



FISCAL YEAR

2024

COOK COUNTY

PRELIMINARY FORECAST



**TONI PRECKWINKLE**

COOK COUNTY BOARD PRESIDENT



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# OVERVIEW OF FY2023 YEAR-END AND FY2024 PRELIMINARY FORECAST

The Department of Budget and Management Services (DBMS) prepared this preliminary forecast report in accordance with Section 2-933 of the Cook County Code of Ordinances. The report presents a mid-year projection of year-end revenues and expenses for Fiscal Year 2023, and an initial forecast of Fiscal Year 2024 revenues and expenditures for the General Fund and Health Enterprise Fund, the County's two major operating funds.

## AN EQUITABLE AND FISCALLY RESPONSIBLE COOK COUNTY

**Cook County has experienced no shortage of challenges over the last several years between a pandemic, stubborn inflation, economic uncertainty and numerous other global and local issues. Despite these unprecedented circumstances, strong financial management and responsible budgeting has positioned Cook County to navigate these difficult times while providing essential and equitable services to millions of its residents. The projected gap for FY2024 is expected to be \$85.6 million, down significantly from the height of the pandemic and its \$409.6 million gap.**

In the face of multiple economic risks and budgeting challenges, Cook County has seen its bond rating upgraded, successfully pushed for legislation to fully fund pensions in 30 years, built up its reserve funds and developed hundreds of millions of dollars in equity programs and pandemic relief all while putting forward balanced budgets with no increases to existing taxes.

For the FY2023 year-end, the County projects positive net results of \$214.7 million in the General Fund. This surplus can in part be attributed to the inflationary impacts on sales tax receipts. Other contributing factors include increases in one-time revenues collected by the State of Illinois and distributed to local governments and the continued national trend of longer hiring timeframes increasing payroll savings.

In FY2024, the County is forecasting a budget shortfall of \$82.6 million in the General Fund with revenues forecasted to be \$41.2

million below the FY2023 adopted budget. Despite an anticipated increase in sales tax revenue, the County is expecting a reduction of Personal Property Replacement Tax disbursements from the state. Expenses in the General Fund are forecasted to be \$41.4 million above the FY2023 adopted budget due to expected increases in personnel costs, the inflationary impact on the cost for goods and services procured by the County and a \$22 million increase in the County's supplemental pension payment to the Pension Fund.

The County's hospital system expects positive net results of \$402.1 million for the FY2023 year-end driven by several factors including the continued suspension of redeterminations and favorable auto-enrollment percentages through year end, payroll savings due to a tight labor market, and higher than anticipated Medicaid Directed Payments from Managed Care organizations. For FY2024, the County's health system forecasts a budget shortfall

of \$3.0 million driven by expected labor cost increases, lower CountyCare membership, and increased costs associated with care for asylum seekers.

While overseeing the nearly \$9 billion County budget, President Preckwinkle has also spearheaded an expansive and equitable collection of pandemic relief programs. This includes the nation's largest publicly funded guaranteed income initiative, millions of dollars for small business grant programs and funding to support the abolishment of \$1 billion in medical debt for those most in need.

The County is also addressing disparities and disinvestments through the Cook County Equity Fund. The Fund is enabling important work in the justice system, public safety, health, housing, economic opportunity, community development and social services to benefit historically marginalized communities. With this work, the Equity Fund has the potential to transform communities

through direct reinvestment and allocation of resources. The County is committed to building on progress to date in Fiscal Year 2024.

While many outside factors can cause changes to the revenue and expenditure projections put forward in this report, this Preliminary Forecast is designed to provide a thorough and transparent snapshot of the current and anticipated budgets.

# GENERAL FUND

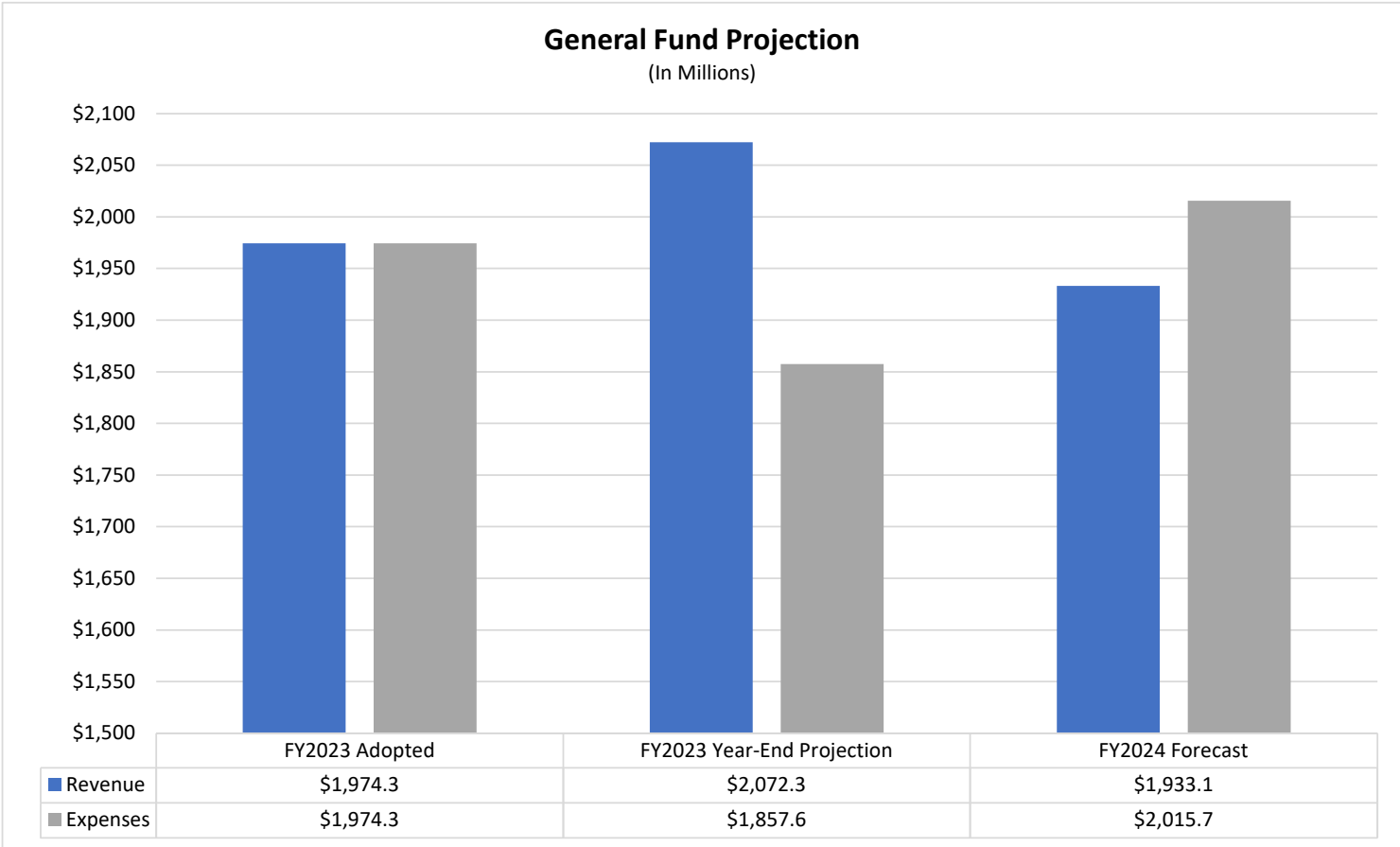




# GENERAL FUND REVENUES AND EXPENDITURES

For FY2023, the General Fund is projecting to end the year with a favorable variance of \$214.7 million. Revenues are projecting \$98.0 million (or 5.0%) above the adopted budget and expenses are projecting \$116.7 million (or 5.9%) below the adopted budget.

For FY2024, the General Fund is projecting a budget gap of \$82.6 million. Revenues are forecasting \$41.2 million (or 2.1%) below the FY2023 adopted budget and expenses are forecasting \$41.4 million (or 2.1%) above the FY2023 adopted budget.



# PROJECTED 2023 YEAR-END GENERAL FUND REVENUES AND EXPENDITURES

Cook County’s General Fund is projected to end FY2023 \$214.7 million favorable to budget.

For FY2023, DBMS is projecting to end the year with a favorable variance of \$214.7 million in the General Fund, which is one of the County’s major operating funds. The General Fund is comprised of the Corporate Fund and Public Safety Fund.

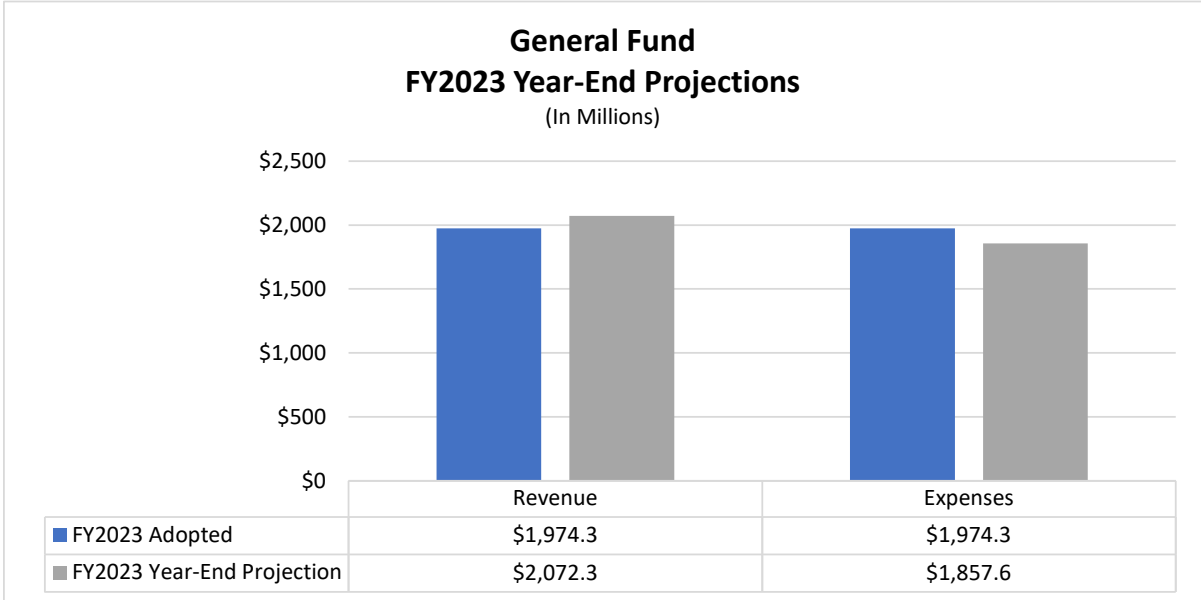
The projected favorable variance in FY2023 also reflects an allocation of \$311.7 million made in FY2023 for supplemental pension contributions continuing the County’s path towards addressing the outstanding unfunded pension liability at the County Employee’s and Officer’s Annuity and Benefit Fund of Cook County (the “Retirement Fund”) and fulfilling the commitment of the Board of Commissioners when they raised the Home Rule Sales Tax in 2015.

