

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Preliminary Analysis of Revenues and Expenses For the Twelve-Month Period Ended November 30, 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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FINANCE

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President

Cook County Board
of Commissioners

December 31, 2025

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Attached is a Preliminary Analysis of Revenues and Expenses Report for the twelve-month period ended November 30, 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 includes the following nine 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
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Table - 7	Equity Fund
Table - 8	Comparative Sales Tax Revenues 2016 thru 2024 and 2025
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Table - 10-15	Supplemental General/Health/Equity/ Funds Monthly Revenues & Expenses
Table - 16	FY2025 Pension Fund contributions from the General Fund

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								
Preliminary Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P12 as of November 30, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$2,220.5	\$2,329.9	\$109.4	4.9		\$2,329.9	\$109.4	4.9
Expenses	\$2,220.5	\$2,218.6	\$1.9	0.1	\$20.4	\$2,239.0	(\$18.5)	(0.8)
Net Results	\$0.0	\$111.3	\$111.3		\$20.4	\$90.9	\$90.9	
Health Fund								
Revenues	\$5,472.8	\$5,233.2	(\$239.6)	(4.4)		\$5,233.2	(\$239.6)	(4.4)
Expenses	\$5,472.8	\$5,151.6	\$321.2	5.9	\$49.3	\$5,200.9	\$271.9	5.0
Net Results	\$0.0	\$81.6	\$81.6		\$49.3	\$32.3	\$32.3	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of November 30, 2025, the General Fund net results were positive \$111.3 million, \$111.3 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$90.9 million **favorable** to budget. It is important to note the current General Fund net results do not account for two major anticipated transfers. First, the Bureau of Finance is executing an expense transfer of approximately \$26.0 million from General Fund and approximately \$27.0 million from Health Funds to the ARPA Fund pursuant to Resolution 26-0031 which the Board approved on December 18, 2025. Secondly, the Bureau of Finance is expecting a transfer of approximately \$42.1 million worth of expenses from the General Fund to the Transportation Fund. Upon executing these transfers in the coming weeks, the General Fund is expected to end the year with a net favorable result of \$179.5 million.

Revenues were \$109.4 million or 4.9% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in November 2025, led by increases in a number of Fees and Non-property tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court, County Sheriff Fees, Hotel Accommodations Tax, Amusement Tax, Sports Wagering Tax, and Other Reimbursements / Transfers, that offset reductions in Cigarette Tax, Alcohol Beverage Tax, Property Taxes and in other areas.

Expenditures of \$2.219 billion were \$1.9 million or 0.1% **favorable** to the year-to-date budget before factoring in encumbrances of \$20.4 million, which resulted in a negative variance of \$18.5 million or 0.8% against budget.

Within the Health Fund, revenues were \$239.6 million or 4.4% **unfavorable** to budget. Expenditures of \$5.152 billion are \$321.2 million or 5.9% **favorable** to budget before factoring in encumbrances of \$49.3 million. When including encumbrances, expenditure was positive \$271.9 million or 5.0% **favorable** to budget. The large negative variance is due to in large part the current Managed Care payments made through November 2025, and primarily due to Health Plan Services appropriation adjustments during the fiscal year.

State Revenues Update

Through November 30, 2025, the State of Illinois owes the County \$104.5 million. That includes:

General Fund (\$ in millions)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
AOIC	\$ -	\$ -	\$ -	\$ -	\$ 16.2	\$ 16.2	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.5	0.5	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.2	-	5.8	7.7	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	1.2	9.2	20.3	40.7	71.8	Estimated average days over - 120 days
Total - General Fund	0.5	2.8	9.4	20.3	63.2	96.2	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	0.5	1.9	2.9	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.4	0.6	3.2	5.4	Estimated average days over - 120 days
Total Health Fund	0.8	0.9	0.4	1.1	5.1	8.3	
Total General & Health Fund	\$ 1.3	\$ 3.7	\$ 9.8	\$ 21.4	\$ 68.3	\$ 104.5	

The FY2025 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through November 30, 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 November 30, 2025, the State AOIC past due amount was \$16.2 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 2023 CCH Community Health Workers	Department of Public Health	(\$1,966,486.30)
Grant 2021 DPH Health Equity Initiative	Department of Public Health	(\$1,286,257.81)
Grant 2024 BED Chicagoland Solar Collaborative	Department of Energy	(\$771,973.72)
Amount in parenthesis identifies each Federal	Grand Total	(\$4,024,717.83)
Grant that was cancelled in FY2025, as well as the amount of cancelled funds in FY2025.		

As of November 30, 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 November 2025 and December 2025, the State AOIC reimbursed the County in the amount of \$3.9 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The amount owed for FY2024 is \$0.0 million and FY2025 is \$16.2 million.

² In November 2025 and December 2025, the County received a total of \$26.1 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOT, P&D, HUD, CCH, Public Health Grants, and others. As of November 30, 2025, the total grants past due amount owed to the County was \$105.4 million. See *Table – 9 (page 18) for detail.*

As of November 30, 2025, the State owes the County \$77.2 million in Federal pass-through grant receivable.

³ As of November 30, 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 twelve-month property tax levy revenue of \$200.8 million was behind prior year property tax revenue of \$397.8 million, resulting in an **unfavorable** comparative variance of \$197.0 million or 49.53% based on current collections through November 30, 2025. General Funds higher property tax collections in FY2024 are based on property tax levy as approved. There were no property tax collections in November 2025 based on the current tax distributions cycle, and delay in the collection of 2nd installment taxes.

			FY2025 vs FY2024	
	30-Nov-25	30-Nov-24	FY25 vs FY24 Over (Under)	% Change
General Fund	\$ 100,181,486	\$ 256,363,032	\$ (156,181,546)	-60.92%
Health Fund	100,616,742	141,483,371	(40,866,629)	-28.88%
Total	\$ 200,798,228	\$ 397,846,403	\$ (197,048,175)	-49.53%

General Fund Revenues Fees

Treasurer – Total twelve-month actual revenue of \$50.1 million was above budgeted revenue of \$35.0 million, resulting in a **favorable** variance of \$15.1 million or 43.24%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through November 2025.

County Clerk – Total twelve-month actual revenue of \$57.5 million was above budgeted revenue of \$51.4 million, resulting in a **favorable** variance of \$6.1 million or 11.82% and is based the current collections. Revenue continues to be closely influenced by broader economic conditions. The favorable variance through November 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

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 15.1
County Clerk	6.1
Sheriff	1.3
Clerk of Circuit Court	5.0
County Sales Tax	114.3
Hotel Accommodations Tax	4.1
Amusement Tax	3.3
Sports Wagering Tax	2.0
Other Reimbursements / Transfers	8.6
Total net favorable variances	\$ 159.8
	Unfavorable Variance
	(millions)
Cigarette Tax	\$ (4.6)
Alcohol Beverage Tax	(1.4)
Other revenue categories (net)	(44.4)
Net (unfavorable) variances	(50.4)
Total net favorable (unfavorable) variances	\$ 109.4

purchases and refinancing activity. Additionally, the revenue increase reflects the surge in Vital Records activity related to the Real ID deadline in May 2025.

Clerk of the Circuit Court – Total twelve-month actual revenue of \$77.9 million was above budgeted revenue of \$72.9 million, resulting in a **favorable** variance of \$5.0 million or 6.83% and is based on current collections and increases in both new cases and e-Fillings.

Sheriff – Total twelve-month actual revenue of \$7.3 million was above budgeted revenue of \$6.0 million, resulting in a **favorable** variance of \$1.3 million or 22.02% 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 \$1.321 billion through November 30, 2025, was above budgeted revenue of \$1.207 billion and resulted in a **favorable** variance of \$114.0 million or positive 9.47%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, November receipts represent underlying transactions that occurred in August of 2025. *For more current data, see Table-8 (Page 17).*

The County Cigarette Tax - Revenue of \$72.9 million through November 30, 2025, was behind budgeted revenue of \$77.5 million, and resulted in an **unfavorable** variance of \$4.6 million, or 5.94%. The negative variance is due to current market conditions nationwide.

The County Hotel Accommodations Tax - Revenue of \$42.3 million through November 30, 2025, was above budgeted revenue of \$38.2 million and resulted in a **favorable** variance of \$4.1 million or 10.70%. The positive variance is due to increased hotel occupancy rates and room prices in 2025.

The Alcoholic Beverage Tax - Revenue of \$36.1 million through November 30, 2025, was behind budgeted revenue of \$37.5 million and resulted in an **unfavorable** variance of \$1.4 million or 3.71%. National trends indicate a decline in alcohol consumption, especially among younger adults.

The County Amusement Tax - Revenue of \$48.2 million through November 30, 2025, was above budgeted revenue of \$44.9 million, and resulted in a **favorable** variance of \$3.3 million, or 7.42%. The variance is primarily due to popular concerts, sporting and other events which occurred in 2025.

The Sports Wagering Tax - Revenue of \$14.5 million through November 30, 2025, was above budgeted revenue of \$12.5 million and resulted in a **favorable** variance of \$2.0 million or 16.36%. The positive variance is due to an increase in sports wagering in the County.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total twelve-month actual revenue of \$48.8 million was above budgeted revenue of \$40.2 million and resulted in a **favorable** variance of \$8.6 million or 21.41%. The

positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$38.2 million through the 3rd quarter of 2025 and other revenues collected through November 30, 2025.

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

General Fund Expenditures

Expenses of \$2.219 billion were \$1.9 million or 0.1% **favorable** to the budget before including \$20.4 million in encumbrances. Combined expenditures and encumbrances of \$2.239 billion were \$18.5 million or 0.8% **unfavorable** to budget. The unfavorable variance compared to budget can be attributed to the Sheriff (\$36.9m), Chief Judge (\$21.5m), State's Attorney (\$8.2m), and Clerk of the Circuit Court (\$1.7m). This is driven by timing of transfers and personnel-related expenses. All other control offices are in line with budget.

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

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

Health Fund - Executive Summary

CCH – The Health System revenue has a negative variance of \$239.6 million or 4.4% through November 30, 2025. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and directed payments, offsetting patient fees shortfall, revenues collection issues related to the Change Healthcare breach and decrease in Medicaid and increase in Charity Care. Expenditures of \$5.152 billion were \$321.2 million or 5.9% **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. The variance in Health Plan Services (CountyCare) is also driven by appropriation and revenue adjustments of \$327.2 million to account for the higher membership and associated revenue.

Health Fund - Revenue

CCH Medicaid Expansion – Total twelve-month actual Medicaid Expansion revenue of \$3.678 billion was above budgeted revenue of \$3.649 billion, resulting in a **favorable** variance of \$29.3 million

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 29.3
Federal State Medicaid Programming - DSH	16.7
Directed Payments	152.3
Miscellaneous Revenue	8.1
Net <i>favorable</i> variances	206.4
	Unfavorable Variance
	(millions)
Patient Fees	\$ (369.1)
Graduate Medical Education (GME) Revenue	(10.0)
Other revenue categories (net)	(66.9)
Net (unfavorable) variances	(446.0)
Total net favorable (unfavorable) variances	\$ (239.6)

or 0.80% due to timing of state payment adjustments, to account for the higher membership through November 30, 2025. As of November 30, 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 twelve-month actual Patient Fee revenue of \$476.3 million was behind budgeted revenue of \$845.4 million and resulted in an **unfavorable** variance of \$369.1 million or 43.65%, 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 \$149.5 million YTD payments through November 30, 2025, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through November 30, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$206.7 million was above budgeted revenue of \$190.0 million and resulted in a **favorable** variance of \$16.7 million or 8.79%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total twelve-month actual Directed Payments of \$638.2 million was above budgeted revenue of \$485.9 million and resulted in a **favorable** variance of \$152.3 million or 31.36%, based on current payments received. This report includes \$497.6 million YTD payments through November 30, 2025, in Directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through November 30, 2025, Graduate Medical Education (GME) actual revenue of \$65.0 million was behind budgeted revenue of \$75.0 million and resulted in an **unfavorable** variance of \$10.0 million or 13.29%. The negative variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total twelve-month actual miscellaneous revenue of \$81.1 million was above budgeted revenue of \$73.0 million, resulting in a **favorable** variance of \$8.1 million or 11.15% primarily due to a increase of \$.6 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were above budgeted revenue and resulted in a **favorable** variance of \$0.1 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 \$16.9 million.

Health Fund- Expenditures

Expenditures of \$5.152 billion were \$321.2 million or 5.9 percent **favorable** to budget before including encumbrances of \$49.3 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership and appropriation adjustments of \$327.2 million. Personnel services were \$96.4 million favorable to budget due to existing vacancies and contractual labor was favorable to budget by \$58.3 million.

Expenditures and encumbrances of \$5.201 billion were positive \$271.9 million or 5.0 percent **favorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$2.7 million out of \$49.3 million) are current obligations entered by Health Plan Services for claims with most of the payments made in November 2025 and \$31.7 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								
Preliminary Thru Period Twelve as of November 30, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$434.1	\$488.9	\$54.8	12.6		\$488.9	\$54.8	12.6
Expenses	\$861.7	\$566.0	\$295.7	34.3	\$43.8	\$609.8	\$251.9	29.2
Net Results	(\$427.6)	(\$77.1)	\$350.5		\$43.8	(\$120.9)	\$306.7	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of November 30, 2025, revenues were \$488.9 million, \$54.8 million above budgeted revenue of \$434.1 million, resulting in a **favorable** variance of 12.6% to budget based on current collections. Total expenditure was positive, \$251.9 million, after encumbrance primarily due to General Funds reimbursements and current spending rate. Through November 30, 2025, expenditures and encumbrances exceeded revenues by \$120.9 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 \$13.2 million through November 30, 2025, was behind budgeted revenue of \$14.2 million and resulted in an **unfavorable** variance of \$1.0 million or 7.13%. The negative variance is based on current collections.

