



OFFICE OF THE PRESIDENT
BOARD OF COMMISSIONERS OF COOK COUNTY
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TONI PRECKWINKLE
PRESIDENT

I am pleased to present to you the Cook County Budget for Fiscal Year 2019. This \$5.94 billion budget represents principled progress toward our commitment to making Cook County healthier, safer and more fiscally responsible. This budget builds on the appreciable headway we have made to remake Cook County into a government that truly serves its residents while not raising any taxes.

This is possible because we have avoided quick fixes and one-time solutions. Instead, we have instilled sound fiscal discipline and ensured that more than 90% of our annual budgetary solutions are structural in nature. By doing this we have closed \$2.1 billion in budget gaps and cut expenditures by more than \$850 million over the last eight years.

Through a combination of fiscal prudence and with the advent of the Affordable Care Act, we have reduced the direct health care tax allocation from \$389 million in 2010 to \$102 million in 2019. We have done this while still providing over a half-billion dollars in uncompensated care to County residents. The Health and Hospitals System continues to expand and improve its services while reducing reliance on Cook County taxpayers. In the coming year, we are excited to have the Health System establish dialysis services, expand outpatient services and invest in care coordination to further improve patient care and outcomes.

By pushing for criminal justice and bond reform we have seen a sustained reduction in the jail pre-trial detainee population that has allowed us to demolish a number of buildings on the jail campus, allowing us to reduce costs that reflect this lower detainee population. Through collaborative efforts between the Public Safety stakeholders, the jail population is now at its lowest since 1991. We have also invested millions in community-based programming to reduce violence and recidivism and keep people out of the system. In 2019, the County will award over \$4 million in grants to 20 community-based organizations to support violence prevention, recidivism reduction and restorative justice.

While this FY2019 budget is reasonable, responsible and responsive, it also creates a sustainable and strong financial foundation for the future. A difficult but necessary decision to increase the sales tax has positioned the County to address growing legacy debt service costs, pension appropriations and highway infrastructure needs. By dedicating this revenue from the sales tax to long-term structural items, Cook County has provided supplemental pension payments of almost \$1 billion, improving the unfunded pension liability from 56.7% to 60.1% as of FY17 year-end. Additionally, in the last three fiscal years, legacy debt service payments were increased by \$100 million and highway funding by \$202 million to address deferred maintenance. An additional \$391 million in increased contributions to these categories in FY19 will bring the total to over \$1.6 billion.

I look forward to continuing the great progress we've made together.

Sincerely,

Toni Preckwinkle



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Cook County

Illinois

For the Fiscal Year Beginning

December 1, 2017

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cook County, Illinois, for its Annual Budget for the fiscal year beginning December 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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COUNTY GOVERNMENT

Cook County is governed by the County Board President and seventeen Board Commissioners who serve four year terms. Commissioners are elected from single member districts while the County Board President is elected by a general vote countywide.

Under the Illinois Constitution, the County is a home rule unit of government and, except as limited by State law, may exercise any power and perform any function relating to its government and affairs.

The President is the Chief Executive Officer of the County and presides over the meetings of the County Board. The President has the power to veto County Board resolutions and ordinances. The County Board requires a two-thirds vote to override a Presidential veto. There are thirteen additional Cook County government offices. Ten of the offices have their own independently elected officers; the Assessor, the three commissioners of the Board of Review, the Chief Judge of the Circuit Court, the Clerk of the Circuit Court, the County Clerk, the Recorder of Deeds, the Sheriff, the State's Attorney, and the Treasurer. The Chairman of the Board of Election Commissioners is elected by and from the three commissioners and then appointed by the Circuit Court. The Governor of Illinois appoints the Public Administrator. The Committee on Finance of the Cook County Board consists of all members of the County Board. Commissioner John P. Daley is the Chairman of the Committee on Finance of the County Board. The President is required to submit an Executive Budget to the Committee on Finance as the basis upon which the Annual Appropriation Bill is prepared and enacted. The President and the Board of Commissioners are accountable to Cook County residents for budgeting and controlling financial resources for all Cook County governmental offices and departments. The President and the Board of Commissioners apply guidelines, set goals, and use fiscal control for all Cook County offices and departments.

