

RESOLUTION**SPONSORED BY****THE HONORABLE TONI PRECKWINKLE****PRESIDENT OF THE COOK COUNTY BOARD OF COMMISSIONERS****RESOLUTION AND ANNUAL APPROPRIATION BILL
FOR THE FISCAL YEAR 2017**

A **RESOLUTION** providing for the Annual Appropriation for the Fiscal Year 2017 and for the closing of accounts of the County of Cook, Illinois, under the Annual Appropriation Bill for the Fiscal Year 2016.

PREAMBLES

WHEREAS, Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois provides that “a County which has a Chief Executive Officer elected by the electors of the County..(is) a Home Rule Unit” and The County of Cook, Illinois (the “County”) has a Chief Executive Officer elected by the electors of the County and is therefore a Home Rule Unit and may, under the powers granted by said Section 6(a) of Article VII of said Constitution of 1970, exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, appropriation of funds is a necessary annual function of government; and

WHEREAS, the County will close out its accounts as of November 30, 2016, and render an account and make settlements with the County for the Annual Appropriation Bill for the Fiscal Year 2016.

NOW THEREFORE, at a meeting convened and concluded on _____ 2016,
Be It Hereby Resolved by the Board of Commissioners of the County of Cook, Illinois as follows:

**RESOLUTION AND ANNUAL
APPROPRIATION BILL FOR THE
FISCAL YEAR 2017**

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF COOK COUNTY:

- Section 1.** That the Board of Commissioners of Cook County (the “County Board” or “Board”) hereby finds that all recitals contained in the preambles to this resolution are full, true and correct and does incorporate them into this resolution by this reference.
- Section 2.** That the County Board, hereby establishes and ordains Fiscal Year 2017 as commencing on December 1, 2016 and concluding on November 30, 2017.
- Section 3.** That this Resolution be and the same is hereby termed the “Annual Appropriation Bill” of the County of Cook for Fiscal Year 2017 and governs all Elected Officials, Departments, Office Institutions or Agencies of the County, including but not limited to the offices and departments under the jurisdiction of the County Board President, the Board of Commissioners, Cook County Health and Hospitals System, Cook County State’s Attorney, Cook County Sheriff, Cook County Public Defender, Clerk of the Circuit Court of Cook County, Cook County Treasurer, Cook County Clerk, Cook County Recorder of Deeds, Cook County Assessor, Chief Judge of the Circuit Court of Cook County, Board of Review, the Office of the Independent Inspector General, the Cook County Land Bank Authority, and the Public Administrator (hereinafter, “Agencies” or “Agency”). The Estimates of Current Assets and the Revenues of the Fiscal Year 2017 Available for Appropriation, and the amounts appropriated and the objects and purposes thereof, are as specified in the following: Executive Budget Recommendations for Fiscal Year 2017, Volumes I, II, and III as amended by the County Board through the amendment process and the Estimate of Revenue and Available Resources for Fiscal Year 2017, as amended by the County Board through the amendment process.
- Section 4.** That the amounts herein set forth herein and the same are hereby appropriated for Fiscal Year 2017 and as further noted in Sections 25 and 26.
- Section 5.** That the salaries or rates of compensation of all officers and employees of the County or Agencies when not otherwise provided by law, shall be governed and administered by the compensation plans in force and effective in the Fiscal Year 2017 Appropriation Bill. In the FY 2017 appropriation, a 1.5% cost of living increase based on the projected year over year change in Consumer Price Index will be provided to all applicable non-union employees effective the first full pay period following December 1, 2016. Cost of Living increases for applicable non-union employees will not be applicable to persons in a Grade K12 position or to persons with an annual salary of \$200,000.00 or greater. The Budget and Management Services Director and the Chief of the Bureau of Human Resources shall be authorized to correct the annual salaries for such applicable non-union positions and modify the Class

& Compensation Schedules in accordance with this Section 5. Step advancement and/or cost of living increases for union employees will be dictated per the terms of the applicable collective bargaining agreements. Amounts actually paid may vary due to rounding based upon the payroll automated system rounding conventions, which is anticipated not to exceed plus or minus 20 cents per pay period. Any and all changes in classification shall be subject to the approval of the Chief of the Bureau of Human Resources.

