

# **Cook County, Illinois**

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



### **Bureau of Finance**

#### Disclaimer for Financial Statements Report

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



**COOK COUNTY**  
**BUREAU OF**  
**FINANCE**

**Syril Thomas, CPA**  
Comptroller  
(312) 603-7385  
Syril.Thomas@cookcountyil.gov

161 N Clark, 19th Floor  
Suite 1900A  
Chicago, Illinois 60601

**TONI PRECKWINKLE**  
President  
Cook County Board  
of Commissioners

February 28, 2025

TARA STAMPS  
1st District

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

MICHAEL SCOTT JR.  
2nd District

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

BILL LOWRY  
3rd District

STANLEY MOORE  
4th District

MONICA GORDON  
5th District

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

DONNA MILLER  
6th District

ALMA E. ANAYA  
7th District

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

ANTHONY QUEZADA  
8th District

MAGGIE TREVOR  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

BRIDGET DEGNEN  
12th District

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

JOSINA MORITA  
13th District

SCOTT R. BRITTON  
14th District

Respectfully submitted,

KEVIN B. MORRISON  
15th District

Syril Thomas, CPA  
Comptroller

FRANK J. AGUILAR  
16th District

SEAN M. MORRISON  
17th District

**THE BOARD OF COMMISSIONERS  
TONI PRECKWINKLE, PRESIDENT**

Tara S. Stamps  
Michael Scott, Jr  
Bill Lowry  
Stanley Moore  
Monica Gordon  
Donna Miller  
Alma E. Anaya  
Anthony Joel Quezada.  
Maggie Trevor

1<sup>st</sup> Dist.  
2<sup>nd</sup> Dist.  
3<sup>rd</sup> Dist.  
4<sup>th</sup> Dist.  
5<sup>th</sup> Dist.  
6<sup>th</sup> Dist.  
7<sup>th</sup> Dist.  
8<sup>th</sup> Dist.  
9<sup>th</sup> Dist.

Bridget Gainer  
John P. Daley  
Bridget Degnen  
Josina Morita  
Scott R. Britton  
Kevin B. Morrison  
Frank J. Aguilar  
Sean M. Morrison

10<sup>th</sup> Dist.  
11<sup>th</sup> Dist.  
12<sup>th</sup> Dist.  
13<sup>th</sup> Dist.  
14<sup>th</sup> Dist.  
15<sup>th</sup> Dist.  
16<sup>th</sup> Dist.  
17<sup>th</sup> Dist.



**COUNTY OF COOK  
BUREAU OF FINANCE  
COMPTROLLER'S OFFICE  
SYRIL THOMAS, CPA  
COMPTROLLER**

161 North Clark Street,  
Floor 19 Suite 1900A  
Chicago, Illinois 60601  
TEL: (312) 603-5605  
FAX: (312) 603-6122

**Table of Contents**

Executive Summary.....2

State Revenues Update.....3

General Fund Revenues .....4

General Fund Expenditures.....6

Health Fund .....6

Special Purpose Funds.....8

Emergency Rental Assistance (ERA) COVID-19.....9

American Rescue Plan Act (ARPA).....9

Appendices

Table 1 – General Fund Analysis of Revenues.....10

Table 2 – General Fund Analysis of Expenses and Encumbrances.....11

Table 3 - Health Fund Analysis of Revenues.....12

Table 4 - Health Fund Analysis of Expenses and Encumbrances.....13

Table 5 - Special Revenue Fund Analysis of Revenues, Expenses and Encumbrances.....14

Table 6 – Transportation Fund.....15

Table 7 – Equity Fund.....16

Table 8 – Comparative Sales Tax Revenues 2016 thru 2024 and 2025.....17

Table 9 – Grants Receivable by years.....18

Notes.....19

## Executive Summary

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P2 as of January 31, 2025								
	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
<b>General Fund</b>								
Revenues	\$314.7	\$357.9	\$43.2	13.7		\$357.9	\$43.2	13.7
Expenses	\$399.0	\$430.6	(\$31.6)	(7.9)	\$24.6	\$455.2	(\$56.2)	(14.1)
Net Results	(\$84.3)	(\$72.7)	\$11.6		\$24.6	(\$97.3)	(\$13.0)	
<b>Health Fund</b>								
Revenues	\$859.4	\$779.3	(\$80.1)	(9.3)		\$779.3	(\$80.1)	(9.3)
Expenses	\$839.3	\$831.2	\$8.1	1.0	\$74.0	\$905.2	(\$65.9)	(7.9)
Net Results	\$20.1	(\$51.9)	(\$72.0)		\$74.0	(\$125.9)	(\$146.0)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

## Net Results

As of January 31, 2025, the General Fund net results were negative \$72.7 million, \$11.6 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were \$13.0 million **unfavorable** to budget.

Revenues were \$43.2 million or 13.7% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in January 2025, led by increases in a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff Fees, Hotel Accommodations Tax, Sports Wagering Tax, Other Reimbursements / Transfers, that offset reductions in Cigarette Tax and in other areas.

Expenditures of \$430.6 million were \$31.6 million or 7.9% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$24.6 million, which resulted in a negative variance of \$56.2 million or 14.1% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$80.1 million or 9.3% **unfavorable** to budget. Expenditures of \$831.2 million are \$8.1 million or 1.0% **favorable** to budget before factoring in encumbrances of \$74.0 million. When including encumbrances, expenditures were \$65.9 million or 7.9% **unfavorable** to budget. The large negative variance is due to in large part to current Managed Care payments made through January 2025.