PRESIDENT OF THE COOK COUNTY BOARD OF COMMISSIONERS OFFICE OF THE PRESIDENT

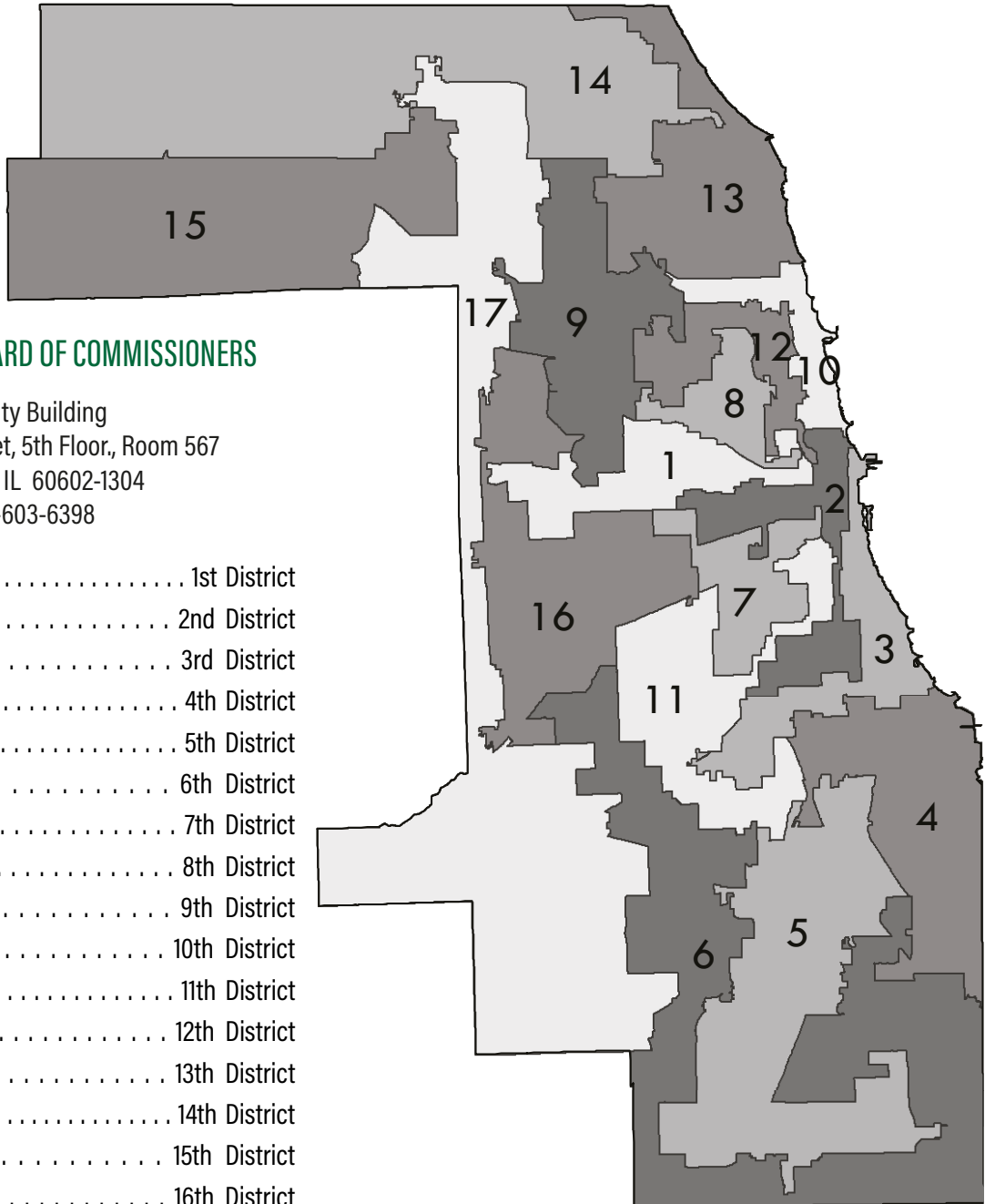
HONORABLE TONI PRECKWINKLE

PRESIDENT, COOK COUNTY BOARD

County Building
118 N. Clark Street, Room 537
Chicago, IL 60602-1304
312-603-6400

www.cookcountyil.gov

In addition to presiding at County Board meetings, the President of the Cook County Board of Commissioners, as Chief Executive of the County (Const. Art. 7 § 4 (b)), is responsible for preparing the Executive Budget Recommendation (submitted to the Board for final approval) and the administration of the County government, except for the responsibilities held by other elected officials. With the consent of the Board, the President appoints the heads of County departments falling under the Board's jurisdiction.



COOK COUNTY BOARD OF COMMISSIONERS

County Building
118 N. Clark Street, 5th Floor., Room 567
Chicago, IL 60602-1304
312-603-6398

- Brandon Johnson (D) 1st District
- Dennis Deer (D) 2nd District
- Bill Lowry (D) 3rd District
- Stanley Moore (D) 4th District
- Deborah Sims (D) 5th District
- Donna Miller (D) 6th District
- Alma E. Anaya (D) 7th District
- Luis Arroyo Jr. (D) 8th District
- Peter N. Silvestri (R) 9th District
- Bridget Gainer (D) 10th District
- John P. Daley (D) 11th District
- Bridget Degnen (D) 12th District
- Larry Suffredin (D) 13th District
- Scott R. Britton (R) 14th District
- Kevin B. Morrison (R) 15th District
- Jeffrey R. Tobolski (D) 16th District
- Sean M. Morrison (R) 17th District

Updated as of January 1, 2019

COOK COUNTY ASSESSOR

HONORABLE FRITZ KAEGI

Room 314, County Bldg.
118 N. Clark Street
Chicago, IL 60602
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**COOK COUNTY BOARD OF
REVIEW COMMISSIONERS**

HONORABLE DAN PATLAK

HONORABLE LARRY R. ROGERS, JR.