The County Use Tax - Revenue of \$98.6 million through November 30, 2025, was above budgeted revenue of \$98.5 million and resulted in a **favorable** variance of \$0.1 million or 0.12%. The positive change is due to increased sales, billing and collection efforts.

The County Gas / Diesel Fuel Tax - Revenue of \$88.2 million through November 30, 2025, was above budgeted revenue of \$86.3 million and resulted in a **favorable** variance of \$1.9 million or 2.21%. The positive variance is due to increased sales and tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of \$2.6 million through November 30, 2025, was above budgeted revenue of \$2.4 million and resulted in a **favorable** variance of \$0.2 million or 8.44%. The positive variance is based on current collections.

The Parking Lot & Garage Operation Tax - Revenue of \$58.1 million through November 30, 2025, was above budgeted revenue of \$51.0 million and resulted in a **favorable** variance of \$7.1 million or 13.98%. The positive variance is due to tax enforcement efforts, but also more people are and a significant increase in vehicles parking in parking lots.

The Firearms Tax – Revenue of \$1.3 million through November 30, 2025, was on target of budgeted revenue of \$1.3 million. The variance is based on current collections.

The Cannabis Tax – Revenue of \$12.6 million through November 30, 2025, was behind of budgeted revenue of \$13.9 million and resulted in an **unfavorable** variance of \$1.3 million or 9.05%. The variance is based on current collections.⁵

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.

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 November 30th, 2025, the County has spent over \$757.4 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.

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

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Preliminary Thru Period Twelve As of November 30, 2025

REVENUES	2025 Budget	November 30, 2025	November 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 152,736,776	\$ 152,736,776	\$ 100,181,486	(34.41%)	\$ (52,555,290)
Property Tax Levy Timing Differential			(4,289,297)		(4,289,297)
Property Tax - Tax Increment Financing Surplus	31,907,720	31,907,720	31,917,933	0.03%	10,213
Fees					
County Treasurer	35,000,000	35,000,000	50,133,945	43.24%	15,133,945
County Clerk	51,406,008	51,406,008	57,484,563	11.82%	6,078,555
Building and Zoning	4,100,000	4,100,000	5,392,064	31.51%	1,292,064
Environment and Sustainability	4,695,000	4,695,000	4,914,748	4.68%	219,748
Liquor Licenses	372,000	372,000	357,997	(3.76%)	(14,003)
Clerk of Circuit Court	72,900,000	72,900,000	77,879,731	6.83%	4,979,731
Sheriff	6,000,000	6,000,000	7,321,340	22.02%	1,321,340
Public Guardian	2,600,000	2,600,000	2,601,722	0.07%	1,722
Public Administrator	1,768,874	1,768,874	2,295,081	29.75%	526,207
Fees and Licenses Board of Review	370,000	370,000	370,000	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	1,700,000	1,616,297	(4.92%)	(83,703)
Medical Examiner	3,909,800	3,909,800	3,871,934	(0.97%)	(37,866)
Contract Compliance M/WBE Cert	19,000	19,000	18,752	(1.31%)	(248)
Total Fee Revenue	184,840,682	184,840,682	214,258,174	15.92%	29,417,492
Non-Property Taxes					
Home Rule County Sales Tax	1,207,056,500	1,207,056,500	1,321,311,595	9.47%	114,255,095
Off Track Betting Commission	655,000	655,000	384,481	(41.30%)	(270,519)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	39,954,800	29,255,351	(26.78%)	(10,699,449)
Retailer's Occupation Tax/General Sales	5,090,800	5,090,800	9,418,045	85.00%	4,327,245
State Income Tax	20,668,000	20,668,000	20,710,185	0.20%	42,185
Alcoholic Beverage Tax	37,540,000	37,540,000	36,146,587	(3.71%)	(1,393,413)
Cigarette Tax	77,500,000	77,500,000	72,894,115	(5.94%)	(4,605,885)
Other Tobacco and Consumable Products Tax	6,800,000	6,800,000	6,233,341	(8.33%)	(566,659)
Hotel Accommodations Tax	38,250,000	38,250,000	42,341,187	10.70%	4,091,187
Gambling Machine Tax	5,700,000	5,700,000	6,018,375	5.59%	318,375
Video Gaming	1,345,000	1,345,000	1,586,287	17.94%	241,287
Amusement Tax	44,900,000	44,900,000	48,230,188	7.42%	3,330,188
Sports Wagering Tax	12,450,000	12,450,000	14,487,005	16.36%	2,037,005
Total Non-Property Taxes	1,497,910,100	1,497,910,100	1,609,016,742	7.42%	111,106,642
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	65,000,000	72,440,263	11.45%	7,440,263
Salaries of State's Attorney	239,343	239,343	247,213	3.29%	7,870
Salaries of Public Defender	215,409	215,409	146,859	(31.82%)	(68,550)
FPD Reimbursements for Services	2,250,933	2,250,933	1,752,197	(22.16%)	(498,736)
Total Intergovernmental Revenues	67,705,685	67,705,685	74,586,532	10.16%	6,880,847
Investment Income					
Investment Income	57,162,500	57,162,500	66,220,877	15.85%	9,058,377
Miscellaneous Revenue					
Cable TV Franchise	979,000	979,000	799,107	(18.38%)	(179,893)
Real Estate and Rental Income	11,131,061	11,131,061	11,297,443	1.49%	166,382
Other Reimbursements / Transfers	40,203,873	40,203,873	48,811,421	21.41%	8,607,548
Total Miscellaneous Revenue	52,313,934	52,313,934	60,907,971	16.43%	8,594,037
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	15,428,353	16,574,646	7.43%	1,146,293
Other Financing Sources - Fund Balance	160,493,075	160,493,075	160,493,075	0.00%	0
Total Other Financing Sources	175,921,428	175,921,428	177,067,721	0.65%	1,146,293
Grand Total Corporate / Public Safety	\$ 2,220,498,825	\$ 2,220,498,825	\$ 2,329,868,139	4.93%	\$ 109,369,314

THE COUNTY OF COOK, ILLINOIS
Preliminary YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
 Thru Period P12 as of November 30, 2025

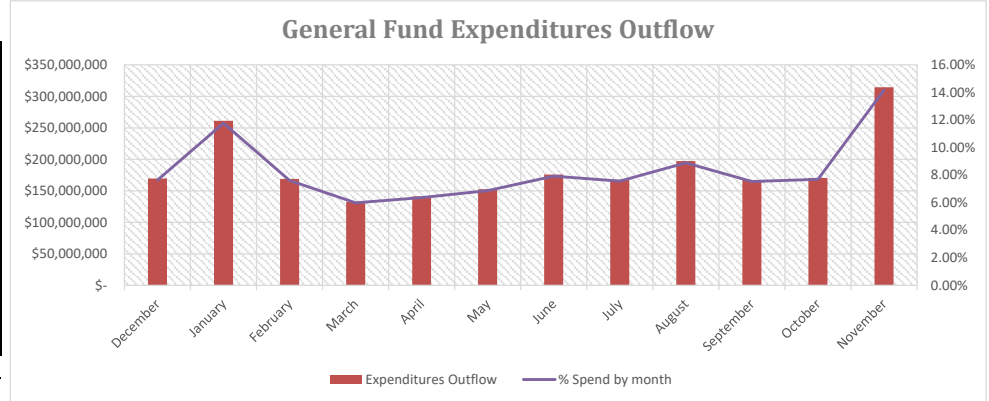
Table - 2

Control Officer DEPT #	2025 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	318,721,852	318,721,852	310,828,917	7,892,935	2.5%	1,242,562	312,071,479	2.1%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	2,298,629	2,152,354	146,275	6.4%	(4,443)	2,147,911	6.6%
1081 FIRST DISTRICT	475,000	475,000	455,678	19,322	4.1%	16,577	472,255	0.6%
1082 SECOND DISTRICT	475,000	475,000	468,299	6,701	1.4%	(2,584)	465,715	2.0%
1083 THIRD DISTRICT	475,000	475,000	468,581	6,419	1.4%	989	469,570	1.1%
1084 FOURTH DISTRICT	475,000	475,000	465,335	9,665	2.0%	6,234	471,569	0.7%
1085 FIFTH DISTRICT	475,000	475,000	439,376	35,624	7.5%	8,404	447,780	5.7%
1086 SIXTH DISTRICT	475,000	475,000	465,290	9,710	2.0%	-	465,290	2.0%
1087 SEVENTH DISTRICT	475,000	475,000	476,382	(1,382)	-0.3%	5,121	481,503	-1.4%
1088 EIGHTH DISTRICT	475,000	475,000	452,775	22,225	4.7%	442	453,217	4.6%
1089 NINTH DISTRICT	475,000	475,000	412,523	62,477	13.2%	(19)	412,504	13.2%
1090 TENTH DISTRICT	475,000	475,000	414,254	60,746	12.8%	6,634	420,888	11.4%
1091 ELEVENTH DISTRICT	533,500	533,500	410,947	122,553	23.0%	-	410,947	23.0%
1092 TWELFTH DISTRICT	475,000	475,000	442,900	32,100	6.8%	11,238	454,138	4.4%
1093 THIRTEENTH DISTRICT	475,000	475,000	455,857	19,143	4.0%	6,640	462,497	2.6%
1094 FOURTEENTH DISTRICT	475,000	475,000	474,779	221	0.0%	1,750	476,529	-0.3%
1095 FIFTEENTH DISTRICT	475,000	475,000	464,168	10,832	2.3%	1,209	465,377	2.0%
1096 SIXTEENTH DISTRICT	475,000	475,000	475,062	(62)	0.0%	-	475,062	0.0%
1097 SEVENTEENTH DISTRICT	475,000	475,000	459,766	15,234	3.2%	-	459,766	3.2%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	10,432,128	9,854,326	577,802	5.5%	58,192	9,912,518	5.0%
1040 COUNTY ASSESSOR	34,823,604	34,823,604	33,617,585	1,206,019	3.5%	247,255	33,864,840	2.8%
1050 BOARD OF REVIEW	21,189,514	21,189,514	20,417,664	771,850	3.6%	11,672	20,429,336	3.6%
1060 COUNTY TREASURER	700,077	700,077	705,077	(5,000)	-0.7%	(532)	704,545	-0.6%
1110 COUNTY CLERK	20,152,414	20,152,414	19,103,573	1,048,841	5.2%	(17,548)	19,086,025	5.3%
1130 RECORDER OF DEEDS	-	-	0	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	131,637,355	139,796,876	(8,159,521)	-6.2%	472,686	140,269,562	-6.6%
SHERIFF	554,416,457	554,416,457	591,360,757	(36,944,300)	-6.7%	167,983	591,528,740	-6.7%
CHIEF JUDGE	274,719,296	274,719,296	296,191,597	(21,472,302)	-7.8%	897,306	297,088,903	-8.1%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	102,324,448	103,981,375	(1,656,927)	-1.6%	231,172	104,212,547	-1.8%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	2,788,828	2,277,102	511,726	18.3%	-	2,277,102	18.3%
1390 PUBLIC ADMINISTRATOR	1,846,930	1,846,930	1,859,736	(12,806)	-0.7%	4,739	1,864,475	-0.9%
FIXED CHARGES	746,745,924	746,745,924	688,564,249	58,181,675	7.8%	17,109,148	705,673,397	5.5%
TOTAL	\$ 2,220,498,825	\$ 2,220,498,825	\$ 2,218,558,834	\$ 1,939,991	0.1%	\$ 20,424,635	\$ 2,238,983,469	-0.8%

Month
December
January
February
March
April
May
June
July
August
September
October
November
TOTAL

Expenditures Outflow
\$ 169,466,808
261,103,357
168,843,337
132,852,479
141,250,321
152,439,484
175,719,509
167,693,563
197,189,219
167,160,292
170,534,645
314,305,820
\$ 2,218,558,834

% Spend by month
7.64%
11.77%
7.61%
5.99%
6.37%
6.87%
7.92%
7.56%
8.89%
7.53%
7.69%
14.17%



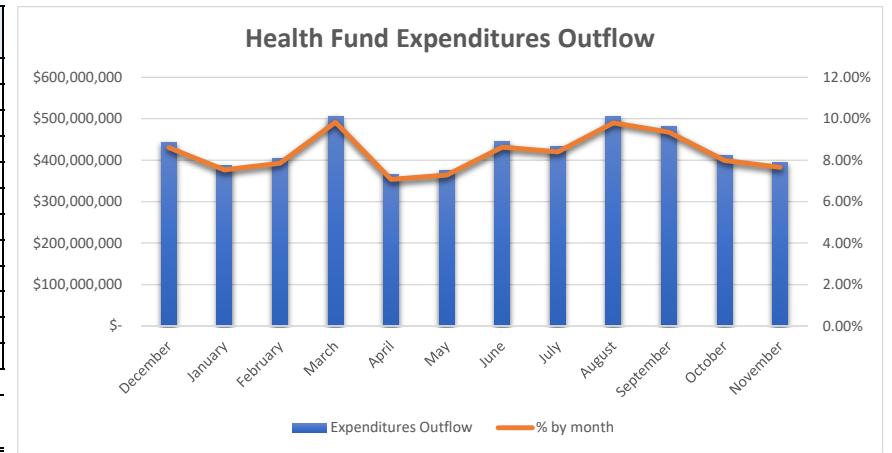
THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Preliminary Thru Period Twelve As of November 30, 2025