## State Revenues Update

Through January 31, 2025, the State of Illinois owes the County \$109.3 million. That includes:

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Average days receivable outstanding
(\$ in millions)							
AOIC	\$ -	\$ -	\$ -	\$ 3.2	\$ 10.4	\$ 13.6	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.6	0.6	State Rent average - 90-120 days
CCP_State Direct grants	0.1	1.6	0.6	2.4	1.8	6.5	Estimated average days over - 120 days
CCP_Federal pass - through grants	0.4	6.3	41.3	28.3	5.6	81.9	Estimated average days over - 120 days
<b>Total - General Fund</b>	<b>0.5</b>	<b>7.9</b>	<b>41.9</b>	<b>33.9</b>	<b>18.4</b>	<b>102.6</b>	
<b>Health Fund</b>							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.2	0.3	-	1.9	0.5	2.9	Estimated average days over - 120 days
CCH_Federal pass - through grants	0.6	0.6	0.7	1.5	0.4	3.8	Estimated average days over - 120 days
<b>Total Health Fund</b>	<b>0.8</b>	<b>0.9</b>	<b>0.7</b>	<b>3.4</b>	<b>0.9</b>	<b>6.7</b>	
<b>Total General &amp; Health Fund</b>	<b>\$ 1.3</b>	<b>\$ 8.8</b>	<b>\$ 42.6</b>	<b>\$ 37.3</b>	<b>\$ 19.3</b>	<b>\$ 109.3</b>	

The FY2024 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through January 31, 2025, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of January 31, 2025, the State AOIC past due amount was \$13.6 million.<sup>1</sup>

The federal pass-through grants amount reflects funding to be received from the State, including the Illinois Emergency Management Agency (IEMA) for costs incurred by the County under its grant program.<sup>2</sup>

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

<sup>1</sup> In January 2025 and February 2025, the State AOIC reimbursed the County in the amount of \$8.2 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The remaining amount owed for FY2024 is \$3.2 million and FY2025 is \$10.4 million.

<sup>2</sup> In January 2025 and February 2025, the County received a total of \$15.2 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTD, P&D, HUD, CCH, Public Health Grants, and others. As of January 31, 2025, the total grants past due amount owed to the County was \$109.0 million including \$930k from IEMA related to costs incurred by the County for activities performed to mitigate the impact of COVID-19. See Table – 9 (page 18) for detail.

As of January 31, 2025, the State owes the County \$85.7 million in Federal pass-through grant receivable.

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

## Property Tax Levy

**Property Tax Levy** – Total two-month property tax levy revenue of \$9.8 million was behind prior year property tax revenue of \$95.0 million, resulting in an **unfavorable** comparative variance of \$85.2 million or 89.72% primarily due to December 1<sup>st</sup>, 2023, of 2022 tax year 2<sup>nd</sup> installment late due date of real estate property taxes and based on current collections through January 31, 2025. Tax collections in January 2025 were \$2.1 million based on current tax distributions.

			FY2025 vs FY2024	
	31-Jan-25	31-Jan-24	FY24 vs FY23 Over (Under)	% Change
General Fund	\$ 6,168,274	\$ 55,082,532	\$ (48,914,258)	-88.80%
Health Fund	3,598,715	39,888,041	(36,289,326)	-90.98%
<b>Total</b>	<b>\$ 9,766,989</b>	<b>\$ 94,970,573</b>	<b>\$ (85,203,584)</b>	<b>-89.72%</b>

## General Fund Revenues Fees

**Treasurer** – Total two-month actual revenue of \$18.4 million was above budgeted revenue of \$7.4 million, resulting in a **favorable** variance of \$11.0 million or 148.11%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2024 through January 2025.

**County Clerk** – Total two-month actual revenue of \$9.6 million was above budgeted revenue of \$8.0 million, resulting in a **favorable** variance of \$1.6 million or 19.83% and is based the current collections. Revenue is based on the health of the economy. The positive variance through January reflects the increase in high-priced residential and commercial properties sales. The real estate market is still encountering a low level of housing inventory as the result of minimum construction, high mortgage interest rates, and high-priced home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the real estate market is slowly showing moderate growth.

**Clerk of the Circuit Court** – Total two-month actual revenue of \$14.0

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 11.0
County Clerk	1.6
Sheriff	0.8
Clerk of Circuit Court	2.3
County Sales Tax	17.0
Hotel Accommodations Tax	1.1
Sports Wagering Tax	0.3
Other Reimbursements / Transfers	1.8
Other revenue categories (net)	9.4
<b>Total net favorable variances</b>	<b>\$ 45.3</b>
	Unfavorable Variance (millions)
Cigarette Tax	\$ (2.1)
<b>Net (unfavorable) variances</b>	<b>(2.1)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 43.2</b>

million was above budgeted revenue of \$11.7 million, resulting in a **favorable** variance of \$2.3 million or 19.73% and is based on current collections and increases in both new cases and e-Fillings.

**Sheriff** – Total two-month actual revenue of \$1.8 million was above budgeted revenue of \$1.0 million, resulting in a **favorable** variance of \$1.0 million or 77.45% and is based on current collections. Effective January 1, 2025, Public Act 103-671 and Senate Bill 0688 requires the Clerk of the Circuit Court of Cook County to collect and remit to the Cook County Sheriff's Office five dollars (\$5.00) for each party at the time of civil filings where private process service is utilized for any summons or alias summons.

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$211.6 million through January 31, 2025, was above budgeted revenue of \$194.6 million and resulted in a **favorable** variance of \$17.0 million or positive 8.73%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, January receipts represent underlying transactions that occurred in October of 2024.

**County Sales Tax contributions to Pension Fund through November 30, 2023, were \$291.7 million based on the IGA** <sup>4</sup>. *For more current data, see Table-8 (Page 17).*

**The County Cigarette Tax** - Revenue of \$10.4 million through January 31, 2025, was behind budgeted revenue of \$12.5 million, and resulted in an **unfavorable** variance of \$2.1 million, or 16.73%. The negative variance is due to a higher-than-expected decrease in product usage nationally.

**The County Hotel Accommodations Tax** - Revenue of \$5.9 million through January 31, 2025, was above budgeted revenue of \$4.8 million and resulted in a **favorable** variance of \$1.1 million or 22.85%. The positive variance is due to the continued rebound in bookings.

**The County Amusement Tax** - Revenue of \$5.9 million through January 31, 2025, was on target of budgeted revenue of \$5.9 million.

**The Sports Wagering Tax** - Revenue of \$2.2 million through January 31, 2025, was above budgeted revenue of \$1.8 million and resulted in a **favorable** variance of \$0.3 million or 18.14%. The positive variance is due to the timing of state disbursements.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total two-month actual revenue of \$2.3 million was above budgeted revenue of \$0.5 million and resulted in a **favorable** variance of \$1.8 million or 335.41%. The positive variance is primarily based on current collections to date.

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

---

<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund from 2016 through November 30, 2023, was \$2.6 billion.

## General Fund Expenditures

Expenses of \$430.6 million were \$31.6 million or 7.9% **unfavorable** to budget before including \$24.6 million in encumbrances. Combined expenditures and encumbrances of \$455.2 million were \$56.2 million or 14.1% **unfavorable** to budget. The unfavorable balance is due to timing of fund transfers, having a total impact of \$48.9 million on the expenditure variance. Outside of these transfers, the overall variance is favorable, and all control offices are in line with or favorable compared to budget.

