Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Five-Month Period Ended April 30, 2026

Bureau of Finance

COOK COUNTY
BUREAU OF
FINANCE

Syril Thomas, C.P.A.
Comptroller

(312) 603-7385
syril.thomas@cookcountyil.gov

161 N Clark St., 19th Fl.
Suite 1900A
Chicago, Illinois 60601

May 29, 2026

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

Attached are an Analysis of Revenues and Expenses Report for the five-month period ended April 30, 2026, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Transportation Fund
Table - 7	Comparative Sales Tax Revenues 2017 through 2025 and 2026
Table - 8	Grants Receivable Revenues 2022 through 2026

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

Respectfully submitted,

Syril Thomas, CPA
Comptroller

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

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period P05 as of April 30, 2026								
	YTD Budget	**YTD Actuals**	**YTD Variance**	**YTD % Variance**	**Encumbrances**	**Totals**	**Variance**	**YTD % Variance**
General Fund								
Revenues	$1,085.9	$1,350.2	$264.3	24.3		$1,350.2	$264.3	24.3
Expenses	$1,202.7	$1,122.9	$79.8	6.6	$64.3	$1,187.2	$15.5	1.3
Net Results	($116.8)	$227.3	$344.1		$64.3	$163.0	$279.8	
Health Fund								
Revenues	$2,476.7	$2,460.9	($15.8)	(0.6)		$2,460.9	($15.8)	(0.6)
Expenses	$2,469.5	$2,500.7	($31.2)	(1.3)	$56.3	$2,557.0	($87.5)	(3.5)
Net Results	$7.2	($39.8)	($47.0)		$56.3	($96.1)	($103.3)	
1) All values are in millions								
2) Unfavorable numbers are represented in parenthesis								

Net Results

As of April 30, 2026, the General Fund net results were positive $227.3 million, $344.1 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances, net results were $279.8 million **favorable** to budget.

Revenues were $264.3 million or 24.3% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in April 2026, led by increases in a number of Fees and Non-property tax types, including County Treasurer, County Clerk, Clerk of the Circuit Court Fees, Cigarette Tax, Amusement Tax and Sports Wagering that offset reductions in Hotel Accommodations Tax, Alcohol Beverage Tax, and in other areas.

Expenditures of $1.123 billion were $79.8 million or 6.6% **favorable** to the year-to-date budget before factoring in encumbrances of $64.3 million, which resulted in a positive variance of $15.5 million or 1.3% 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 $15.8 million or 0.6% **unfavorable** to budget. Expenditures of $2.501 billion are $31.2 million or 1.3% **unfavorable** to budget before factoring in encumbrances of $56.3 million. When including encumbrances, expenditures were negative $87.5 million or 3.5% **unfavorable** to budget. The negative variance is due to the current Managed Care payments made through April 30, 2026, offset by Health Plan Services appropriation adjustments of $313 million during the month of January. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution.

State Revenues Update

Through April 30, 2026, the State of Illinois owes the County $92.2 million. That includes:

General Fund	*FY 2022*	*FY 2023*	*FY 2024*	*FY 2025*	*FY 2026*	*Total*	Average days receivable outstanding
($ in millions)							
AOIC	$ -	$ -	$ -	$ -	$ 20.1	$ 20.1	AOIC vouchers average - 30-45 days
Rent	-	-	-	-	0.5	0.5	State Rent average - 90-120 days
CCP_State Direct grants	1.6	0.2	-	1.4	3.2	6.4	Estimated average days over - 120 days
CCP_Federal pass - through grants	1.2	7.2	18.4	20.6	9.4	56.8	Estimated average days over - 120 days
Total - General Fund	**2.8**	**7.4**	**18.4**	**22.0**	**33.2**	**83.8**	
Health Fund							
Medicaid	-	-	-	-	-	0.0	State Medicaid average - 30 days
CCH_State Direct grants	0.3	-	0.5	1.2	1.3	3.3	Estimated average days over - 120 days
CCH_Federal pass - through grants	1.2	0.5	0.7	1.1	1.6	5.1	Estimated average days over - 120 days
Total Health Fund	**1.5**	**0.5**	**1.2**	**2.3**	**2.9**	**8.4**	
Total General & Health Fund	**$ 4.3**	**$ 7.9**	**$ 19.6**	**$ 24.3**	**$ 36.1**	**$ 92.2**	

The FY2026 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through April 30, 2026, which is used to pay the salaries of probation officers and administrative staff working in adult probation, social service, juvenile probation and JTDC. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of April 30, 2026, the State AOIC past due amount was $20.1 million.[1]

Cancelled Grants:

Grant Name:	**Department Name**	**Amount**
Grant 2024 BED Chicagoland Solar Collaborative	Department of Energy	($771,974)
Underserved Victims of Crime	State's Attorney	($500,000)
Amount in parentheses identifies the cancelled funds of FY2026 budgeted Federal Grants	**Grand Total**	**($1,271,974)**

As of April 30, 2026, the Health System had no past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP).[3] CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

[1] In April 2026 and May 2026, the State AOIC reimbursed the County in the amount of $7.7 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, Adult Probation Officer's full salaries and grants-in-aid. The amount owed for FY2025 is $0.0 million and FY2026 is $20.1 million.

[2] In April 2026 and May 2026, the County received a total of $24.5 million related to Federal pass – through grants. Most of the revenues received were for the Department of Emergency Management & Regional Security, FEMA Public Assistance, IEMA, State's Attorney Office, Sheriff, OCJ, DOTH, P&D, HUD, CCH, Public Health Grants, and others. As of April 30, 2026, the total grants past due amount owed to the County was $84.4 million. *See Table – 8 (page 17) for detail*. The federal pass-through grants amount reflects funding to be received from the State, for costs incurred by the County under its grant programs.
EAs of April 30, 2026, the State owes the County $61.9 million in Federal pass-through grant receivable.

[3] As of April 30, 2026, the Health System had no past due in State Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total five-month property tax levy revenue of $195.4 million was above prior year property tax revenue of $174.5 million, resulting in a **favorable** comparative variance of $20.9 million or 11.98% based on current collections through April 30, 2026. General Funds higher property tax collections in FY2026 are based on property tax levy as approved. Tax collections in April 2026 were $51.5 million based on current tax distributions.

			FY2026 vs FY2025	
	30-Apr-26	30-Apr-25	FY26 vs FY25 Over (Under)	% Change
General Fund	$ 96,139,894	$ 87,057,665	$ 9,082,229	10.43%
Health Fund	99,259,294	87,435,903	11,823,391	13.52%
Total	$ 195,399,188	$ 174,493,568	$ 20,905,620	11.98%

General Fund Revenues Fees

Treasurer – Total five-month actual revenue of $26.9 million was above budgeted revenue of $16.9 million, resulting in a **favorable** variance of $10.0 million or 59.31%. The increase in revenue is attributable to a higher than anticipated volume of late payments during the month of December 2025 through April 2026.