REVENUES	2025 Budget	November 30, 2025	November 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 157,704,920	\$ 157,704,920	\$ 100,616,742	(36.20%)	\$ (57,088,178)
Property Tax Levy Timing Differential			0		0
Stroger Hospital -					
409549-Medicare	238,264,029	238,264,029	139,943,328	(41.27%)	(98,320,701)
409593-Medicaid Fees for Service	440,301,837	440,301,837	166,479,924	(62.19%)	(273,821,913)
409598-Private Payors & Carriers	91,365,873	91,365,873	147,556,972	61.50%	56,191,099
Stroger Hospital - Sub Total	769,931,739	769,931,739	453,980,224	(41.04%)	(315,951,515)
Provident Hospital -					
409549-Medicare	27,291,761	27,291,761	5,196,070	(80.96%)	(22,095,691)
409593-Medicaid Fees for Service	41,597,630	41,597,630	6,019,712	(85.53%)	(35,577,918)
409598-Private Payors & Carriers	6,563,845	6,563,845	11,138,490	69.69%	4,574,645
Provident Hospital - Sub Total	75,453,236	75,453,236	22,354,272	(70.37%)	(53,098,964)
Patient Fees (Medicare, Medicaid, Private & 3rd)	845,384,975	845,384,975	476,334,496	(43.65%)	(369,050,479)
409574-CCHHS - Medicaid BIPA IGT	131,300,000	131,300,000	131,300,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	190,000,000	190,000,000	206,704,728	8.79%	16,704,728
409604-Directed Payments	485,844,085	485,844,085	638,192,009	31.36%	152,347,924
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	835,794,639	952,831,812	970,284,647	1.83%	17,452,835
409528-Family Health Plans PMPM	802,007,515	938,263,577	968,097,890	3.18%	29,834,313
409532-Integrated Care Program PMPM	880,031,886	880,031,886	891,090,034	1.26%	11,058,148
409536-Managed Long Term Services and Support PMPM	374,281,261	441,105,786	461,042,475	4.52%	19,936,689
409539-Other Population Revenue PMPM	389,446,347	389,446,347	336,365,347	(13.63%)	(53,081,000)
409542-Other State Revenue	40,382,310	47,470,224	51,553,470	8.60%	4,083,246
Medicaid Expansion - Managed Care Sub Total	3,321,943,958	3,649,149,632	3,678,433,863	0.80%	29,284,231
409563-Graduate Medical Education	75,027,201	75,027,201	65,059,145	(13.29%)	(9,968,056)
409585-Domestic Transfer - Elimination	(139,525,143)	(139,525,143)	(149,510,552)	7.16%	(9,985,409)
CCH - Total Fees	4,909,975,076	5,237,180,750	5,046,513,689	(3.64%)	(190,667,061)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	60,905,418	60,905,418	61,007,455	0.17%	102,037
Public Health	2,577,463	2,577,463	3,198,560	24.10%	621,097
Managed Care - Investment Income	9,493,159	9,493,159	16,905,925	78.09%	7,412,766
Miscellaneous Revenues - Sub	72,976,040	72,976,040	81,111,940	11.15%	8,135,900
411495-Other Financing Sources	4,900,000	4,900,000	4,900,000	0.00%	0
TOTALS	\$ 5,145,556,036	\$ 5,472,761,710	\$ 5,233,142,371	(4.38%)	\$ (239,619,339)

THE COUNTY OF COOK, ILLINOIS
Preliminary Health Fund Analysis of Expenses and Encumbrances
 Thru Period 12 as of November 30, 2025

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	\$ 114,412,227	\$ 114,412,227	\$ 98,866,146	\$ 15,546,081	13.6%	\$ 447,961	\$ 99,314,107	\$ 15,098,120	13.2%
4241	Health Services - JTDC	\$ 11,066,141	\$ 11,066,141	9,768,661	1,297,480	11.7%	10,144	9,778,805	1,287,336	11.6%
4890	Health System Administration	\$ 163,519,448	\$ 163,519,448	114,484,690	49,034,758	30.0%	6,529,580	121,014,270	42,505,178	26.0%
4891	Provident Hospital	\$ 110,576,453	\$ 110,576,453	88,230,831	22,345,622	20.2%	2,506,244	90,737,075	19,839,378	17.9%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 207,499,811	169,908,905	37,590,906	18.1%	3,815,874	173,724,779	33,775,032	16.3%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 30,632,951	21,919,918	8,713,033	28.4%	1,240,470	23,160,388	7,472,563	24.4%
4895	Department of Public Health	\$ 24,102,700	\$ 24,102,700	19,184,007	4,918,693	20.4%	126,382	19,310,389	4,792,311	19.9%
4896	Health Plan Services	\$ 3,185,276,842	\$ 3,512,482,516	3,536,143,884	(23,661,368)	-0.7%	2,723,534	3,538,867,418	(26,384,902)	-0.8%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 1,222,924,976	1,057,321,580	165,603,396	13.5%	31,691,272	1,089,012,852	133,912,124	11.0%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 75,544,486	35,715,444	39,829,042	52.7%	232,440	35,947,884	39,596,602	52.4%
TOTAL		\$ 5,145,556,036	\$ 5,472,761,710	\$ 5,151,544,066	321,217,644	5.9%	\$ 49,323,901	\$ 5,200,867,967	\$ 271,893,743	5.0%

Month	Expenditures Outflow	% by month
December	\$ 443,160,351	8.60%
January	388,039,822	7.53%
February	404,744,092	7.86%
March	506,401,698	9.83%
April	364,374,001	7.07%
May	375,153,882	7.28%
June	444,310,637	8.62%
July	432,975,666	8.40%
August	504,676,905	9.80%
September	481,947,033	9.36%
October	411,553,946	7.99%
November	394,206,033	7.65%
TOTAL	\$ 5,151,544,066	



THE COUNTY OF COOK, ILLINOIS
Special Purpose Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Preliminary Twelve month Period ended November 30, 2025

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	11/30/2025 Net Change In Fund Balance	FY2024 ACFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 37,566,615	\$ 50,973,962	\$ 568,251	\$ 51,542,213	\$ (13,975,598)	\$ (13,975,598)	\$ 29,853,553	\$ 15,877,955
11312	Animal Control	4,659,730	5,648,795	1,134,754	6,783,549	(2,123,819)	(2,123,819)	6,003,680	3,879,861
11306	Election Division Fund	41,010,813	26,038,739	(90,313)	25,948,426	15,062,387	15,062,387	(5,519,641)	9,542,746
11314	County Clerk Document Storage System	4,745,427	7,223,169	(7,509)	7,215,660	(2,470,233)	(2,470,233)	14,389,728	11,919,495
11320	Circuit Court Automation	9,080,450	5,964,727	29,081	5,993,808	3,086,642	3,086,642	3,847,395	6,934,037
11318	Circuit Court Document Storage	7,862,023	6,400,466	52,548	6,453,014	1,409,009	1,409,009	3,426,219	4,835,228
11310	Law Library	4,763,032	3,752,736	40,865	3,793,601	969,431	969,431	61,777	1,031,208
11322	Circuit Court - Dispute Resolution	361,255	300,442	0	300,442	60,813	60,813	219,363	280,176
11326	Adult Probation / Probation Service Fee	2,393,444	2,222,055	82,082	2,304,137	89,307	89,307	8,430,835	8,520,142
11316	County Clerk Automation	1,531,231	745,862	17,304	763,166	768,065	768,065	1,849,660	2,617,725
11854	Treasurer - Tax Sales Automation	6,393,327	13,126,011	191,791	13,317,802	(6,924,475)	(6,924,475)	19,237,780	12,313,305
11324	Intergovernment Agreement/ ETSB	2,011,343	5,564,094	0	5,564,094	(3,552,751)	(3,552,751)	(266,974)	(3,819,725)
11328	Social Service/ Probation & Court Services	2,474,886	1,232,297	41,812	1,274,109	1,200,777	1,200,777	8,305,816	9,506,593
11248	Lead Poisoning Prevention Fund	61,441	373,357	243,478	616,835	(555,394)	(555,394)	2,090,267	1,534,873
11249	Geographic Information Systems - GIS	6,504,212	8,416,919	502,482	8,919,401	(2,415,189)	(2,415,189)	15,440,654	13,025,465
11252	State's Attorney Narcotics Forfeiture	1,312,575	2,985,643	0	2,985,643	(1,673,068)	(1,673,068)	(1,845,639)	(3,518,707)
11292	Disaster Response and Recovery Fund	0	(31,536,999)	0	(31,536,999)	31,536,999	31,536,999	64,922,616	96,459,615
11258	Circuit Court Administrative Fund	1,374,486	615,074	0	615,074	759,412	759,412	2,436,246	3,195,658
11259	County Clerk GIS Fee Fund	2,933,970	2,743,789	433,092	3,176,881	(242,911)	(242,911)	10,895,019	10,652,108
11260	County Clerk Rental Housing Support Fee	229,763	58,588	(4,195)	54,393	175,370	175,370	988,450	1,163,820
11262	Sheriff Women's Justice Services	92,187	2550	348	2,898	89,289	89,289	344,826	434,115
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	836,540	1,356	0	1,356	835,184	835,184	1,265,677	2,100,861
11269	CCC Electronic Citation Fund	663,249	113,556	0	113,556	549,693	549,693	2,652,128	3,201,821
11271	SAO Records Automation	185,939	0	0	0	185,939	185,939	(134,875)	51,064
11272	PD Records Automation	69,580	0	0	0	69,580	69,580	326,633	396,213
11273	Environmental Control Solid Waste Mgmt	719,609	561,885	2,232	564,117	155,492	155,492	3,705,933	3,861,425
11274	Land Bank Authority	9,618,716	10,803,006	302,291	11,105,297	(1,486,581)	(1,486,581)	259,279	(1,227,302)
11275	Section 108 Loan Program	0	0	0	0	0	0	3,480,093	3,480,093
11276	Erroneous Homestead Exemption Recovery	2,350,666	1,327,814	760	1,328,574	1,022,092	1,022,092	2,864,902	3,886,994
11302	Township Roads	1,027,100	1,259,382	0	1,259,382	(232,282)	(232,282)	6,553,133	6,320,851
11277	Sheriff Pharmaceutical Disposal	57,305	13,198	0	13,198	44,107	44,107	483,427	527,534
11278	Sheriff Operations State Asset Forfeiture	234,001	229,918	189	230,107	3,894	3,894	818,615	822,509
11279	Sheriff Money Laundering State Asset Forfeiture	0	27,000	0	27,000	(27,000)	(27,000)	299,246	272,246
11281	Cable TV Peg Access Support Fund	47,362	16,668	0	16,668	30,694	30,694	141,200	171,894
11282	Cook County Assessor GIS Fee Fund	1,364,090	1,303,425	1,201	1,304,626	59,464	59,464	2,282,709	2,342,173
11284	COVID-19 Federal Programs	20,689	0	0	0	20,689	20,689	28,167,376	28,188,065
11285	Mortgage Foreclosure Mediation Program	1,429,814	1,118,543	0	1,118,543	311,271	311,271	3,661,980	3,973,251
11270	Medical Examiner Fees	199,140	39,726	19,839	59,565	139,575	139,575	764,489	904,064
11286	American Rescue Plan Act (ARPA) Fund	17,425,691	191,178,909	36,749,997	227,928,906	(210,503,215)	(210,503,215)	346,519,922	136,016,707
11287	Equity Fund SPF	42,491,944	25,191,532	3,165,161	28,356,693	14,135,251	14,135,251	126,638,879	140,774,130
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	9,304,031	1,209,253	100,040	1,309,293	7,994,738	7,994,738	29,236,598	37,231,336
11289	Transportation Related Home Rule Taxes	261,132,396	218,979,164	0	218,979,164	42,153,232	42,153,232	22,648,174	64,801,406
11293	Homeowner Relief Fund	0	(238,005)	238,005	0	0	0	0	0
11294	State's Attorney Fraud Case Settlements Fund	2,380,511	0	0	0	2,380,511	2,380,511	0	2,380,511
TOTAL		\$ 488,920,583	\$ 565,988,606	\$ 43,815,586	\$ 609,804,192	\$ (120,883,609)	\$ (120,883,609)	\$ 769,013,776	\$ 648,130,167

Table - 6

THE COUNTY OF COOK, ILLINOIS
Transportation Fund Analysis of Revenues
Preliminary Thru Period Twelve As of November 30, 2025

REVENUES	2025 Budget	November 30, 2025	November 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$

Transportation Fund Revenue

Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 14,250,000	\$ 13,233,698	(7.13%)	\$ (1,016,302)
County Use Tax	98,500,000	98,500,000	98,616,229	0.12%	116,229
Gasoline / Diesel Fuel Tax	86,250,000	86,250,000	88,154,255	2.21%	1,904,255
New Motor Vehicle Tax	2,400,000	2,400,000	2,602,594	8.44%	202,594
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	51,000,000	58,127,649	13.98%	7,127,649
Interest Income	0	0	397,971	0.00%	397,971

