I am pleased to present to you our Cook County Budget for Fiscal Year 2020. This $6.18 billion budget is both responsible and responsive and guides our work to achieve our policy priorities on justice, health, economic development and the environment under the Policy Roadmap, my office’s five-year strategic plan. The Policy Roadmap centers on equity and mandates that we use an equity lens in our strategies as a policy and practice. This budget builds on that mandate as well as our mission and commitment to serve as a good steward of public resources by building vibrant and sustainable communities for all residents where people want to live, learn, work and play. We are doing this all without the need to raise existing taxes.

This year we experienced a historically small projected preliminary budget gap of $18.7 million. This was the lowest preliminary gap of my administration and an almost 96% decrease from the $487 million encountered in my first year in office. We have narrowed this gap while remaining mindful of future financial challenges. Cook County is on track to provide supplemental pension payments of almost $1.3 billion above the statutorily required contribution, reducing the unfunded pension liability.

By pushing for criminal justice and bond reform we have seen a sustained reduction in the jail pre-trial detainee population without a negative impact to public safety. Cook County will continue to implement sustainable reforms within the criminal justice system, invest in community-based services and work with public safety stakeholders to provide the resources necessary to reduce violence. This year we will allocate millions more to enhance Cook County’s collaboration efforts with its public safety partners and continue our work to transform the criminal justice system into one that is fair, efficient, compassionate and transparent.

In the coming year, Cook County Health (CCH) will continue transforming into a healthcare organization of choice by providing outstanding clinics and specialty care across Cook County while continuing to improve patient experiences and provide quality healthcare and services regardless of a patient’s ability to pay. Despite operating only two of the more than 60 hospitals in Cook County, CCH provides over 50% of all charity care in the County and therefore serves as a safety net for many residents. While we continue to deliver this important care for our residents, we must be mindful of the challenges our system faces from the unsustainable growth in uncompensated care. Therefore, I encourage the CCH Board to implement strategies to maximize the internal capture rates from CountyCare members and effectively manage the cost of providing care. We will continue to advocate on CCH’s behalf at the Federal and State levels to ensure we are able to build on our progress and continue providing life-saving care.

In line with our equity framework, we are also focused on improving access to safe and efficient transportation. Cook County is working closely with our regional transit partners on a pilot plan to assist residents in the southern portion of the County with more frequent, affordable and accessible transportation options. Our goal is simple – to ensure residents in south Cook County have better access to transit.

We have lofty goals under our Policy Roadmap but are taking realistic and responsible steps toward accomplishing them. I look forward to continuing the great progress we’ve made together.

Sincerely,

Toni Preckwinkle
President, Cook County Board of Commissioners
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, 2018. 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.
# Executive Summary

## Executive Summary

- FY2020 Budget at a Glance
- Total Revenue
- Total Expenditures
- Summary of Revenue and Expenditure by Sources, Uses and Fund
- FY 2020 Budget Highlights
- Long-Term Strategic Plan
- Fiscal Year 2020 Policy Goals
- County Long Term Financial Forecast

## Revenue Estimate

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- Total Funding Sources and Allocations
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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 (D) .................. 14th District
Kevin B. Morrison (D) .................. 15th District
Jeffrey R. Tobolski (D) .................. 16th District
Sean M. Morrison (R) .................. 17th District

Updated as of January 1, 2019
INTRODUCTION

COOK COUNTY ASSESSOR
HONORABLE FRITZ KAEGI
Room 320, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-443-7550

COOK COUNTY TREASURER
HONORABLE MARIA PAPPAS
Room 112, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-443-5100

CLERK OF THE CIRCUIT COURT
HONORABLE DOROTHY BROWN
Room 1001, Daley Center
50 W. Washington
Chicago, IL 60602
312-603-5031

COOK COUNTY CLERK
HONORABLE KAREN A. YARBROUGH
Suite 500
69 W. Washington
Chicago, IL 60602
312-603-5656

COOK COUNTY SHERIFF
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50 W. Washington
Chicago, IL 60602
312-603-6444

COOK COUNTY STATE’S ATTORNEY
HONORABLE KIMBERLY M. FOXX
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69 W. Washington
Chicago, IL 60602
312-603-1880