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

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

## Health Fund - Executive Summary

**CCH** – The Health System revenue has a negative variance of \$80.1 million or 9.32% through January 31, 2025. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state and by patient fees revenues collection issues related to the Change Healthcare breach. Expenditures of \$831.2 million were \$8.1 million or 1.0% **favorable** to budget before including the encumbrances. The positive variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received. The variance in Health Plan Services (CountyCare) is also driven to account for the higher membership and associated revenue received from the state.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total two-month actual Medicaid Expansion revenue of \$546.1 million was behind budgeted revenue of \$561.0 million, resulting in an **unfavorable** variance of \$14.9 million or 2.65% due to timing of state payment adjustments, to account for the higher membership through January 31, 2025. As of January 31, 2025, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

	<b>Health Enterprise Fund favorable Variance (millions)</b>
<b>Revenue Center</b>	
Federal State Medicaid Programming - DSH	\$ 6.4
Directed Payments	8.1
Graduate Medical Education (GME) Revenue	0.8
Other revenue categories (net)	5.4
<b>Net favorable variances</b>	<b>20.7</b>
	<b>Unfavorable Variance (millions)</b>
Patient Fees	\$ (78.0)
Medicaid Expansion - Managed Care	(14.9)
Miscellaneous Revenue	(7.9)
<b>Net (unfavorable) variances</b>	<b>(100.8)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ (80.1)</b>

**Patient Fee Revenue** - Total two-month actual Patient Fee revenue of \$65.2 million was behind budgeted revenue of \$143.2 million and resulted in an **unfavorable** variance of \$78.0 million or 54.49%, based on current payments received and collection issues related to the Change Healthcare breach. This report includes \$20.9 million YTD payments through December 31, 2024, from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through January 31, 2025, Federal State Medicaid Programming Funding **DSH** actual revenue of \$38.6 million was above budgeted revenue of \$32.2 million and resulted in a **favorable** variance of \$6.4 million or 20.05%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

**Directed Payments** – Total two-month actual Directed Payments of \$90.4 million was above budgeted revenue of \$82.3 million and resulted in a **favorable** variance of \$8.1 million or 9.84%, based on current payments received. This report includes \$69.6 million YTD payments through January 31, 2025, in directed payments to CCH from CountyCare.

**Net Patient Service Revenue - Graduate Medical Education (GME) Revenue** – Through January 31, 2025, Graduate Medical Education (GME) actual revenue of \$13.5 million was above budgeted revenue of \$12.7 million and resulted in a **favorable** variance of \$0.8 million or 6.36%. The positive variance in GME revenue was based on the current payments cycle from the state.

**Miscellaneous Revenue** – Total two-month actual miscellaneous revenue of \$4.4 million was behind budgeted revenue of \$12.3 million, resulting in an **unfavorable** variance of \$7.9 million or 64.32% primarily due to a slight increase of \$.1 million in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were behind budgeted revenue and resulted in an **unfavorable** variance of \$9.5 million based on current collections. The miscellaneous fees were partially offset by Managed Care investment income of \$3.1 million.

### **Health Fund- Expenditures**

Expenditures of \$831.2 million were \$8.1 million or 1.0 percent **favorable** to budget before including encumbrances of \$74.0 million, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Personnel services were \$15.7 million favorable to budget due to existing vacancies.

Expenditures and encumbrances of \$905.2million were \$65.9 million or 7.9 percent **unfavorable** to 2025 budget as approved and adjusted. Most of the encumbrances (\$2.2 million out of \$74.0 million) are current obligations entered by Health Plan Services for claims with most of the payments made in January 2025 and \$45.2 million are current encumbrances of Stroger Hospital.

**\*Further detail are available in Table-3 and Table-4 of the appendices.**

## Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Two as of January 31, 2025								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$72.1	\$74.4	\$2.3	3.2		\$74.4	\$2.3	3.2
Expenses	\$143.6	(\$1.9)	\$145.5	101.3	\$12.2	\$10.3	\$133.3	92.8
Net Results	(\$71.5)	\$76.3	\$147.8		\$12.2	\$64.1	\$135.6	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of January 31, 2025, revenues were \$74.4 million, \$2.3 million above budgeted revenue of \$72.1 million, resulting in a **favorable** variance of 3.2% to budget based on current collections. Total expenditures were positive \$10.3 million after encumbrances primarily due to General Funds reimbursements and current. Through January 31, 2025, revenues have exceeded expenditures and encumbrances by \$64.1 million on a modified cash basis. See *Table 5 for further details*.

## Special Purpose Fund Revenues

**The Non-Retailer Transactions Use Tax & State** - Revenue of \$2.3 million through January 31, 2025, was on target of budgeted revenue of \$2.3 million. The variance is based on current collections.

**The County Use Tax** - Revenue of \$17.0 million through January 31, 2025, was above budgeted revenue of \$16.0 million and resulted in a **favorable** variance of \$1.0 million or 6.55%. The positive variance is based on current collections.

**The County Gas / Diesel Fuel Tax** - Revenue of \$15.0 million through January 31, 2025, was above budgeted revenue of \$14.8 million and resulted in a **favorable** variance of \$0.2 million or 1.62%. The positive variance is based on current collections.

**The New Motor Vehicle Tax** - Revenue of \$0.5 million through January 31, 2025, was above budgeted revenue of \$0.4 million and resulted in a **favorable** variance of \$0.1 million or 20.66%. The positive variance is based on current collections.

**The Parking Lot & Garage Operation Tax** - Revenue of \$8.5 million through January 31, 2025, was behind budgeted revenue of \$8.7 million and resulted in an **unfavorable** variance of \$.2 million or 1.66%. The negative variance is based on current collections.

**The Firearms Tax** - Revenue of \$0.2 million through January 31, 2025, was on target of budgeted revenue of \$0.2 million. The variance is based on current collections.