County Clerk – Total four-month actual revenue of $22.2 million was above budgeted revenue of $21.8 million, resulting in a **favorable** variance of $0.4 million or 1.66% and is based the current collections. Revenue continues to be closely influenced by broader economic conditions. The **favorable** variance through April 2026 is due to the slight change in real estate 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 increased home prices. High mortgage rates and steep home prices are dissuading would be buyers. Overall, the housing market remains fragile.

Clerk of the Circuit Court – Total five-month actual revenue of $34.0 million was above budgeted revenue of $30.0

	General Funds
	Favorable Variance
Revenue Center	**(millions)**
County Treasurer	$ 10.0
County Clerk	0.4
Clerk of Circuit Court	4.0
County Sales Tax	44.9
Cigarette Tax	116.9
Amusement Tax	2.3
Sports Wagering Tax	0.3
Property Taxes - TIF	88.8
Total net favorable variances	$ 267.6
	Unfavorable Variance
	(millions)
Hotel Accommodations Tax	$ (0.2)
Alcohol Beverage Tax	(0.4)
Other revenue categories (net)	(2.7)
Net (unfavorable) variances	(3.3)
Total net favorable (unfavorable) variances	$ 264.3

million, resulting in a **favorable** variance of $4.0 million or 13.50% and is based on current collections and increases in both new cases and e-filings.

Sheriff – Total five-month actual revenue of $2.6 million was on target of budgeted revenue of $2.6 million 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 $629.6 million through April 30, 2026, was above budgeted revenue of $584.7 million and resulted in a **favorable** variance of $44.9 million or positive 7.68%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, April receipts represent underlying transactions that occurred in January of 2026. *For more current data, see Table-7 (Page 16).*

The County Cigarette Tax - Revenue of $142.2 million through April 30, 2026, was above budgeted revenue of $25.3 million, and resulted in **favorable** variance of $116.9 million, or 462.37%. The positive variance is primarily due to a one-time tax audit liability settlement of $115.0 million.

The County Hotel Accommodations Tax - Revenue of $12.1 million through April 30, 2026, was behind budgeted revenue of $12.3 million and resulted in an **unfavorable** variance of $0.2 million or 1.42%. The negative variance is based on current hotel occupancy rates and room prices in 2026.

The Alcoholic Beverage Tax - Revenue of $14.2 million through April 30, 2026, was behind budgeted revenue of $14.6 million and resulted in an **unfavorable** variance of $0.4 million or 2.49%. The negative variance is due to National trends which indicate a decline in alcohol consumption, with a particularly sharp decline among younger adults.

The County Amusement Tax - Revenue of $22.6 million through April 30, 2026, was above budgeted revenue of $20.3 million, and resulted in a **favorable** variance of $2.3 million, or 11.28%. The positive variance is primarily due to the Bear's play-off events.

The Sports Wagering Tax - Revenue of $7.1 million through April 30, 2026, was above budgeted revenue of $6.8 million and resulted in a **favorable** variance of $0.3 million or 4.60%. The positive variance is due to an increase in sports wagering in Cook County.

The Cannabis Tax – Revenue of $5.0 million through April 30, 2026, was behind of budgeted revenue of $5.3 million and resulted in an **unfavorable** variance of $0.3 million or 4.79%. The decline in tax revenue is primarily driven by decreased prices, significant competition from neighboring states, and the expansion of alternative products.[5]

The Firearms Tax – Revenue of $0.5 million through April 30, 2026, was behind budgeted revenue of $0.6 million and resulted in an **unfavorable** variance of $0.1 million or 14.31% and is based on current collections.

The IL Gaming Des Plaines Casino Tax – Revenue of $10.9 million through April 30, 2026, was above budgeted revenue of $10.6 million and resulted in a **favorable** variance of $0.3 million or 2.57%. The positive variance is due to an uptick in admissions and play volume at applicable casinos.

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

General Fund Expenditures

Expenses of $1.123 billion were $79.8 million or 6.6% **favorable** to the budget before including $64.3 million in encumbrances. Combined expenditures and encumbrances of $1.187 billion were $15.5 million or 1.3% **favorable** to budget. All control offices are in line with or favorable 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 $15.8 million or 0.64% through April 30, 2026. The negative variance in the Health System is driven primarily by the timing of Managed Care PMPM payments by the state, Federal State Medicaid Programming - DSH and property taxes, offsetting patient fees, directed payments, impacted by increase in Charity Care and increase in Uncompensated Care as federal policy changes impact Medicaid enrollment and enhanced ACA subsidies expired on December 31, 2025. Expenditures of $2.501 billion were $31.2 million or 1.3% **unfavorable** to budget before including the encumbrances. The variance in Health Plan Services (CountyCare) is

Revenue Center	Health Enterprise Fund favorable Variance (millions)
Medicaid Expansion - Managed Care	$ 70.1
Federal State Medicaid Programming - DSH	17.2
Graduate Medical Education (GME) Revenue	1.5
Property Taxes	7.3
Miscellaneous Revenue	4.4
Net *favorable* variances	100.5
	Unfavorable Variance (millions)
Patient Fees	$ (80.2)
Directed Payments	(23.6)
Other revenue categories (net)	(12.5)
Net (unfavorable) variances	(116.3)
Total net favorable (unfavorable) variances	$ (15.8)

driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received from the state, and HPS appropriation adjustment of $313 million in January 2026. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution.

Health Fund - Revenue

CCH Medicaid Expansion – Total five-month actual Medicaid Expansion revenue of $1.544 billion was above budgeted revenue of $1.474 billion, resulting in a **favorable** variance of $70.1 million or 4.76% due to timing of state payment adjustments. As of April 30, 2026, the Health System had no past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue.

Patient Fee Revenue - Total five-month actual Patient Fee revenue of $160.0 million was behind budgeted revenue of $240.2 million and resulted in an **unfavorable** variance of $80.2 million or 33.39%, based on current payments received due to lower than budgeted year to date patient volumes, decrease in Medicaid payments and increase in Charity Care. This report includes $60.2 million YTD payments through April 30, 2026, from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through April 30, 2026, Federal State Medicaid Programming Funding **DSH** actual revenue of $99.9 million was above budgeted revenue of $82.7 million and resulted in a **favorable** variance of $17.2 million or 20.77%. The positive variance in DSH revenue was due to higher than budgeted uncompensated care costs.

Directed Payments – Total five-month actual Directed Payments of $199.6 million was behind budgeted revenue of $223.2 million and resulted in an **unfavorable** variance of $23.6 million or 10.57%, based on current payments received. This report includes $136.6 million YTD payments through April 30, 2026, in Directed payments to CCH from CountyCare.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through April 30, 2026, Graduate Medical Education (GME) actual revenue of $29.9 million was above budgeted revenue of $28.4 million and resulted in a **favorable** variance of $1.5 million or 5.33%. The positive variance in GME revenue was based on the current payments cycle from the state.