## FY2023 REVENUE PROJECTIONS

General Fund revenues support the County’s general operating funds and finance the Corporate and Public Safety Funds. The County’s General Fund revenue is comprised of Property Tax, Non-Property Taxes, Fees, Intergovernmental Revenues, and Miscellaneous Revenues. The total budgeted

FY2023 revenue for the General Fund is \$1,974.3 million.

The projected year-end revenue of \$2,072.3 million is higher than the budgeted revenue by \$98.0 million (or 5.0%). Non-Property Taxes are the largest driver of this favorable variance, accounting for an increase of \$81.0 million, or 6.0% compared to FY2023 budget. This is primarily the result of stronger than projected County Sales tax revenue



(\$33.0 million) due to inflation and a strong economy, as well as higher than budgeted Personal Property Replacement Tax (PPRT) by \$41.8 million. Hotel accommodation and amusement taxes are projected higher than FY2023 budget by \$4.2 million and \$3.7 million respectively due to a quicker than anticipated rebound in hotel reservations and increase in entertainment events. Investment income is also forecasted to be \$24.4 million favorable to budget due to rising interest rates.

## **FY2023 YEAR-END EXPENDITURE PROJECTIONS**

Year-end expenditures in the General Fund are projected to have a \$116.7 million (or 5.9%) favorable variance to budget. This is primarily attributable to lower than anticipated salary and wage expenses across the County as a result of attrition and slower than anticipated hiring due to a tight labor market. The estimated expenses for operations and maintenance are also favorable by \$5.3 million due to the deferral of planned projects.

# 2024 GENERAL FUND REVENUES AND EXPENDITURE FORECAST

The outlook for FY2024 includes a General Fund deficit projected at \$82.6 million.

The FY2024 outlook includes a projected shortfall of \$82.6 million in the General Fund, with revenues forecasted to be \$41.2 million below the FY2023 adopted budget and expenses forecasted to be \$41.4 million above FY2023 adopted budget.

## FY2024 REVENUE FORECAST

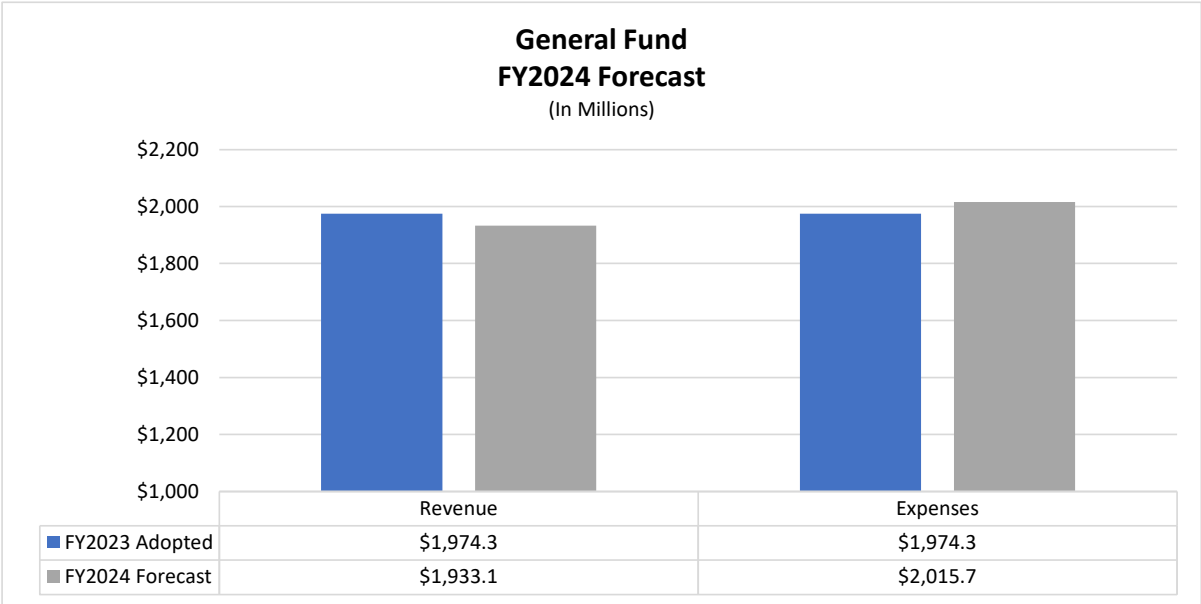
The preliminary estimate for General Fund revenues in FY2024 is \$1,933.1 million. This represents a decrease of \$41.2 million (or 2.1%) compared to FY2023 budgeted revenues. This figure assumes an operating tax allocation to the Health Enterprise Fund of \$157.7 million for public health and correctional health programs.

The decrease in revenue is largely attributed to a decrease in Property Tax available for the General Fund. However, the County is forecasting increases in several Non-Property Taxes in FY2024 over the FY2023 adopted

budget, including anticipated increases in Sales Tax by \$38.0 million, and Amusement Tax by \$3.8 million, Hotel Accommodations Tax and Gambling Machine Tax by \$3.0 million each. Further, the County expects the investment income to be higher than FY2023 budgeted revenues by \$34.9 million.

## PROPERTY TAX

The preliminary estimate for the Property Tax Levy to the General Fund in FY2024 is \$191.1 million. This is \$76.6 million less than FY2023 budgeted property tax levy available for the General Fund. This reduction is due to an anticipated decline of PPRT, which funds the County’s Annuity and Benefit Fund along



with the Property Tax. The Tax Increment Financing Surplus to the General Fund is forecasted to be \$18.1 million, which is \$7.8 million less than FY2023 budget.

## **NON-PROPERTY TAX**

The preliminary estimate for revenues from Non-Property Taxes for FY2024 is \$1,389.0 million. This is \$48.5 million (or 3.6%) more than FY2023 budgeted non-property tax revenues. The County anticipates increases in Sales Taxes by \$38.0 million in FY2024. The County projects a continued decline in Cigarette Taxes with revenues falling short of the FY2023 adopted budget by \$6.0 million due to a change in consumer behaviors and inflation.

## **GENERAL FUND FEES**

The County imposes various General Fund fees for services it performs. The fees charged by various County departments include, without limitation, fees for vital records, real estate transactions, court case filings, and delinquent taxes. The preliminary estimate for General Fund Fees in FY2024 is \$177.8 million, which is \$10.4 million (or 5.5%) less than FY2023 budgeted fee revenues. The main drivers of this decrease over FY2023 budgeted fee revenue include leveling off of

pent-up demand for court activities that had precipitated the increase seen in FY2023, and a decrease of \$5.8 million in County Clerk fees.

## **INTERGOVERNMENTAL REVENUES**

Revenue from intergovernmental sources is granted by other governmental units such as the U.S. Government, State of Illinois and other local units of government. The preliminary estimate for Intergovernmental Revenues for FY2024 is \$74.0million, \$2.6 million more than FY2023 budgeted intergovernmental revenues.

## **INVESTMENT INCOME AND MISCELLANEOUS REVENUES**

Investment income is the interest garnered on the County's reserve fund balance. The County is projecting \$35.9 million in investment income for FY2024, a significant increase over FY2023 budgeted revenues of \$1.0 million. The preliminary estimate for Miscellaneous Revenues for FY2024 is \$47.2million, \$32.4 million less than FY2023 budgeted revenue. This reduction assumes less fund balance transfer to subsidy various Special Revenue Funds in FY2024.

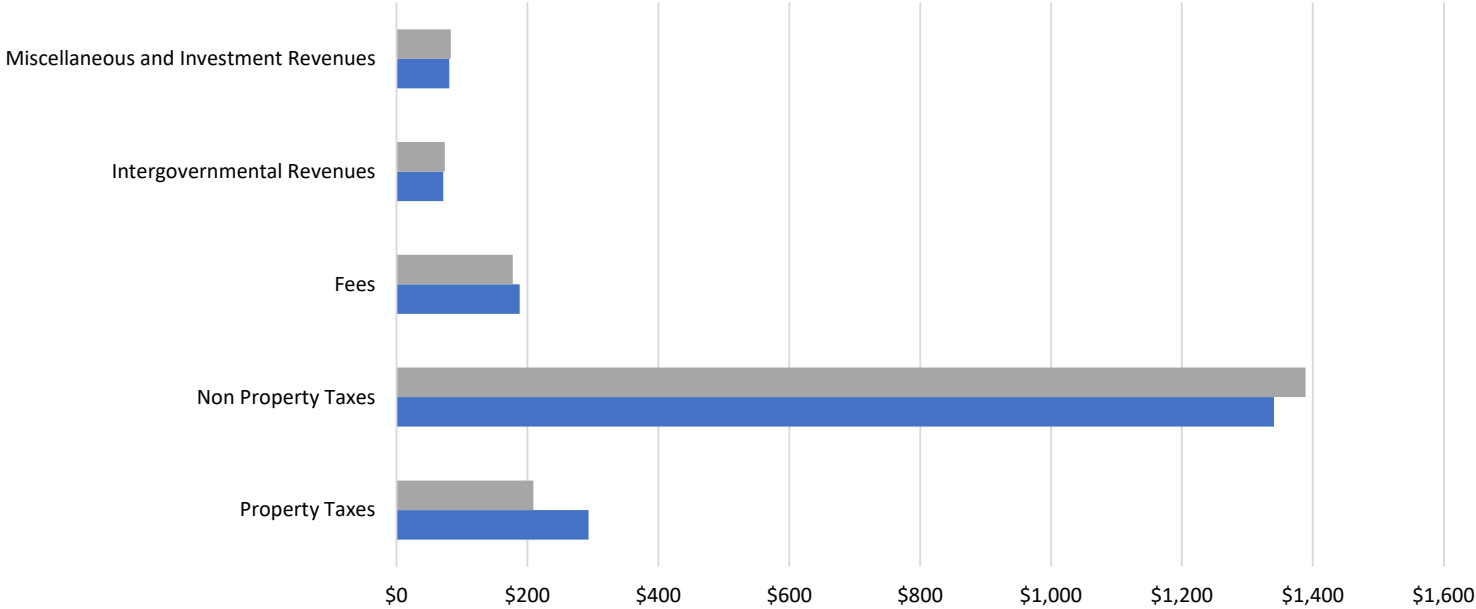
## **STATE IMPACT**

The County receives 3.9% of the Personal

Property Replacement Tax, which is a business income tax imposed by the State of Illinois. Annually, the Illinois Department of Revenue (IDOR) reallocates a portion of their overall business income tax revenues. This year, IDOR's annual income tax reconciliation process is anticipated to result in both one-time and ongoing shifts in PPRT disbursements, leading to a reduction of the PPRT revenue in FY2024.