COOK COUNTY BOARD OF REVIEW COMMISSIONERS
HONORABLE DAN PATLAK
HONORABLE LARRY R. ROGERS, JR.
HONORABLE MICHAEL M. CABONARGI
Room 601, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-603-5542

COOK COUNTY RECORDER OF DEEDS
HONORABLE EDWARD M. MOODY
Room 120, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-603-5050

Updated as of January 1, 2019
RESIDENTS 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. More than 40% of all residents of Illinois live in Cook County. 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. The new County was named 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 2.56M 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. Eighteen 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, Jones Lang LaSalle, Allstate, Sears Holdings Corporation, US Foods, Kraft Foods Group, Illinois Tool Tool Works, Motorola Solutions, Conagra Brands, Anixter, Ingredion and McDonald’s.

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.

Although Cook county is densely populated, 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 and hiking.
**POPULATION GROWTH RATE**

As of 2018, the population estimate for Cook County is 5,180,493 according to the United States Census Bureau, or an average of 5,495 people per square mile and comprises 59% of the population of Illinois. Cook County has shown a slight decrease in population year over year compared to the national rate and surrounding counties, especially given that Illinois state has seen a consistent decrease in population in the last five 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 States, 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 nationalities are represented among its residents. African Americans make up 25% of the population, Asians 7.9% and Whites 42%. 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.
INTRODUCTION

MEDIAN HOUSEHOLD INCOME
The County is a diverse industrial center and a leading economic center of the Midwest. The median household income is slightly higher than the national rate. Cook County rates are below those of the surrounding counties of DuPage County and Lake County.

POVERTY RATE
Cook County has a higher poverty rate than the surrounding counties. Part of the reason is that Chicago has a poverty rate of 20.6%. The largest demographic living in poverty is Female 25-34, followed by Female 18-24 and then Female 35-44.

UNEMPLOYMENT RATE
In January 2010, Cook County’s unemployment rate had reached 11.3%. As of July 2019, the unemployment rate stands at 4.2%, a decrease of 7.1%. Cook County’s unemployment rate is now comparable to the state and national rate. The unemployment rate of Cook County is moderately higher than both DuPage County and Lake County.
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 public health care access and services to over 5 million residents, regardless of resident’s ability to pay or citizenship status. The Cook County Health (CCH) system operates a health care delivery system composed of the following entities: 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. CCH cares for more than 300,000 patients each year.

Cook County Department of Public Health (CCDPH) serves suburban Cook County and provides service to 2.5 million residents in 124 municipalities with the public health needs of its jurisdiction through effective and efficient disease prevention and health promotion programs. CCH envisions an Innovations Center to serve as the System’s ‘think tank.’ The CCH Innovations Center will investigate and create scalable approaches to solving the real problems faced by vulnerable populations in the communities served by CCH, including advocating for public policies.
In 2012, the Illinois Department of Healthcare and Family Services and CCH 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 CCH and community partners that CCH 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.

CCH 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 approximately 6,601 full time employees in 2020 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 services 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. The Juvenile Temporary Detention Facility was the first and 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 conduct investigations, make 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.
Quarterly allotments and monthly expenditure and revenue reports are implemented and reviewed to manage resources allocated through the Appropriation Ordinance. STAR Performance Management program requires regular data and program efficacy reports from offices to ensure high quality service provision given available resources.
INTRODUCTION

BUDGET PROCESS

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 (GAAP) 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 July 9, 2019. 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.

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The U.S. Census counts every resident in the United States and takes place every 10 years. The next Census is 2020.

The data is used to distribute billions in federal funds to local communities for services such as transportation, healthcare and affordable housing, to name a few. This data is highly secure, and by law cannot be shared with immigration or law enforcement agencies or affect government benefits.

By Census Day, April 1, 2020, households will be invited to participate in the 2020 Census, with options for responding. You can be counted by mail, online or phone.

Cook County, and the recently established Cook County Complete Count Census Commission, is working hard to ensure a fair and accurate count. Follow us on social media and stayed tuned for more Census information and outreach.

CookCountyIL.gov/Census  @cookcountygov  #CookCountyCensus