REVIEW	23,754,461	1,329,162	1,215,685	113,477	8.5%	(858)	1,214,827	8.6%
1060	COUNTY TREASURER	684,619	49,100	34,705	14,395	29.3%	3,125	37,830	23.0%
1110	COUNTY CLERK	20,773,905	1,020,641	1,191,252	(170,611)	-16.7%	49,596	1,240,848	-21.6%
1130	RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250	STATE'S ATTORNEY	181,155,892	9,702,750	9,093,570	609,180	6.3%	(61,225)	9,032,345	6.9%
	SHERIFF	730,712,553	47,158,970	47,390,734	(231,764)	-0.5%	2,494,544	49,885,278	-5.8%
	CHIEF JUDGE	360,200,147	21,875,403	20,232,681	1,642,722	7.5%	(668,292)	19,564,389	10.6%
	CLERK OF CRCT CRT OFF.OF CLERK	121,955,968	7,535,032	7,266,539	268,493	3.6%	280,144	7,546,683	-0.2%
1080	OFFICE OF INSPECTOR GENERAL	3,534,513	337,589	138,395	199,194	59.0%	-	138,395	59.0%
1390	PUBLIC ADMINISTRATOR	1,947,618	123,163	102,031	21,132	17.2%	(53)	101,978	17.2%
	FIXED CHARGES	798,467,867	190,290,864	177,087,406	13,203,458	6.9%	7,772,990	184,860,396	2.9%
	TOTAL	\$ 2,688,384,772	\$ 307,050,370	\$ 290,095,066	\$ 16,955,304	5.5%	\$ 10,932,958	\$ 301,028,024	2.0%

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

REVENUES	2026 Budget	December 31, 2025	December 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 167,704,920	\$ 721,131	\$ 65,033,345	8918.24%	\$ 64,312,214
Property Tax Levy Timing Differential			43,000		43,000
Stroger Hospital -					
409549-Medicare	178,563,846	15,165,696	10,121,659	(33.26%)	(5,044,037)
409593-Medicaid Fees for Service	256,055,728	21,747,199	3,750,257	(82.76%)	(17,996,942)
409598-Private Payors & Carriers	119,761,332	10,171,510	9,618,213	(5.44%)	(553,297)
Stroger Hospital - Sub Total	554,380,906	47,084,405	23,490,129	(50.11%)	(23,594,276)
Provident Hospital -					
409549-Medicare	5,480,220	465,443	656,428	41.03%	190,985
409593-Medicaid Fees for Service	12,390,032	1,052,304	653,841	(37.87%)	(398,463)
409598-Private Payors & Carriers	8,480,551	720,266	1,286,164	78.57%	565,898
Provident Hospital - Sub Total	26,350,803	2,238,013	2,596,433	16.02%	358,420
Patient Fees (Medicare, Medicaid, Private & 3rd)	580,731,709	49,322,418	26,086,562	(47.11%)	(23,235,856)
409574-CCHHS - Medicaid BIPA IGT	131,000,000	0	0	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	200,000,000	16,986,301	19,985,974	17.66%	2,999,673
409604-Directed Payments	539,398,000	45,811,885	47,076,500	2.76%	1,264,615
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	806,616,181	74,935,331	73,600,157	(1.78%)	(1,335,174)
409528-Family Health Plans PMPM	857,844,477	73,153,449	79,777,094	9.05%	6,623,645
409532-Integrated Care Program PMPM	1,014,163,361	84,393,921	83,003,014	(1.65%)	(1,390,907)
409536-Managed Long Term Services and Support PMPM	527,416,803	41,481,087	44,729,941	7.83%	3,248,854
409539-Other Population Revenue PMPM	239,149,613	20,721,191	19,228,870	(7.20%)	(1,492,321)
409542-Other State Revenue	45,589,288	3,958,150	5,973,831	50.92%	2,015,681
Medicaid Expansion - Managed Care Sub Total	3,490,779,723	298,643,129	306,312,907	2.57%	7,669,778
409563-Graduate Medical Education	68,551,925	5,822,218	5,299,994	(8.97%)	(522,224)
409585-Domestic Transfer - Elimination	(101,693,121)	(8,636,950)	(9,068,102)	4.99%	(431,152)
CCH - Total Fees	4,908,768,236	407,949,001	395,693,835	(3.00%)	(12,255,166)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	51,518,480	4,366,017	7,163,643	64.08%	2,797,626
Public Health	2,127,395	180,683	141,854	(21.49%)	(38,829)
405010-Investment Income Managed Care	9,189,068	765,756	497,618	(35.02%)	(268,138)
Miscellaneous Revenues - Sub	62,834,943	5,312,456	7,803,115	46.88%	2,490,659
411495-Other Financing Sources	3,400,500	283,375	283,375	0.00%	0
TOTALS	\$ 5,142,708,599	\$ 414,265,963	\$ 468,856,670	13.18%	\$ 54,590,707