### General Fund Revenue By Type

(In Millions)



	Property Taxes	Non Property Taxes	Fees	Intergovernmental Revenues	Miscellaneous and Investment Revenues
■ FY2024 Forecast	\$209.2	\$1,389.0	\$177.8	\$74.0	\$83.1
■ FY2023 Adopted	\$293.5	\$1,340.5	\$188.2	\$71.5	\$80.6

## FY2024 EXPENDITURE FORECAST

**FY2024 General Fund expenditures are forecasted to increase by \$41.4 million (or 2.1%) over the FY2023 adopted budget. This forecast is driven by increases in salaries, wages, and overtime costs due to normal salary progression as well as increases in goods and services contracted by the County due to inflationary pressures.**

Another key component of the personnel related expense is employee health benefits costs. The County makes available both an HMO and a PPO medical plan. Cook County has seen an ongoing shift from HMO enrollment to the more costly PPO plan. Enrollment between the two plans is nearly equal. In FY2024, the overall cost of the HMO plan is expected to rise by 7.0%, while the PPO plan is projected to increase by 7.4%. The self-funded pharmacy plan is also anticipating an additional increase of 9.8%. The County continues to review programs and plan designs in order to align with best practices.

Non-personnel spending is forecasted to decrease by \$56.2 million compared to FY2023 adopted budget, largely driven by anticipated decreases in contingencies and special purpose.

The FY2024 preliminary forecast continues to incorporate a supplemental appropriation to the Pension Fund. The FY2024 supplemental pension payment amount is projected at \$333.70 million. These payments were set at the lowest possible level to allow the Board

of Commissioners to pay down the unfunded pension liabilities by 2047 and limit the projected growth rate of future payments to 2.0% or less.

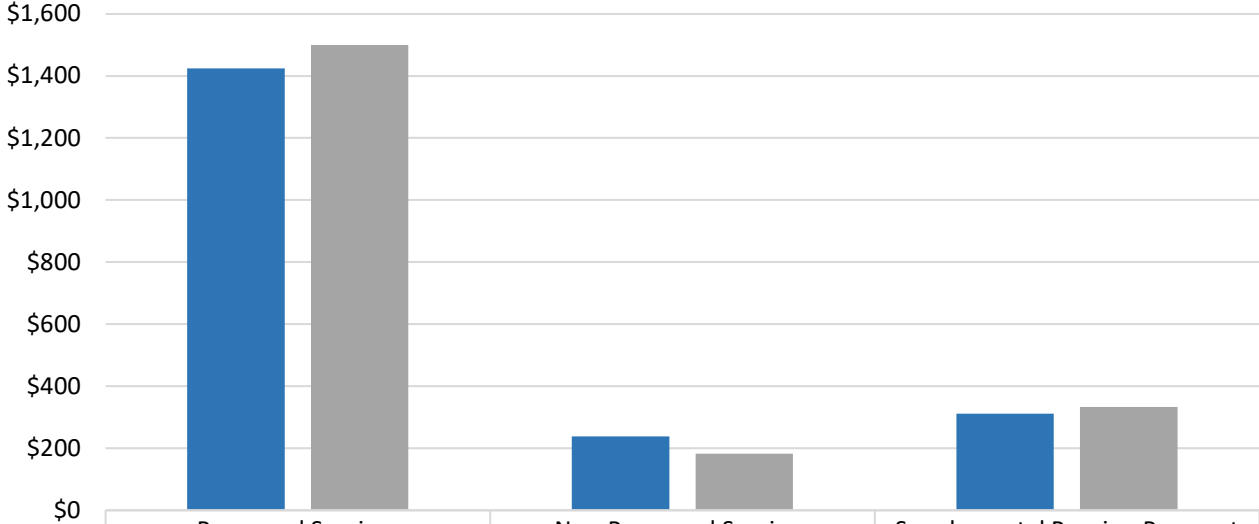
In 2016, the County began making supplemental payments to the Retirement Fund to help shore up unfunded pension liabilities. In 2018, the Pension Fund conducted an experience study and based on the findings, adopted a new set of assumptions impacting its outstanding liabilities. These assumptions helped the Fund reduce its overall liabilities, resulting in a decline in the actuarially required contribution to be made by the County under its Intergovernmental Agreement with the Fund. Despite that decline in the actuarially required contribution, the County established a Pension Stabilization account in the Annuity and Benefit Fund, in line with its long-term goal of continued commitment to address the Pension Fund's liabilities. By the end of FY2023, the County will have made more than \$2.6 billion in supplemental payments to address the Pension Fund's liabilities.

## DEBT SERVICE

The County has undertaken a long-term plan to manage its debt service by targeting a growth rate of no more than 2.0% (but not to exceed \$400.0 million) annually. Even with this long-term plan achieved through strategic refinancing and a commitment to limiting the issuance of debt, debt service will continue to rise through 2034 before leveling off at approximately \$400.0 million based on a significant legacy debt service burden and the need to invest in County facilities and technology infrastructure. In FY2024, the amount of property tax allocated to support debt service is projected at \$259.6 million.

### General Fund Expenditure by Type

(In Millions)



	Personnel Services	Non-Personnel Services	Supplemental Pension Payment
■ FY2023 Adopted	\$1,424.0	\$238.6	\$311.7
■ FY2024 Forecast	\$1,499.7	\$182.3	\$333.7



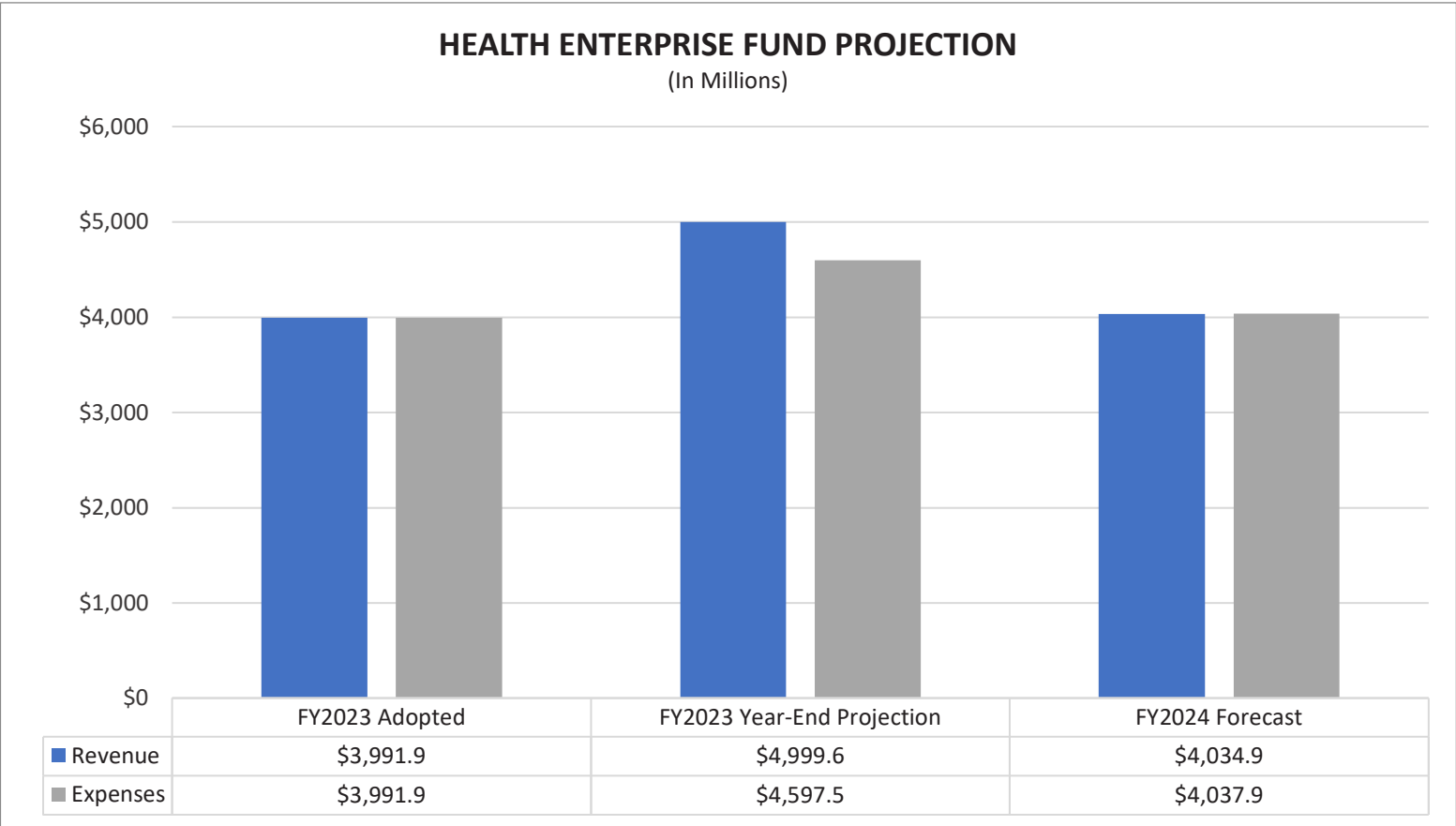
# HEALTH ENTERPRISE FUND



# HEALTH ENTERPRISE FUND REVENUES AND EXPENDITURES

For FY2023, the Health Enterprise Fund is projecting to end the year with a favorable variance of \$402.1 million. Revenues are projecting \$1,007.6 million (or 25.2%) above the adopted budget and expenses are projecting \$605.5 million (or 15.2%) above the adopted budget.

For FY2024, the Health Enterprise Fund forecasts a budget gap of \$3.0 million; with revenues forecasting \$43.0 million (or 1.1%) above the FY2023 adopted budget and expenses forecasting \$46.0 million (or 1.2%) above the FY2023 adopted budget.



# PROJECTED 2023 YEAR-END HEALTH ENTERPRISE FUND REVENUES AND EXPENDITURES

Cook County’s Health Enterprise Fund is projected to end FY2023 \$402.1 million favorable to budget.

In the Health Enterprise Fund, CCH is projecting a favorable \$ 402.1 million variance. The positive variance is driven by higher than budgeted Medicaid revenues and CountyCare membership.