Miscellaneous Revenue – Total five-month actual miscellaneous revenue of $30.4 million was above budgeted revenue of $26.0 million, resulting in a **favorable** variance of $4.4 million or 16.98% primarily due to a slight decrease of in Department of Public Health revenue collections, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were above budgeted revenue and resulted in a **favorable** variance of $6.8 million based on current collections which include Pharmacy Rx service charge, parking fees and other revenues. The miscellaneous fees were partially offset by Managed Care investment income of $1.5 million.

Health Fund- Expenditures

Expenditures of $2.501 billion were $31.2 million or 1.3 percent **unfavorable** to budget before including encumbrances of $56.3 million, primarily an increase in Health Plan Services for claims and HPS appropriation adjustments of $313 million in January 2026. The appropriation adjustment is due to transfers from CountyCare reserve funding, as provided for in the FY 2026 budget resolution. Personnel services were $0.6 million favorable to budget due to existing vacancies and lower than anticipated spending of professional development fees. Contractual labor on the other hand is unfavorable to budget by $0.7 million.

Expenditures and encumbrances of $2.557 billion were negative $87.5 million or 3.5 percent **unfavorable** to 2026 budget as approved and adjusted. Most of the encumbrances ($1.2 million out of $56.3 million) are current obligations entered by Health Plan Services for claims with most of the payments made in April 2026 and $36.9 million are current encumbrances of Stroger Hospital.

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

Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Five as of April 30, 2026								
	Budget	**Actuals**	**Variance**	**% Variance**	**Encumbrances**	**Totals**	**$ Variance**	**% Variance**
Special Purpose Funds								
Revenues	$179.6	$198.9	$19.3	10.7		$198.9	$19.3	10.7
Expenses	$266.6	$117.4	$149.2	56.0	$32.7	$150.1	$116.5	43.7
Net Results	($87.0)	$81.5	$168.5		$32.7	$48.8	$135.8	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of April 30, 2026, revenues were $198.9 million, $19.3 million above budgeted revenue of $179.6 million, resulting in a **favorable** variance of 10.7% to budget based on current collections. Total expenditure was positive, $116.5 million, after encumbrance primarily due to General Funds reimbursements and current spending rate. Through April 30, 2026, revenues have exceeded expenditures and encumbrances by $48.8 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 $4.5 million through April 30, 2026, was behind budgeted revenue of $4.9 million and resulted in an **unfavorable** variance of $0.4 million or 7.71%. The negative variance is based on a decrease in purchases of vehicles registered in Cook County.

The County Use Tax - Revenue of $38.5 million through April 30, 2026, was behind budgeted revenue of $38.8 million and resulted in an **unfavorable** variance of $0.3 million or 0.67%. The very slight negative variance is partly due to a delay in receipt of data from the State which caused a delay in Use Tax billings.

The County Gas / Diesel Fuel Tax - Revenue of $37.2 million through April 30, 2026, was above budgeted revenue of $36.4 million and resulted in a **favorable** variance of $0.8 million or 2.03%. The positive variance is due to increased sales and tax enforcement efforts.

The New Motor Vehicle Tax - Revenue of $1.0 million through April 30, 2026, was on target of budgeted revenue of $1.0 million.

The Parking Lot & Garage Operation Tax - Revenue of $23.8 million through April 30, 2026, was above budgeted revenue of $19.4 million and resulted in a **favorable** variance of $4.4 million or 22.56%. The positive variance is due to tax enforcement efforts, as well as a significant increase in vehicles parking in parking lots within the County.

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 25its 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 May 29th, 2026, the County has spent over $925.7 million on 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
Thru Period Five As of April 30, 2026

REVENUES	2026 Budget	April 30, 2026 YTD Budgeted Revenues	April 30, 2026 Year to Date (1) Actuals Collections	Favorable (Unfavorable) Variance %	Favorable (Unfavorable) Variance $
Property Taxes (See note below)	$ 121,115,669	$ 66,383,498	$ 96,139,894	44.82%	$ 29,756,396
Property Tax Levy Timing Differential			(17,331,529)		(17,331,529)
Property Tax - Tax Increment Financing Surplus	51,808,000	0	59,025,929	0.00%	59,025,929
Fees					
402100-County Treasurer	35,000,000	16,868,265	26,873,510	59.31%	10,005,245
402150-County Clerk	52,443,084	21,851,285	22,213,261	1.66%	361,976
402300-Building and Zoning	4,100,000	1,500,185	2,035,401	35.68%	535,216
402350-Environment and Sustainability	4,695,000	1,200,897	1,406,233	17.10%	205,336
402450-Liquor Licenses	272,362	213,478	292,814	37.16%	79,336
402548-Clerk of the Circuit Court Fees	72,800,000	29,985,024	34,031,683	13.50%	4,046,659
403010-Sheriff Municipal Division	6,203,791	2,584,914	2,621,796	1.43%	36,882
403150-Public Guardian	2,400,000	1,000,000	1,015,231	1.52%	15,231
403120-Public Administrator	1,948,000	939,810	1,868,761	98.84%	928,951
402010-Fees and Licenses Board of Review	370,000	0	0	0.00%	0
402400-Highway Dept Permit Fees	1,500,000	604,349	671,171	11.06%	66,822
403210-Medical Examiner	3,851,202	1,687,679	1,645,046	(2.53%)	(42,633)
403280-Contract Compliance M/WBE Cert	15,000	6,250	6,500	4.00%	250
Total Fee Revenue	185,598,439	78,442,136	94,681,407	20.70%	16,239,271
Non-Property Taxes					
401150-County Sales Tax	1,367,166,000	584,713,239	629,621,875	7.68%	44,908,636
401310-Off Track Betting Comm.	506,444	173,113	17,469	(89.91%)	(155,644)
401110-Non Property Taxes - Personal Property Replacement PPRT	40,512,000	0	0	0.00%	0
401470-Retailer's Occupation Tax/General Sales	5,962,000	2,549,846	4,802,012	88.33%	2,252,166
401390-State Income Tax	19,464,000	7,954,002	8,102,475	1.87%	148,473
401210-Alcoholic Beverage Tax	36,480,000	14,568,650	14,205,796	(2.49%)	(362,854)
401430-Cigarette Tax	67,000,000	25,290,896	142,229,652	462.37%	116,938,756
401450-Other Tobacco Products	6,600,000	2,777,712	2,169,006	(21.91%)	(608,706)
401550-Hotel Accommodations Tax	41,709,000	12,282,845	12,107,872	(1.42%)	(174,973)
401530-Gambling Machine Tax	8,310,000	224,600	295,135	31.40%	70,535
401570-Video Gaming	1,600,000	635,597	831,058	30.75%	195,461
401350-Amusement Tax	47,000,000	20,337,526	22,632,136	11.28%	2,294,610
401590-Sports Wagering Tax	13,600,000	6,745,552	7,056,055	4.60%	310,503
401330-Il Gaming Des Plaines Casino	25,300,000	10,624,987	10,897,750	2.57%	272,763
401490-Firearms Tax	1,300,000	617,649	529,257	(14.31%)	(88,392)
401580-Cannabis Tax	12,500,000	5,271,276	5,018,780	(4.79%)	(252,496)
Total Non-Property Taxes	1,695,009,444	694,767,490	860,516,328	23.86%	165,748,838
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	76,112,879	30,898,444	34,146,176	10.51%	3,247,732
Salaries of State's Attorney	242,946	99,861	107,061	7.21%	7,200
Salaries of Public Defender	228,549	64,495	63,479	(1.58%)	(1,016)
FPD Reimbursements for Services	2,417,881	599,743	465,192	(22.43%)	(134,551)
Salaries of County Sheriff	122,050	50,854	59,295	16.60%	8,441
Total Intergovernmental Revenues	79,124,305	31,713,397	34,841,203	9.86%	3,127,806
Investment Income					
405010-Investment Income	54,740,000	24,318,543	29,720,537	22.21%	5,401,994
Miscellaneous Revenue					
Cable TV Franchise	900,000	234,000	188,798	0.00%	(45,202)
Real Estate and Rental Income	11,455,816	4,031,635	6,711,224	66.46%	2,679,589
Other Reimbursements / Transfers	81,784,165	21,364,299	16,911,275	(20.84%)	(4,453,024)
Total Miscellaneous Revenue	94,139,981	25,629,934	23,811,297	(7.10%)	(1,818,637)
Other Financing Sources					
406008-Reimb. for Indirect Cost Special Revenues & Grants	22,955,586	4,673,331	8,774,500	87.76%	4,101,169
Other Financing Sources - Fund Balance	383,893,348	159,955,562	159,955,562	0.00%	0
Total Other Financing Sources	406,848,934	164,628,893	168,730,062	2.49%	4,101,169
Grand Total Corporate / Public Safety	$ 2,688,384,772	$ 1,085,883,891	$ 1,350,135,128	24.34%	$ 264,251,237