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Through Period 01 as of December 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	\$ 99,241,693	\$ 6,060,097	\$ 3,429,622	\$ 2,630,475	43.4%	\$ 136,652	\$ 3,566,274	\$ 2,493,823	41.2%
4241	Health Services - JTDC	\$ 11,279,895	\$ 541,362	\$ 471,628	\$ 69,734	12.9%	\$ (2,127)	\$ 469,501	\$ 71,861	13.3%
4890	Health System Administration	\$ 159,332,827	\$ 10,255,235	\$ 5,238,153	\$ 5,017,082	48.9%	\$ (1,389,299)	\$ 3,848,854	\$ 6,406,381	62.5%
4891	Provident Hospital	\$ 89,726,004	\$ 5,708,535	\$ 2,329,230	\$ 3,379,305	59.2%	\$ 511,737	\$ 2,840,967	\$ 2,867,568	50.2%
4893	Ambulatory & Community Health Network of Cook County	\$ 169,136,399	\$ 11,364,086	\$ 5,099,479	\$ 6,264,607	55.1%	\$ 91,818	\$ 5,191,297	\$ 6,172,789	54.3%
4894	Ruth M. Rothstein CORE Center	\$ 25,939,136	\$ 2,029,762	\$ 445,351	\$ 1,584,411	78.1%	\$ 4,059	\$ 449,410	\$ 1,580,352	77.9%
4895	Department of Public Health	\$ 28,683,601	\$ 1,599,718	\$ 1,124,268	\$ 475,450	29.7%	\$ 134,086	\$ 1,258,354	\$ 341,364	21.3%
4896	Health Plan Services	\$ 3,396,579,337	\$ 292,557,873	\$ 440,071,648	\$ (147,513,775)	-50.4%	\$ 150,796,204	\$ 590,867,852	\$ (298,309,979)	-102.0%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,090,970,012	\$ 70,749,528	\$ 28,668,156	\$ 42,081,372	59.5%	\$ 4,603,741	\$ 33,271,897	\$ 37,477,631	53.0%
4898	Oak Forest Health Center	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	-
4899	Special Purpose Appropriations	\$ 71,819,695	\$ 37,774,248	\$ 2,512,095	\$ 35,262,153	93.3%	\$ -	\$ 2,512,095	\$ 35,262,153	93.3%
TOTAL		\$ 5,142,708,599	\$ 438,640,443	\$ 489,389,630	\$ (50,749,187)	-11.6%	\$ 154,886,871	\$ 644,276,501	\$ (205,636,058)	-46.9%