HONORABLE MICHAEL M. CABONARGI

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CLERK OF THE CIRCUIT COURT

HONORABLE DOROTHY BROWN

Room 1001, Daley Center
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Chicago, IL 60602
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COOK COUNTY CLERK

HONORABLE KAREN A. YARBROUGH

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HONORABLE EDWARD M. MOODY

Room 120, County Bldg.
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COOK COUNTY SHERIFF

HONORABLE THOMAS J. DART

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Chicago, IL 60602
312-603-6444

COOK COUNTY STATE'S ATTORNEY

HONORABLE KIMBERLY M. FOXX

Suite 3200
69 W. Washington
Chicago, IL 60602
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COOK COUNTY TREASURER

HONORABLE MARIA PAPPAS

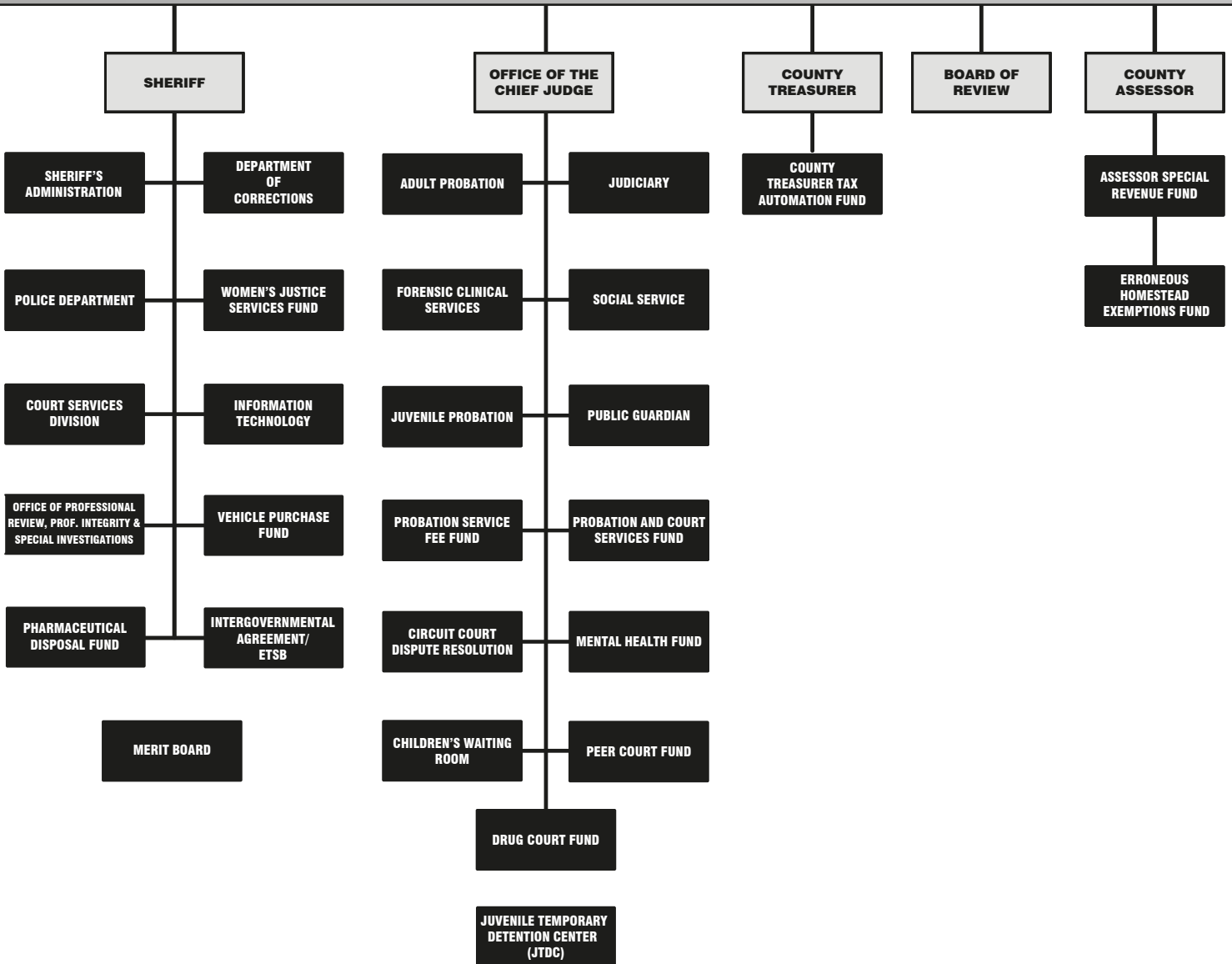
Room 112, County Bldg.
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2019 COOK COUNTY ORGANIZATIONAL CHART