Total Transportation Fund Revenue	\$ 252,400,000	\$ 252,400,000	\$ 261,132,396	3.46%	\$ 8,732,396
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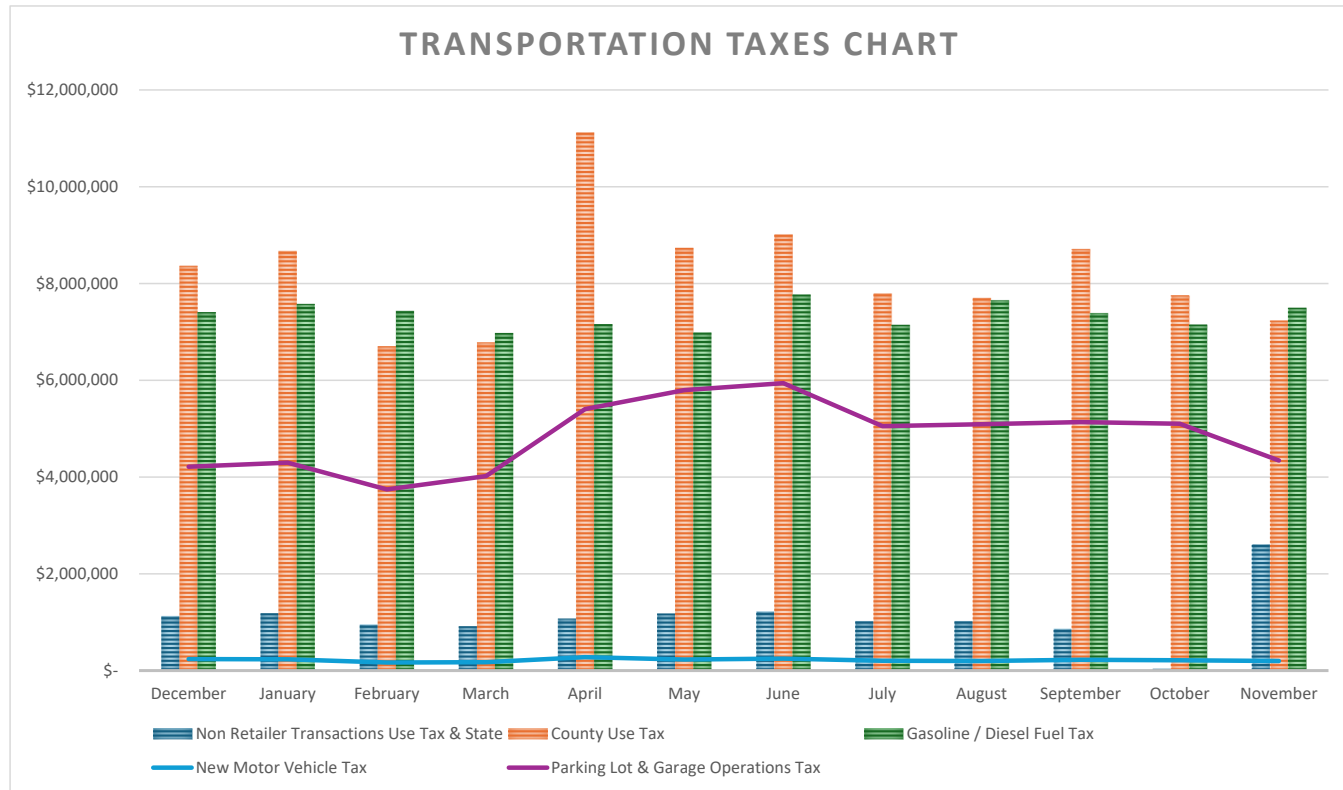


Table - 7

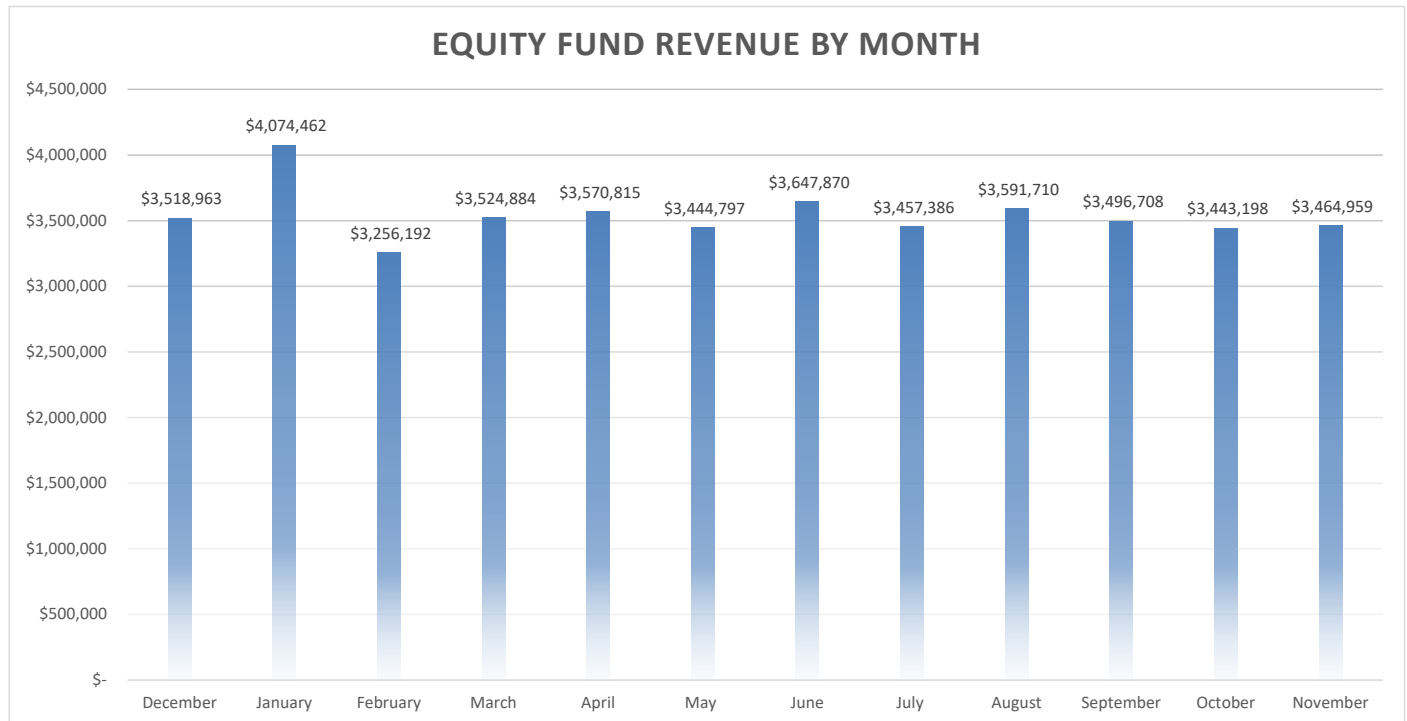
THE COUNTY OF COOK, ILLINOIS
Equity Fund Analysis of Revenues
Preliminary Thru Period Twelve As of November 30, 2025

REVENUES	2025 Budget	November 30, 2025	November 30, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	% Variance	\$

Equity Fund Revenue

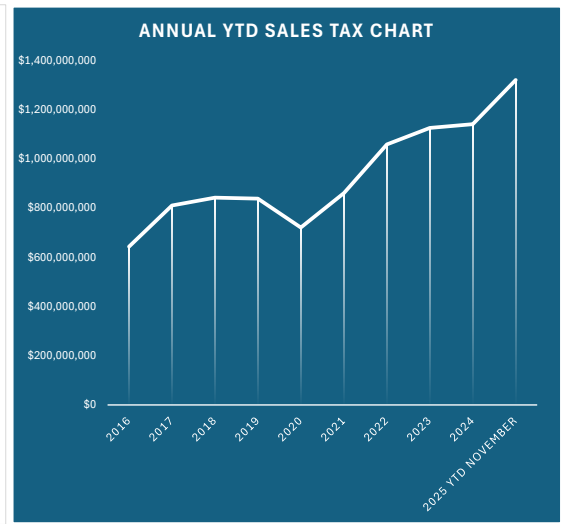
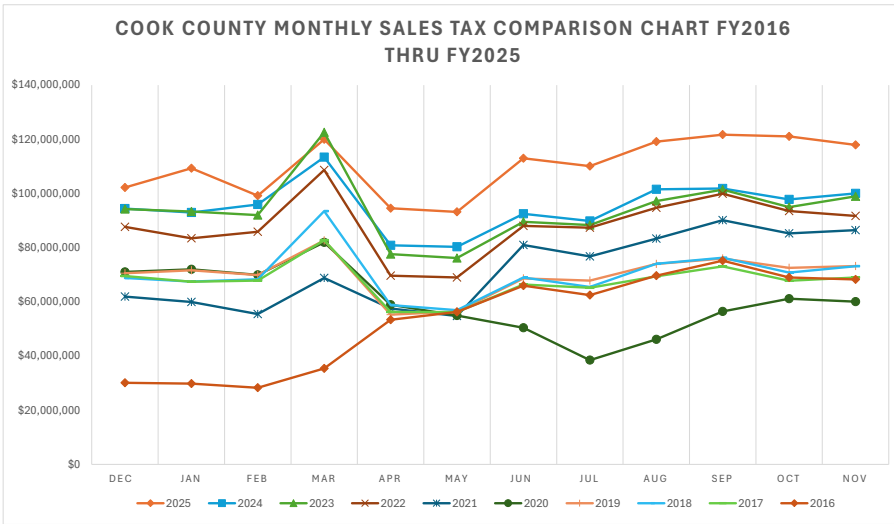
Cannabis Tax	\$ 13,900,000	\$ 13,900,000	\$ 12,642,355	(9.05%)	\$ (1,257,645)
Firearms Tax	1,300,000	1,300,000	1,240,060	(4.61%)	(59,940)
Il Gaming Des Plaines Casino	19,500,000	19,500,000	24,454,727	25.41%	4,954,727
Interest Income	0	0	3,919,556	0.00%	3,919,556
Miscellaneous Revenue	0	0	235,246	0.00%	235,246

Equity Fund Revenue	\$ 34,700,000	\$ 34,700,000	\$ 42,491,944	22.46%	\$ 7,791,944
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The County Of Cook, Illinois
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - NOVEMBER 2025				FY2024 YTD - NOVEMBER 2024				FY2023 YTD - NOVEMBER 2023			
Current YTD 2025 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2024 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)	Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 1,207,056,500	\$ 1,321,311,595	9.47%	\$ 114,255,095	\$ 1,119,037,554	\$ 1,141,428,231	2.00%	\$ 22,390,677	\$ 1,092,400,000	\$ 1,126,424,347	3.11%	\$ 34,024,347

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

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

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

	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	
YEAR	GROSS	GROSS	GROSS	GROSS	(5,6&7) GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	YTD
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	Collections
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
Over/(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8	\$3.2	\$5.2	\$22.4
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866

NOTES:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.

2. In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute.

3. January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

Notes: Home Rule Sales Tax Revenues.

The Home Rule Sales Tax Revenues consist of the receipts from the Home Rule County Retailers' Occupation Tax and the Home Rule County Service Occupation Tax imposed by the County pursuant to its home rule powers, the County Code and the laws of the State as authorized by the Home Rule County Retailers' Occupation Tax Law (55 ILCS 5/5-1006) and by the Home Rule County Service Occupation Tax Law (55 ILCS 5/5-1007) (together, the "Home Rule Sales Taxes").

The Home Rule Sales Taxes are imposed county-wide upon all persons in the County engaged in the business of selling tangible personal property at retail and paid in the manner provided in such statute. It is currently imposed on the gross receipts from the retail sale or the cost price of the tangible personal property transferred by the service provider (including tangible personal property incident to the buying of a service), and generally is collected by the seller from the purchaser for remittance to the Illinois Department of Revenue ("IDOR") on the County's behalf. The Home Rule Sales Taxes are imposed on the same basis, and are subject to the same exemptions, as the State's Retailers' Occupation and Service Occupation Taxes.

Sales taxes are imposed for most transactions in the County at a rate consisting of a 1.75 percent County Home Rule Sales Tax portion.

The County of Cook, Illinois

Grant Receivables (\$millions)

Preliminary As of November 30th, 2025

Table - 9

By Department	FY2021	FY2022	FY2023	FY2024	FY2025	Total	% of
Enterprise Technology	0.1	2.5	0.5	-	-	3.1	2.9%
Planning and Development	0.6	0.9	-	0.6	4.0	6.1	5.8%
Office of Economic Development	0.1	-	-	-	-	0.1	0.1%
County Clerk	0.2	0.3	-	-	-	0.5	0.5%
Environment and Sustainability	0.1	-	-	-	0.2	0.3	0.3%
Justice Advisory Council	-	-	0.1	0.3	0.4	0.8	0.8%
Office of the Sheriff	-	0.5	0.1	-	1.3	1.9	1.8%
State's Attorney	-	-	-	0.1	7.0	7.1	6.7%
Medical Examiner	-	-	-	-	0.1	0.1	0.1%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	0.9	6.2	19.3	16.2	42.7	40.5%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	-	2.2	2.2	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	21.2	24.5	23.2%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	0.2	0.2	0.2%
Dept. of Public Health	1.1	1.0	0.7	2.5	10.5	15.8	15.0%
Grand Total	\$ 2.3	\$ 6.1	\$ 10.4	\$ 23.3	\$ 63.3	\$ 105.4	100.0%

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	0.6	\$ 1.7
Federal Direct - CCH	-	0.1	0.2	1.3	3.7	\$ 5.3
Federal Direct - CCP	0.7	1.3	-	0.6	5.7	\$ 8.3
Federal Direct - DPH	-	-	-	-	1.2	\$ 1.2
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.1	0.6	2.8	\$ 4.3
Federal Pass Through - CCP	0.4	1.2	6.4	20.3	28.2	\$ 56.5
Federal Pass Through - DOT	-	-	2.8	-	12.5	\$ 15.3
Federal Pass Through - DPH	0.4	-	0.3	-	0.4	\$ 1.1
Private/Other - CCH	0.3	0.2	0.1	-	0.4	\$ 1.0
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	0.1	\$ 0.1
State Direct - CCP	0.1	1.6	0.2	-	5.8	\$ 7.7
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	0.5	1.8	\$ 2.8
Grand Total	\$ 2.3	\$ 6.1	\$ 10.4	\$ 23.3	\$ 63.3	\$ 105.4

Notes to the November 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 **\$93.7 million was received on November 14th, 2025, and is included in this revenue report.** The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 16th, 2025, and is included in this revenue report.** Certain other fee revenues for November 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 FY2025 budgeted Property Tax revenue is based on the FY2025 tax levy, which will not be collected until 2026; actual revenue received during 2025 is based on the FY2024 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2025 will be equal to the difference between the FY2025 and FY2024 tax levies.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July, and August as a function of the Property Tax billing cycle.