**The Cannabis Tax** – Revenue of \$2.3 million through January 31, 2025, was above budgeted revenue of \$2.2 million and resulted in a **favorable** variance of \$0.1 million or 5.60%. The positive variance is based on current collections.<sup>5</sup>

**The IL Gaming Des Plaines Casino Tax** – Revenue of \$4.4 million through January 31, 2025, was above budgeted revenue of \$3.1 million and resulted in a **favorable** variance of \$1.3 million or 39.94%. 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 February 12<sup>th</sup>, 2025, the County has spent over \$592.5 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.*

---

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

**THE COUNTY OF COOK, ILLINOIS**  
**General Fund Analysis of Revenues**  
**Thru Period Two As of January 31, 2025**

REVENUES	2025 Budget	January 31, 2025	January 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
<b>Property Taxes (See note below)</b>	\$ 152,736,776	\$ 946,968	\$ 6,168,274	551.37%	\$ 5,221,306
<b>Property Tax Levy Timing Differential</b>			(26,594)		(26,594)
Property Tax - Tax Increment Financing Surplus	31,907,720	0	502,407	0.00%	502,407
<b>Fees</b>					
County Treasurer	35,000,000	7,431,980	18,439,751	148.11%	11,007,771
County Clerk	51,406,008	7,999,798	9,586,325	19.83%	1,586,527
Building and Zoning	4,100,000	597,317	1,073,643	79.74%	476,326
Environment and Sustainability	4,695,000	358,385	448,399	25.12%	90,014
Liquor Licenses	372,000	7,440	12,387	66.49%	4,947
Clerk of Circuit Court	72,900,000	11,678,257	13,982,919	19.73%	2,304,662
Sheriff	6,000,000	1,000,000	1,774,477	77.45%	774,477
Public Guardian	2,600,000	498,828	429,133	(13.97%)	(69,695)
Public Administrator	1,768,874	334,798	720,015	115.06%	385,217
Fees and Licenses Board of Review	370,000	0	0	0.00%	0
Highway Sale of Permits (Hauling & Construction)	1,700,000	250,000	270,900	8.36%	20,900
Medical Examiner	3,909,800	784,967	738,765	(5.89%)	(46,202)
Contract Compliance M/WBE Cert	19,000	3,166	1,500	(52.62%)	(1,666)
<b>Total Fee Revenue</b>	<b>184,840,682</b>	<b>30,944,936</b>	<b>47,478,214</b>	<b>53.43%</b>	<b>16,533,278</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	1,207,056,500	194,570,920	211,552,580	8.73%	16,981,660
Off Track Betting Commission	655,000	87,334	86,687	(0.74%)	(647)
Non Property Taxes - Personal Property Replacement PPRT	39,954,800	0	0	0.00%	0
Retailer's Occupation Tax/General Sales	5,090,800	822,383	1,020,746	24.12%	198,363
State Income Tax	20,668,000	3,027,042	3,372,714	11.42%	345,672
Alcoholic Beverage Tax	37,540,000	7,412,872	7,053,017	(4.85%)	(359,855)
Cigarette Tax	77,500,000	12,534,188	10,436,755	(16.73%)	(2,097,433)
Other Tobacco and Consumable Products Tax	6,800,000	1,091,868	1,154,320	5.72%	62,452
Hotel Accommodations Tax	38,250,000	4,833,694	5,938,408	22.85%	1,104,714
Gambling Machine Tax	5,700,000	187,694	86,100	(54.13%)	(101,594)
Video Gaming	1,345,000	177,410	26,035	(85.32%)	(151,375)
Amusement Tax	44,900,000	5,961,937	5,935,682	(0.44%)	(26,255)
Sports Wagering Tax	12,450,000	1,833,015	2,165,592	18.14%	332,577
<b>Total Non-Property Taxes</b>	<b>1,497,910,100</b>	<b>232,540,357</b>	<b>248,828,636</b>	<b>7.00%</b>	<b>16,288,279</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	65,000,000	10,377,516	11,561,589	11.41%	1,184,073
Salaries of State's Attorney	239,343	39,410	40,391	2.49%	981
Salaries of Public Defender	215,409	35,940	24,019	(33.17%)	(11,921)
FPD Reimbursements for Services	2,250,933	97	0	0.00%	(97)
<b>Total Intergovernmental Revenues</b>	<b>67,705,685</b>	<b>10,452,963</b>	<b>11,625,999</b>	<b>11.22%</b>	<b>1,173,036</b>
<b>Investment Income</b>					
Investment Income	57,162,500	9,612,129	10,171,996	5.82%	559,867
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	979,000	0	0	0.00%	0
Real Estate and Rental Income	11,131,061	1,616,095	1,542,247	(4.57%)	(73,848)
Other Reimbursements / Transfers	40,203,873	523,354	2,278,711	335.41%	1,755,357
<b>Total Miscellaneous Revenue</b>	<b>52,313,934</b>	<b>2,139,449</b>	<b>3,820,958</b>	<b>78.60%</b>	<b>1,681,509</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	15,428,353	1,285,644	2,592,036	101.61%	1,306,392
Other Financing Sources - Fund Balance	160,493,075	26,748,846	26,748,846	0.00%	0
<b>Total Other Financing Sources</b>	<b>175,921,428</b>	<b>28,034,490</b>	<b>29,340,882</b>	<b>4.66%</b>	<b>1,306,392</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 2,220,498,825</b>	<b>\$ 314,671,292</b>	<b>\$ 357,910,772</b>	<b>13.74%</b>	<b>\$ 43,239,480</b>

THE COUNTY OF COOK, ILLINOIS  
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances  
Thru Period P02 as of January 31, 2025