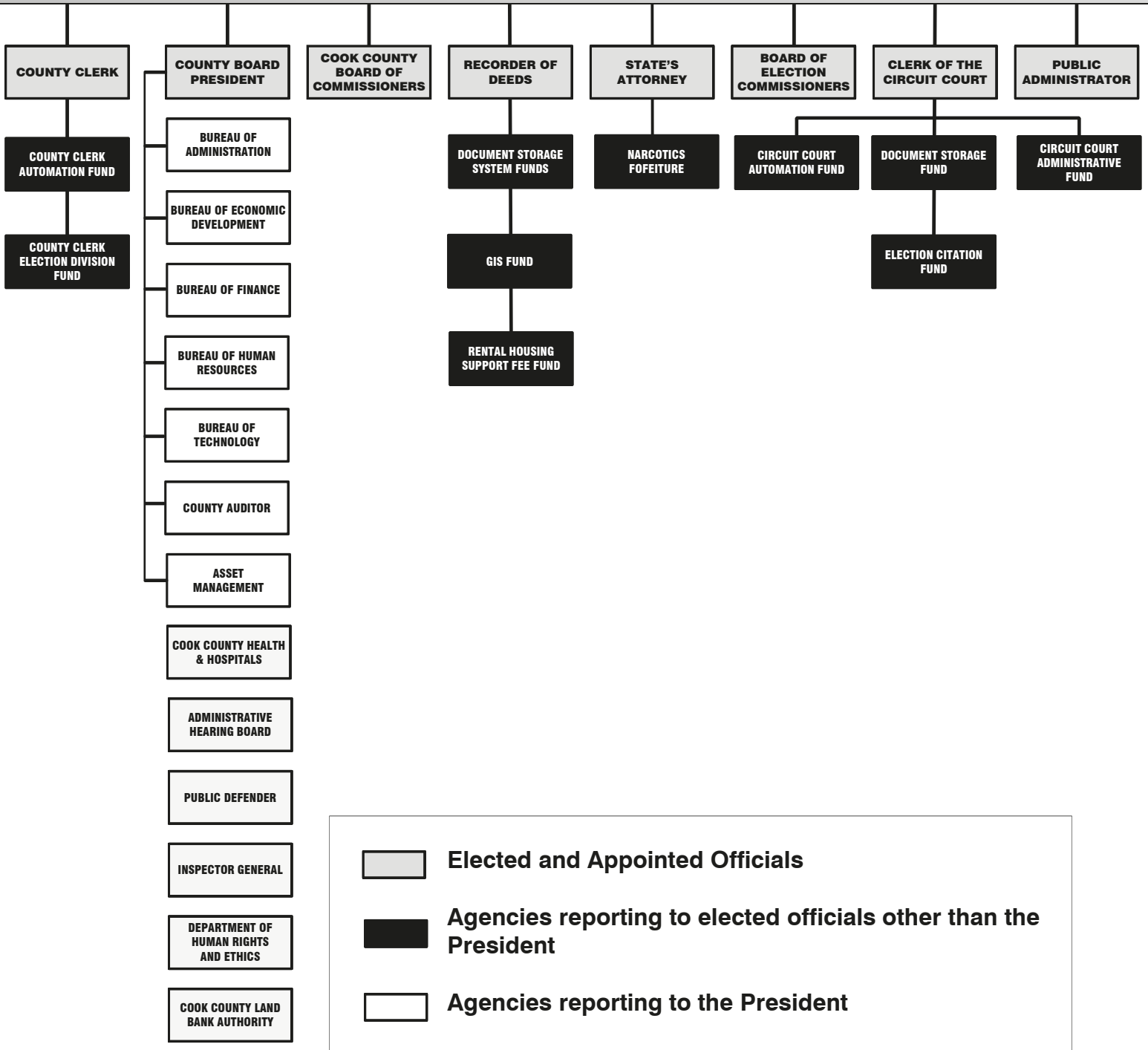
CITIZENS OF COOK COUNTY

CITIZENS OF COOK COUNTY



CITIZENS OF COOK COUNTY

CITIZENS OF COOK COUNTY



Elected and Appointed Officials



Agencies reporting to elected officials other than the President



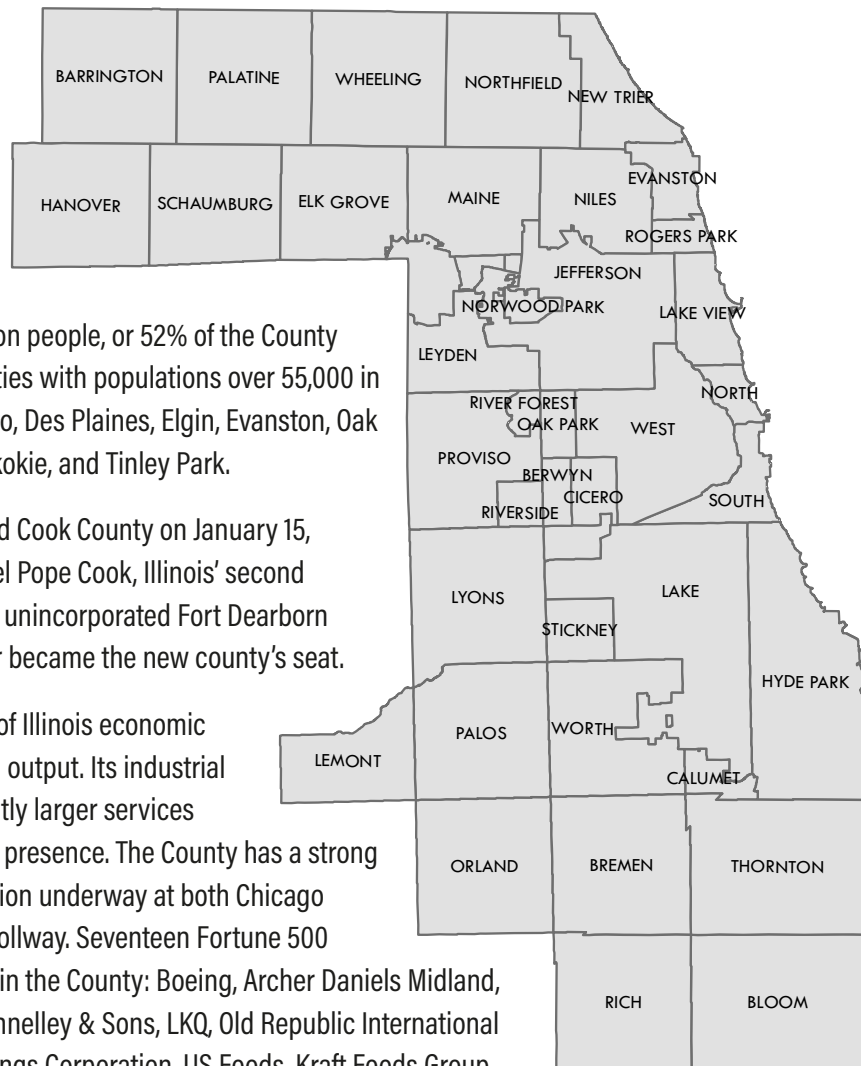
Agencies reporting to the President

COUNTY PROFILE

Cook County, Illinois is the Midwest’s cultural and economic center. Home to 5.2 million residents, it is the second most populous county in the United States while its County Seat, Chicago, is the third largest city in the United States, containing 2.7 million people, or 52% of the County populace. There are twelve other municipalities with populations over 55,000 in the County: Arlington Heights, Berwyn, Cicero, Des Plaines, Elgin, Evanston, Oak Lawn, Orland Park, Palatine, Schaumburg, Skokie, and Tinley Park.

An Act of the Illinois State Legislature created Cook County on January 15, 1831. They named the new county after Daniel Pope Cook, Illinois’ second congressman and first attorney general. The unincorporated Fort Dearborn settlement at the mouth of the Chicago River became the new county’s seat.

Cook County comprises approximately 36% of Illinois economic activity with 2.55M jobs and \$374B in annual output. Its industrial profile resembles that of the U.S. with a slightly larger services sector and somewhat smaller governmental presence. The County has a strong transportation network, with current expansion underway at both Chicago O’Hare International Airport and the Illinois Tollway. Seventeen Fortune 500 companies have their headquarters