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Through Period 05 as of April 30, 2026

Table - 2

DEPT #	Control Officer	2026 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	OFFICE UNDER THE PRESIDENT	**396,855,694**	**163,233,383**	**143,845,174**	**19,388,209**	**11.9%**	**3,760,899**	**147,606,073**	**9.6%**
1018	OFFICE OF THE COUNTY COMMISSIONER	2,417,688	1,082,870	983,589	99,281	9.2%	10,374	993,963	8.2%
1081	FIRST DISTRICT	488,000	161,338	213,738	(52,400)	-32.5%	16,441	230,179	-42.7%
1082	SECOND DISTRICT	488,000	185,631	184,094	1,537	0.8%	1,750	185,844	-0.1%
1083	THIRD DISTRICT	488,000	182,891	182,314	577	0.3%	989	183,303	-0.2%
1084	FOURTH DISTRICT	488,000	184,883	177,689	7,194	3.9%	2,049	179,738	2.8%
1085	FIFTH DISTRICT	488,000	190,029	165,564	24,465	12.9%	10,104	175,668	7.6%
1086	SIXTH DISTRICT	488,001	188,578	173,832	14,746	7.8%	-	173,832	7.8%
1087	SEVENTH DISTRICT	488,000	175,228	172,264	2,964	1.7%	994	173,258	1.1%
1088	EIGHTH DISTRICT	488,000	178,701	173,489	5,212	2.9%	442	173,931	2.7%
1089	NINTH DISTRICT	488,000	183,900	155,883	28,017	15.2%	-	155,883	15.2%
1090	TENTH DISTRICT	488,000	157,987	161,679	(3,692)	-2.3%	3,898	165,577	-4.8%
1091	ELEVENTH DISTRICT	553,000	210,962	161,212	49,750	23.6%	-	161,212	23.6%
1092	TWELFTH DISTRICT	488,000	184,652	166,017	18,635	10.1%	172	166,189	10.0%
1093	THIRTEENTH DISTRICT	488,000	188,568	178,568	10,000	5.3%	6,640	185,208	1.8%
1094	FOURTEENTH DISTRICT	488,000	187,450	183,713	3,737	2.0%	1,637	185,350	1.1%
1095	FIFTEENTH DISTRICT	488,000	186,211	173,988	12,223	6.6%	1,209	175,197	5.9%
1096	SIXTEENTH DISTRICT	488,000	186,102	179,172	6,930	3.7%	150	179,322	3.6%
1097	SEVENTEENTH DISTRICT	488,000	178,600	169,844	8,756	4.9%	-	169,844	4.9%
	COOK COUNTY BOARD OF COMISSIONERS	**10,778,687**	**4,194,580**	**3,956,649**	**237,931**	**5.7%**	**56,849**	**4,013,498**	**4.3%**
1040	**COUNTY ASSESSOR**	**37,562,847**	**14,583,362**	**14,213,403**	**369,959**	**2.5%**	**328,939**	**14,542,342**	**0.3%**
1050	**BOARD OF REVIEW**	**23,754,461**	**9,828,850**	**8,976,458**	**852,392**	**8.7%**	**66,772**	**9,043,230**	**8.0%**
1060	**COUNTY TREASURER**	**684,619**	**279,796**	**265,136**	**14,660**	**5.2%**	**2,593**	**267,729**	**4.3%**
1110	**COUNTY CLERK**	**20,773,905**	**8,211,129**	**7,816,480**	**394,649**	**4.8%**	**36,553**	**7,853,033**	**4.4%**
1130	**RECORDER OF DEEDS**	**-**	**-**	**-**	**0**	**0.0%**	**-**	**-**	**0.0%**
1250	**STATE'S ATTORNEY**	**181,155,892**	**72,608,752**	**67,816,096**	**4,792,656**	**6.6%**	**2,677,801**	**70,493,897**	**2.9%**
	SHERIFF	**730,712,553**	**310,149,494**	**303,374,310**	**6,775,184**	**2.2%**	**8,586,818**	**311,961,128**	**-0.6%**
	CHIEF JUDGE	**360,200,147**	**147,575,582**	**139,176,756**	**8,398,826**	**5.7%**	**975,362**	**140,152,118**	**5.0%**
	CLERK OF CRCT CRT OFF.OF CLERK	**121,955,968**	**49,615,761**	**48,910,340**	**705,421**	**1.4%**	**389,357**	**49,299,697**	**0.6%**
1080	**OFFICE OF INSPECTOR GENERAL**	**3,534,513**	**1,492,856**	**1,051,751**	**441,105**	**29.5%**	**131**	**1,051,882**	**29.5%**
1390	**PUBLIC ADMINISTRATOR**	**1,947,618**	**763,207**	**801,105**	**(37,898)**	**-5.0%**	**4,876**	**805,981**	**-5.6%**
	FIXED CHARGES	**798,467,867**	**420,208,641**	**382,647,865**	**37,560,776**	**8.9%**	**47,467,029**	**430,114,894**	**-2.4%**
	TOTAL	**$ 2,688,384,772**	**$ 1,202,745,394**	**$ 1,122,851,523**	**$ 79,893,871**	**6.6%**	**$ 64,353,979**	**$ 1,187,205,502**	**1.3%**