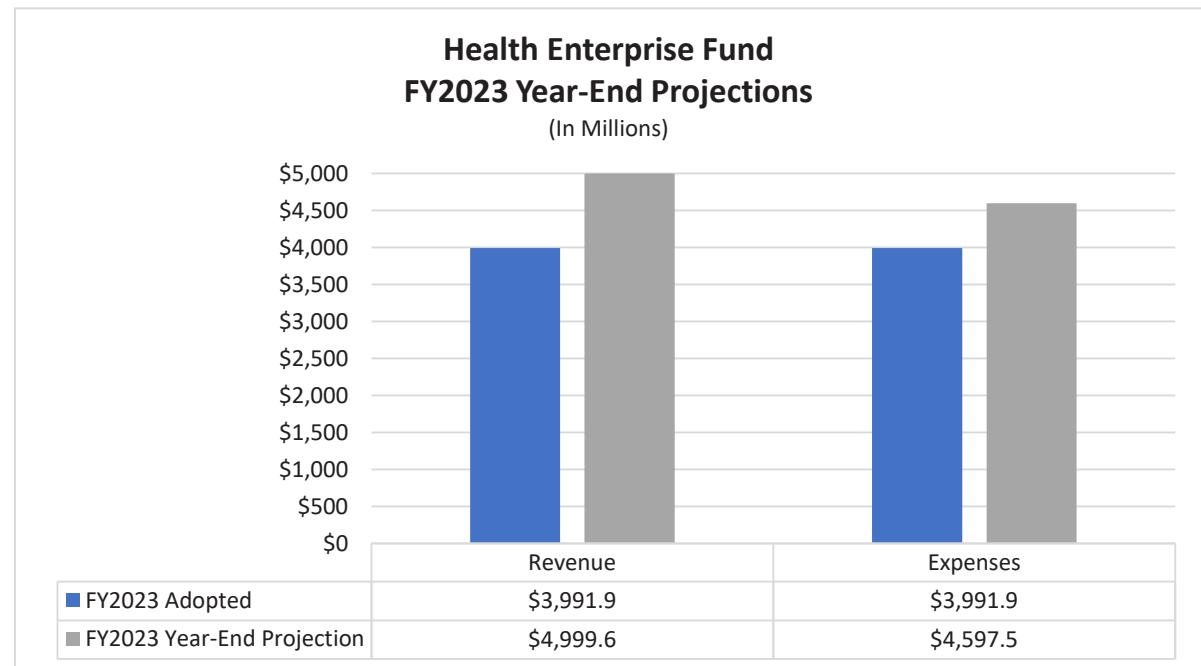
## FY2023 YEAR-END REVENUE PROJECTIONS

The Health Enterprise Fund receives revenue from patient care provided at County Hospitals. In addition, Cook County Health (CCH) operates a County Managed Care Community Network (MCCN), known as CountyCare. CountyCare receives a fixed per member per month reimbursement. The total budgeted revenue for FY2023 is \$3,991.9 million for the Health Enterprise Fund and the projected year-end revenues of \$4,999.6 million are greater than budgeted revenues by \$1,007.6 million (or 25.2%). The increase in the revenue is largely due to the higher than anticipated monthly average number of CountyCare members at 443,695 (compared to the budgeted average monthly membership of 391,000) due to the suspension of Medicaid redetermination by the State and a favorable auto-enrollment percentage, and an increase in Medicaid directed payment.

## FY2023 YEAR-END EXPENDITURE PROJECTIONS

The Health Enterprise Fund year-end expenditures are projected to exceed the FY2023 adopted budget by \$605.5 million primarily due to higher than anticipated contractual labor costs, and higher than budgeted County Care membership

enrollment, resulting in an increase in health plan claims.



# 2024 HEALTH ENTERPRISE FUND REVENUES AND EXPENDITURES FORECAST

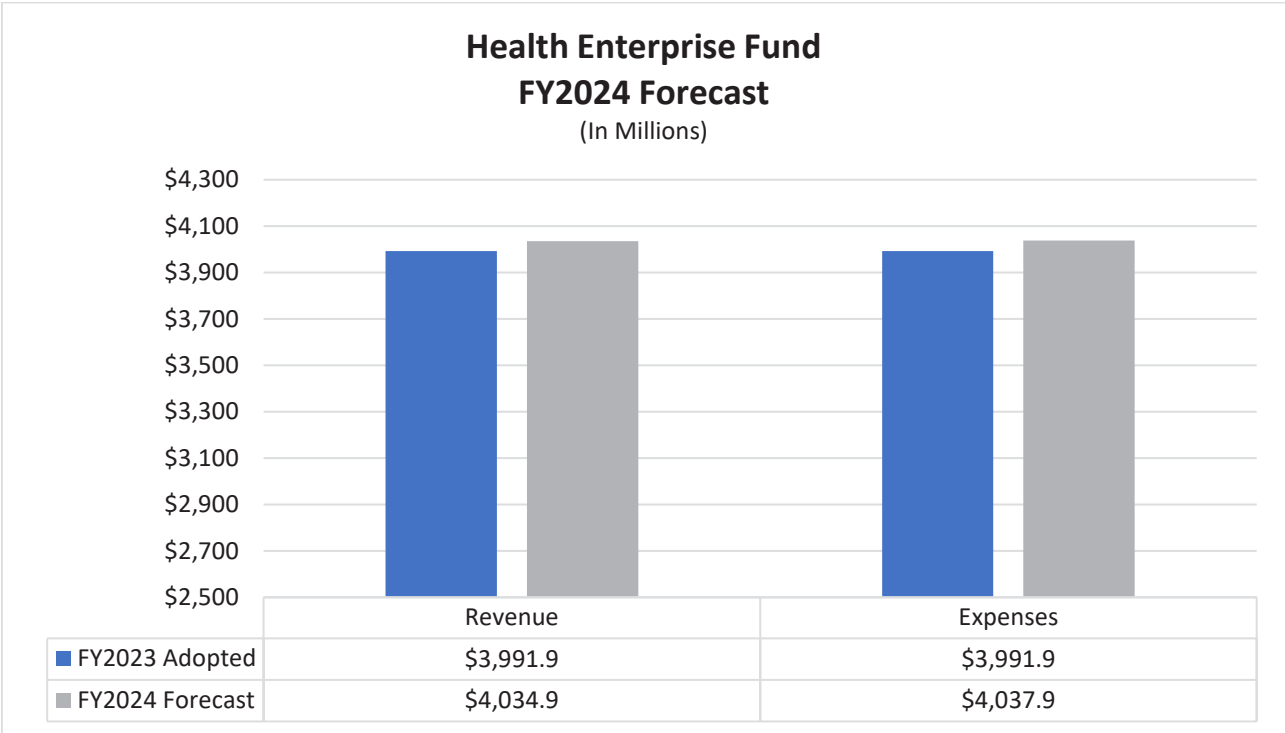
The outlook for FY2024 includes a \$3.0 million deficit in the Health Enterprise Fund.

The FY2024 outlook for the Health Enterprise Fund includes a \$3.0 million estimated shortfall. Preliminary revenue projections for the Health Enterprise Fund are \$4,034.9 million. This represents an increase of \$43.0 million (or 1.1%) compared to FY2023 budgeted revenues. This figure accounts for a preliminary estimate of the operating tax

allocation from the General Fund to the Health Enterprise Fund by \$157.7 million.

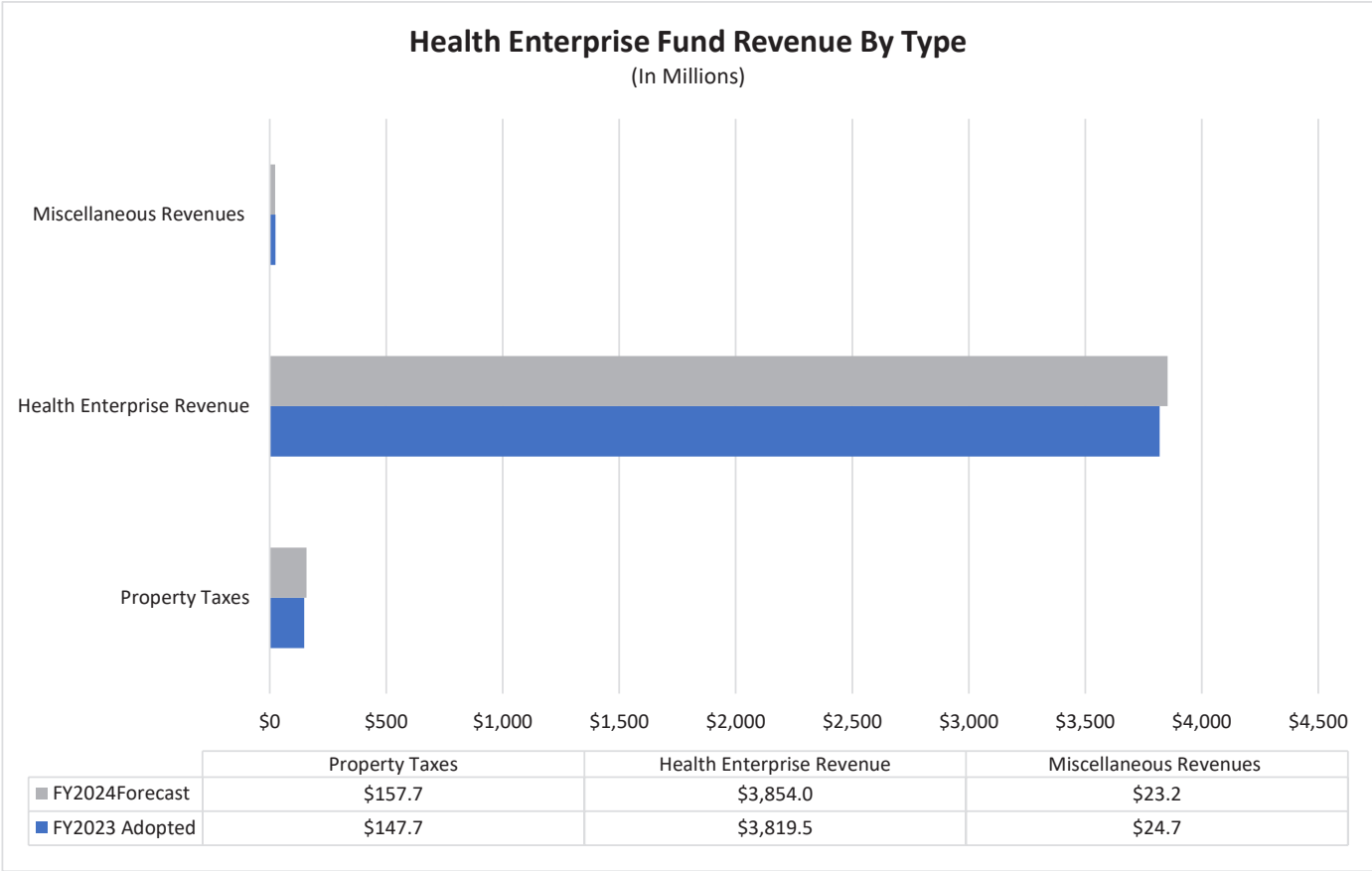
The projected increase in revenue is driven by an increase in the CountyCare per member per month (PMPM) reimbursement rate and an increase in Net Patient Service Revenue in Cook County hospitals. In FY2024, the

increase in expenses consists of normal salary progression, anticipated increases in contract labor cost, and the medical care provided to the asylum seekers.