located in the County: Boeing, Archer Daniels Midland, United Continental Holdings, Exelon, R.R. Donnelley & Sons, LKQ, Old Republic International and Jones Lang LaSalle, Allstate, Sears Holdings Corporation, US Foods, Kraft Foods Group, Illinois Tool Works, Motorola Solutions, Conagra Brand, Anixter and Ingredion.



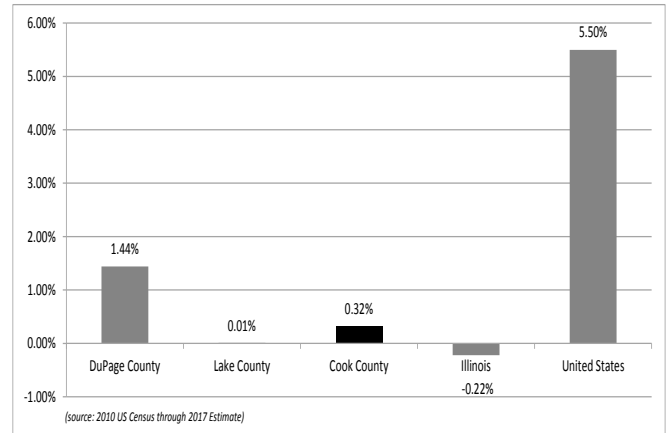
GEOGRAPHY

Cook County sits on the shores of Lake Michigan in the northeast of Illinois. The County comprises 945 square miles of land or 1.7% of Illinois. The City of Chicago accounts for approximately 24% of County land, the suburban municipalities 63%, and unincorporated areas under County Board jurisdiction the remaining 13%. Within Cook County there are 237 special-purpose governments, 132 municipalities, 160 school districts, and 30 townships.

Though the majority of the county is densely populated and urban, the Forest Preserve District protects over 69,000 acres of natural land or 11% of Cook County. Native prairies, woodlands, and waterways provide amenities for outdoor activities such as biking, birding, and hiking.

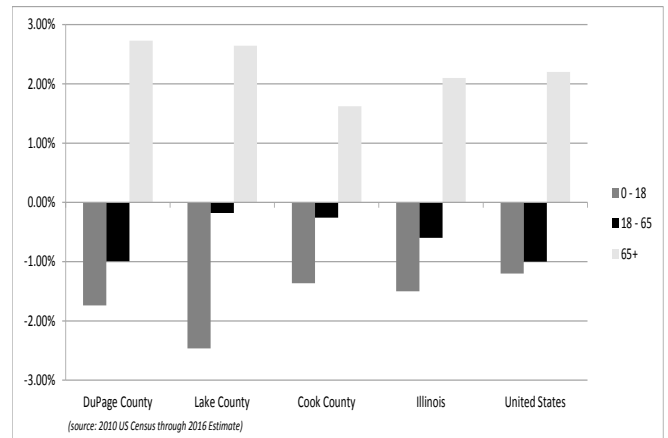
POPULATION GROWTH RATE

As of 2017, the population estimate for Cook County is 5,211,263 according to the United States Census Bureau, or an average of 5,504 people per square mile and comprises of 42% of the population of Illinois. Although it does not have the explosive population growth that the United States has, Cook County continues to see increases in its population. This is especially noteworthy given that Illinois has been losing residents for the last four years.