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Five As of April 30, 2026

REVENUES	2026 Budget	April 30, 2026 YTD Budgeted Revenues	April 30, 2026 Year to Date (1) Actuals Collections	Favorable (Unfavorable) Variance %	Favorable (Unfavorable) Variance $
Property Taxes (See note below)	$ 167,704,920	$ 91,919,067	$ 99,259,294	7.99%	$ 7,340,227
Property Tax Levy Timing Differential			5,481,000		5,481,000
Stroger Hospital -					
409549-Medicare	178,563,846	73,871,617	53,039,044	(28.20%)	(20,832,573)
409593-Medicaid Fees for Service	256,055,728	105,929,904	41,721,012	(60.61%)	(64,208,892)
409598-Private Payors & Carriers	119,761,332	49,545,099	54,631,857	10.27%	5,086,758
Stroger Hospital - Sub Total	554,380,906	229,346,620	149,391,913	(34.86%)	(79,954,707)
Provident Hospital -					
409549-Medicare	5,480,220	2,267,159	2,724,944	20.19%	457,785
409593-Medicaid Fees for Service	12,390,032	5,125,739	2,088,796	(59.25%)	(3,036,943)
409598-Private Payors & Carriers	8,480,551	3,508,392	5,831,447	66.21%	2,323,055
Provident Hospital - Sub Total	26,350,803	10,901,290	10,645,187	(2.35%)	(256,103)
Patient Fees (Medicare, Medicaid, Private &3rd)	580,731,709	240,247,910	160,037,100	(33.39%)	(80,210,810)
409574-CCHHS - Medicaid BIPA IGT	131,000,000	37,550,000	37,550,000	0.00%	0
409579-Medicaid Revised Plan Revenue DSH	200,000,000	82,739,725	99,928,778	20.77%	17,189,053
409604-Directed Payments	539,398,000	223,148,214	199,551,792	(10.57%)	(23,596,422)
Medicaid Expansion - Managed Care					
409524-Affordable Care Act PMPM	806,616,181	359,986,346	389,751,533	8.27%	29,765,187
409528-Family Health Plans PMPM	857,844,477	362,707,676	359,004,288	(1.02%)	(3,703,388)
409532-Integrated Care Program PMPM	1,014,163,361	422,317,106	396,784,866	(6.05%)	(25,532,240)
409536-Managed Long Term Services and Support PMPM	527,416,803	210,016,603	207,878,612	(1.02%)	(2,137,991)
409539-Other Population Revenue PMPM	239,149,613	99,966,470	126,296,790	26.34%	26,330,320
409542-Other State Revenue	45,589,288	19,458,863	64,853,262	233.28%	45,394,399
Medicaid Expansion - Managed Care Sub Total	3,490,779,723	1,474,453,064	1,544,569,351	4.76%	70,116,287
409563-Graduate Medical Education	68,551,925	28,359,837	29,870,124	5.33%	1,510,287
409585-Domestic Transfer - Elimination	(101,693,121)	(42,070,305)	(60,147,585)	42.97%	(18,077,280)
CCH - Total Fees	4,908,768,236	2,044,428,445	2,011,359,560	(1.62%)	(33,068,885)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	51,518,480	21,297,132	28,138,476	32.12%	6,841,344
Public Health	2,127,395	880,100	827,322	(6.00%)	(52,778)
405010-Investment Income Managed Care	9,189,068	3,828,778	1,457,209	(61.94%)	(2,371,569)
Miscellaneous Revenues - Sub	62,834,943	26,006,010	30,423,007	16.98%	4,416,997
411495-Other Financing Sources	3,400,500	1,416,875	1,416,875	0.00%	0
411495-Health Plan Service HPS Other Financing Sources	0	313,000,000	313,000,000	0.00%	0
TOTALS	$ 5,142,708,599	$ 2,476,770,397	$ 2,460,939,736	(0.64%)	$ (15,830,661)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Through Period 05 as of April 30, 2026

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services	$ 99,241,693	$ 38,598,901	$ 43,257,593	$ (4,658,692)	-12.1%	$ 5,248,766	$ 48,506,359	$ (9,907,458)	-25.7%
4241	Health Services - JTDC	$ 11,279,895	$ 4,412,098	$ 3,813,015	$ 599,083	13.6%	$ 14,980	$ 3,827,995	$ 584,103	13.2%
4890	Health System Administration	$ 159,332,827	$ 62,725,692	$ 46,324,945	$ 16,400,747	26.1%	$ 3,039,387	$ 49,364,332	$ 13,361,360	21.3%
4891	Provident Hospital	$ 89,726,004	$ 36,425,121	$ 29,667,876	$ 6,757,245	18.6%	$ 4,071,385	$ 33,739,261	$ 2,685,860	7.4%
4893	Ambulatory & Community Health Network of Cook County	$ 169,136,399	$ 67,131,695	$ 60,386,345	$ 6,745,350	10.0%	$ 3,826,597	$ 64,212,942	$ 2,918,753	4.3%
4894	Ruth M. Rothstein CORE Center	$ 25,939,136	$ 10,098,970	$ 7,825,989	$ 2,272,981	22.5%	$ 1,559,530	$ 9,385,519	$ 713,451	7.1%
4895	Department of Public Health	$ 28,683,601	$ 11,053,380	$ 9,298,484	$ 1,754,896	15.9%	$ 437,371	$ 9,735,855	$ 1,317,525	11.9%
4896	Health Plan Services	$ 3,396,579,337	$ 1,760,035,324	$ 1,909,704,114	$ (149,668,790)	-8.5%	$ 1,215,452	$ 1,910,919,566	$ (150,884,242)	-8.6%
4897	John H. Stroger Jr, Hospital of Cook County	$ 1,090,970,012	$ 432,589,600	$ 376,472,273	$ 56,117,327	13.0%	$ 36,867,468	$ 413,339,741	$ 19,249,859	4.4%
4898	Oak Forest Health Center	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	
4899	Special Purpose Appropriations	$ 71,819,695	$ 46,403,491	$ 13,913,269	$ 32,490,222	70.0%	$ 63,545	$ 13,976,814	$ 32,426,677	69.9%
TOTAL		**$ 5,142,708,599**	**$ 2,469,474,273**	**$ 2,500,663,903**	**$ (31,189,630)**	**-1.3%**	**$ 56,344,481**	**$ 2,557,008,384**	**$ (87,534,111)**	**-3.5%**

THE COUNTY OF COOK, ILLINOIS
Special Purpose Funds (SPF)
Analysis of Revenues, Expenses and Encumbrances
Five month Period ended April 30, 2026