THE COUNTY OF COOK, ILLINOIS
2025 Corporate / Public Safety Fund Revenues by Source

REVENUES BY SOURCE	2025 Actual December-24	2025 Actual January-25	2025 Actual February-25	2025 Actual March-25	2025 Actual April-25	2025 Actual May-25	2025 Actual June-25	2025 Actual July-25	2025 Actual August-25	2025 Actual September-25	2025 Actual October-25	2025 Actual November-25	2025 Actual YTD-25
PRE LIM													
Property Taxes	\$ 4,842,814	\$ 1,325,460	\$ 20,025,819	\$ 55,620,363	\$ 5,243,209	\$ 13,123,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,181,486
Property Tax Levy Timing Differential	(18,444)	(8,150)	(558,466)	(1,727,300)	(38,604)	(27,022)	(429)	(557,180)	(1,210,011)	(129,536)	(5,576)	(8,579)	(4,289,297)
Property Tax - Tax Increment Financing Surplus	6,538	495,869	0	24,516,808	2,049,255	51,781	0	4,682,742	0	114,940	0	0	31,917,933
Fees													
County Treasurer	16,562,946	1,876,805	2,532,740	5,558,273	2,364,418	4,668,871	4,137,561	3,382,374	2,692,722	2,428,987	2,426,205	1,502,043	50,133,945
County Clerk	5,112,319	4,474,006	3,597,915	4,696,454	5,053,804	4,998,668	4,909,725	5,305,875	4,780,381	4,668,517	5,422,511	4,264,388	57,484,563
Building and Zoning	474,924	598,719	675,166	394,902	490,185	422,168	373,813	363,549	569,061	382,762	413,430	233,385	5,392,064
Environment and Sustainability	234,093	214,306	162,220	374,310	564,212	504,692	709,906	793,550	543,076	274,428	312,197	227,758	4,914,748
Liquor Licenses	4,034	8,353	(103)	160,878	118,311	16,003	9,887	25,718	13,903	0	(3,137)	4,150	357,997
Clerk of Circuit Court	6,716,802	7,266,117	5,817,846	6,731,361	7,104,941	6,681,948	6,419,706	6,404,541	5,982,248	6,452,836	6,921,118	5,380,267	77,879,731
Sheriff	977,927	796,550	533,782	552,366	639,049	658,227	530,665	563,720	485,437	471,020	551,786	560,811	7,321,340
Public Guardian	215,073	214,060	212,606	211,767	210,148	220,965	215,360	221,304	145,750	279,620	227,847	227,222	2,601,722
Public Administrator	482,220	237,795	230,687	48,435	123,643	378,410	89,149	268,294	335,703	20,345	38,944	41,456	2,295,081
Fees and Licenses Board of Review	0	0	0	0	0	0	0	0	0	0	0	370,000	370,000
Highway Sale of Permits (Hauling & Construction)	115,188	155,712	91,412	123,100	173,645	167,994	156,043	151,514	143,366	114,972	130,437	92,914	1,616,297
Medical Examiner	331,780	406,985	336,278	317,900	327,165	293,532	300,144	324,189	292,055	317,980	340,890	283,036	3,871,934
Contract Compliance M/WBE Cert	500	1,000	1,250	1,250	1,750	1,002	1,500	1,250	4,250	1,250	1,000	2,750	18,752
Total Fee Revenue	31,227,806	16,250,408	14,191,799	19,170,996	17,171,271	19,012,480	17,853,459	17,805,878	15,987,952	15,612,717	16,783,228	13,190,180	214,258,174
Non-Property Taxes													
Home Rule County Sales Tax	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
Off Track Betting Commission	41,882	44,805	31,985	32,484	798	32,896	42,087	41,082	735	114,460	621	646	384,481
Non Property Taxes - Personal Property Replacement PPRT	0	0	0	0	0	2,037,553	0	12,331,685	2,118,837	0	12,767,276	0	29,255,351
Retailer's Occupation Tax	518,782	501,964	471,590	708,184	746,757	659,047	938,667	843,090	1,302,574	942,328	887,869	897,193	9,418,045
State Income Tax	1,260,058	2,112,656	1,905,317	1,430,782	1,893,176	3,336,409	1,207,373	1,988,227	1,199,551	1,029,321	2,099,698	1,247,617	20,710,185
Alcoholic Beverage Tax	3,302,827	3,750,190	1,914,855	2,457,971	3,154,599	2,847,781	3,312,000	3,549,760	3,032,742	2,883,627	3,123,935	2,816,300	36,146,587
Cigarette Tax	4,986,635	5,450,120	4,979,164	4,605,603	7,534,953	6,954,533	4,952,137	6,776,924	6,490,179	6,225,758	8,131,750	5,806,359	72,894,115
Other Tobacco and Consumable Products Tax	628,141	526,179	478,653	431,386	590,222	500,877	522,907	615,376	490,198	465,503	458,734	525,165	6,233,341
Hotel Accommodations Tax	3,518,263	2,420,145	1,543,919	1,921,084	2,910,705	3,241,456	4,424,763	4,623,286	4,433,452	4,225,067	4,370,033	4,709,014	42,341,187
Gambling Machine Tax	48,900	37,200	15,370	16,900	45,200	16,900	33,035	5,483,970	139,900	81,500	60,100	39,400	6,018,375
Video Gaming	13,035	13,000	6,500	410,419	26,000	6,500	147,716	396,046	137,772	149,950	150,468	128,881	1,586,287
Amusement Tax	2,800,466	3,135,216	4,670,455	4,366,628	5,158,933	4,554,521	4,333,653	3,557,462	4,472,253	3,448,013	3,259,465	4,473,123	48,230,188
Sports Wagering Tax	2,165,592	0	1,502,337	1,049,756	1,519,265	1,368,290	982,418	1,155,359	1,461,060	1,078,295	1,038,094	1,166,539	14,487,005
Total Non-Property Taxes	121,512,918	127,315,718	116,678,878	137,392,208	118,111,678	118,750,949	133,892,401	151,428,618	144,436,597	142,350,291	157,396,318	139,750,168	1,609,016,742
Intergovernmental Revenues													
State-Probation Officers, Juvenile CT & JTDC	5,741,666	5,819,923	5,058,956	5,197,591	5,519,329	5,520,523	5,638,765	11,939,216	5,678,060	5,952,051	6,242,780	4,131,403	72,440,263
Salaries of State's Attorney	20,196	20,195	20,196	20,195	20,196	20,195	20,196	20,195	21,412	21,412	21,412	21,412	247,213
Salaries of Public Defender	12,009	12,010	12,009	12,010	12,009	12,009	12,010	12,009	12,696	12,696	12,696	12,696	146,859
FPD Reimbursements for Services	0	0	430,934	263	275	439,594	9,946	557	430,713	259	8,935	430,721	1,752,197
Total Intergovernmental Revenues	5,773,871	5,852,128	5,522,095	5,230,059	5,551,809	5,992,321	5,680,917	11,971,977	6,142,881	5,986,419	6,285,823	4,596,232	74,586,532
Investment Income													
Investment Income	5,320,705	4,851,291	4,521,170	5,277,089	5,628,415	5,899,764	5,695,187	5,923,840	5,975,971	5,769,459	5,964,376	5,393,610	66,220,877
Miscellaneous Revenue													
Cable TV Franchise	0	0	201,871	170	0	205,876	0	0	197,098	0	0	194,092	799,107
Real Estate and Rental Income	888,634	653,613	623,440	1,326,530	1,512,341	1,118,564	988,369	973,750	684,336	1,068,664	804,841	654,361	11,297,443
Other Reimbursements / Transfers	2,171,183	107,528	248,984	11,814,650	449,242	4,936,839	13,027,274	(665,075)	1,073,987	13,893,827	148,039	1,604,943	48,811,421
Total Miscellaneous Revenue	3,059,817	761,141	1,074,295	13,141,350	1,961,583	6,261,279	14,015,643	308,675	1,955,421	14,962,491	952,880	2,453,396	60,907,971
Other Financing Sources													
Reimb. for Indirect Cost Special Revenues & Grants	1,292,412	1,299,624	1,318,346	1,557,665	1,367,543	1,314,169	1,349,708	1,321,256	1,376,059	1,309,867	1,485,271	1,582,726	16,574,646
Other Financing Sources - Fund Balance	13,374,423	13,374,423	13,374,423	13,374,423	13,374,423	13,374,423	13,374,422	13,374,423	13,374,423	13,374,423	13,374,423	13,374,423	160,493,075
Total Other Financing Sources	14,666,835	14,674,047	14,692,769	14,932,088	14,741,966	14,688,592	14,724,130	14,695,679	14,750,482	14,684,290	14,859,694	14,957,149	177,067,721
Grand Total Corporate / Public Safety	\$ 186,392,860	\$ 171,517,912	\$ 176,148,359	\$ 273,553,661	\$ 170,420,582	\$ 183,753,965	\$ 191,861,308	\$ 206,260,229	\$ 188,039,293	\$ 199,351,071	\$ 202,236,743	\$ 180,332,156	\$ 2,329,868,139
Source: Cook County Revenues and Expenses Report.													
	December-24	January-25	February-25	March-25	April-25	May-25	June-25	July-25	August-25	September-25	October-25	November-25	2025 Actual - YTD
Property Taxes	\$ 4,830,908	\$ 1,813,179	\$ 19,467,353	\$ 78,409,871	\$ 7,253,860	\$ 13,148,580	\$ (429)	\$ 4,125,562	\$ (1,210,011)	\$ (14,596)	\$ (5,576)	\$ (8,579)	\$ 127,810,122
Fees	31,227,806	16,250,408	14,191,799	19,170,996	17,171,271	19,012,480	17,853,459	17,805,878	15,987,952	15,612,717	16,783,228	13,190,180	214,258,174
Non-Property Taxes	121,512,918	127,315,718	116,678,878	137,392,208	118,111,678	118,750,949	133,892,401	151,428,618	144,436,597	142,350,291	157,396,318	139,750,168	1,609,016,742
Intergovernmental Revenues	5,773,871	5,852,128	5,522,095	5,230,059	5,551,809	5,992,321	5,680,917	11,971,977	6,142,881	5,986,419	6,285,823	4,596,232	74,586,532
Investment Income	5,320,705	4,851,291	4,521,170	5,277,089	5,628,415	5,899,764	5,695,187	5,923,840	5,975,971	5,769,459	5,964,376	5,393,610	66,220,877
Miscellaneous Revenue	3,059,817	761,141	1,074,295	13,141,350	1,961,583	6,261,279	14,015,643	308,675	1,955,421	14,962,491	952,880	2,453,396	60,907,971
Other Financing Sources	14,666,835	14,674,047	14,692,769	14,932,088	14,741,966	14,688,592	14,724,130	14,695,679	14,750,482	14,684,290	14,859,694	14,957,149	177,067,721
GRAND TOTAL	\$ 186,392,860	\$ 171,517,912	\$ 176,148,359	\$ 273,553,661	\$ 170,420,582	\$ 183,753,965	\$ 191,861,308	\$ 206,260,229	\$ 188,039,293	\$ 199,351,071	\$ 202,236,743	\$ 180,332,156	\$ 2,329,868,139