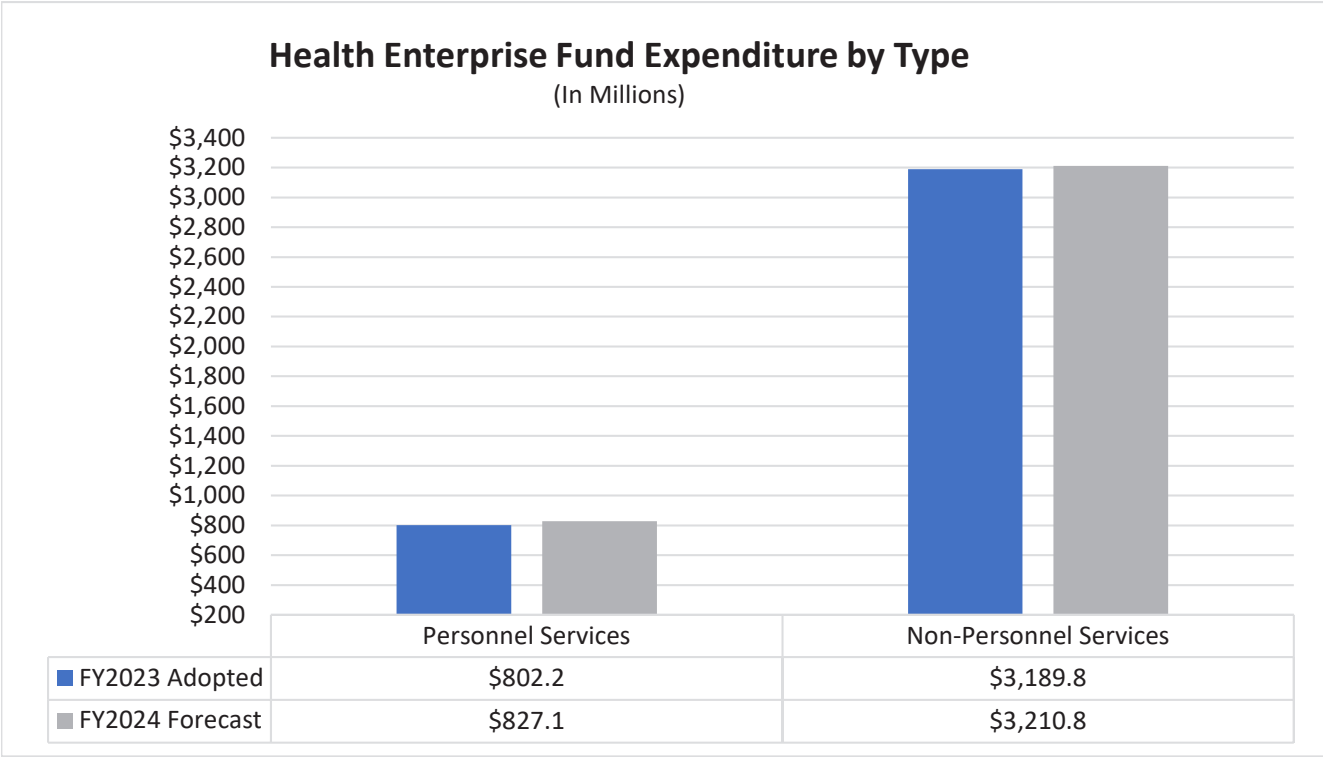
## FY2024 REVENUE FORECAST

The Health Enterprise Fund is supported by patient fees, health plan revenues, and supplemental payments for care provided at County hospitals, pharmacies, and clinics. Patient fees include those from Medicare, Medicaid, private payers and insurance carriers, and health plan revenues through the Cook County Managed Care Community Network (MCCN), also known as CountyCare. Supplemental payments include those from the Benefits Improvement and Protection Act (BIPA), and Disproportionate Share Hospital (DSH). The primary driver for changes in the FY2024 revenue budget is a projected increase in CountyCare Medicaid Revenue of \$80.4 million above FY2023 adopted budget. This increase is driven by the increased capitation rate per member per month, in spite of the anticipated decrease in average monthly membership level.



## FY2024 EXPENDITURE FORECAST

Health Enterprise Fund expenditures are expected to increase by \$45.9 million (or 1.2%) above the FY2023 adopted budget, with forecasted expenses for FY2024 totaling \$4,037.9 million. FY2024 health providers expenses are anticipated to be higher due to an increase in medical costs of \$26.0 million associated with asylum seekers healthcare expenses. Further, costs associated with salaries and wages are set to increase by \$8.7 million as a result of normal salary progression.





# PRELIMINARY FORECAST PUBLIC FORUM

A public hearing and online forum will be held on the Preliminary Forecast on July 11, 2023 at 6 PM in the Cook County Board Room to obtain constituent feedback on budget priorities. The Department of Budget and Management Services will work closely with residents, elected officials, and County departments to review potential efficiencies and cost saving opportunities that will allow for the presentation of a balanced budget recommendation to the Board of Commissioners in October.

More information about the Preliminary Forecast can be found at: [www.cookcountyil.gov/Budget](http://www.cookcountyil.gov/Budget).

Additionally, residents may provide recommendations on efficiencies and cost savings or submit budget questions at: [www.cookcountyil.gov/service/submit-budget-questions](http://www.cookcountyil.gov/service/submit-budget-questions).

# APPENDICES





# COOK COUNTY BUDGET CALENDAR

<b>APRIL</b>	Departments submit Capital requests. Capital Equipment is defined as an asset, usually not attached to a building or grounds, with a project cost of \$5,000 or more; a useful life of at least five years; and that the County will purchase and own.	<b>SEPTEMBER</b>	Residents and departments provide input during the final development of the County budget. The President and DBMS work to balance department requests with available resources.
<b>MAY</b>	Departments submit preliminary revenue and expense estimates to the Department of Budget and Management Services (DBMS).	<b>OCTOBER</b>	The President submits the Executive Budget Recommendation to the Committee on Finance of the Cook County Board of Commissioners.
<b>JUNE</b>	DBMS prepares the preliminary budget based on the estimates submitted by the departments and the revenue the County expects will be collected. The preliminary budget forecast is filed with the President's Office by June 30.	<b>OCTOBER/ NOVEMBER</b>	The proposed budget is made available for public review. Public hearings are conducted during which the Committee on Finance considers testimony from service providers, program staff, and the general public. After the hearings have been completed and any amendments inserted, the Board of Commissioners approves and adopts the Appropriation Bill, which authorizes funding and staffing levels for each department.
<b>JULY</b>	<p>The President holds a public hearing on the Preliminary Forecast, allowing the public to provide feedback during the development of the Executive Budget Recommendation.</p> <p>Departments submit requests for budgetary appropriation for the next fiscal year.</p>	<b>DECEMBER</b>	The fiscal year begins. The Appropriation Ordinance is implemented on December 1.
<b>ONGOING</b>	Monthly expenditure and revenue reports are reviewed to monitor the resources allocated through the Appropriation Ordinance.		

# FY2023 YEAR-END REVENUE PROJECTION

Revenue by Type	2023 Approved & Adopted	2023 Actuals (Dec - May)	2023 Projection (Jun - Nov)	2023 Year End Projection
<b>400001-Property Taxes</b>				
400010-Property Taxes	\$267,660,808	\$267,660,808	-	\$267,660,808
400030-Prior Year Prop. Taxes	-	(4,482,473)	-	(4,482,473)
400040-Tax Increment Financing Taxes	25,872,500	20,142,482	5,730,018	25,872,500
400060-Transfer of Tax Receipts	-	81,130	-	81,130
<b>Total 400001-Property Taxes</b>	<b>\$293,533,308</b>	<b>\$283,401,947</b>	<b>\$5,730,018</b>	<b>\$289,131,965</b>
<b>401100-Non-Property Taxes</b>				
401110-Non Property Taxes	-	41,845,974	-	41,845,974
401130-Non Retailer Trans Use Tax	-	24,147	-	24,147
401150-County Sales Tax	1,092,400,000	555,987,790	569,438,505	1,125,426,295
401170-County Use Tax	-	(1,636)	-	(1,636)
401190-Gasoline / Diesel Tax	-	(204,169)	-	(204,169)
401210-Alcoholic Beverage Tax	37,500,000	17,984,651	19,945,142	37,929,793
401250-Wheel Tax	-	(5,662)	-	(5,662)
401310-Off Track Betting Comm.	900,000	453,337	300,000	753,337
401330-Il Gaming Des Plaines Casino	14,000,000	6,484,718	7,023,363	13,508,081
401350-Amusement Tax	37,250,000	22,992,415	17,982,770	40,975,185
401370-Parking Lot and Garage Operation	-	(3,136)	-	(3,136)
401390-State Income Tax	20,259,000	11,260,849	9,117,581	20,378,430
401430-Cigarette Tax	86,000,000	38,021,246	43,501,077	81,522,323
401450-Other Tobacco Products	6,750,000	3,494,217	3,700,067	7,194,285
401470-General Sales Tax	5,102,000	2,463,237	2,599,479	5,062,716
401530-Gambling Machine Tax	3,900,000	212,900	3,583,462	3,796,362
401550-Hotel Accommodations Tax	28,500,000	13,967,111	18,708,779	32,675,890
401570-Video Gaming	900,000	691,364	465,000	1,156,364
401590-Sports Wagering Tax	7,000,000	5,409,017	3,973,847	9,382,864
<b>Total 401100-Non-Property Taxes</b>	<b>\$1,340,461,000</b>	<b>\$721,078,373</b>	<b>\$700,339,072</b>	<b>\$1,421,417,445</b>
<b>402000-Fees and Licenses</b>				
402548-Clerk of the Circuit Court Fees	66,039,338	26,347,541	33,347,233	59,694,774
402010-Fees and Licenses	100,000	-	300,000	300,000
402100-County Treasurer	35,000,000	26,528,262	26,516,418	53,044,680
402150-County Clerk	56,049,402	3,449,584	5,071,547	8,521,132
402200-County Recorder and Registrar	-	17,307,297	24,268,884	41,576,181

# FY2023 YEAR-END REVENUE PROJECTION

Revenue by Type	2023 Approved & Adopted	2023 Actuals (Dec - May)	2023 Projection (Jun - Nov)	2023 Year End Projection
402300-Building and Zoning	3,936,651	1,943,187	2,028,180	3,971,367
402350-Environmental Control	4,795,000	2,000,772	3,303,585	5,304,357
402400-Highway Dept Permit Fees	1,800,000	951,875	990,000	1,941,875
402450-Liquor Licenses	315,000	333,630	18,900	352,530
402500-County Assessor	-	762	-	762
402950-Sheriff General Fees	-	189,059	(186,062)	2,997
403010-Sheriff Municipal Division	12,053,342	4,749,079	7,442,537	12,191,616
403060-State's Attorney	-	34,459	-	34,459
403100-Supportive Services	-	2,070	-	2,070
403120-Public Administrator	1,584,896	1,094,840	271,194	1,366,034
403150-Public Guardian	2,500,000	1,171,481	1,213,000	2,384,481
403210-Medical Examiner	3,976,075	2,011,366	1,994,500	4,005,866
403280-Contract Compliance M/WBE Cert	42,000	15,000	18,000	33,000
<b>Total 402000-Fees and Licenses</b>	<b>\$188,191,704</b>	<b>\$88,130,266</b>	<b>\$106,597,917</b>	<b>\$194,728,183</b>
<b>404000-Governments</b>				
404060-Other Governments	2,167,558	377,977	1,625,669	2,003,645
<b>Total 404000-Governments</b>	<b>\$2,167,558</b>	<b>\$377,977</b>	<b>\$1,625,669</b>	<b>\$2,003,645</b>
<b>405000-Investment Income</b>				
405010-Investment Income	1,000,000	8,671,793	16,764,035	25,435,828
<b>Total 405000-Investment Income</b>	<b>\$1,000,000</b>	<b>\$8,671,793</b>	<b>\$16,764,035</b>	<b>\$25,435,828</b>
<b>406000-Reimbursements From Other Governments</b>				
406008-Indirect Cost	13,434,144	6,177,136	6,717,341	12,894,477
406010-State of Illinois	55,855,783	24,585,914	28,988,483	53,574,398
<b>Total 406000-Reimbursements From Other Governments</b>	<b>\$69,289,927</b>	<b>\$30,763,051</b>	<b>\$35,705,824</b>	<b>\$66,468,875</b>
<b>407000-Miscellaneous Revenue</b>				
407010-Miscellaneous Revenue	38,262,420	11,531,343	27,660,684	39,192,027
407080-Other	41,373,000	1,489,724	32,396,590	33,886,314
<b>Total 407000-Miscellaneous Revenue</b>	<b>\$79,635,420</b>	<b>\$13,021,067</b>	<b>\$60,057,274</b>	<b>\$73,078,341</b>
<b>Total General Fund</b>	<b>\$1,974,278,917</b>	<b>\$1,145,444,473</b>	<b>\$926,819,808</b>	<b>\$2,072,264,282</b>
<b>405000-Investment Income</b>				
405010-Investment Income	-	5,318,380	8,286,307	13,604,687