Fund #	SPECIAL PURPOSE FUNDS DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	4/30/2026 Net Change In Fund Balance	FY2025 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	$ 19,268,467	$ 21,845,657	$ 841,623	$ 22,687,280	$ (3,418,813)	$ (3,418,813)	$ 17,887,058	$ 14,468,245
11312	Animal Control	2,085,634	2,147,539	1,208,756	3,356,295	(1,270,661)	(1,270,661)	5,320,525	4,049,864
11306	Election Division Fund	29,406,610	20,806,972	207,273	21,014,245	8,392,365	8,392,365	3,242,448	11,634,813
11314	County Clerk Document Storage System	1,797,410	2,696,912	4,593	2,701,505	(904,095)	(904,095)	12,901,643	11,997,548
11320	Circuit Court Automation	3,662,235	2,837,567	128,046	2,965,613	696,622	696,622	6,578,668	7,275,290
11318	Circuit Court Document Storage	3,356,140	2,523,114	162,387	2,685,501	670,639	670,639	3,997,443	4,668,082
11310	Law Library	2,055,725	1,738,457	142,883	1,881,340	174,385	174,385	791,918	966,303
11322	Circuit Court - Dispute Resolution	101,709	300,067	0	300,067	(198,358)	(198,358)	213,057	14,699
11326	Adult Probation / Probation Service Fee	787,948	208,905	0	208,905	579,043	579,043	9,780,880	10,359,923
11316	County Clerk Automation	443,661	273,926	26,770	300,696	142,965	142,965	2,474,441	2,617,406
11854	Treasurer - Tax Sales Automation	11,289,518	6,168,365	457,070	6,625,435	4,664,083	4,664,083	18,137,453	22,801,536
11324	Intergovernment Agreement/ ETSB	875,000	1,026,774	0	1,026,774	(151,774)	(151,774)	(1,043,933)	(1,195,707)
11328	Social Service/ Probation & Court Services	742,326	271,361	12,777	284,138	458,188	458,188	9,906,290	10,364,478
11248	Lead Poisoning Prevention Fund	0	31,873	168,010	199,883	(199,883)	(199,883)	1,797,979	1,598,096
11249	Geographic Information Systems - GIS	2,516,375	3,180,077	2,391,829	5,571,906	(3,055,531)	(3,055,531)	12,026,864	8,971,333
11252	State's Attorney Narcotics Forfeiture	171,967	1,228,128	0	1,228,128	(1,056,161)	(1,056,161)	(3,268,689)	(4,324,850)
11292	Disaster Response and Recovery Fund	0	0	0	0	0	0	102,789,250	102,789,250
11258	Circuit Court Administrative Fund	514,989	261,643	465	262,108	252,881	252,881	3,114,312	3,367,193
11259	County Clerk GIS Fee Fund	1,078,446	779,488	700	780,188	298,258	298,258	11,674,519	11,972,777
11260	County Clerk Rental Housing Support Fee	83,059	4,595	30	4,625	78,434	78,434	853,770	932,204
11262	Sheriff Women's Justice Services	38,357	442	0	442	37,915	37,915	420,388	458,303
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(278,102)	(278,102)
11268	Assessor Special Fund	670,270	43	0	43	670,227	670,227	1,974,464	2,644,691
11269	CCC Electronic Citation Fund	237,864	47,858	0	47,858	190,006	190,006	3,164,582	3,354,588
11271	SAO Records Automation	34,357	0	0	0	34,357	34,357	66,307	100,664
11272	PD Records Automation	25,576	0	0	0	25,576	25,576	389,874	415,450
11273	Environmental Control Solid Waste Mgmt	283,364	224,842	1,695	226,537	56,827	56,827	3,874,424	3,931,251
11274	Land Bank Authority	3,179,414	100,537	232,620	333,157	2,846,257	2,846,257	9,666,260	12,512,517
11275	Section 108 Loan Program	0	0	0	0	0	0	4,122,277	4,122,277
11276	Erroneous Homestead Exemption Recovery	737,444	606,160	80	606,240	131,204	131,204	3,980,791	4,111,995
11302	Township Roads	406,725	773,603	0	773,603	(366,878)	(366,878)	6,538,056	6,171,178
11277	Sheriff Pharmaceutical Disposal	25,469	12,585	0	12,585	12,884	12,884	524,184	537,068
11278	Sheriff Operations State Asset Forfeiture	0	16,529	0	16,529	(16,529)	(16,529)	824,901	808,372
11279	Sheriff Money Laundering State Asset Forfeiture	35,021	0	0	0	35,021	35,021	282,458	317,479
11281	Cable TV Peg Access Support Fund	10,949	0	44,644	44,644	(33,695)	(33,695)	179,836	146,141
11282	Cook County Assessor GIS Fee Fund	539,223	698,355	104,037	802,392	(263,169)	(263,169)	2,331,505	2,068,336
11284	COVID-19 Federal Programs	0	0	0	0	0	0	28,191,223	28,191,223
11285	Mortgage Foreclosure Mediation Program	553,350	1,026,796	0	1,026,796	(473,446)	(473,446)	3,821,785	3,348,339
11270	Medical Examiner Fees	7,500	25,262	20,478	45,740	(38,240)	(38,240)	776,029	737,789
11286	American Rescue Plan Act (ARPA) Fund	4,932,398	105,497,915	24,647,071	130,144,986	(125,212,588)	(125,212,588)	221,951,309	96,738,721
11287	Equity Fund SPF	0	7,133,683	1,813,817	8,947,500	(8,947,500)	(8,947,500)	142,966,678	134,019,178
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	1,766,678	1,109,354	82,950	1,192,304	574,374	574,374	37,290,211	37,864,585
11289	Transportation Related Home Rule Taxes	105,094,644	0	0	0	105,094,644	105,094,644	261,132,396	366,227,040
11293	Homeowner Relief Fund	0	(3,200,000)	0	(3,200,000)	3,200,000	3,200,000	0	3,200,000
11294	State's Attorney Fraud Case Settlements Fund	25,780	0	0	0	25,780	25,780	3,215,727	3,241,507
11295	Federal Grant Risk Mitigation Fund	0	(65,000,000)	0	(65,000,000)	65,000,000	65,000,000	0	65,000,000
	TOTAL	$ 198,841,602	$ 117,405,384	$ 32,700,604	$ 150,105,988	$ 48,735,614	$ 48,735,614	$ 958,128,189	$ 1,006,863,803