THE COUNTY OF COOK, ILLINOIS

Table - 11

Preliminary General Fund 2025 Monthly Expenses Analysis by Control Officer

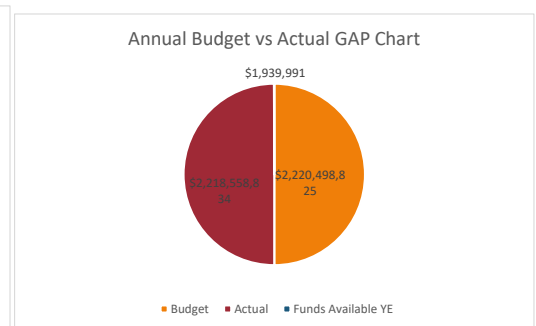
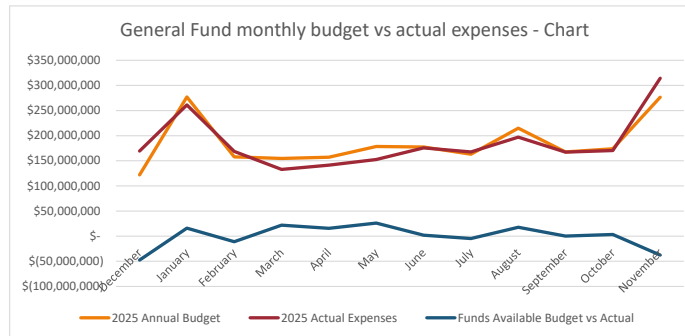
DPT		24-Dec	25-Jan	25-Feb	25-Mar	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	TOTAL YTD
GRP	Summary by Control Officer	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
1010	Offices Under the President	\$ 17,573,487	\$ 32,825,718	\$ 22,676,090	\$ 20,272,099	\$ 22,018,306	\$ 22,385,983	\$ 23,720,706	\$ 24,830,548	\$ 31,805,509	\$ 23,925,984	\$ 25,226,547	\$ 43,567,940	\$ 310,828,917
Cook County Board of Commissioners														
1018	The Secretary To The Board of Commissioners	228,615	165,326	170,361	190,901	120,520	119,952	150,050	178,976	176,154	114,810	148,951	387,738	2,152,354
1081	First District	18,011	57,372	32,877	60,662	36,647	21,631	32,319	38,380	47,860	30,309	33,234	46,376	455,678
1082	Second District	14,593	40,853	23,920	27,073	26,843	40,192	30,640	45,052	50,409	35,182	35,433	98,109	468,299
1083	Third District	18,368	48,026	38,043	34,484	32,126	33,129	33,265	33,272	51,270	36,152	37,196	73,250	468,581
1084	Fourth District	14,648	64,782	30,793	49,691	30,416	29,789	33,534	39,292	51,677	30,373	31,792	58,548	465,335
1085	Fifth District	19,863	30,944	27,110	34,586	39,061	27,359	29,081	35,061	62,626	38,496	34,135	61,054	439,376
1086	Sixth District	16,031	49,303	29,557	33,889	34,681	41,928	36,981	36,786	49,062	34,528	37,517	65,027	465,290
1087	Seventh District	14,548	45,880	30,083	33,798	46,612	37,512	31,597	40,101	45,857	34,120	37,587	78,687	476,382
1088	Eighth District	17,595	48,382	25,787	26,981	21,290	22,100	27,463	63,530	45,299	31,066	33,263	90,019	452,775
1089	Ninth District	14,883	35,949	20,498	30,853	34,003	29,822	29,604	32,045	44,582	30,380	30,095	79,809	412,523
1090	Tenth District	14,280	40,267	36,011	29,962	34,397	30,897	27,875	35,627	44,706	35,387	25,717	59,128	414,254
1091	Eleventh District	15,177	45,531	30,790	30,412	30,499	30,354	30,908	31,855	47,194	31,647	31,777	54,803	410,947
1092	Twelfth District	15,401	49,399	31,360	36,795	30,032	37,789	31,852	42,176	42,657	34,343	30,514	60,582	442,900
1093	Thirteenth District	23,293	53,070	47,697	33,009	30,346	36,954	32,782	31,349	35,673	26,787	28,609	76,288	455,857
1094	Fourteenth District	17,781	50,706	34,036	36,085	34,039	33,021	35,776	38,889	52,488	35,645	36,623	69,690	474,779
1095	Fifteenth District	17,362	47,847	33,807	40,117	33,692	32,461	43,544	37,726	49,664	33,713	33,708	60,527	464,168
1096	Sixteenth District	26,942	47,289	38,476	32,329	38,161	33,484	33,633	32,917	48,833	32,682	34,958	75,358	475,062
1097	Seventeenth District	19,091	46,090	31,589	31,614	31,581	31,597	32,136	30,067	87,444	32,658	32,654	53,245	459,766
Total Cook County Board of Commissioners		526,482	967,016	712,795	793,241	684,946	669,971	703,040	823,101	1,033,455	678,278	713,763	1,548,238	9,854,326
Summary by Control Officer														
1040	County Assessor	1,785,050	3,261,822	2,338,259	2,255,281	2,321,636	2,529,634	2,694,031	2,621,563	3,489,075	2,810,098	2,660,595	4,850,541	33,617,585
1050	Board of Review	1,082,533	2,153,030	1,575,027	1,653,844	1,746,029	1,457,851	1,473,209	1,591,699	2,161,840	1,561,135	1,588,840	2,372,627	20,417,664
1060	County Treasurer	37,717	67,139	53,984	51,102	54,496	54,545	52,177	61,233	73,442	58,488	54,141	86,613	705,077
1110	County Clerk	1,166,179	1,800,297	1,331,312	1,402,439	1,417,486	1,499,917	1,245,984	1,447,720	2,107,955	1,475,338	1,556,448	2,652,498	19,103,573
1250	State's Attorney	8,730,680	16,231,841	11,959,920	6,361,398	8,171,026	9,792,337	10,117,374	10,752,213	14,181,828	10,857,976	10,814,102	21,826,181	139,796,876
1210	Sheriff	35,247,607	72,830,194	51,436,175	20,372,979	34,927,711	39,821,501	43,384,420	42,875,471	59,719,127	43,025,315	48,518,476	99,201,781	591,360,757
1310	Chief Judge	17,945,449	32,598,326	24,554,212	17,321,781	18,449,082	21,947,477	18,944,203	22,493,893	28,835,637	23,242,925	27,578,892	42,279,720	296,191,597
1335	Clerk of the Circuit Court - Office of Clerk	7,128,952	11,843,640	8,649,926	4,821,775	6,064,192	8,683,170	7,390,952	6,462,686	10,659,356	7,946,961	7,141,731	17,188,034	103,981,375
1080	Office of Independent Inspector General	133,628	231,855	167,924	167,944	90,954	168,441	130,752	187,299	273,650	209,243	192,537	322,875	2,277,102
1390	Public Administrator	97,000	175,634	127,528	143,936	130,506	133,470	135,952	133,782	184,367	140,742	208,007	248,812	1,859,736
1490&1499	Fixed Charges and Special Purpose Approp.	78,012,044	86,116,845	43,260,185	57,234,660	45,173,951	43,295,187	65,726,709	53,412,355	42,663,978	51,227,809	44,280,566	78,159,960	688,564,249
		0	0	0	0	0	0	0	0	0	0	0	0	-
Total - General Funds		\$ 169,466,808	\$ 261,103,357	\$ 168,843,337	\$ 132,852,479	\$ 141,250,321	\$ 152,439,484	\$ 175,719,509	\$ 167,693,563	\$ 197,189,219	\$ 167,160,292	\$ 170,534,645	\$ 314,305,820	\$ 2,218,558,834

Source: Monthly Revenues and Expenses Report.

Month	2025 Annual Budget	2025 Actual Expenses	Funds Available Budget vs Actual
December	\$ 121,940,665	\$ 169,466,808	\$ (47,526,143)
January	\$ 277,008,239	\$ 261,103,357	\$ 15,904,882
February	\$ 157,803,762	\$ 168,843,337	\$ (11,039,575)
March	\$ 154,755,963	\$ 132,852,479	\$ 21,903,484
April	\$ 156,955,977	\$ 141,250,321	\$ 15,705,656
May	\$ 178,530,212	\$ 152,439,484	\$ 26,090,728
June	\$ 177,607,617	\$ 175,719,509	\$ 1,888,108
July	\$ 163,015,780	\$ 167,693,563	\$ (4,677,783)
August	\$ 214,894,374	\$ 197,189,219	\$ 17,705,155
September	\$ 167,484,955	\$ 167,160,292	\$ 324,663
October	\$ 173,827,439	\$ 170,534,645	\$ 3,292,794
November	\$ 276,673,842	\$ 314,305,820	\$ (37,631,978)
TOTAL	\$ 2,220,498,825	\$ 2,218,558,834	\$ 1,939,991
2025 Funds Available / % Available		\$ 1,939,991	0.09%

Notes:

- Chart reflects General Fund 2025 budget vs 2025 Actual GAP by month.
- Chart reflects General Fund 2025 budget vs 2025 Actual GAP.



- General Fund 2025 annual budget vs. actual expenses were positive by \$1.9 million or 0.1%, and stayed over budget, expected ARPA expense transfer of \$26.0 million is pending.
- General Fund November 2025 credit (or negative balance) expenses reflects transportation fund reimbursements for cost is pending .

THE COUNTY OF COOK, ILLINOIS
2025 Cook County Health Funds Revenues by Source

REVENUES BY SOURCE	2025 Actual December-24	2025 Actual January-25	2025 Actual February-25	2025 Actual March-25	2025 Actual April-25	2025 Actual May-25	2025 Actual June-25	2025 Actual July-25	2025 Actual August-25	2025 Actual September-25	2025 Actual October-25	2025 Actual November-25	2025 Actual YTD-25
	PRE_LIM												
Property Taxes	\$ 2,867,211	\$ 731,504	\$ 22,709,183	\$ 55,862,015	\$ 5,265,990	\$ 13,180,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,616,742
Property Tax Levy Timing Differential	0	0	0	0	0	0	0	0	0	0	0	0	0
Stroger Hospital -													
409549-Medicare	8,855,328	7,951,272	10,192,634	8,139,688	22,918,050	4,460,373	14,522,529	26,595,853	8,564,690	11,072,872	6,775,277	9,894,762	139,943,328
409593-Medicaid Fees for Service	12,089,102	11,296,381	9,416,837	16,419,814	14,363,488	12,003,164	(45,531,843)	(9,159,739)	(10,887,994)	125,203,993	23,009,905	8,256,816	166,479,924
409598-Private Payors & Carriers	11,163,470	9,650,580	15,218,404	15,283,446	1,140,556	14,374,641	18,770,505	12,937,801	10,326,173	15,238,941	10,364,050	13,088,405	147,556,972
Stroger Hospital Patient Fees - Sub Total	32,107,900	28,898,233	34,827,875	39,842,948	38,422,094	30,838,178	(12,238,809)	30,373,915	8,002,869	151,515,806	40,149,232	31,239,983	453,980,224
Provident Hospital -													
409549-Medicare	980,706	732,805	709,672	959,714	992,132	(2,101,428)	344,298	726,965	519,038	524,740	476,080	331,348	5,196,070
409593-Medicaid Fees for Service	652,486	527,937	274,126	611,194	741,986	543,384	481,603	83,025	562,801	460,465	712,922	367,783	6,019,712
409598-Private Payors & Carriers	488,525	792,000	1,500,024	1,072,767	601,502	1,164,097	622,629	440,517	932,633	1,521,753	718,407	1,283,636	11,138,490
Provident Hospital - Sub Total	2,121,717	2,052,742	2,483,822	2,643,675	2,335,620	-393,947	1,448,530	1,250,507	2,014,472	2,506,958	1,907,409	1,982,767	22,354,272
Patient Fees (Medicare, Medicaid, Private & 3rd)	34,229,617	30,950,975	37,311,697	42,486,623	40,757,714	30,444,231	(10,790,279)	31,624,422	10,017,341	154,022,764	42,056,641	33,222,750	476,334,496
409574-CCHHS - Medicaid BIPA IGT	0	37,550,000	0	0	0	0	0	0	0	0	0	93,750,000	131,300,000
409579-Medicaid Revised Plan Revenue DSH	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	6,754,694	6,754,694	206,704,728
409604-Directed Payments	33,761,516	56,639,095	52,470,432	83,589,282	72,676,659	100,590,466	76,362,566	58,054,935	53,581,410	(57,196,959)	58,694,436	48,968,171	638,192,009
Medicaid Expansion - Managed Care													
409524-Affordable Care Act PMPM	70,943,634	70,430,365	70,872,047	70,105,705	70,521,696	70,501,764	71,537,292	163,511,797	79,767,429	77,644,390	78,638,312	75,810,216	970,284,647
409528-Family Health Plans PMPM	69,266,290	70,425,909	66,400,508	68,224,299	84,857,466	64,569,895	131,200,575	86,514,933	78,452,356	92,949,140	79,541,496	75,695,023	968,097,890
409532-Integrated Care Program PMPM	67,468,872	67,780,421	69,850,983	62,505,429	65,093,302	68,905,557	107,670,947	78,486,804	74,260,213	78,935,440	76,529,954	73,602,112	891,090,034
409536-Managed Long Term Services and Support PMPM	30,063,769	30,162,937	30,892,649	30,414,112	30,242,934	31,028,114	69,297,284	43,921,592	39,903,997	40,379,830	41,014,680	43,720,577	461,042,475
409539-Other Population Revenue PMPM	34,652,544	34,894,402	35,173,216	33,767,190	33,058,201	13,574,243	8,909,377	84,375,548	19,270,683	11,112,921	11,383,146	16,193,876	336,365,347
409542-Other State Revenue	40,980	0	125,543	(132,554)	5,294,050	25,774,563	76,539,496	(51,001,477)	(9,170,376)	4,083,245	7,240,330	(7,240,330)	51,553,470
409549-Medicare	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid Expansion - Managed Care Sub Total	272,436,089	273,694,034	273,314,946	264,884,181	289,067,649	274,354,136	465,154,971	405,809,197	282,484,302	305,104,966	294,347,918	277,781,474	3,678,433,863
Net Patient Service Revenue - GME Graduate Medical Edu.	6,759,207	6,759,208	6,759,207	2,387,584	5,296,055	5,297,918	5,299,994	5,299,994	5,299,995	5,299,994	5,299,994	5,299,995	65,059,145
409585-Domestic Transfer - Elimination	(13,383,291)	(7,523,385)	(14,087,239)	(14,087,239)	(7,720,799)	(14,430,612)	(12,085,781)	(13,568,664)	(15,941,533)	(9,876,981)	(15,004,589)	(11,800,439)	(149,510,552)
CCH - Total Fees	353,122,672	417,389,461	375,088,577	398,579,965	419,396,812	415,575,673	543,261,005	506,539,418	354,761,049	416,673,318	392,149,094	453,976,645	5,046,513,689
Miscellaneous Revenues -													
Miscellaneous Fees - CCHHS	447,900	391,580	599,200	513,719	2,352,604	506,356	582,136	35,329,599	6,069,300	5,439,107	3,831,998	4,943,956	61,007,455
Public Health	137,723	374,255	193,723	157,748	85,954	210,620	215,906	141,854	147,254	352,334	165,004	1,016,185	3,198,560
Managed Care - Investment Income	1,629,236	1,418,085	1,284,715	1,468,364	1,371,431	1,326,251	1,312,351	1,429,840	1,451,328	1,494,775	1,390,058	1,329,491	16,905,925
Miscellaneous Revenues - Sub	2,214,859	2,183,920	2,077,638	2,139,831	3,809,989	2,043,227	2,110,393	36,901,293	7,667,882	7,286,216	5,387,060	7,289,632	81,111,940
411495-Other Financing Sources	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	4,900,000
TOTALS	\$ 358,613,075	\$ 420,713,219	\$ 400,283,731	\$ 456,990,144	\$428,881,125	\$ 431,208,072	\$ 545,779,731	\$ 543,849,045	\$ 362,837,264	\$ 424,367,867	\$ 397,944,488	\$ 461,674,610	\$ 5,233,142,371