# FY2023 YEAR-END REVENUE PROJECTION

Revenue by Type	2023 Approved & Adopted	2023 Actuals (Dec - May)	2023 Projection (Jun - Nov)	2023 Year End Projection
Total 405000-Investment Income	-	\$5,318,380	\$8,286,307	\$13,604,687
<b>407000-Miscellaneous Revenue</b>				
407010-Miscellaneous Revenue	19,678,753	778,901	9,028,008	9,806,909
407080-Other	5,000,000	-	5,000,000	5,000,000
Total 407000-Miscellaneous Revenue	\$24,678,753	\$778,901	\$14,028,008	\$14,806,909
<b>409000-Health and Hospitals</b>				
409549-Medicare	171,641,956	96,639,158	70,979,464	167,618,623
409569-Private Payors and Carriers	-	(671,505)	-	(671,505)
409574-CCHHS - Medicaid BIPA IGT	143,100,000	37,550,000	93,450,000	131,000,000
409579-Medicaid Revised Plan Revenue DSH	140,000,000	92,353,520	57,381,667	149,735,187
409524-Affordable Care Act PMPM	694,522,918	475,577,534	406,785,083	882,362,617
409528-Family Health Plans PMPM	765,565,014	379,372,445	465,758,830	845,131,275
409532-Integrated Care Program PMPM	696,739,003	256,512,064	443,968,399	700,480,463
409536-Managed Long Term Services and Support PMPM	276,118,586	111,806,830	188,468,426	300,275,256
409539-Other Population Revenue PMPM	98,825,502	49,459,345	83,172,153	132,631,498
409542-Other State Revenue	116,520,056	145,076,610	201,377,131	346,453,741
409563-Graduate Medical Education	73,660,707	35,113,563	34,602,909	69,716,472
409593-Medicaid Fee For Service	312,331,793	237,230,083	214,843,455	452,073,537
409598-Private Payors & Carriers	76,318,730	49,792,193	29,080,194	78,872,388
409604-Directed Payments	254,200,000	109,662,682	458,113,827	567,776,509
Total 409000-Health and Hospitals	\$3,819,544,265	\$2,075,474,523	\$2,747,981,539	\$4,823,456,062
Total CCHHS Fee Revenue	\$3,844,223,018	\$2,081,571,804	\$2,770,295,854	\$4,851,867,658
<b>CCHHS Property Tax Subsidy</b>	\$147,704,920	\$71,649,086	\$76,055,834	\$147,704,920
Total Health Enterprise Fund	\$3,991,927,938	\$2,153,220,890	\$2,846,351,688	\$4,999,572,578
Total General and Health Enterprise Fund	\$5,966,206,855	\$3,298,665,364	\$3,773,171,496	\$7,071,836,859

Note: FY2023 Health Plan Services revenues (HPS) include Directed Payments that it receives from the State, which are then passed through to Stroger Hospital. The FY2023 approved budget includes directed payments as a result of this passthrough in both 409543 – Other State Revenue at HPS and 409594-Medicaid Fee for Service at Stroger Hospital. Going forward, this revenue at Stroger Hospital, estimated to total \$313,576,509 in the FY2023 preliminary forecast, will be recognized as 409605-Directed Payments, rather than 409594-Medicaid Fee for Service. For FY2024, these domestic Directed Payments will only appear at Stroger Hospital within 409605-Directed Payments, estimated to total \$103,243,946. Similarly, a domestic claim is made when Stroger Hospital receives a claims reimbursement after billing HPS for their CountyCare claims expenses. In FY2023, an estimated \$143,422,947 in revenue associated with domestic claims is included in 409594-Medicaid Fee For Service revenue at Stroger Hospital as well as PMPM revenue at HPS. In FY2024, the domestic claims portion of the domestic transfer, estimated to total \$143,623,948, will be offset in a separate account.

# FY2023 YEAR-END EXPENSE PROJECTION

Expenditure by Department	2023 Approved & Adopted	2023 Adjusted Appropriation	2023 Actuals Dec. - May	2023 Projection June - Nov	2023 Year End Projection
1010-Office of the President	6,194,664	6,192,414	1,856,397	2,699,139	4,555,536
1205-Justice Advisory Council	1,396,471	1,396,297	614,510	662,008	1,276,518
1021-Office of the Chief Financial Officer	2,787,669	2,787,213	678,790	910,672	1,589,462
1007-Revenue	11,256,211	11,234,200	4,310,138	5,544,084	9,854,222
1008-Risk Management	2,897,253	2,896,706	1,128,922	1,269,297	2,398,220
1014-Budget and Management Services	3,684,059	3,684,894	1,418,958	1,567,282	2,986,240
1020-County Comptroller	5,420,822	5,419,097	1,795,470	2,067,808	3,863,278
1022-Contract Compliance	2,297,663	2,297,357	1,035,142	611,799	1,646,941
1030-Chief Procurement Officer	7,375,720	7,372,413	1,924,789	3,266,948	5,191,737
1009-Enterprise Technology	27,214,104	27,207,187	9,840,043	11,510,078	21,350,121
1011-Office of Chief Admin Officer	5,219,452	4,874,444	1,715,829	1,766,526	3,482,356
1161-Department of Environment and Sustainability	2,434,384	2,432,870	1,271,151	796,324	2,067,475
1259-Medical Examiner	18,511,620	18,471,677	7,878,594	9,621,223	17,499,817
1265-Cook County Department of Emergency Management & Regional Security	2,211,858	2,203,021	1,285,795	747,466	2,033,261
1500-Department of Transportation And Highways	513,805	502,495	343,137	152,910	496,047
1027-Office of Economic Development	7,029,314	6,895,486	1,389,072	3,901,272	5,290,344
1013-Planning and Development	1,599,887	1,598,828	904,405	681,013	1,585,417
1160-Building and Zoning	5,629,455	5,756,135	2,694,879	2,910,332	5,605,211
1170-Zoning Board of Appeals	430,744	430,632	199,616	218,268	417,884
1032-Department of Human Resources	8,211,116	8,206,109	2,696,230	3,053,578	5,749,807
1033-Department of Labor Relations	2,651,919	2,651,684	1,058,588	1,188,548	2,247,136
1019-Employee Appeals Board	70,895	70,604	0	40,679	40,679
1031-Office of Asset Management	6,108,526	6,107,579	1,447,866	3,171,186	4,619,052
1200-Department of Facilities Management	63,394,485	63,137,798	30,876,581	32,241,886	63,118,467
1002-Human Rights And Ethics	1,535,664	1,535,389	540,516	686,191	1,226,708
1026-Administrative Hearing Board	1,527,970	1,527,369	519,279	673,942	1,193,221
1070-County Auditor	1,911,725	1,911,305	525,501	642,036	1,167,537
1260-Public Defender	81,787,599	81,714,154	35,707,563	38,976,320	74,683,884
1018-Office of The Secretary To The Board of Commissioners	2,044,852	2,039,106	818,266	1,011,275	1,829,540
1081-First District	450,000	448,920	140,305	307,602	447,907
1082-Second District	450,000	449,550	173,780	273,861	447,640
1083-Third District	450,000	449,625	192,297	254,446	446,743
1084-Fourth District	450,000	449,175	189,043	258,918	447,961
1085-Fifth District	450,000	449,850	172,995	275,051	448,046

# FY2023 YEAR-END EXPENSE PROJECTION

Expenditure by Department	2023 Approved & Adopted	2023 Adjusted Appropriation	2023 Actuals Dec. - May	2023 Projection June - Nov	2023 Year End Projection
1086-Sixth District	450,000	449,640	167,617	280,160	447,777
1087-Seventh District	450,000	449,550	134,585	312,613	447,198
1088-Eighth District	450,000	449,934	130,278	317,173	447,451
1089-Ninth District	450,000	449,671	141,349	303,362	444,711
1090-Tenth District	450,000	449,886	128,629	308,866	437,495
1091-Eleventh District	508,500	508,440	169,969	331,507	501,476
1092-Twelfth District	450,000	449,643	198,035	250,835	448,870
1093-Thirteenth District	450,000	450,000	180,052	268,714	448,766
1094-Fourteenth District	450,000	449,730	194,602	250,767	445,370
1095-Fifteenth District	450,000	449,713	171,158	277,672	448,829
1096-Sixteenth District	450,000	449,145	180,657	265,528	446,185
1097-Seventeenth District	450,000	450,000	180,887	265,984	446,871
1040-County Assessor	31,378,311	31,327,653	12,788,349	14,838,790	27,627,139
1050-Board of Review	18,007,729	17,999,134	7,689,772	9,674,855	17,364,628
1060-County Treasurer	708,963	707,190	310,287	384,224	694,511
1080-Office of Independent Inspector General	2,307,093	2,306,322	931,301	885,667	1,816,969
1110-County Clerk	20,619,487	20,587,162	8,386,424	9,612,024	17,998,448
1210-Office of the Sheriff	2,397,819	2,397,819	1,055,548	1,065,734	2,121,282
1214-Sheriff's Administration And Human Resources	37,170,349	37,102,895	16,677,228	18,927,888	35,605,116
1216-Office of Prof Review, Prof Integrity Special Investigations	3,795,376	3,794,116	1,784,665	2,045,600	3,830,265
1217-Sheriff's Information Technology	28,381,401	28,377,951	9,533,026	18,140,370	27,673,397
1239-Department of Corrections	262,599,838	256,687,469	126,823,092	127,360,361	254,183,453
1249-Sheriff's Merit Board	1,876,458	1,876,073	804,800	1,016,996	1,821,796
1230-Court Services Division	90,345,519	92,157,256	43,254,169	48,398,842	91,653,011
1231-Police Department	50,711,496	55,437,236	27,924,299	27,361,120	55,285,419
1232-Community Corrections Department	18,249,387	16,799,588	7,068,513	10,027,227	17,095,739
1250-State's Attorney	127,793,567	127,675,491	54,857,743	70,800,648	125,658,390
1310-Office of the Chief Judge	49,311,461	49,119,023	20,671,736	20,723,621	41,395,357
1280-Adult Probation Dept.	51,443,735	51,427,534	23,593,072	27,105,910	50,698,982
1305-Public Guardian	25,612,502	25,601,203	11,881,468	13,190,853	25,072,321
1312-Forensic Clinical Services	3,366,401	3,365,861	1,386,808	1,592,622	2,979,430
1313-Social Service	18,360,179	18,349,324	8,741,572	9,580,560	18,322,132
1326-Juvenile Probation	37,051,823	36,935,444	14,495,466	20,630,148	35,125,614
1300-Judiciary	15,079,928	14,952,905	6,645,054	6,928,497	13,573,551