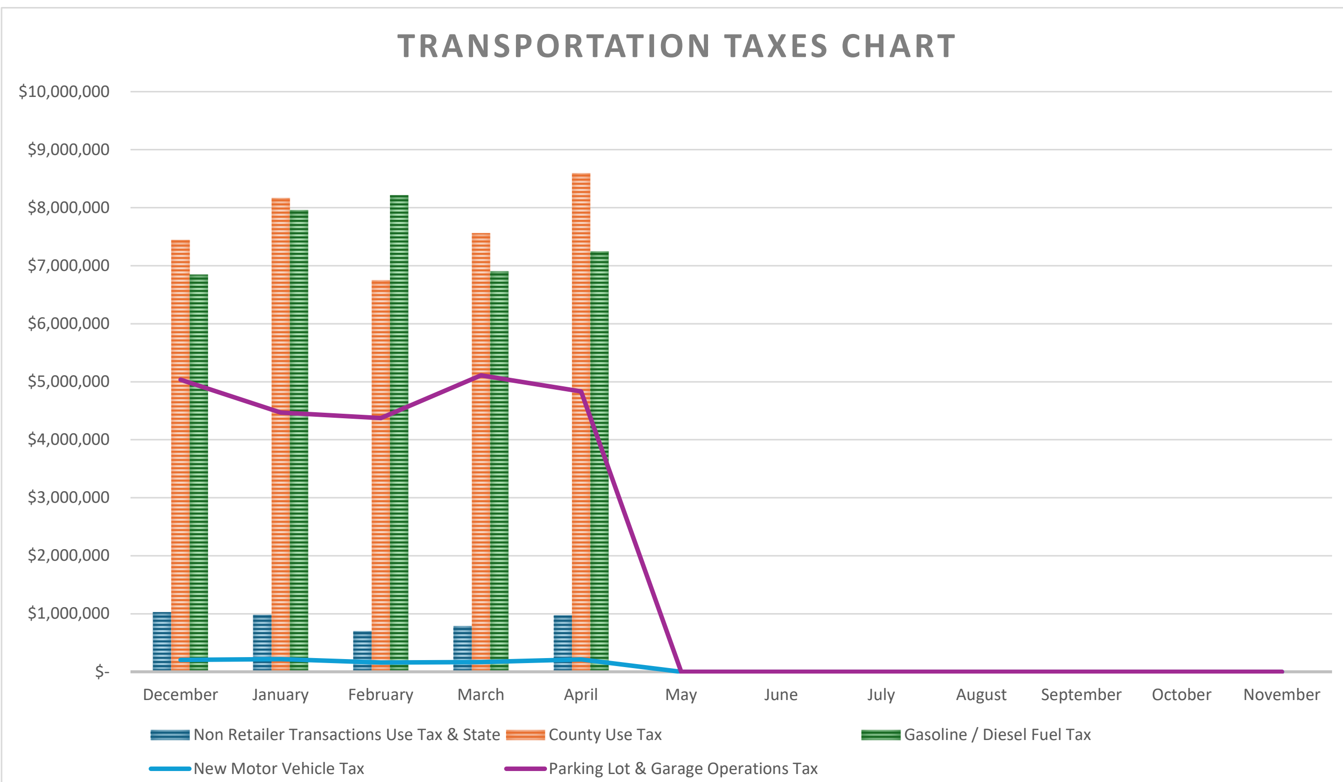
Table - 6

THE COUNTY OF COOK, ILLINOIS

Transportation Fund Analysis of Revenues

Thru Period Five As of April 30, 2026

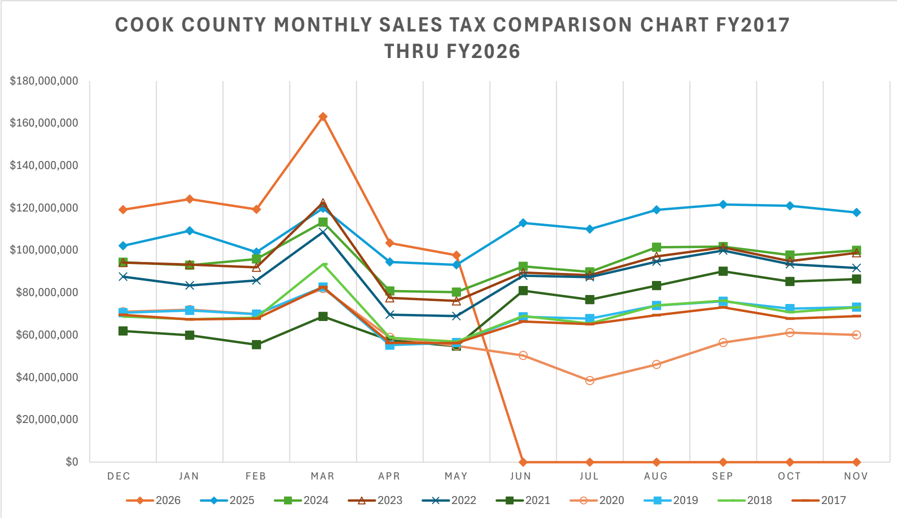
REVENUES	2026 Budget	April 30, 2026 YTD Budgeted Revenues	April 30, 2026 Year to Date Actuals Collections	Favorable (Unfavorable) Variance %	Favorable (Unfavorable) Variance $
Transportation Fund Revenue					
401130-Non Retailer Trans Use Tax	$ 12,850,000	$ 4,852,845	$ 4,469,113	(7.91%)	$ (383,732)
401170-County Use Tax	93,300,000	38,788,807	38,528,097	(0.67%)	(260,710)
401190-Gasoline / Diesel Tax	88,000,000	36,434,937	37,175,177	2.03%	740,240
401230-New Motor Vehicle Tax	2,470,000	1,031,130	963,559	(6.55%)	(67,571)
401370-Parking Lot and Garage Operation	52,200,000	19,432,933	23,817,922	22.56%	4,384,989
Interest Income	0	0	140,776	0.00%	140,776
Total Transportation Fund Revenue	**$ 248,820,000**	**$ 100,540,652**	**$ 105,094,644**	**4.53%**	**$ 4,553,992**

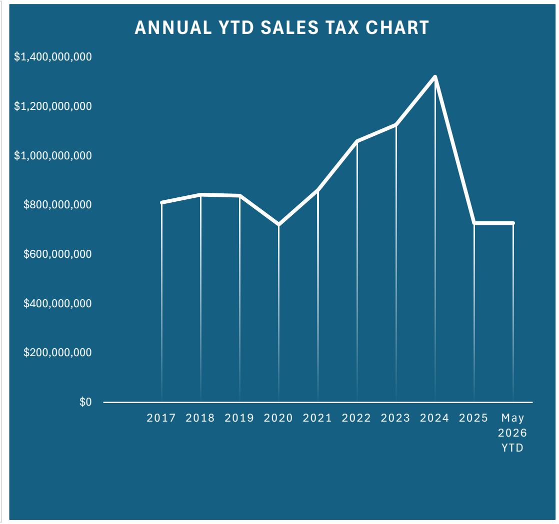


The County Of Cook, Illinois

Sales Tax Revenue Chart

Table - 7





FY2026 YTD - MAY 2026			
Current YTD 2026 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$ 676,693,814	$727,355,410	7.49%	$ 50,661,596

FY2025 YTD - NOVEMBER 2025			
Current YTD 2025 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$ 1,207,056,500	$727,355,410	(39.74%)	$ (479,701,090)

FY2024 YTD - NOVEMBER 2024			
Current YTD 2024 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$ 1,119,037,554	$1,321,311,595	18.08%	$ 202,274,041

FY2023 YTD - NOVEMBER 2023			
Current YTD 2023 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$ 1,092,400,000	$1,126,424,347	3.11%	$ 34,024,347

FY2022 YTD - NOVEMBER 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$ 968,307,676	$ 1,059,602,538	9.43%	$ 91,294,862

FY2021 YTD - NOVEMBER 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$ 830,214,301	$ 861,610,924	3.78%	$ 31,396,623

FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$ 849,129,310	$721,645,078	(15.01%)	$ (127,484,232)

FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$831,500,000	$838,744,833	0.87%	$7,244,833

FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
$779,200,000	$842,649,448	8.14%	$63,449,448

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

	Sep receipts	Oct receipts	Nov receipts	Dec receipts (2)	**Jan receipts (5,6&7)**	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts (4)	Aug receipts	
YEAR	GROSS **DEC**	GROSS **JAN**	GROSS **FEB**	GROSS **MAR**	GROSS **APR**	GROSS **MAY**	GROSS **JUN**	GROSS **JUL**	GROSS **AUG**	GROSS **SEP**	GROSS **OCT**	GROSS **NOV**	YTD **Collections**
2026	$119,231,966	$124,261,897	$119,410,522	$163,196,303	$103,521,187	$97,733,535							$727,355,410
Over/(Under) Est. (in millions)	$3.1	$10.4	$7.4	$13.7	$10.3	$5.7							$50.6
2025	$102,228,337	$109,324,243	$99,158,733	$119,961,011	$94,531,070	$93,194,186	$112,995,645	$110,066,351	$119,157,344	$121,706,469	$121,048,275	$117,939,931	$1,321,311,595
Over/(Under) Est. (in millions)	$4.3	$12.7	$3.0	$6.1	$7.4	$6.0	$12.3	$11.1	$12.4	$11.0	$15.7	$12.3	$114.3
2024	$94,430,022	$92,999,054	$95,935,715	$113,411,118	$80,837,586	$80,294,648	$92,492,156	$89,847,351	$101,538,463	$101,843,016	$97,796,697	$100,002,405	$1,141,428,231
2023	$94,242,875	$93,362,452	$92,005,855	$122,583,434	$77,619,362	$76,173,812	$89,571,095	$88,354,986	$97,204,930	$101,434,141	$94,955,036	$98,916,369	$1,126,424,347
2022	$87,661,170	$83,441,561	$85,863,591	$108,673,584	$69,640,097	$69,001,171	$88,051,371	$87,385,418	$94,717,265	$99,929,809	$93,508,619	$91,728,882	$1,059,602,538
2021	$61,922,896	$59,972,885	$55,502,406	$68,824,078	$57,567,755	$54,773,167	$81,000,520	$76,771,185	$83,357,864	$90,146,122	$85,283,259	$86,488,787	$861,610,924
2020	$71,052,949	$72,032,875	$69,939,708	$81,960,014	$58,933,108	$54,947,220	$50,419,581	$38,476,837	$46,160,237	$56,464,654	$61,177,462	$60,080,433	$721,645,078
2019	$70,562,415	$71,626,171	$69,887,841	$82,697,771	$55,278,221	$56,461,598	$68,656,689	$67,846,114	$73,986,097	$75,961,709	$72,546,262	$73,233,945	$838,744,833
2018	$68,813,719	$67,466,235	$68,308,548	$93,480,258	$58,821,645	$56,928,623	$69,006,437	$65,512,498	$74,052,336	$76,306,914	$70,785,494	$73,166,741	$842,649,448
2017	$69,553,963	$67,405,675	$67,825,677	$82,727,031	$56,297,195	$56,233,618	$66,386,157	$65,212,635	$69,421,574	$73,119,894	$67,781,079	$68,994,675	$810,959,173

NOTES:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
2. In March 2018 County received $12.2 million in Home Rule Accelerated payment Per State Statue.
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 April 30, 2026

Table - 8

By Department	FY2022	FY2023	FY2024	FY2025	FY2026	Total	% of
Enterprise Technology	2.5	0.5	0	0	0	3.0	3.6%
Planning and Development	0	0	0	0	0	-	0.0%
Office of Economic Development	0	0	0	0	0	-	0.0%
County Clerk	0.3	0	0	0	0.4	0.7	0.8%
Environment and Sustainability	0	0	0	0.1	0.4	0.5	0.6%
Justice Advisory Council	0	0.1	0.3	0.4	0.1	0.9	1.1%
Office of the Sheriff	0.5	0.1	0	0.2	0.7	1.5	1.8%
State's Attorney	0	0.1	0.1	0.9	2.8	3.9	4.6%
Medical Examiner	0	0	0	0	0.1	0.1	0.1%
Public Defender	0	0	0	0	0.2	0.2	0.2%
Emergency Management & Regional Security	0.9	4.3	18	15.9	5.3	44.4	52.6%
Adult Probation Dept.	0.1	0	0	0	0	0.1	0.1%
Public Guardian	0	0	0	0	0.3	0.3	0.4%
Office of the Chief Judge	0	0	0	1.5	1.8	3.3	3.9%
Juvenile Probation	0	0	0	0	0	-	0.0%
Clerk of the Circuit Court	0	0	0	0	0	-	0.0%
Juvenile Temporary Detention Center	0	0.1	0	0	0	0.1	0.1%
Dept. of Transportation And Highways	0	2.8	0	4.2	2.4	9.4	11.1%
Board of Election	0	0	0	0	0	-	0.0%
Land Bank Authority	0	0	0	0	0.1	0.1	0.1%
Dept. of Public Health	1.7	0.9	2.2	6.4	4.7	15.9	18.8%
Grand Total	**$ 6.0**	**$ 8.9**	**$ 20.6**	**$ 29.6**	**$ 19.3**	**$ 84.4**	**100.0%**

By Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
County Match - CCP	0.8	0.3	-	1.0	0.3	$ 2.4
Federal Direct - CCH	0.1	0.3	1.0	3.2	1.4	$ 6.0
Federal Direct - CCP	0.6	0.3	-	-	1.5	$ 2.4
Federal Direct - DPH	-	-	-	0.4	0.2	$ 0.6
Federal Direct - DOT	-	-	-	-	-	$ -
Federal Pass Through - CCH	0.6	0.1	0.6	1.0	1.0	$ 3.3
Federal Pass Through - CCP	1.2	4.4	18.4	19.5	7.1	$ 50.6
Federal Pass Through - DOT	-	2.8	-	1.1	2.3	$ 6.2
Federal Pass Through - DPH	0.6	0.4	0.1	0.1	0.6	$ 1.8
Private/Other - CCH	0.2	0.1	-	0.7	0.3	$ 1.3
Private/Other - CCP	-	-	-	-	0.1	$ 0.1
Private/Other - DPH	-	-	-	-	-	$ -
State Direct - CCH	-	-	-	0.4	0.1	$ 0.5
State Direct - CCP	1.6	0.2	-	1.4	3.2	$ 6.4
State Direct - DOT	-	-	-	-	-	$ -
State Direct - DPH	0.3	-	0.5	0.8	1.2	$ 2.8
Grand Total	**$ 6.0**	**$ 8.9**	**$ 20.6**	**$ 29.6**	**$ 19.3**	**$ 84.4**

Note:

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

Notes to the April 2026 Report:

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

1) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.

2) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted and limited to the total amount of the State grant.

3) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.

4) Other financing sources' revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred.

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

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

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