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

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	12/31/2025 Net Change In Fund Balance	FY2025 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 3,856,237	\$ 3,591,072	\$ 501,097	\$ 4,092,169	\$ (235,932)	\$ (235,932)	\$ 17,887,058	\$ 17,651,126
11312	Animal Control	676,075	401,706	(26,288)	375,418	300,657	300,657	5,320,525	5,621,182
11306	Election Division Fund	26,516,789	2,667,541	242,563	2,910,104	23,606,685	23,606,685	3,242,448	26,849,133
11314	County Clerk Document Storage System	374,360	447,637	9,403	457,040	(82,680)	(82,680)	12,901,643	12,818,963
11320	Circuit Court Automation	755,292	322,757	237,402	560,159	195,133	195,133	6,578,668	6,773,801
11318	Circuit Court Document Storage	666,833	264,829	3,390	268,219	398,614	398,614	3,997,443	4,396,057
11310	Law Library	427,757	439,351	(2,588)	436,763	(9,006)	(9,006)	791,918	782,912
11322	Circuit Court - Dispute Resolution	18,967	13	0	13	18,954	18,954	213,057	232,011
11326	Adult Probation / Probation Service Fee	27,127	402	(82,082)	(81,680)	108,807	108,807	9,780,880	9,889,687
11316	County Clerk Automation	92,207	19,489	723	20,212	71,995	71,995	2,474,441	2,546,436
11854	Treasurer - Tax Sales Automation	102,141	1,052,432	151,689	1,204,121	(1,101,980)	(1,101,980)	18,137,453	17,035,473
11324	Intergovernment Agreement/ ETSB	175,000	(146,871)	57,852	(89,019)	264,019	264,019	(1,043,933)	(779,914)
11328	Social Service/ Probation & Court Services	0	7,135	(28,405)	(21,270)	21,270	21,270	9,906,290	9,927,560
11248	Lead Poisoning Prevention Fund	0	18,276	0	18,276	(18,276)	(18,276)	1,797,979	1,779,703
11249	Geographic Information Systems - GIS	524,104	1,551,079	(232,712)	1,318,367	(794,263)	(794,263)	12,026,864	11,232,601
11252	State's Attorney Narcotics Forfeiture	34,008	177,672	0	177,672	(143,664)	(143,664)	(3,268,689)	(3,412,353)
11292	Disaster Response and Recovery Fund	0	0	0	0	0	0	102,789,250	102,789,250
11258	Circuit Court Administrative Fund	98,838	38,366	0	38,366	60,472	60,472	3,114,312	3,174,784
11259	County Clerk GIS Fee Fund	224,616	43,024	(432,392)	(389,368)	613,984	613,984	11,674,519	12,288,503
11260	County Clerk Rental Housing Support Fee	17,802	116	4,226	4,342	13,460	13,460	853,770	867,230
11262	Sheriff Women's Justice Services	4,020	47	0	47	3,973	3,973	420,388	424,361
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	27,760	9	0	9	27,751	27,751	1,974,464	2,002,215
11269	CCC Electronic Citation Fund	46,497	7,175	0	7,175	39,322	39,322	3,164,582	3,203,904
11271	SAO Records Automation	6,660	0	0	0	6,660	6,660	66,307	72,967
11272	PD Records Automation	4,919	0	0	0	4,919	4,919	389,874	394,793
11273	Environmental Control Solid Waste Mgmt	0	28,127	(166)	27,961	(27,961)	(27,961)	3,874,424	3,846,463
11274	Land Bank Authority	280,573	(3,258,365)	(26,765)	(3,285,130)	3,565,703	3,565,703	(1,625,608)	1,940,095
11275	Section 108 Loan Program	0	0	0	0	0	0	4,122,277	4,122,277
11276	Erroneous Homestead Exemption Recovery	121,035	79,227	(680)	78,547	42,488	42,488	3,980,791	4,023,279
11302	Township Roads	82,433	138,086	0	138,086	(55,653)	(55,653)	6,538,056	6,482,403
11277	Sheriff Pharmaceutical Disposal	12,734	144	0	144	12,590	12,590	524,184	536,774
11278	Sheriff Operations State Asset Forfeiture	0	0	0	0	0	0	824,901	824,901
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	112,308	78,990	(1,201)	77,789	34,519	34,519	2,331,505	2,366,024
11284	COVID-19 Federal Programs	0	0	0	0	0	0	28,191,223	28,191,223
11285	Mortgage Foreclosure Mediation Program	114,600	52,899	0	52,899	61,701	61,701	3,821,785	3,883,486
11270	Medical Examiner Fees	7,500	27	0	27	7,473	7,473	776,029	783,502
11286	American Rescue Plan Act (ARPA) Fund	1,063,060	32,316,689	2,608,846	34,925,535	(33,862,475)	(33,862,475)	221,951,309	188,088,834
11287	Equity Fund SPF	0	848,968	(718,845)	130,123	(130,123)	(130,123)	142,966,678	142,836,555
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	51,526	198,000	249,526	600,785	600,785	37,290,211	37,890,996
11289	Transportation Related Home Rule Taxes	20,589,480	0	0	0	20,589,480	20,589,480	97,753,392	118,342,872
11293	Homeowner Relief Fund	0	0	0	0	0	0	0	0
11294	State's Attorney Fraud Case Settlements Fund	5,176	0	0	0	5,176	5,176	3,215,727	3,220,903
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		\$ 57,917,219	\$ (23,760,425)	\$ 2,463,067	\$ (21,297,358)	\$ 79,214,577	\$ 79,214,577	\$ 783,457,317	\$ 862,671,894