# FY2023 YEAR-END EXPENSE PROJECTION

Expenditure by Department	2023 Approved & Adopted	2023 Adjusted Appropriation	2023 Actuals Dec. - May	2023 Projection June - Nov	2023 Year End Projection
1440-Juvenile Temporary Detention Center	62,636,187	62,603,749	29,013,325	25,525,389	54,538,714
1335-Clerk of the Circuit Court-Office of Clerk	92,105,882	92,067,239	40,018,112	39,052,465	79,070,577
1390-Public Administrator	1,652,231	1,646,611	759,320	857,326	1,616,646
1452-Veterans Assistance Commission	-	342,935	10,714	312,257	322,971
1490-Fixed Charges and Special Purpose Appropriations	546,774,216	546,947,788	246,682,447	277,925,343	524,607,790
1499-Fixed Charges and Special Purpose Appropriations	83,483,170	85,429,008	31,743,027	41,349,914	73,092,940
<b>Total General Fund</b>	<b>\$1,974,278,917</b>	<b>\$1,974,278,917</b>	<b>\$874,853,601</b>	<b>\$982,708,402</b>	<b>\$1,857,562,003</b>
4890-Health System Administration	85,892,359	91,348,824	38,798,520	57,449,935	96,248,456
4240-Cermak Health Services	91,603,319	92,071,312	39,256,797	51,129,916	90,386,713
4241-Health Services - JTDC	9,655,114	8,634,403	3,506,018	4,317,825	7,823,843
4891-Provident Hospital	81,840,934	77,776,757	31,642,342	50,444,124	82,086,465
4893-Ambulatory & Community Health Network of Cook County	129,644,852	134,030,236	62,451,950	92,277,990	154,729,940
4894-Ruth M. Rothstein CORE Center	30,083,916	28,079,575	7,710,823	15,303,757	23,014,580
4895-Department of Public Health	20,461,383	17,412,363	7,570,014	9,757,832	17,327,846
4896-Health Plan Services	2,650,936,266	2,640,936,126	1,708,566,132	1,493,518,676	3,202,084,807
4897-John H. Stroger Jr, Hospital of Cook County	852,244,215	848,616,090	396,399,853	487,608,268	884,008,121
4898-Oak Forest Health Center	-	-	0	0	0
4899-Special Purpose Appropriations	39,565,580	53,022,252	16,951,321	22,812,946	39,764,267
<b>Total Health Enterprise Fund</b>	<b>\$3,991,927,938</b>	<b>\$3,991,927,938</b>	<b>\$2,312,853,770</b>	<b>\$2,284,621,267</b>	<b>\$4,597,475,037</b>
<b>Total General and Health Enterprise Fund</b>	<b>\$5,966,206,855</b>	<b>\$5,966,206,855</b>	<b>\$3,187,707,371</b>	<b>\$3,267,329,669</b>	<b>\$6,455,037,040</b>

Note: FY2023 4896 - Health Plan Services expenses (HPS) include Directed Payments that it receives from the State, which are then passed through to 4897-John H. Stroger Jr, Hospital of Cook County (Stroger Hospital). The FY2023 preliminary forecast includes an estimated \$313,576,509 in expenses at both HPS and at Stroger Hospital. Similarly, a domestic claim is made when Stroger Hospital bills HPS for CountyCare claims expenses. Accordingly, the FY2023 preliminary forecast includes an estimated \$143,422,947 in expenses at both HPS and Stroger Hospital for domestic claims. However, in FY2024, the directed payments will be offset from revenue rather than recorded as a claims expense, and the domestic claims expense, estimated to total \$143,623,948, will be offset in a separate account.

# FY2024 REVENUE FORECAST

Revenue by Type	2023 Approved & Adopted	2023 Year End Projection	2024 Forecast
<b>400001-Property Taxes</b>			
400010-Property Taxes	\$267,660,808	\$267,660,808	\$191,052,178
400030-Prior Year Prop. Taxes	-	(4,482,473)	-
400040-Tax Increment Financing Taxes	25,872,500	25,872,500	18,115,200
400060-Transfer of Tax Receipts	-	81,130	-
<b>Total 400001-Property Taxes</b>	<b>\$293,533,308</b>	<b>\$289,131,965</b>	<b>\$209,167,378</b>
<b>401100-Non-Property Taxes</b>			
401110-Non Property Taxes	-	41,845,974	-
401130-Non Retailer Trans Use Tax	-	24,147	-
401150-County Sales Tax	1,092,400,000	1,125,426,295	1,130,448,000
401170-County Use Tax	-	(1,636)	-
401190-Gasoline / Diesel Tax	-	(204,169)	-
401210-Alcoholic Beverage Tax	37,500,000	37,929,793	37,640,000
401250-Wheel Tax	-	(5,662)	-
401310-Off Track Betting Comm.	900,000	753,337	750,000
401330-Il Gaming Des Plaines Casino	14,000,000	13,508,081	16,000,000
401350-Amusement Tax	37,250,000	40,975,185	41,000,000
401370-Parking Lot and Garage Operation	-	(3,136)	-
401390-State Income Tax	20,259,000	20,378,430	21,309,000
401430-Cigarette Tax	86,000,000	81,522,323	80,000,000
401450-Other Tobacco Products	6,750,000	7,194,285	7,100,000
401470-General Sales Tax	5,102,000	5,062,716	5,297,500
401530-Gambling Machine Tax	3,900,000	3,796,362	6,900,000
401550-Hotel Accommodations Tax	28,500,000	32,675,890	31,500,000
401570-Video Gaming	900,000	1,156,364	1,061,000
401590-Sports Wagering Tax	7,000,000	9,382,864	10,000,000
<b>Total 401100-Non-Property Taxes</b>	<b>\$1,340,461,000</b>	<b>\$1,421,417,445</b>	<b>\$1,389,005,500</b>
<b>402000-Fees and Licenses</b>			
402548-Clerk of the Circuit Court Fees	66,039,338	59,694,774	62,556,000
402010-Fees and Licenses	100,000	300,000	300,000
402100-County Treasurer	35,000,000	53,044,680	35,000,000
402150-County Clerk	56,049,402	8,521,132	9,722,948



# FY2024 REVENUE FORECAST

Revenue by Type	2023 Approved & Adopted	2023 Year End Projection	2024 Forecast
402200-County Recorder and Registrar	-	41,576,181	40,500,000
402300-Building and Zoning	3,936,651	3,971,367	4,100,000
402350-Environmental Control	4,795,000	5,304,357	4,795,000
402400-Highway Dept Permit Fees	1,800,000	1,941,875	1,900,000
402450-Liquor Licenses	315,000	352,530	331,000
402500-County Assessor	-	762	-
402950-Sheriff General Fees	-	2,997	-
403010-Sheriff Municipal Division	12,053,342	12,191,616	10,465,000
403060-State's Attorney	-	34,459	0
403100-Supportive Services	-	2,070	-
403120-Public Administrator	1,584,896	1,366,034	1,608,000
403150-Public Guardian	2,500,000	2,384,481	2,500,000
403210-Medical Examiner	3,976,075	4,005,866	4,015,000
403280-Contract Compliance M/WBE Cert	42,000	33,000	34,200
<b>Total 402000-Fees and Licenses</b>	<b>\$188,191,704</b>	<b>\$194,728,183</b>	<b>\$177,827,147</b>
<b>404000-Governments</b>			
404060-Other Governments	2,167,558	2,003,645	2,168,000
<b>Total 404000-Governments</b>	<b>\$2,167,558</b>	<b>\$2,003,645</b>	<b>\$2,168,000</b>
<b>405000-Investment Income</b>			
405010-Investment Income	1,000,000	25,435,828	35,910,000
<b>Total 405000-Investment Income</b>	<b>\$1,000,000</b>	<b>\$25,435,828</b>	<b>\$35,910,000</b>
<b>406000-Reimbursements From Other Governments</b>			
406008-Indirect Cost	13,434,144	12,894,477	13,703,000
406010-State of Illinois	55,855,783	53,574,398	58,136,659
<b>Total 406000-Reimbursements From Other Governments</b>	<b>\$69,289,927</b>	<b>\$66,468,875</b>	<b>\$71,839,659</b>
<b>407000-Miscellaneous Revenue</b>			
407010-Miscellaneous Revenue	38,262,420	39,192,027	33,022,555
407080-Other	41,373,000	33,886,314	14,173,000
<b>Total 407000-Miscellaneous Revenue</b>	<b>\$79,635,420</b>	<b>\$73,078,341</b>	<b>\$47,195,555</b>
<b>Total General Fund</b>	<b>\$1,974,278,917</b>	<b>\$2,072,264,282</b>	<b>\$1,933,113,239</b>

# FY2024 REVENUE FORECAST

Revenue by Type	2023 Approved & Adopted	2023 Year End Projection	2024 Forecast
<b>405000-Investment Income</b>			
405010-Investment Income	-	13,604,687	3,000,000
<b>Total 405000-Investment Income</b>	<b>-</b>	<b>\$13,604,687</b>	<b>\$3,000,000</b>
<b>407000-Miscellaneous Revenue</b>			
407010-Miscellaneous Revenue	19,678,753	9,806,909	20,159,321
407080-Other	5,000,000	5,000,000	0
<b>Total 407000-Miscellaneous Revenue</b>	<b>\$24,678,753</b>	<b>\$14,806,909</b>	<b>\$20,159,321</b>
<b>409000-Health and Hospitals</b>			
409549-Medicare	171,641,956	167,618,623	163,033,167
409569-Private Payors and Carriers	-	(671,505)	-
409574-CCHHS - Medicaid BIPA IGT	143,100,000	131,000,000	131,000,000
409579-Medicaid Revised Plan Revenue DSH	140,000,000	149,735,187	150,000,000
409524-Affordable Care Act PMPM	694,522,918	882,362,617	713,225,838
409528-Family Health Plans PMPM	765,565,014	845,131,275	778,413,175
409532-Integrated Care Program PMPM	696,739,003	700,480,463	731,874,505
409536-Managed Long Term Services and Support PMPM	276,118,586	300,275,256	276,835,470
409539-Other Population Revenue PMPM	98,825,502	132,631,498	111,803,518
409542-Other State Revenue	116,520,056	346,453,741	27,045,898
409563-Graduate Medical Education	73,660,707	69,716,472	69,000,000
409585-Domestic Transfer - Elimination	-	0	(143,623,948)
409593-Medicaid Fee For Service	312,331,793	452,073,537	453,314,307
409598-Private Payors & Carriers	76,318,730	78,872,388	78,872,388
409604-Directed Payments	254,200,000	567,776,509	313,243,946
<b>Total 409000-Health and Hospitals</b>	<b>\$3,819,544,265</b>	<b>\$4,823,456,062</b>	<b>\$3,854,038,263</b>
<b>Total CCHHS Fee Revenue</b>	<b>\$3,844,223,018</b>	<b>\$4,851,867,658</b>	<b>\$3,877,197,584</b>
<b>CCHHS Property Tax Subsidy</b>	<b>\$147,704,920</b>	<b>\$147,704,920</b>	<b>\$157,704,920</b>
<b>Total Health Enterprise Fund</b>	<b>\$3,991,927,938</b>	<b>\$4,999,572,578</b>	<b>\$4,034,902,504</b>
<b>Total General and Health Enterprise Fund</b>	<b>\$5,966,206,855</b>	<b>\$7,071,836,859</b>	<b>\$5,968,015,743</b>