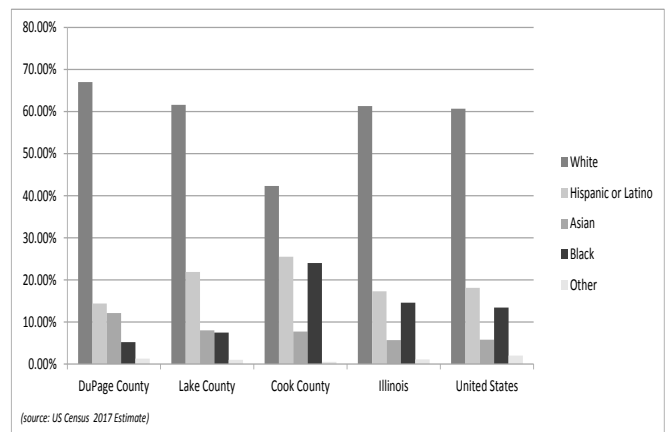
POPULATION GROWTH RATE BY AGE

Communities across the United States are getting older and grayer as baby boomers approach their retirement years. Cook County is aging at a lower rate than in our largest surrounding counties, Illinois and the US. Although the growth rate of the elderly population is lower than our largest surrounding counties, Illinois and the United State, it is still growing at a significant pace.



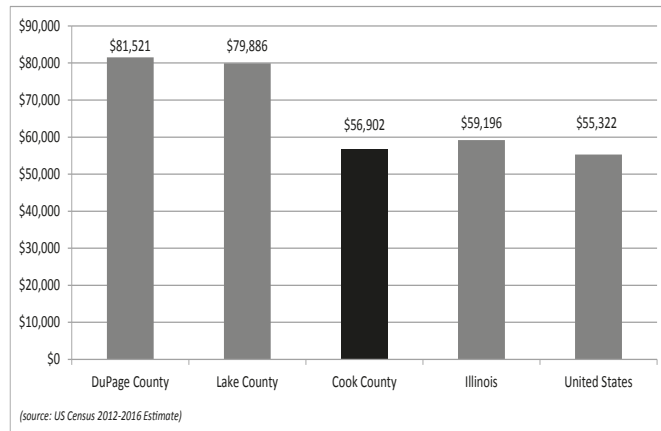
ETHNICITY

The County is racially and ethnically diverse, with a growing Latino and Asian population. 25% of Cook County residents are foreign-born and almost all nations are represented among its residents. African-Americans make up 24% of the population, Asians 7% and Whites 66%. The remainder self-identify as Two or More Races or as American Indian, Alaska Native, Native Hawaiian, or Other Pacific Islander (Other Race). 25% of residents identify as Hispanic or Latino of Any Race.



MEDIAN HOUSEHOLD INCOME

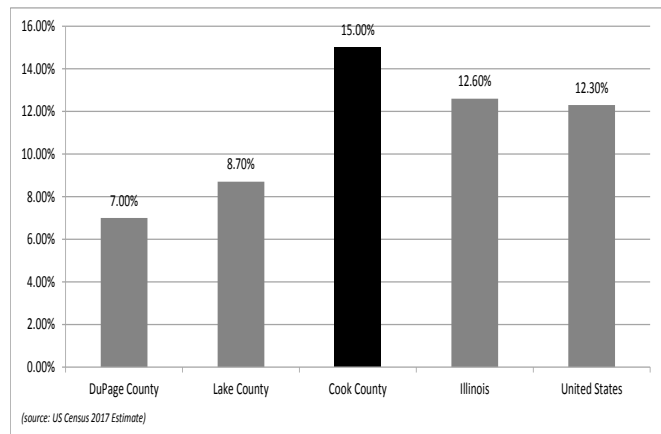
The County is a diverse industrial center and a leading economic center of the Midwest. Income figures for -the County exceed State and national rates. The median household income for is slightly higher than the national rate. Cook County suburban rates are comparable to DuPage and Lake County, while the overall Cook average is reduced by the lower level in Chicago.



POVERTY RATE

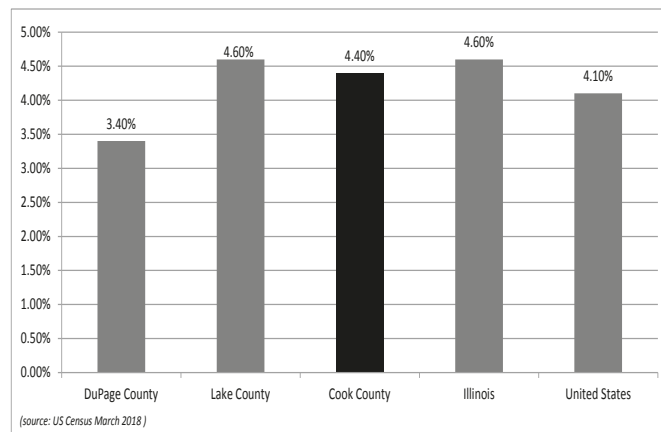
Cook County has significantly higher poverty rates than the surrounding counties. Part of the reason is that Chicago has a poverty rate of 21.7%. The largest demographic living in poverty is Female 25-34, followed by Female 18-24 and then Female 35-44.

<https://datausa.io/profile/geo/cook-county-il/#economy>



UNEMPLOYMENT RATE

Cook County's unemployment rate peaked on January 2010 when it reached 11.2%. Since then, Cook County has worked hard to decrease the unemployment rate. It now stands at 4.4% which is higher than DuPage County but it is lower than Lake County and Illinois State.