Table - 6

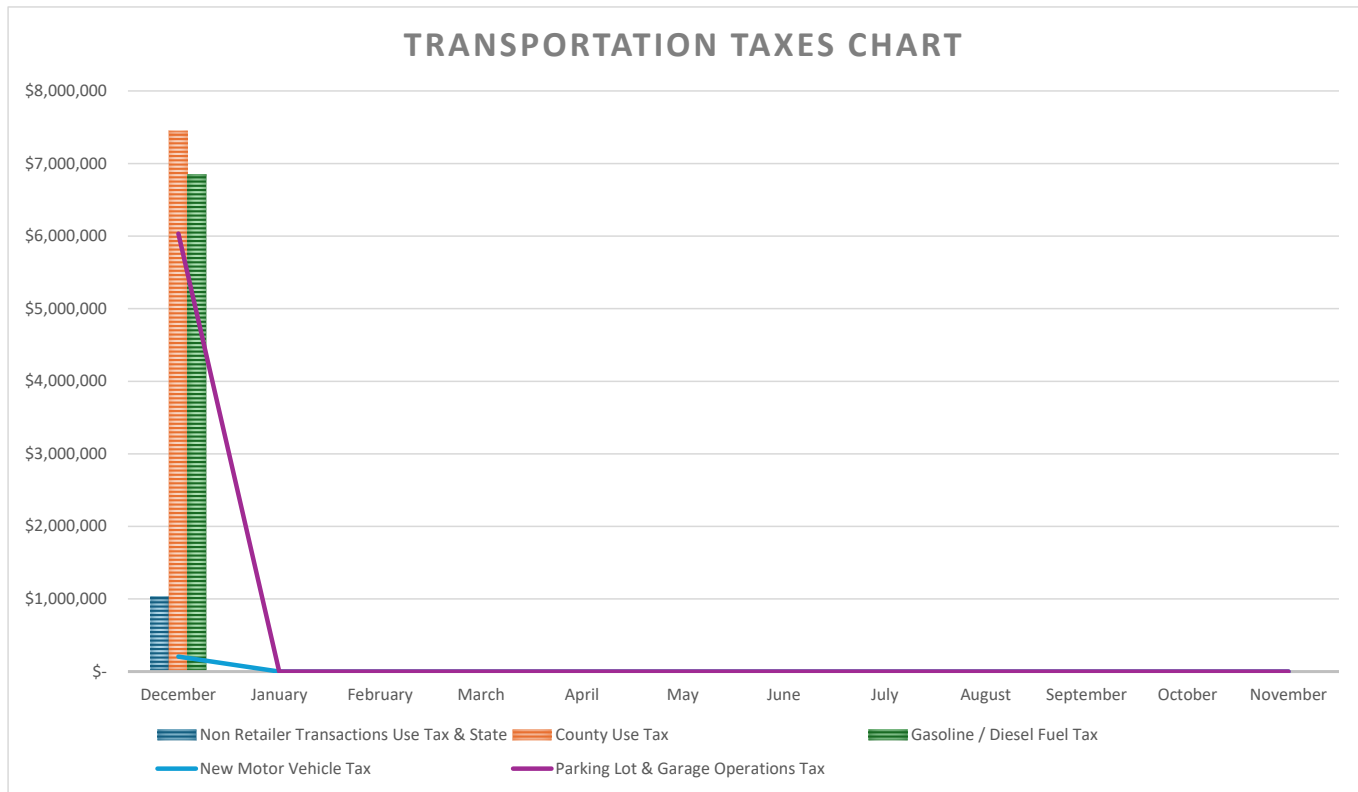
THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Thru Period One As of December 31, 2025

REVENUES	2026 Budget	December 31, 2025	December 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$