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	51,715,280	50,399,205	1,316,075	2.5%	1,686,189	52,085,394	-0.7%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,298,629	537,167	393,941	143,226	26.7%	60,852	454,793	15.3%
1081 FIRST DISTRICT	475,000	63,742	75,383	(11,641)	-18.3%	2,739	78,122	-22.6%
1082 SECOND DISTRICT	475,000	70,914	55,446	15,468	21.8%	-	55,446	21.8%
1083 THIRD DISTRICT	475,000	70,195	66,394	3,801	5.4%	3,873	70,267	-0.1%
1084 FOURTH DISTRICT	475,000	69,302	79,430	(10,128)	-14.6%	-	79,430	-14.6%
1085 FIFTH DISTRICT	475,000	69,533	50,807	18,726	26.9%	-	50,807	26.9%
1086 SIXTH DISTRICT	475,000	79,589	65,334	14,255	17.9%	-	65,334	17.9%
1087 SEVENTH DISTRICT	475,000	70,519	60,428	10,091	14.3%	-	60,428	14.3%
1088 EIGHTH DISTRICT	475,000	67,740	65,977	1,763	2.6%	(864)	65,113	3.9%
1089 NINTH DISTRICT	475,000	69,500	50,832	18,668	26.9%	191	51,023	26.6%
1090 TENTH DISTRICT	475,000	64,612	54,547	10,065	15.6%	3,500	58,047	10.2%
1091 ELEVENTH DISTRICT	533,500	79,751	60,708	19,043	23.9%	-	60,708	23.9%
1092 TWELFTH DISTRICT	475,000	68,597	64,800	3,797	5.5%	10,849	75,649	-10.3%
1093 THIRTEENTH DISTRICT	475,000	71,036	76,363	(5,327)	-7.5%	2,397	78,760	-10.9%
1094 FOURTEENTH DISTRICT	475,000	73,232	68,487	4,745	6.5%	-	68,487	6.5%
1095 FIFTEENTH DISTRICT	475,000	74,784	65,209	9,575	12.8%	-	65,209	12.8%
1096 SIXTEENTH DISTRICT	475,000	73,166	74,231	(1,065)	-1.5%	(12,000)	62,231	14.9%
1097 SEVENTEENTH DISTRICT	475,000	66,050	65,181	869	1.3%	-	65,181	1.3%
COOK COUNTY BOARD OF COMMISSIONERS	10,432,128	1,739,429	1,493,498	245,931	14.1%	71,537	1,565,035	10.0%
1040 COUNTY ASSESSOR	34,823,604	5,589,847	5,046,872	542,975	9.7%	84,799	5,131,671	8.2%
1050 BOARD OF REVIEW	21,189,514	3,400,069	3,235,563	164,506	4.8%	(324)	3,235,239	4.8%
1060 COUNTY TREASURER	700,077	124,371	104,856	19,515	15.7%	-	104,856	15.7%
1110 COUNTY CLERK	20,152,414	3,595,604	2,966,476	629,128	17.5%	47,567	3,014,043	16.2%
1130 RECORDER OF DEEDS	-	-	-	0	0.0%	-	-	0.0%
1250 STATE'S ATTORNEY	131,637,355	20,767,312	24,962,521	(4,195,209)	-20.2%	21,254	24,983,775	-20.3%
SHERIFF	554,416,457	88,343,450	108,077,801	(19,734,351)	-22.3%	923,765	109,001,566	-23.4%
CHIEF JUDGE	274,719,296	43,019,424	50,543,775	(7,524,351)	-17.5%	432,836	50,976,611	-18.5%
CLERK OF CRCT CRT OFF.OF CLERK	102,324,448	16,952,495	18,972,592	(2,020,097)	-11.9%	195,007	19,167,599	-13.1%
1080 OFFICE OF INSPECTOR GENERAL	2,788,828	468,391	365,483	102,908	22.0%	-	365,483	22.0%
1390 PUBLIC ADMINISTRATOR	1,846,930	286,736	272,634	14,102	4.9%	-	272,634	4.9%
FIXED CHARGES	746,745,924	162,946,496	164,128,889	(1,182,393)	-0.7%	21,143,126	185,272,015	-13.7%
<b>TOTAL</b>	<b>\$ 2,220,498,825</b>	<b>\$ 398,948,904</b>	<b>\$ 430,570,165</b>	<b>\$ (31,621,261)</b>	<b>-7.9%</b>	<b>\$ 24,605,756</b>	<b>\$ 455,175,921</b>	<b>-14.1%</b>

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

REVENUES	2025 Budget	January 31, 2025	January 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 157,704,920	\$ 977,771	\$ 3,598,715	268.05%	\$ 2,620,944
Property Tax Levy Timing Differential			0		0
<b>Stroger Hospital -</b>					
409549-Medicare	238,264,029	40,361,666	16,806,600	(58.36%)	(23,555,066)
409593-Medicaid Fees for Service	440,301,837	74,586,650	23,385,483	(68.65%)	(51,201,167)
409598-Private Payors & Carriers	91,365,873	15,477,279	20,814,050	34.48%	5,336,771
<b>Stroger Hospital - Sub Total</b>	<b>769,931,739</b>	<b>130,425,595</b>	<b>61,006,133</b>	<b>(53.23%)</b>	<b>(69,419,462)</b>
<b>Provident Hospital -</b>					
409549-Medicare	27,291,761	4,623,194	1,713,511	(62.94%)	(2,909,683)
409593-Medicaid Fees for Service	41,597,630	7,046,593	1,180,423	(83.25%)	(5,866,170)
409598-Private Payors & Carriers	6,563,845	1,111,908	1,280,525	15.16%	168,617
<b>Provident Hospital - Sub Total</b>	<b>75,453,236</b>	<b>12,781,695</b>	<b>4,174,459</b>	<b>(67.34%)</b>	<b>(8,607,236)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>845,384,975</b>	<b>143,207,290</b>	<b>65,180,592</b>	<b>(54.49%)</b>	<b>(78,026,698)</b>
<b>409574-CCHHS - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
409579-Medicaid Revised Plan Revenue DSH	190,000,000	32,185,792	38,639,068	20.05%	6,453,276
409604-Directed Payments	485,844,085	82,301,457	90,400,611	9.84%	8,099,154
<b>Medicaid Expansion - Managed Care</b>					
409524-Affordable Care Act PMPM	835,794,639	141,347,359	141,373,999	0.02%	26,640
409528-Family Health Plans PMPM	802,007,515	135,633,372	139,692,199	2.99%	4,058,827
409532-Integrated Care Program PMPM	880,031,886	148,828,645	135,249,293	(9.12%)	(13,579,352)
409536-Managed Long Term Services and Support PMPM	374,281,261	63,297,448	60,226,706	(4.85%)	(3,070,742)
409539-Other Population Revenue PMPM	389,446,347	65,082,462	69,546,946	6.86%	4,464,484
409542-Other State Revenue	40,382,310	6,828,532	40,980	(99.40%)	(6,787,552)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>3,321,943,958</b>	<b>561,017,818</b>	<b>546,130,123</b>	<b>(2.65%)</b>	<b>(14,887,695)</b>
<b>409563-Graduate Medical Education</b>	<b>75,027,201</b>	<b>12,709,526</b>	<b>13,518,415</b>	<b>6.36%</b>	<b>808,889</b>
<b>409585-Domestic Transfer - Elimination</b>	<b>(139,525,143)</b>	<b>(23,635,407)</b>	<b>(20,906,676)</b>	<b>(11.55%)</b>	<b>2,728,731</b>
<b>CCH - Total Fees</b>	<b>4,909,975,076</b>	<b>845,336,476</b>	<b>770,512,133</b>	<b>(8.85%)</b>	<b>(74,824,343)</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	60,905,418	10,317,311	839,480	(91.86%)	(9,477,831)
Public Health	2,577,463	427,905	511,978	19.65%	84,073
Managed Care - Investment Income	9,493,159	1,582,193	3,047,321	92.60%	1,465,128
<b>Miscellaneous Revenues - Sub</b>	<b>72,976,040</b>	<b>12,327,409</b>	<b>4,398,779</b>	<b>(64.32%)</b>	<b>(7,928,630)</b>
<b>411495-Other Financing Sources</b>	<b>4,900,000</b>	<b>816,667</b>	<b>816,667</b>	<b>0.00%</b>	<b>0</b>
<b>TOTALS</b>	<b>\$ 5,145,556,036</b>	<b>\$ 859,458,322</b>	<b>\$ 779,326,294</b>	<b>(9.32%)</b>	<b>\$ (80,132,029)</b>