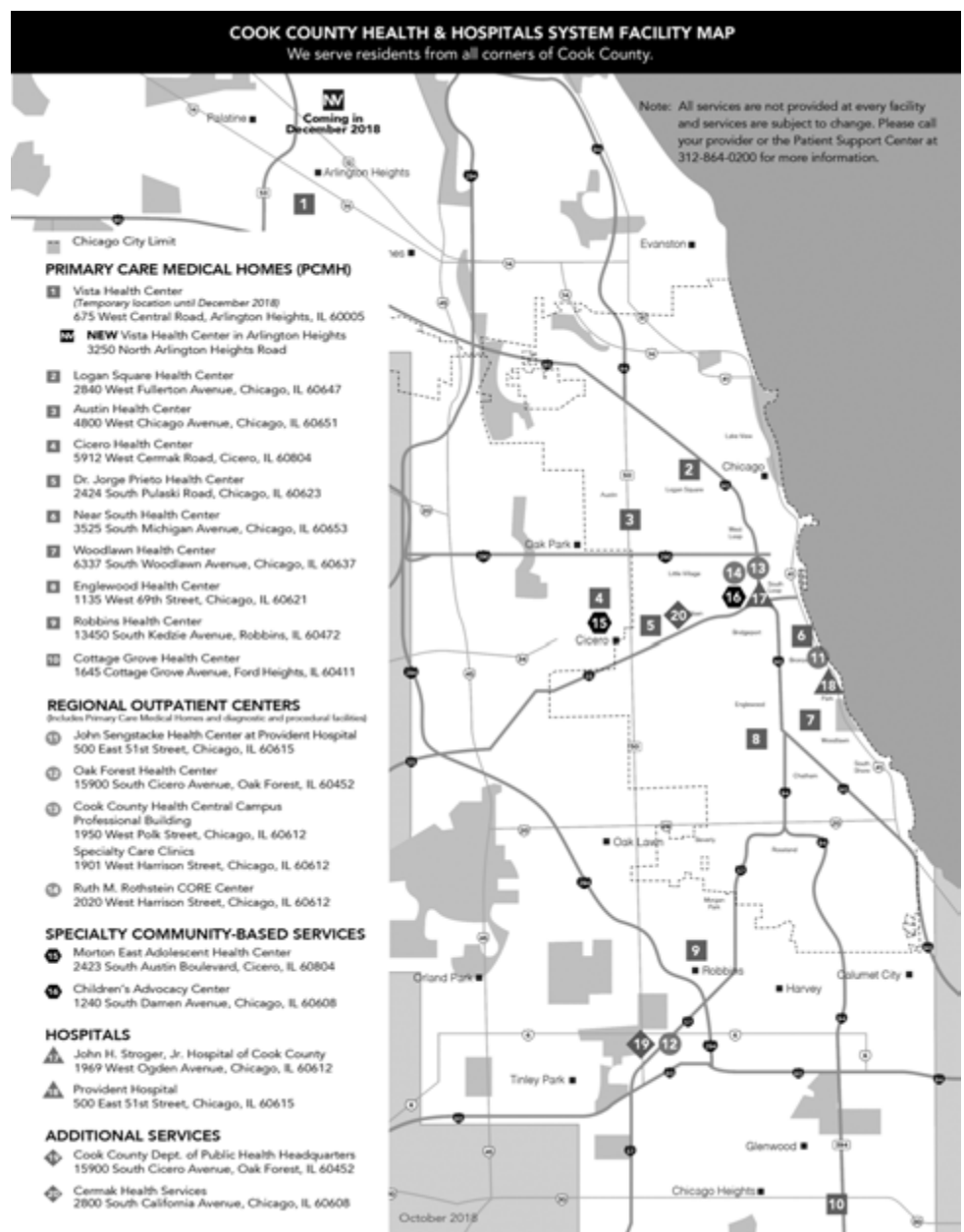
PRINCIPLE FUNCTIONS OF COOK COUNTY

County Government has the principal responsibility of the provision of public health services, the protection of persons and property, and the assessment of real property and the levy, extension and collection of property taxes. The County also has responsibility for maintaining County roads, economic development, and the provision of certain government services in unincorporated Cook County.

HEALTH CARE

Cook County is responsible for providing access to crucial public health care services to over five million residents, regardless of residents' ability to pay or citizenship status. The Cook County Health and Hospitals Systems ("CCHHS") operates a health care delivery system composed of the following elements: John H. Stroger, Jr. Hospital of Cook County ("Stroger Hospital"), Provident Hospital of Cook County ("Provident Hospital"), Oak Forest Health Center of Cook County, the Ambulatory and Community Health Network of Cook County, Cermak Health Services of Cook County, the Ruth M. Rothstein CORE Center and the Cook County Department of Public Health.

In 2012, the Illinois Department of Healthcare and Family Services and CCHHS received a Section 1115 Medicaid waiver from the Federal Center for Medicare and Medicaid Services. Under the terms and conditions of the waiver and an associated demonstration period, County residents with income up to 133% of the Federal Poverty Level were eligible for Medicaid without being subject to an asset test.



The demonstration population during the waiver period was eligible to receive health care benefits through CCHHS and community partners that CCHHS included in the provider network for the demonstration. This managed care initiative is commonly referred to as "CountyCare." Following the waiver demonstration period concluding July 2014, CountyCare became a "Managed Care Community Network," expanding the eligible patient population to families, children, seniors and person with disabilities.