Transportation Fund Revenue

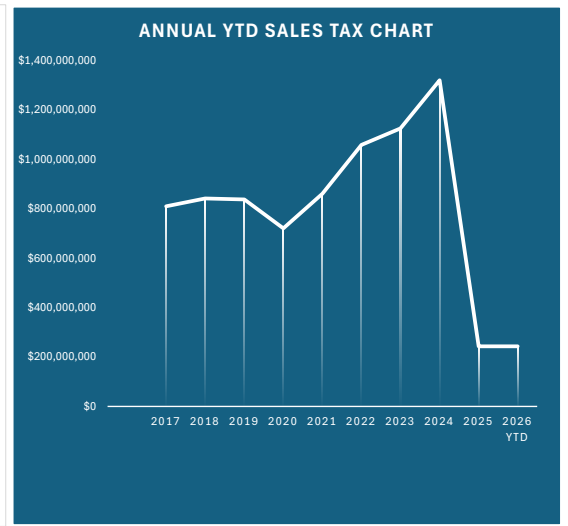
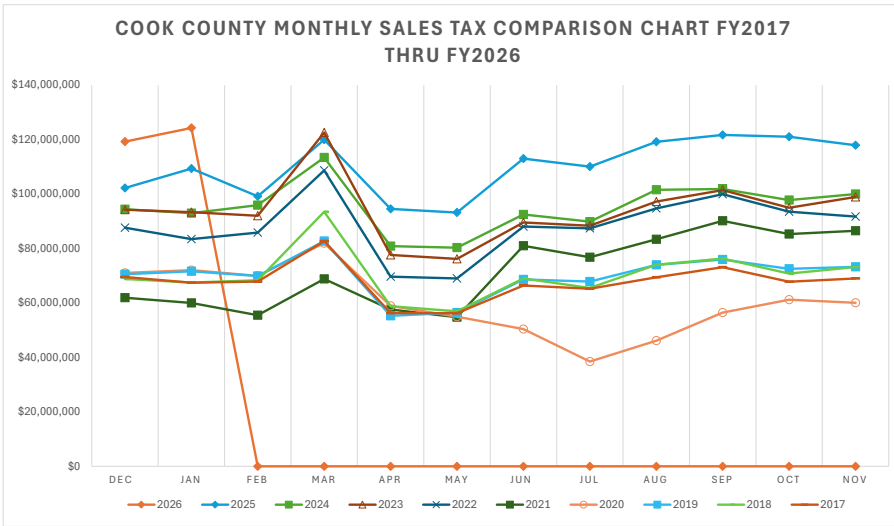
401130-Non Retailer Trans Use Tax	\$ 12,850,000	\$ 1,082,762	\$ 1,027,900	(5.07%)	\$ (54,862)
401170-County Use Tax	93,300,000	7,853,550	7,445,600	(5.19%)	(407,950)
401190-Gasoline / Diesel Tax	88,000,000	7,350,825	6,846,762	(6.86%)	(504,063)
401230-New Motor Vehicle Tax	2,470,000	225,092	206,140	(8.42%)	(18,952)
401370-Parking Lot and Garage Operation	52,200,000	3,765,160	5,033,920	33.70%	1,268,760
Interest Income	0	0	29,158	0.00%	29,158

Total Transportation Fund Revenue	\$ 248,820,000	\$ 20,277,389	\$ 20,589,480	1.54%	\$ 312,091
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 7



FY2026 YTD - JANUARY 2026				FY2025 YTD - NOVEMBER 2025				FY2024 YTD - NOVEMBER 2024			
Current YTD 2026	Current	Current YTD Over	Current YTD 2025	Current	Current YTD Over	Current YTD 2024	Current	Current YTD 2024	Current	Current YTD Over	Current YTD 2023
Budgeted	Actual YTD	Collections %	Budgeted	Actual YTD	Collections %	Budgeted	Actual YTD	Budgeted	Actual YTD	Collections %	Budgeted
\$ 229,955,426	\$243,493,863	5.89%	\$ 1,207,056,500	\$243,493,863	(79.83)%	\$ 1,119,037,554	\$1,321,311,595	\$ 1,119,037,554	\$1,321,311,595	18.08%	\$ 1,119,037,554