THE COUNTY OF COOK, ILLINOIS  
 Health Fund Analysis of Expenses and Encumbrances  
 Thru Period 02 as of January 31, 2025

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	\$ 114,412,227	\$ 14,066,412	\$ 11,523,242	\$ 2,543,170	18.1%	\$ 2,592,153	\$ 14,115,395	\$ (48,983)	-0.3%
4241	Health Services - JTDC	\$ 11,066,141	\$ 1,572,146	1,356,842	215,304	13.7%	14,382	1,371,224	200,922	12.8%
4890	Health System Administration	\$ 163,519,448	\$ 17,117,385	10,044,920	7,072,465	41.3%	3,728,145	13,773,065	3,344,320	19.5%
4891	Provident Hospital	\$ 110,576,453	\$ 13,892,786	7,235,968	6,656,818	47.9%	5,182,244	12,418,212	1,474,574	10.6%
4893	Ambulatory & Community Health Network of Cook County	\$ 207,499,811	\$ 29,987,765	14,998,220	14,989,545	50.0%	13,012,247	28,010,467	1,977,298	6.6%
4894	Ruth M. Rothstein CORE Center	\$ 30,632,951	\$ 4,119,244	1,378,923	2,740,321	66.5%	1,238,822	2,617,745	1,501,499	36.5%
4895	Department of Public Health	\$ 24,102,700	\$ 3,000,901	3,238,831	(237,930)	-7.9%	728,032	3,966,863	(965,962)	-32.2%
4896	Health Plan Services	\$ 3,185,276,842	\$ 575,256,397	671,741,036	(96,484,639)	-16.8%	2,241,367	673,982,403	(98,726,006)	-17.2%
4897	John H. Stroger Jr, Hospital of Cook County	\$ 1,222,924,976	\$ 172,716,787	102,414,330	70,302,457	40.7%	45,158,059	147,572,389	25,144,398	14.6%
4898	Oak Forest Health Center	\$ -	\$ -	0	0	0.0%	0	-	0	
4899	Special Purpose Appropriations	\$ 75,544,486	\$ 7,580,694	7,267,861	312,833	4.1%	143,769	7,411,630	169,064	2.2%
<b>TOTAL</b>		<b>\$ 5,145,556,036</b>	<b>\$ 839,310,516</b>	<b>\$ 831,200,173</b>	<b>8,110,343</b>	<b>1.0%</b>	<b>\$ 74,039,220</b>	<b>\$ 905,239,393</b>	<b>\$ (65,928,877)</b>	<b>-7.9%</b>