CCHHS offers a broad range of services from specialty and primary care to emergency, acute, outpatient, rehabilitative, long-term and preventative care. The health system plans to employ over 7,141 workers in 2019, making it one of the largest public health systems in the country. Operations and policy are governed by an independent board.

PUBLIC SAFETY

Cook County provides for the protection of persons and property through the provision of a court system, a jail system, a police force, prosecution, and public defense. The County operates the second largest unified court system in the United States, which hears civil, criminal, and administrative cases.

The Cook County Department of Corrections is one of the largest single-site pretrial detention facilities in the United States, and the Juvenile Temporary Detention Facility was the first and is the largest juvenile detention facility in the country.

The Cook County Department of Homeland Security and Emergency Management coordinates countywide emergency and disaster preparedness planning, and assists jurisdictions in recovery from a disaster.

The Sheriff Police conducts investigations, makes arrests, and provide other police services to unincorporated Cook County, as well as coordinates with municipal police forces throughout the County.

PROPERTY AND TAXATION

Cook County administers the second largest property taxation system in the United States. There are 1.8 million taxable parcels of land, with an annual collection of over 12 billion dollars. Tax funds are distributed to over 2,200 local government agencies including school districts, villages, cities, townships, parks and forest preserves, libraries, public health and safety agencies.

The County assesses one third of the region each year, rotating among the northern suburbs, the southern suburbs, and the City of Chicago. The value of each property is determined by a mass appraisal system rather than on an individual basis.

Taxpayers can appeal their assessments before the tax rate is calculated. Bills are sent to property owners twice per year.

COOK COUNTY BUDGET CALENDAR

MAY/JUNE	Departments submit preliminary revenue and expense estimates to the Department of Budget and Management Services (DBMS). The agencies specifically summarize issues, request specific funding levels, and justify staffing requests.
JUNE	DBMS prepares the preliminary budget based on the requests 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.
JULY	The President holds a public hearing on the Preliminary Budget, allowing the public to provide feedback during the development of the Executive Budget Recommendation.
SEPTEMBER	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.
OCTOBER	The President submits the Executive Budget Recommendation to the Committee on Finance of Cook County.
OCTOBER/NOVEMBER	The proposed budget is made available for public review at various locations throughout the County. 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.
DECEMBER	The fiscal year begins. The Appropriation Ordinance is implemented on December 1.
ONGOING	Monthly expenditure and revenue reports are reviewed to ensure the resources allocated through the Appropriation Ordinance

WE WANT TO HEAR FROM YOU

What are your ideas for improving county services?
 What are your ideas for making county government more efficient?
 How can we improve the budget process for next year?
 For more information and to share your ideas, visit our website:
<http://www.cookcountyil.gov/budget>

BUDGET PROCESS

Cook County prepares an annual budget that provides a spending plan for the next fiscal year. The County produces a balanced budget, as required by the State of Illinois' Counties Code, which accounts for the County's estimated revenue and intended spending. The budgetary basis of accounting is a combination of cash plus encumbrances and accrual basis for property taxes. The County's Comprehensive Annual Financial Report (CAFR) is prepared in accordance with generally accepted accounting principles using the accrual basis of accounting for the government-wide financial statements and the modified accrual basis of accounting for the governmental fund financial statements. The Health Enterprise Fund's annual budget is also prepared on a cash plus encumbrances basis, while their financial report is prepared using the accrual basis.

The budget process begins in early summer when departments inform the Department of Budget and Management Services (DBMS) of their expected personnel and non-personnel needs for the next year. DBMS prepares revenue estimates and analyzes other resources available to accurately forecast the fiscal outlook for the coming year.

DBMS prepares the preliminary budget forecast based on the departmental request and estimated collected revenues. The preliminary forecast is required to be filed with the President's Office by June 30 of each year. The forecast is provided to the Cook County Board of Commissioners and made available for County residents. This year, the County presented its preliminary budget forecast on June 19, 2018. Pursuant to Executive Order 2012- 01, the President holds a preliminary budget hearing to allow residents to express their opinions concerning items within the proposed budget. After receiving input from residents, the President of the County Board and DBMS work with each department to develop a final executive recommendation.

The executive budget, as recommended by the President, is submitted to the County Board's Committee on Finance, which in turn holds hearings with each department. The Finance Committee holds public hearings at four sites throughout the County to hear resident comments regarding the budget. The County Board considers the budget carefully and may submit amendments that have a net zero impact to the overall County operating budget.

HOW TO READ THE BUDGET BOOK

This section is a map for understanding the various sections of the three-volume budget book and will allow the reader to answer some of the most frequently asked questions about Cook County's services and resources associated.

QUESTIONS	VOLUME	SECTION
Where does the money for the County's Budget come from?	I	Revenue
What is County's largest revenue source?	I	Revenue
What is the funding allocation?	I	Executive Summary
How does the money get spent?	I	Executive Summary
By program (function) area	I	Expenditure
By Expense Type	I	Expenditure
By Fund	I	Expenditure
By Department	II	A-Z
How many people does the County employ?	I	Executive Summary
What services does the County provide for its residents?	II	A-Z
Where can you learn about the County's Capital Projects?	I	Capital Projects
What type of grants does the County receive?	I	Revenue
How are County employees compensated?	III	All
Where is the Glossary?	I	Appendix A
Who are the County's Elected Officials?	I	Introduction