Description	December-24	January-25	February-25	March-25	April-25	May-25	June-25	July-25	August-25	September-25	October-25	November-25	2025 Actual - YTD
Property Taxes Levy/Timing Differential	\$ 2,867,211	\$ 731,504	\$ 22,709,183	\$ 55,862,015	\$ 5,265,990	\$ 13,180,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,616,742
Patient Fees	34,229,617	30,950,975	37,311,697	42,486,623	40,757,714	30,444,231	(10,790,279)	31,624,422	10,017,341	154,022,764	42,056,641	33,222,750	476,334,496
Medicaid Expansion - Managed Care	272,436,089	273,694,034	273,314,946	264,884,181	289,067,649	274,354,136	465,154,971	405,809,197	282,484,302	305,104,966	294,347,918	277,781,474	3,678,433,863
CCH - Medicaid BIPA IGT	0	37,550,000	0	0	0	0	0	0	0	0	0	93,750,000	131,300,000
Federal State Medicaid Programming Funding - DSH	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	19,319,534	6,754,694	6,754,694	206,704,728
Directed Payments	33,761,516	56,639,095	52,470,432	83,589,282	72,676,659	100,590,466	76,362,566	58,054,935	53,581,410	-57,196,959	58,694,436	48,968,171	638,192,009
Net Patient Service Revenue - GME Graduate Medical Edu.	6,759,207	6,759,208	6,759,207	2,387,584	5,296,055	5,297,918	5,299,994	5,299,994	5,299,995	5,299,994	5,299,994	5,299,995	65,059,145
Domestic Transfer - Elimination	(13,383,291)	(7,523,385)	(14,087,239)	(14,087,239)	(7,720,799)	(14,430,612)	(12,085,781)	(13,568,664)	(15,941,533)	(9,876,981)	(15,004,589)	(11,800,439)	(149,510,552)
Miscellaneous Revenues	2,214,859	2,183,920	2,077,638	2,139,831	3,809,989	2,043,227	2,110,393	36,901,293	7,667,882	7,286,216	5,387,060	7,289,632	81,111,940
Other Financing Sources	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	408,333	408,334	408,333	4,900,000
GRAND TOTAL	\$ 358,613,075	\$ 420,713,219	\$ 400,283,731	\$ 456,990,144	\$428,881,125	\$ 431,208,072	\$ 545,779,731	\$ 543,849,045	\$ 362,837,264	\$ 424,367,867	\$ 397,944,488	\$ 461,674,610	\$ 5,233,142,371

Source: Monthly Revenues and Expenses Report.

THE COUNTY OF COOK, ILLINOIS

Table - 13

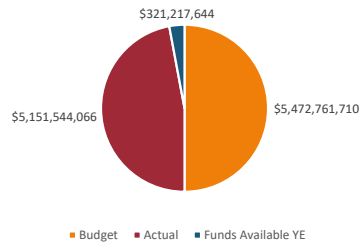
Preliminary Health And Hospitals Fund 2025 Monthly Expenses Analysis by Control Officer

DPT GRP	Department Name	24-Dec Expenditures	25-Jan Expenditures	25-Feb Expenditures	25-Mar Expenditures	25-Apr Expenditures	25-May Expenditures	25-Jun Expenditures	25-Jul Expenditures	25-Aug Expenditures	25-Sep Expenditures	25-Oct Expenditures	25-Nov Expenditures	TOTAL YTD Expenditures
4240	Cermak Health Services of Cook County	\$ 3,368,248	\$ 8,154,994	\$ 7,094,855	\$ 7,010,705	\$ 6,348,268	\$ 10,061,672	\$ 7,922,079	\$ 12,364,885	\$ 7,484,192	\$ 5,979,636	\$ 12,496,006	\$ 10,580,606	\$ 98,866,146
4241	Health Services - JTDC	397,921	958,921	642,387	1,017,411	635,976	644,963	705,879	733,381	1,010,694	712,670	783,052	1,525,406	9,768,661
4890	Health System Administration	3,056,957	6,987,963	7,777,279	11,826,472	6,529,133	7,277,207	9,852,429	8,971,132	14,497,812	10,599,171	14,707,660	12,401,475	114,484,690
4891	Provident Hospital of Cook County	1,953,308	5,282,660	10,393,074	12,908,338	5,653,160	6,280,359	5,539,296	5,583,428	5,798,434	5,303,335	13,356,101	10,179,338	88,230,831
	Ambulatory and Community Health Network of													
4893	Cook County	4,684,432	10,313,788	18,419,679	21,569,678	10,188,311	11,097,416	16,366,874	20,811,059	9,385,410	14,180,470	20,542,804	12,368,984	169,908,905
4894	Ruth M. Rothstein CORE Center	403,202	975,721	2,406,942	1,825,686	1,123,251	788,860	716,473	2,678,076	1,112,872	1,303,175	6,580,197	2,005,463	21,919,918
4895	Department of Public Health	816,453	2,422,378	1,347,827	1,426,761	1,385,141	1,065,526	1,523,612	1,234,601	1,573,650	1,562,886	1,785,881	3,039,291	19,184,007
4896	Health Plan Services	397,572,775	274,168,261	243,970,938	327,613,847	247,969,078	262,577,906	321,951,367	315,052,058	379,960,383	365,354,401	179,770,785	220,182,085	3,536,143,884
4897	H. Stroger, Jr. Hospital of Cook County	26,544,204	75,870,126	109,898,170	118,159,251	81,748,741	72,567,032	76,739,686	62,754,105	81,080,516	73,858,347	158,738,519	119,362,883	1,057,321,580
	Fixed Charges and Special Purpose													
4899	Appropriations - Health	4,362,851	2,905,010	2,792,941	3,043,549	2,792,942	2,792,941	2,992,942	2,792,941	2,792,942	3,092,942	2,792,941	2,560,502	35,715,444
Total - Health And Hospitals Fund		\$ 443,160,351	\$ 388,039,822	\$ 404,744,092	\$ 506,401,698	\$ 364,374,001	\$ 375,153,882	\$ 444,310,637	\$ 432,975,666	\$ 504,676,905	\$ 481,947,033	\$ 411,553,946	\$ 394,206,033	\$ 5,151,544,066

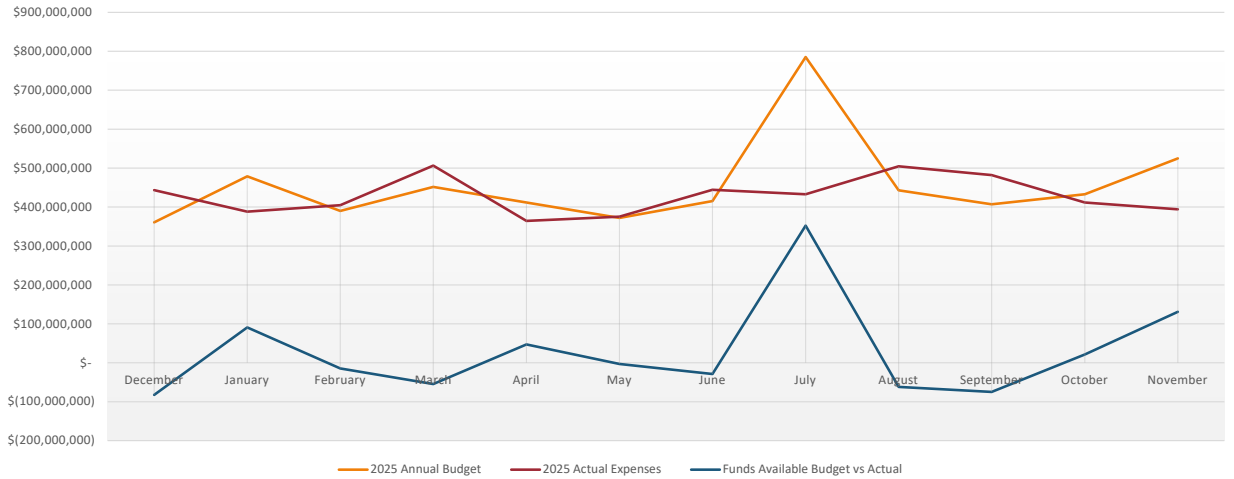
Source: Monthly Revenues and Expenses Report.

Month	2025 Annual Budget	2025 Actual Expenses	Funds Available Budget vs Actual
December	\$ 360,673,731	\$ 443,160,351	\$ (82,486,620)
January	\$ 478,636,785	\$ 388,039,822	\$ 90,596,963
February	\$ 390,048,418	\$ 404,744,092	\$ (14,695,674)
March	\$ 451,587,157	\$ 506,401,698	\$ (54,814,541)
April	\$ 411,408,625	\$ 364,374,001	\$ 47,034,624
May	\$ 372,267,169	\$ 375,153,882	\$ (2,886,713)
June	\$ 415,256,415	\$ 444,310,637	\$ (29,054,222)
July	\$ 785,249,340	\$ 432,975,666	\$ 352,273,674
August	\$ 442,700,183	\$ 504,676,905	\$ (61,976,722)
September	\$ 407,051,976	\$ 481,947,033	\$ (74,895,057)
October	\$ 432,950,657	\$ 411,553,946	\$ 21,396,711
November	\$ 524,931,254	\$ 394,206,033	\$ 130,725,221
TOTAL	\$ 5,472,761,710	\$ 5,151,544,066	\$ 321,217,644
2025 Funds Available / % Available		\$ 321,217,644	5.87%

Annual Budget vs Actual GAP Chart



Health monthly budget vs actual expenses - Chart



Notes:

1. Chart reflects Health Fund 2025 budget vs 2025 Actual GAP by month.
2. Chart reflects Health Fund 2025 budget vs 2025 Actual GAP.
3. Annual budget reflects appropriation adjustments in August for Health Plan Service (HPS) in the amount of \$327.2 million.
4. Annual Budget adjustments for Health Plan Service (HPS) in the amount of \$327.2 million reflects higher membership.
5. Health Funds 2025 annual budget vs. actual expenses were positive by \$321.2 million or 5.87%, and stayed under budget.

THE COUNTY OF COOK, ILLINOIS

Preliminary Equity Fund Analysis of Revenues and Expenses FY 2025

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Equity Fund Revenue	24-Dec	25-Jan	25-Feb	25-Mar	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	Total
Cannabis Tax	\$ 1,200,184	\$ 1,060,260	\$ 1,058,563	\$ 1,084,333	\$ 1,006,761	\$ 947,776	\$ 1,037,482	\$ 1,061,772	\$ 1,056,780	\$ 1,004,967	\$ 1,068,746	\$ 1,054,731	\$ 12,642,355
Firearms Tax	113,396	133,870	113,846	100,802	130,779	102,932	92,062	90,973	82,856	85,703	93,594	99,247	1,240,060
Il Gaming Des Plaines Casino	1,848,335	2,533,253	1,789,621	1,757,029	2,109,718	2,061,562	2,197,671	1,969,149	2,113,894	2,076,853	1,955,943	2,041,699	24,454,727
Interest Income	357,048	347,079	294,162	347,474	323,557	332,527	320,655	335,492	338,180	329,185	324,915	269,282	3,919,556
Miscellaneous Revenue	0	0	0	235,246	0	0	0	0	0	0	0	0	235,246
Total Equity Fund Revenue	\$ 3,518,963	\$ 4,074,462	\$ 3,256,192	\$ 3,524,884	\$ 3,570,815	\$ 3,444,797	\$ 3,647,870	\$ 3,457,386	\$ 3,591,710	\$ 3,496,708	\$ 3,443,198	\$ 3,464,959	\$ 42,491,944

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Equity Fund Expenses By Offices	24-Dec	25-Jan	25-Feb	25-Mar	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	Total
1002 - Human Rights And Ethics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,664	\$ 44,664
1010 - Office of the President	90,516	299,467	379,108	562,510	206,190	282,783	63,518	43,843	226,088	133,227	331,178	(1,308,639)	1,309,789
1014 - Budget and Management Services	0	0	0	0	0	0	0	0	0	0	0	0	0
1018 - Office of The Secretary To The County Board	0	0	0	0	0	0	0	0	0	0	0	0	0
1027 - Office of Economic Development	0	0	0	539,055	610,183	403,674	224,221	224,084	641,462	410,008	963,044	2,021,647	6,037,378
1161 - Department of Environment and Sustainability	174,500	16,960	535	4,635	0	0	158,922	0	0	0	0	0	355,552
1205 - Justice Advisory Council	497,480	1,184,075	874,874	1,030,916	894,267	1,090,501	826,854	784,556	858,795	3,062,945	1,981,870	589,758	13,676,891
1500 - Department of Transportation And Highways	0	0	0	145,178	231	2,542	600	54	142,734	0	44	49	291,432
1586 - Land Bank Authority	275,892	174,529	384,968	607,384	225,691	(364,678)	674,077	27,190	116,520	193,678	23,750	349,325	2,688,326
4895 - Department of Public Health	0	0	787,500	0	0	0	0	0	0	0	0	0	787,500
Total Equity Fund Expenses By Offices	\$ 1,038,388	\$ 1,675,031	\$ 2,426,985	\$ 2,889,678	\$ 1,936,562	\$ 1,414,822	\$ 1,948,192	\$ 1,079,727	\$ 1,985,599	\$ 3,799,858	\$ 3,299,886	\$ 1,696,804	\$ 25,191,532