FY2023 YTD - NOVEMBER 2023				FY2022 YTD - NOVEMBER 2022				FY2021 YTD - NOVEMBER 2021			
Current YTD 2023	Current	Current YTD Over	Current YTD 2022	Current	Current YTD Over	Current YTD 2021	Current	Current YTD 2021	Current	Current YTD Over	Current YTD 2020
Budgeted	Actual YTD	Collections %	Budgeted	Actual YTD	Collections %	Budgeted	Actual YTD	Budgeted	Actual YTD	Collections %	Budgeted
\$ 1,092,400,000	\$1,126,424,347	3.11%	\$ 968,307,676	\$1,059,602,538	9.43%	\$ 830,214,301	\$861,610,924	\$ 830,214,301	\$861,610,924	3.78%	\$ 830,214,301

FY2020 YTD - NOVEMBER 2020				FY2019 YTD - NOVEMBER 2019				FY2018 YTD - NOVEMBER 2018			
Current YTD 2020	Current	Current YTD Over	Current YTD 2019	Current	Current YTD Over	Current YTD 2018	Current	Current YTD 2018	Current	Current YTD Over	Current YTD 2017
Budgeted	Actual YTD	Collections %	Budgeted	Actual YTD	Collections %	Budgeted	Actual YTD	Budgeted	Actual YTD	Collections %	Budgeted
\$ 849,129,310	\$721,645,078	(15.01)%	\$831,500,000	\$838,744,833	0.87%	\$779,200,000	\$842,649,448	\$779,200,000	\$842,649,448	8.14%	\$779,200,000

FY2017 YTD - NOVEMBER 2017			
Current YTD 2017	Current	Current YTD Over	Current YTD 2016
Budgeted	Actual YTD	Collections %	Budgeted
\$823,000,395	\$810,959,173	(1.46)%	\$823,000,395

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	
2026	\$119,231,966	\$124,261,897											\$243,493,863
Over/(Under) Est. (in millions)	\$3.1	\$10.4											\$13.5
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:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JDC special purpose funds.
- In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute.
- 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 Decemeber 31, 2025

Table - 8

By Department	FY2022	FY2023	FY2024	FY2025	FY2026	Total	% of
Enterprise Technology	2.6	0.5	-	-	-	3.1	3.2%
Planning and Development	0.2	0.2	0.6	0.9	0.2	2.1	2.2%
Office of Economic Development	-	-	-	-	-	-	0.0%
County Clerk	0.3	-	-	-	-	0.3	0.3%
Environment and Sustainability	-	-	-	0.3	-	0.3	0.3%
Justice Advisory Council	-	0.1	0.3	0.4	-	0.8	0.8%
Office of the Sheriff	0.5	0.1	-	1.1	0.1	1.8	1.8%
State's Attorney	-	-	0.1	4.1	1.2	5.4	5.5%
Medical Examiner	-	-	-	0.1	-	0.1	0.1%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.9	6.3	19.3	16.4	0.4	43.3	44.5%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	1.9	0.1	2.0	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	20.4	-	23.7	24.4%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	0.2	-	0.2	0.2%
Dept. of Public Health	0.9	0.7	2.5	9.6	0.5	14.2	14.6%
Grand Total	\$ 5.4	\$ 10.7	\$ 23.3	\$ 55.4	\$ 2.5	\$ 97.3	100.0%

By Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
County Match - CCP	0.8	0.3	-	-	-	\$ 1.1
Federal Direct - CCH	0.1	0.2	1.3	3.4	0.1	\$ 5.1
Federal Direct - CCP	0.6	0.3	0.6	2.5	0.4	\$ 4.4
Federal Direct - DPH	-	-	-	1.1	-	\$ 1.1
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.6	0.1	0.6	2.4	0.2	\$ 3.9
Federal Pass Through - CCP	1.2	6.4	20.3	27.5	1.1	\$ 56.5
Federal Pass Through - DOT	-	2.8	-	11.5	-	\$ 14.3
Federal Pass Through - DPH	-	0.3	-	0.4	-	\$ 0.7
Private/Other - CCH	0.2	0.1	-	0.5	-	\$ 0.8
Private/Other - CCP	-	-	-	0.1	0.1	\$ 0.2
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	0.1	-	\$ 0.1
State Direct - CCP	1.6	0.2	-	4.1	0.5	\$ 6.4
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.3	-	0.5	1.8	0.1	\$ 2.7
Grand Total	\$ 5.4	\$ 10.7	\$ 23.3	\$ 55.4	\$ 2.5	\$ 97.3

Notes to the December 2025 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 20th, 2026, and will be included in the January 2026 revenue report.** Certain other fee revenues for December 2025 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.