# FY2024 EXPENSE FORECAST

Expenditure by Department	2023 Approved & Adopted	2023 Year End Projection	2024 Department Estimate	2024 Forecast
1010-Office of the President	6,194,664	4,555,536	6,306,018	6,306,018
1205-Justice Advisory Council	1,396,471	1,276,518	1,461,952	1,461,952
1021-Office of the Chief Financial Officer	2,787,669	1,589,462	2,976,798	2,976,798
1007-Revenue	11,256,211	9,854,222	11,117,919	11,117,919
1008-Risk Management	2,897,253	2,398,220	3,006,287	3,006,287
1014-Budget and Management Services	3,684,059	2,986,240	3,863,517	3,863,517
1020-County Comptroller	5,420,822	3,863,278	5,371,055	5,371,055
1022-Contract Compliance	2,297,663	1,646,941	2,669,657	2,669,657
1030-Chief Procurement Officer	7,375,720	5,191,737	7,635,981	7,635,981
1009-Enterprise Technology	27,214,104	21,350,121	28,618,923	28,618,923
1011-Office of Chief Admin Officer	5,219,452	3,482,356	4,891,177	4,891,177
1161-Department of Environment and Sustainability	2,434,384	2,067,475	2,606,532	2,606,532
1259-Medical Examiner	18,511,620	17,499,817	19,553,300	19,553,300
1265-Cook County Department of Emergency Management & Regional Security	2,211,858	2,033,261	2,371,488	2,371,488
1500-Department of Transportation And Highways	513,805	496,047	692,432	692,432
1027-Office of Economic Development	7,029,314	5,290,344	7,716,907	7,716,907
1013-Planning and Development	1,599,887	1,585,417	1,635,482	1,635,482
1160-Building and Zoning	5,629,455	5,605,211	6,052,468	6,052,468
1170-Zoning Board of Appeals	430,744	417,884	450,330	450,330
1032-Department of Human Resources	8,211,116	5,749,807	8,260,716	8,260,716
1033-Department of Labor Relations	2,651,919	2,247,136	2,807,427	2,807,427
1019-Employee Appeals Board	70,895	40,679	70,604	70,604
1031-Office of Asset Management	6,108,526	4,619,052	6,359,314	6,359,314
1200-Department of Facilities Management	63,394,485	63,118,467	67,342,349	67,342,349
1002-Human Rights And Ethics	1,535,664	1,226,708	1,450,491	1,450,491
1026-Administrative Hearing Board	1,527,970	1,193,221	1,484,449	1,484,449
1070-County Auditor	1,911,725	1,167,537	2,170,183	2,170,183
1260-Public Defender	81,787,599	74,683,884	85,178,513	85,178,513
1018-Office of The Secretary To The Board of Commissioners	2,044,852	1,829,540	2,086,159	2,086,159
1081-First District	450,000	447,907	450,000	450,000
1082-Second District	450,000	447,640	450,000	450,000
1083-Third District	450,000	446,743	450,000	450,000
1084-Fourth District	450,000	447,961	450,000	450,000

# FY2024 EXPENSE FORECAST

Expenditure by Department	2023 Approved & Adopted	2023 Year End Projection	2024 Department Estimate	2024 Forecast
1085-Fifth District	450,000	448,046	450,000	450,000
1086-Sixth District	450,000	447,777	450,000	450,000
1087-Seventh District	450,000	447,198	450,000	450,000
1088-Eighth District	450,000	447,451	450,000	450,000
1089-Ninth District	450,000	444,711	450,000	450,000
1090-Tenth District	450,000	437,495	450,000	450,000
1091-Eleventh District	508,500	501,476	508,500	508,500
1092-Twelfth District	450,000	448,870	450,000	450,000
1093-Thirteenth District	450,000	448,766	450,000	450,000
1094-Fourteenth District	450,000	445,370	450,000	450,000
1095-Fifteenth District	450,000	448,829	450,000	450,000
1096-Sixteenth District	450,000	446,185	450,000	450,000
1097-Seventeenth District	450,000	446,871	450,000	450,000
1040-County Assessor	31,378,311	27,627,139	32,116,064	32,116,064
1050-Board of Review	18,007,729	17,364,628	18,535,424	18,535,424
1060-County Treasurer	708,963	694,511	754,320	754,320
1080-Office of Independent Inspector General	2,307,093	1,816,969	2,403,777	2,403,777
1110-County Clerk	20,619,487	17,998,448	21,372,764	21,372,764
1210-Office of the Sheriff	2,397,819	2,121,282	2,374,514	2,374,514
1214-Sheriff's Administration And Human Resources	37,170,349	35,605,116	37,958,465	37,958,465
1216-Office of Prof Review, Prof Integrity Special Investigations	3,795,376	3,830,265	4,195,558	4,195,558
1217-Sheriff's Information Technology	28,381,401	27,673,397	43,481,775	43,481,775
1239-Department of Corrections	262,599,838	254,183,453	288,105,282	288,105,282
1249-Sheriff's Merit Board	1,876,458	1,821,796	2,035,321	2,035,321
1230-Court Services Division	90,345,519	91,653,011	93,434,725	93,434,725
1231-Police Department	50,711,496	55,285,419	59,057,448	59,057,448
1232-Community Corrections Department	18,249,387	17,095,739	18,925,161	18,925,161
1250-State's Attorney	127,793,567	125,658,390	148,516,349	148,516,349
1310-Office of the Chief Judge	49,311,461	41,395,357	51,361,976	51,361,976
1280-Adult Probation Dept.	51,443,735	50,698,982	58,554,669	58,554,669
1305-Public Guardian	25,612,502	25,072,321	26,162,311	26,162,311
1312-Forensic Clinical Services	3,366,401	2,979,430	3,311,695	3,311,695
1313-Social Service	18,360,179	18,322,132	21,835,453	21,835,453

# FY2024 EXPENSE FORECAST

Expenditure by Department	2023 Approved & Adopted	2023 Year End Projection	2024 Department Estimate	2024 Forecast
1326-Juvenile Probation	37,051,823	35,125,614	38,618,933	38,618,933
1300-Judiciary	15,079,928	13,573,551	15,665,710	15,665,710
1440-Juvenile Temporary Detention Center	62,636,187	54,538,714	61,552,944	61,552,944
1335-Clerk of the Circuit Court-Office of Clerk	92,105,882	79,070,577	97,288,112	97,288,112
1390-Public Administrator	1,652,231	1,616,646	1,705,116	1,705,116
1452-Veterans Assistance Commission	-	322,971	1,116,139	1,116,139
1490-Fixed Charges and Special Purpose Appropriations	546,774,216	524,607,790	489,209,004	489,209,004
1499-Fixed Charges and Special Purpose Appropriations	83,483,170	73,092,940	72,132,163	72,132,163
<b>Total General Fund</b>	<b>\$1,974,278,917</b>	<b>\$1,857,562,003</b>	<b>\$2,015,698,100</b>	<b>\$2,015,698,100</b>
4890-Health System Administration	85,892,359	96,248,456	95,059,651	95,059,651
4240-Cermak Health Services	91,603,319	90,386,713	98,271,215	98,271,215
4241-Health Services - JTDC	9,655,114	7,823,843	9,924,161	9,924,161
4891-Provident Hospital	81,840,934	82,086,465	90,765,636	90,765,636
4893-Ambulatory & Community Health Network of Cook County	129,644,852	154,729,940	190,149,854	190,149,854
4894-Ruth M. Rothstein CORE Center	30,083,916	23,014,580	29,672,279	29,672,279
4895-Department of Public Health	20,461,383	17,327,846	24,010,218	24,010,218
4896-Health Plan Services	2,650,936,266	3,202,084,807	2,498,580,027	2,498,580,027
4897-John H. Stroger Jr, Hospital of Cook County	852,244,215	884,008,121	965,791,507	965,791,507
4899-Special Purpose Appropriations	39,565,580	39,764,267	35,650,266	35,650,266
<b>Total Health Enterprise Fund</b>	<b>\$3,991,927,938</b>	<b>\$4,597,475,037</b>	<b>\$4,037,874,815</b>	<b>\$4,037,874,815</b>
<b>Total General and Health Enterprise Fund</b>	<b>\$5,966,206,855</b>	<b>\$6,455,037,040</b>	<b>\$6,053,572,915</b>	<b>\$6,053,572,915</b>

Note: FY2023 4896 - Health Plan Services expenses (HPS) include Directed Payments that it receives from the State, which are then passed through to 4897-John H. Stroger Jr, Hospital of Cook County (Stroger Hospital). The FY2023 preliminary forecast includes an estimated \$313,576,509 in expenses at both HPS and at Stroger Hospital. Similarly, a domestic claim is made when Stroger Hospital bills HPS for CountyCare claims expenses. Accordingly, the FY2023 preliminary forecast includes an estimated \$143,422,947 in expenses at both HPS and Stroger Hospital for domestic claims. However, in FY2024, the directed payments will be offset from revenue rather than recorded as a claims expense, and the domestic claims expense, estimated to total \$143,623,948, will be offset in a separate account.

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**Toni Preckwinkle**  
Cook County Board President

**John P. Daley**  
Chairman, Committee on Finance

**Tanya S. Anthony**  
Chief Financial Officer

**Kanako Ishida Musslewhite**  
Interim Budget Director

**Tara Stamps**  
1st District Commissioner

**Dennis Deer**  
2nd District Commissioner

**Bill Lowry**  
3rd District Commissioner

**Stanley Moore**  
4th District Commissioner

**Monica Gordon**  
5th District Commissioner

**Donna Miller**  
6th District Commissioner

**Alma E. Anaya**  
7th District Commissioner

**Anthony Quezada**  
8th District Commissioner

**Maggie Trevor**  
9th District Commissioner

**Bridget Gainer**  
10th District Commissioner

**John P. Daley**  
11th District Commissioner

**Bridget Degnen**  
12th District Commissioner

**Josina Morita**  
13th District Commissioner

**Scott R. Britton**  
14th District Commissioner

**Kevin B. Morrison**  
15th District Commissioner

**Frank J. Aguilar**  
16th District Commissioner

**Sean Morrison**  
17th District Commissioner

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