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

**SPECIAL PURPOSE FUNDS**

<u>Fund #</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures &amp; Encumbrances</u>	<u>Revenues Over (Under) Expenditures &amp; Encumbrances</u>	<u>1/31/2025 Net Change In Fund Balance</u>	<u>FY2024 Projected Fund Balance (Ending)</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
11856	Motor Fuel Tax IL First	\$ 6,302,109	\$ 7,924,398	\$ 326,576	\$ 8,250,974	\$ (1,948,865)	\$ (1,948,865)	\$ 30,517,741	\$ 28,568,876
11312	Animal Control	1,282,905	903,799	24,927	928,726	354,179	354,179	5,560,112	5,914,291
11306	Election Division Fund	358,454	3,022,172	(827,253)	2,194,919	(1,836,465)	(1,836,465)	20,784,820	18,948,355
11314	County Clerk Document Storage System	790,485	777,426	0	777,426	13,059	13,059	13,279,549	13,292,608
11320	Circuit Court Automation	1,398,272	672,507	334,419	1,006,926	391,346	391,346	1,638,623	2,029,969
11318	Circuit Court Document Storage	1,344,620	787,264	215,892	1,003,156	341,464	341,464	2,053,434	2,394,898
11310	Law Library	730,781	758,358	2,372	760,730	(29,949)	(29,949)	(47,134)	(77,083)
11322	Circuit Court - Dispute Resolution	69,715	74	0	74	69,641	69,641	(47,722)	21,919
11326	Adult Probation / Probation Service Fee	377,322	8,758	(16,603)	(7,845)	385,167	385,167	7,690,698	8,075,865
11316	County Clerk Automation	229,229	98,634	27,546	126,180	103,049	103,049	1,597,888	1,700,937
11854	Treasurer - Tax Sales Automation	211,183	2,039,005	375,680	2,414,685	(2,203,502)	(2,203,502)	17,842,698	15,639,196
11324	Intergovernment Agreement/ ETSB	350,000	1,402,505	0	1,402,505	(1,052,505)	(1,052,505)	542,445	(510,060)
11328	Social Service/ Probation & Court Services	427,283	26,335	(73,775)	(47,440)	474,723	474,723	8,337,356	8,812,079
11248	Lead Poisoning Prevention Fund	12,634	51,360	0	51,360	(38,726)	(38,726)	2,135,048	2,096,322
11249	Geographic Information Systems - GIS	1,078,412	1,967,749	323,100	2,290,849	(1,212,437)	(1,212,437)	10,096,312	8,883,875
11252	State's Attorney Narcotics Forfeiture	130,171	483,714	0	483,714	(353,543)	(353,543)	(2,223,688)	(2,577,231)
11292	Disaster Response and Recovery Fund	0	(35,027,621)	0	(35,027,621)	35,027,621	35,027,621	50,000,000	85,027,621
11258	Circuit Court Administrative Fund	224,342	103,951	0	103,951	120,391	120,391	2,205,326	2,325,717
11259	County Clerk GIS Fee Fund	485,138	59,385	700	60,085	425,053	425,053	10,661,097	11,086,150
11260	County Clerk Rental Housing Support Fee	37,454	25,037	126	25,163	12,291	12,291	968,666	980,957
11262	Sheriff Women's Justice Services	7,094	33	(10)	23	7,071	7,071	319,244	326,315
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(277,902)	(277,902)
11268	Assessor Special Fund	98,271	226	0	226	98,045	98,045	1,197,440	1,295,485
11269	CCC Electronic Citation Fund	98,268	19,317	0	19,317	78,951	78,951	2,172,445	2,251,396
11271	SAO Records Automation	2,165	0	0	0	2,165	2,165	(279,399)	(277,234)
11272	PD Records Automation	10,398	0	0	0	10,398	10,398	281,700	292,098
11273	Environmental Control Solid Waste Mgmt	173,863	61,100	47,053	108,153	65,710	65,710	3,691,067	3,756,777
11274	Land Bank Authority	1,744,643	744,167	5,001	749,168	995,475	995,475	(3,228,427)	(2,232,952)
11275	Section 108 Loan Program	0	0	0	0	0	0	4,064,138	4,064,138
11276	Erroneous Homestead Exemption Recovery	928,968	193,560	0	193,560	735,408	735,408	3,128,703	3,864,111
11302	Township Roads	179,182	0	0	0	179,182	179,182	7,325,793	7,504,975
11277	Sheriff Pharmaceutical Disposal	12,734	0	0	0	12,734	12,734	446,648	459,382
11278	Sheriff Operations State Asset Forfeiture	89,240	20,342	(5,648)	14,694	74,546	74,546	512,313	586,859
11279	Sheriff Money Laundering State Asset Forfeiture	0	9,000	0	9,000	(9,000)	(9,000)	253,652	244,652
11281	Cable TV Peg Access Support Fund	0	0	0	0	0	0	114,932	114,932
11282	Cook County Assessor GIS Fee Fund	224,041	156,942	7,911	164,853	59,188	59,188	1,899,525	1,958,713
11284	COVID-19 Federal Programs	3,867	0	0	0	3,867	3,867	28,167,376	28,171,243
11285	Mortgage Foreclosure Mediation Program	197,006	90,263	0	90,263	106,743	106,743	3,366,352	3,473,095
11270	Medical Examiner Fees	12,109	54	0	54	12,055	12,055	899,055	911,110
11286	American Rescue Plan Act (ARPA) Fund	3,640,128	22,980,969	11,413,422	34,394,391	(30,754,263)	(30,754,263)	346,519,922	315,765,659
11287	Equity Fund SPF	7,593,425	2,713,418	(10,815)	2,702,603	4,890,822	4,890,822	100,943,197	105,834,019
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	169,785	26,803	0	26,803	142,982	142,982	13,725,200	13,868,182
11289	Transportation Related Home Rule Taxes	43,405,826	0	0	0	43,405,826	43,405,826	21,733,788	65,139,614
11293	Homeowner Relief Fund	0	(15,000,000)	0	(15,000,000)	15,000,000	15,000,000	0	15,000,000
<b>TOTAL</b>		<b>\$ 74,431,522</b>	<b>\$ (1,898,996)</b>	<b>\$ 12,170,621</b>	<b>\$ 10,271,625</b>	<b>\$ 64,159,897</b>	<b>\$ 64,159,897</b>	<b>\$ 722,114,761</b>	<b>\$ 786,274,658</b>

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

REVENUES	2025 Budget	January 31, 2025	January 31, 2025	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date Actuals Collections	%	Variance \$
<b>Transportation Fund Revenue</b>					
Non Retailer Transactions Use Tax & State	\$ 14,250,000	\$ 2,336,066	\$ 2,318,769	(0.74%)	\$ (17,297)
County Use Tax	98,500,000	15,989,299	17,036,914	6.55%	1,047,615
Gasoline / Diesel Fuel Tax	86,250,000	14,750,807	14,989,900	1.62%	239,093
New Motor Vehicle Tax	2,400,000	392,565	473,653	20.66%	81,088
Wheel Tax	0	0	0	0.00%	0
Parking Lot & Garage Operations Tax	51,000,000	8,653,231	8,509,323	(1.66%)	(143,908)
Interest Income	0	0	77,267	0.00%	77,267
<b>Total Transportation Fund Revenue</b>	<b>\$ 252,400,000</b>	<b>\$ 42,121,968</b>	<b>\$ 43,405,826</b>	<b>3.05%</b>	<b>\$ 1,283,858</b>

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

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

**Equity Fund Revenue**

Cannabis Tax	\$ 13,900,000	\$ 2,140,602	\$ 2,260,444	5.60%	\$ 119,842
Firearms Tax	1,300,000	237,677	247,266	4.03%	9,589
Il Gaming Des Plaines Casino	19,500,000	3,131,136	4,381,588	39.94%	1,250,452
Interest Income	0	0	704,127	0.00%	704,127

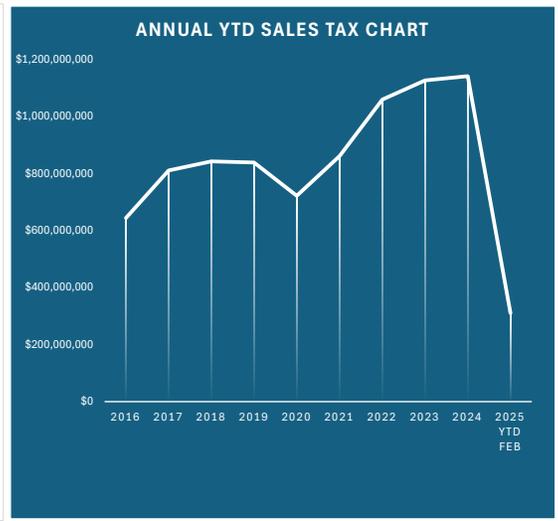
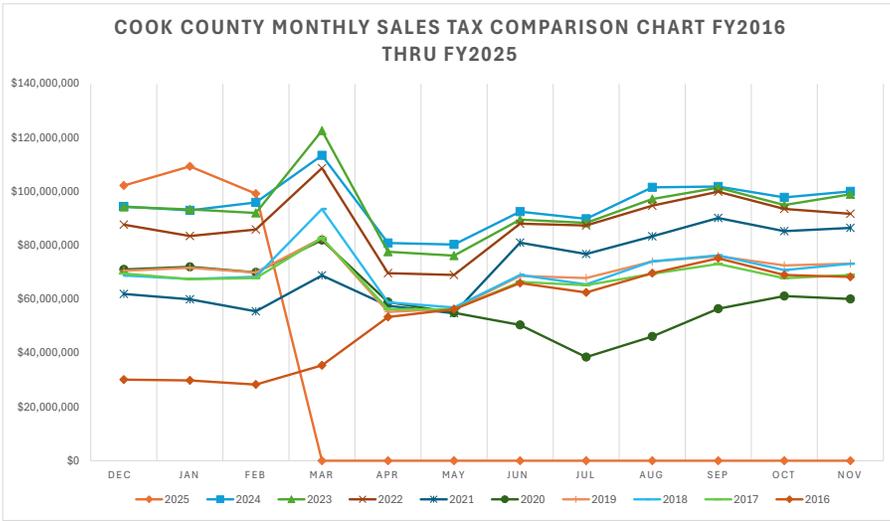
---