Revenues over (under) Expenses	\$ 2,480,575	\$ 2,399,431	\$ 829,207	\$ 635,206	\$ 1,634,253	\$ 2,029,975	\$ 1,699,678	\$ 2,377,659	\$ 1,606,111	\$ (303,150)	\$ 143,312	\$ 1,768,155	\$ 17,300,412
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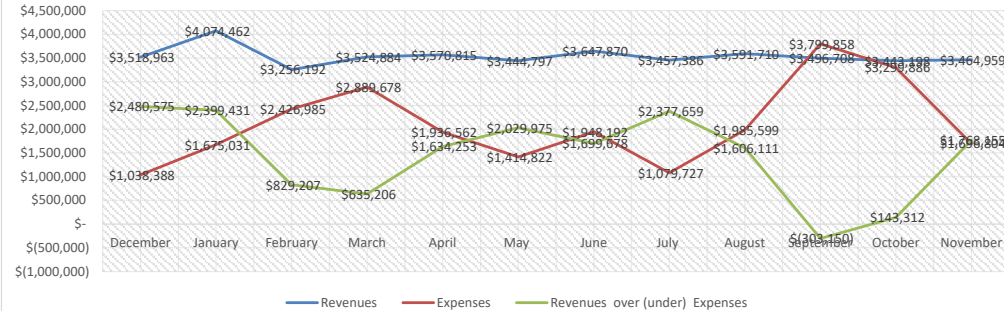
	Revenues	Expenses	Revenues over (under) Expenses
December	\$ 3,518,963	\$ 1,038,388	\$ 2,480,575
January	\$ 4,074,462	\$ 1,675,031	\$ 2,399,431
February	\$ 3,256,192	\$ 2,426,985	\$ 829,207
March	\$ 3,524,884	\$ 2,889,678	\$ 635,206
April	\$ 3,570,815	\$ 1,936,562	\$ 1,634,253
May	\$ 3,444,797	\$ 1,414,822	\$ 2,029,975
June	\$ 3,647,870	\$ 1,948,192	\$ 1,699,678
July	\$ 3,457,386	\$ 1,079,727	\$ 2,377,659
August	\$ 3,591,710	\$ 1,985,599	\$ 1,606,111
September	\$ 3,496,708	\$ 3,799,858	\$ (303,150)
October	\$ 3,443,198	\$ 3,299,886	\$ 143,312
November	\$ 3,464,959	\$ 1,696,804	\$ 1,768,155
TOTAL	\$ 42,491,944	\$ 25,191,532	\$ 17,300,412

Notes below source annual appropriation bill.

FY2025 POLICY GOALS
EQUITY FUND

To address historic disparities and disinvestments in Black, Latino/e, and other marginalized communities and to advance racial equity, the County has taken important steps to establish an Equity and Inclusion Fund ("Equity Fund"), which is a part of Cook County's equity-based investments totaling nearly \$120.0 million since FY2021. Since the establishment of the Equity Fund, the Office of the President, in collaboration with the Equity Fund Taskforce, has worked diligently to design and implement 25 Equity Fund systems-level recommendations and initiatives to address historical and continued disparities and disinvestment. Recognizing the ongoing need of this important work, effective FY2024, Cook County designated its Casino Tax as a sustainable revenue source to support the ongoing work of the Equity Fund Taskforce and for those equity-specific initiatives currently funded by ARPA funding.

Equity Fund Revenues Expenses Chart

FY2024 POLICY GOALS
EQUITY FUND

Understanding the disproportionate impact on underresourced communities and to address historic disparities and disinvestments in Black, Latino/e, and other marginalized communities, the County has taken important steps to establish an Equity and Inclusion Fund ("Equity Fund"), which is a part of Cook County's equity-based investments totaling over \$100.0 million since FY2021. This fund aims to create safe, healthy, and thriving communities in Cook County by reimagining and transforming systems around justice, public safety, health, housing, economic opportunity, community development, and social services to benefit Black and Latino/ee communities and proactively invest resources to achieve equitable outcomes –work that will all continue into FY2024 and beyond.

THE COUNTY OF COOK, ILLINOIS

Preliminary Transportation Fund Analysis of Revenues and Expenses FY 2025

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Table - 15
Transportation Fund Revenue	24-Dec	25-Jan	25-Feb	25-Mar	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	Total
Non Retailer Transactions Use Tax & State	\$ 1,132,407	\$ 1,186,362	\$ 955,123	\$ 915,543	\$ 1,074,327	\$ 1,179,334	\$ 1,225,206	\$ 1,027,130	\$ 1,025,153	\$ 868,188	\$ 38,296	\$ 2,606,629	\$ 13,233,698
County Use Tax	8,364,322	8,672,592	6,704,381	6,785,674	11,121,469	8,740,509	9,015,884	7,800,901	7,706,953	8,711,733	7,756,738	7,235,073	98,616,229
Gasoline / Diesel Fuel Tax	7,410,640	7,579,260	7,433,515	6,976,619	7,162,654	6,987,645	7,771,812	7,144,377	7,650,011	7,388,615	7,151,749	7,497,358	88,154,255
New Motor Vehicle Tax	238,863	234,790	166,868	172,615	277,587	225,636	249,271	200,802	200,513	224,660	212,214	198,775	2,602,594
Wheel Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Parking Lot & Garage Operations Tax	4,214,032	4,295,291	3,743,725	4,019,550	5,401,870	5,794,817	5,940,382	5,050,550	5,090,054	5,135,150	5,102,136	4,340,092	58,127,649
Interest Income	40,253	37,014	22,705	26,204	27,202	34,054	30,964	37,188	46,434	36,347	33,879	25,727	397,971

Total Transportation Fund Revenue	\$ 21,400,517	\$ 22,005,309	\$ 19,026,317	\$ 18,896,205	\$ 25,065,109	\$ 22,961,995	\$ 24,233,519	\$ 21,260,948	\$ 21,719,118	\$ 22,364,693	\$ 20,295,012	\$ 21,903,654	\$ 261,132,396
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
Transportation Fund Expenditures	24-Dec	25-Jan	25-Feb	25-Mar	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	
1231-Police Department	\$ -	\$ -	\$ -	\$ 8,359,402	\$ 5,481,769	\$ 2,748,862	\$ 2,947,826	\$ 3,026,347	\$ 4,182,077	\$ 2,989,344	\$ 2,899,456	\$ -	\$ 32,635,083
1232-Community Corrections Department	0	0	0	3,463,070	2,438,643	1,180,025	1,220,633	1,190,233	1,568,863	1,109,700	1,042,536	0	13,213,703
1239-Department of Corrections	0	0	0	23,045,088	15,261,974	7,126,963	8,448,082	7,647,391	10,940,045	7,802,301	7,844,443	0	88,116,287
1250-State's Attorney	0	0	0	5,687,668	3,775,432	1,873,722	1,921,149	1,961,196	2,685,545	1,964,857	1,985,180	0	21,854,749
1260-Public Defender	0	0	0	3,841,182	2,544,357	1,279,215	1,311,224	1,652,662	1,907,903	1,336,581	1,326,272	0	15,199,396
1280-Adult Probation Dept.	0	0	0	1,853,705	1,264,972	691,704	4,510,440	805,212	1,325,291	818,806	(3,019,079)	0	8,251,051
1300-Judiciary	0	0	0	89,578	44,312	26,641	18,441	22,598	17,306	15,469	14,752	0	249,097
1310-Office of the Chief Judge	0	0	0	2,303,878	1,613,496	694,476	806,483	681,983	1,027,969	856,285	834,887	0	8,819,457
1313-Social Service	0	0	0	133,072	128,787	30,555	49,666	196,768	348,916	31	567	0	888,362
1326-Juvenile Probation	0	0	0	3,446,739	2,724,041	1,573,240	1,320,975	1,412,902	2,138,604	1,087,542	1,802,616	0	15,506,659
1335-Clerk of the Circuit Court-Office of Clerk	0	0	0	3,818,174	2,451,546	1,233,225	1,255,324	1,266,667	1,741,911	1,266,789	1,267,829	0	14,301,465
1440-Juvenile Temporary Detention Center	0	0	0	(49,653)	65,880	(72,488)	750	(118,520)	364,495	(75,174)	(171,435)	0	(56,145)

Total Transportation Fund Expenditures	\$ -	\$ -	\$ -	\$ 55,991,903	\$ 37,795,209	\$ 18,386,140	\$ 23,810,993	\$ 19,745,439	\$ 28,248,925	\$ 19,172,531	\$ 15,828,024	\$ -	\$ 218,979,164
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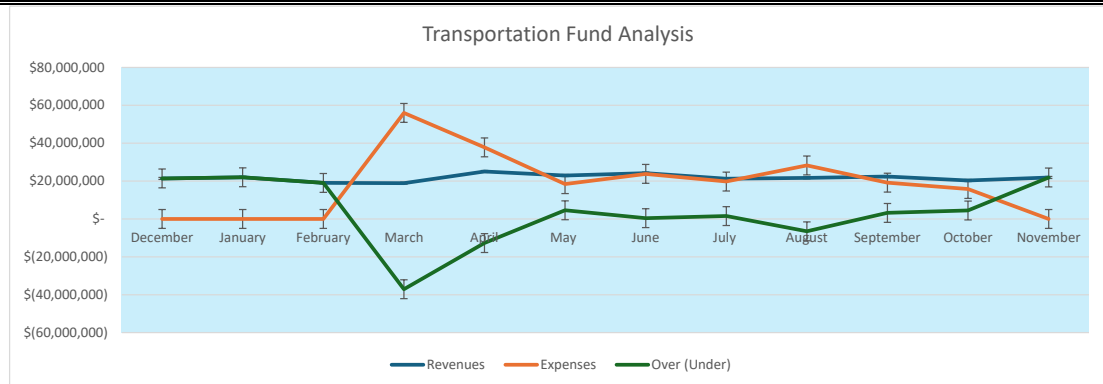
Revenues over (under) Expenditures	\$ 21,400,517	\$ 22,005,309	\$ 19,026,317	\$ (37,095,698)	\$ (12,730,100)	\$ 4,575,855	\$ 422,526	\$ 1,515,509	\$ (6,529,807)	\$ 3,192,162	\$ 4,466,988	\$ 21,903,654	\$ 42,153,232
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	Revenues	Expenditures	Revenues over (under) Expenditures
December	\$ 21,400,517	\$ -	\$ 21,400,517
January	\$ 22,005,309	\$ -	\$ 22,005,309
February	\$ 19,026,317	\$ -	\$ 19,026,317
March	\$ 18,896,205	\$ 55,991,903	\$ (37,095,698)
April	\$ 25,065,109	\$ 37,795,209	\$ (12,730,100)
May	\$ 22,961,995	\$ 18,386,140	\$ 4,575,855
June	\$ 24,233,519	\$ 23,810,993	\$ 422,526
July	\$ 21,260,948	\$ 19,745,439	\$ 1,515,509
August	\$ 21,719,118	\$ 28,248,925	\$ (6,529,807)
September	\$ 22,364,693	\$ 19,172,531	\$ 3,192,162
October	\$ 20,295,012	\$ 15,828,024	\$ 4,466,988
November	\$ 21,903,654	\$ -	\$ 21,903,654
TOTAL TO DATE	\$ 261,132,396	\$ 218,979,164	\$ 42,153,232

NOTES: The Transportation Fund was established to offset transportation related expenditures authorized under the "Safe Roads Amendment". Revenues will be derived by shifting the collection of the County Use Tax, the Gasoline and Diesel Fuel Tax, the Parking Lot and Garage Operations Tax, the New Motor Vehicle Tax, and the Non-Retailer transfers of Motor Vehicles Tax.

County will allocate up to \$252.4 million of expenditures from the Public Safety Fund to the Transportation Fund in accordance The inclusion of these five taxes within

the Transportation Fund does not waive any of the County's defenses regarding the applicability of Article IX, §11 of the Illinois Constitution. The County reserves the right to remove some or all the above noted taxes from the Transportation Fund pending the results of litigation.



NOTES:

Final November 2025 transportation related expenditures are pending.

Subject: 2025 Pension Payments

Month	December	January	February	March	April	May	June	July	August	September	October	November	TOTAL 2025 YTD
Pension contribution under 40 ILCS 5/9-169	\$ -	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 29,009,482	\$ 289,009,482
Retiree healthcare contribution under IGA	\$ -	\$ 42,014,825	-	-	-	-	\$ 14,004,942	-	-	-	-	-	\$ 56,019,767



Pension contribution under 40 ILCS 5/9-169	\$ 289,009,482
Retiree healthcare contribution under IGA	\$ 56,019,767
2025 Pension Payments from General Fund	\$ 345,029,249

Notes:

In FY2025, the County contributed \$345.0 million from its General Fund toward pension liabilities. This payment fulfilled \$289.0 million of the County's actuarially determined contributions required under Section 9-169.2 of the Pension Code (40 ILCS 5/9-169.2) as well as an Intergovernmental Agreement (IGA) between the County Board and the Pension Fund for \$56.0 million in contributions toward annuitant healthcare costs. Under Section 9-169.2, the County's total FY2025 actuarially determined contribution was \$517.0 million, and the remainder of the payment came from the property tax levy and the personal property replacement tax.

Section 9-169.2 was amended by Public Act 103-0529, effective January 1, 2024, to allow the County to make payments toward pension liabilities in the same manner as it had been making payments under a prior IGA. Since FY2024, the IGA covers contributions for annuitant healthcare costs only.