<b>Equity Fund Revenue</b>	<b>\$ 34,700,000</b>	<b>\$ 5,509,415</b>	<b>\$ 7,593,425</b>	<b>37.83%</b>	<b>\$ 2,084,010</b>
----------------------------	----------------------	---------------------	---------------------	---------------	---------------------

---

The County Of Cook, Illinois  
Sales Tax Revenue Chart

Table - 8



FY2025 YTD - FEBRUARY 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)
\$ 290,749,963	\$310,711,313	6.87%	\$ 19,961,350	\$ 1,119,037,554	\$1,141,428,231	2.00%	\$ 22,390,677	\$ 1,092,400,000	\$1,126,424,347	3.11%	\$ 34,024,347

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

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

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

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	
2025	\$102,228,337	\$109,324,243	\$99,158,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,711,313
Over/(Under) Est. (in millions)	\$4.3	\$12.7	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$20.0
2024	\$94,430,022	\$92,999,054	\$95,935,715	\$113,411,118	\$80,837,586	\$80,294,648	\$92,492,156	\$89,847,351	\$101,538,463	\$101,843,016	\$97,796,697	\$100,002,405	\$1,141,428,231
Over/(Under) Est. (in millions)	\$0.1	\$0.2	\$3.8	\$2.4	\$0.5	\$0.4	\$0.4	(\$0.1)	\$4.5	\$1.8	\$3.2	\$5.2	\$22.4
2023	\$94,242,875	\$93,362,452	\$92,005,855	\$122,583,434	\$77,619,362	\$76,173,812	\$89,571,095	\$88,354,986	\$97,204,930	\$101,434,141	\$94,955,036	\$98,916,369	\$1,126,424,347
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265	\$99,929,809	\$93,508,619	\$91,728,882	\$1,059,602,538
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866

NOTES:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
2. In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute.
3. January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

Notes: Home Rule Sales Tax Revenues.

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

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

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

The County of Cook, Illinois

Grant Receivables (\$millions)

As of January 31st, 2025

Table - 9

By Department	FY2021	FY2022	FY2023	FY2024	FY2025	Total	% of
Enterprise Energy	0.1	2.5	0.5	0.0	0.0	3.1	2.8%
Planning and Development	2.0	2.3	1.6	-0.1	0.2	6.0	5.5%
Office of Economic Development	0.1	0.0	0.0	0.2	0.1	0.4	0.4%
County Clerk	0.2	0.3	-	-	-	0.5	0.5%
Environment and Sustainability	0.1	-	-	0.1	-	0.2	0.2%
Justice Advisory Council	-	-	-	0.4	-	0.4	0.4%
Office of the Sheriff	-	0.5	0.1	0.4	0.4	1.4	1.3%
State's Attorney	-	-	-	3.3	3.0	6.3	5.8%
Medical Examiner	-	-	-	-	-	-	0.0%
Public Defender	-	-	-	-	-	-	0.0%
Emergency Management & Regional Security	0.1	5.9	34.9	17.8	2.4	61.1	56.1%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Public Guardian	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	0.4	0.6	0.4	1.4	1.3%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	-	-	-	0.0%
Juvenile Temporary Detention Center	-	-	-	-	-	-	0.0%
Dept. of Transportation And Highways	-	-	6.4	8.7	1.6	16.7	15.3%
Board of Election	-	-	-	-	-	-	0.0%
Land Bank Authority	-	-	-	-	-	-	0.0%
Dept. of Public Health	1.2	0.9	1.1	6.7	1.6	11.5	10.6%
<b>Grand Total</b>	<b>\$ 3.8</b>	<b>\$ 12.4</b>	<b>\$ 45.0</b>	<b>\$ 38.1</b>	<b>\$ 9.7</b>	<b>\$ 109.0</b>	<b>100%</b>

By Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	Total
County Match - CCP	-	0.8	0.3	-	-	\$ 1.1
Federal Direct - CCH	-	0.1	0.3	2.7	0.5	\$ 3.6
Federal Direct - CCP	2.2	2.7	1.7	0.5	0.6	\$ 7.7
Federal Direct - DPH	-	-	-	0.6	0.2	\$ 0.8
Federal Direct - DOT	-	-	-	-	-	\$ -
Federal Pass Through - CCH	0.2	0.6	0.3	1.1	0.3	\$ 2.5
Federal Pass Through - CCP	0.4	6.3	38.5	26.7	5.0	\$ 76.9
Federal Pass Through - DOT	-	-	2.8	1.6	0.6	\$ 5.0
Federal Pass Through - DPH	0.4	-	0.4	0.4	0.1	\$ 1.3
Private/Other - CCH	0.3	-	0.1	0.1	-	\$ 0.5
Private/Other - CCP	-	-	-	0.1	0.1	\$ 0.2
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	-	\$ -
State Direct - CCP	0.1	1.6	0.6	2.4	1.8	\$ 6.5
State Direct - DOT	-	-	-	-	-	\$ -
State Direct - DPH	0.2	0.3	-	1.9	0.5	\$ 2.9
<b>Grand Total</b>	<b>\$ 3.8</b>	<b>\$ 12.4</b>	<b>\$ 45.0</b>	<b>\$ 38.1</b>	<b>\$ 9.7</b>	<b>\$ 109.0</b>

### Notes to the January 2025 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 16<sup>th</sup>, 2025, and is included in this revenue report.** Certain other fee revenues for January 2025 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted and limited to the total amount of the State grant.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources' revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred.

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

**Note: 1** The FY2025 budgeted Property Tax revenue is based on the FY2025 tax levy, which will not be collected until 2026; actual revenue received during 2025 is based on the FY2024 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2025 will be equal to the difference between the FY2025 and FY2024 tax levies.

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