Section 6. That whatever appropriations for salaries or wages of any office, agency or place of employment are supported by a detailed salary schedule, all expenditures against such appropriations shall be made in accordance with such schedule and classification plan, and no payroll item shall be submitted to the Comptroller of the County (the "Comptroller") by any Agency of the County for a sum exceeding the amount shown in said salary schedule, except for rounding and except that the County Board may direct the proper Officials of The County of Cook to expend all or any portion of the appropriation herein contained reserved for adjustments in wages of employees, when approved by the County Board. Modifications to the salary schedule shall be subject to approval by the Cook County Board of Commissioners.

Section 7. Only full-time employees working 30 hours per week on average during a standard measurement period as established by the Director of Risk Management, may receive healthcare benefits unless otherwise authorized by Collective Bargaining Agreement, or Employment Agreement as approved by the Chief of the Bureau of Human Resources. Employees shall contribute towards the cost of the health (including pharmacy), dental or vision benefits as required and for the duration of their employment. Employers shall certify employment and payroll status to the Comptroller, and shall be charged back the full premium cost for inaccurate or incomplete certifications. The Budget Director shall implement such a chargeback upon notification of an inaccuracy by the Risk Management Director or Comptroller. All employers shall promptly notify Risk Management when an employee receiving healthcare benefits begins an authorized Personal Leave of Absence. All employers shall utilize the payroll system to identify duration and type of all Leaves of Absence. Judges and associate judges of the Circuit Court, employees who work less than 30 hours per week for standard measurement periods, Chairman and members of the Cook County Sheriff's Merit Board, and commissioners of the Chicago Board of Elections may not access County healthcare benefits unless they contribute the full cost of the healthcare premium associated with said County healthcare benefits.

Section 8. That the Budget and Management Services Director is hereby authorized to utilize or transfer amounts between the 110, 115, 119, 120, 121, 126, 129, 130, 133, 155 and 169 accounts where necessary to support salaries, increases and wages for employees carried on these accounts and consistent with pay plans, salary schedules or the classification authority authorized in Chapter 44, Article II, Section 44-44 of the Cook County Code. Transfers out of the 100 account series to the 200, 300, 400, 500, 600, or 800 account series will be required to follow the provisions outlined in Section 9 of this Resolution.

That the Elected Officials, Heads of Departments, Office Institutions or Agencies of the County are prohibited from taking employment actions such as posting employment opportunities, offering employment or promotional opportunities, transferring personnel, changing funding sources, or implementing demotions without obtaining written approval and confirmation from the Budget and Management Services Director that funds are available for said employment action.

Budget and Management Service's validation of funds available for the purpose of position control shall include the combined 110, 115, 119, 126, 129, 133, 155, and 169 accounts. In those instances where Budget and Management Services has determined that an Elected Official's or Department Chief's annualized payrolls will exceed the turnover requirement for the next funding period, for purposes of position control, funds will be considered to be not available.

Before any individual is extended an offer of employment and added to the payroll system or employees are recommended for a reclassification, the relevant Elected Official, Department, Office Institution or Agency of the County must obtain the prior approval of the Budget and Management Services Director in order to validate those funds are available. Should employees be put onto the payroll system without these requisite approvals, while they will be paid for time worked, the Budget Director has the authority to withhold funding from an available account to pay for the unauthorized hire.

Section 9. In order to make necessary transfers of \$10,000 or less within and between the 100 (excluding the 110, 172, 175,176, 177, 178, 179, 826, and 181 accounts), 200, 300, 400, 500, 600 and 800 accounts/account series, the Elected Officials, Heads of Departments, Offices, Institutions or Agencies are hereby required to request and receive advance approval from the Budget and Management Services Director. Upon request and justification from the Agency, the Director of Budget and Management is hereby authorized to review said transfer requests and approve said transfer requests in an amount equal to \$10,000 or less within and between accounts without Board approval. A report of such approved transfers shall be made to the Cook County Board of Commissioners by the Budget and Management Services Director via placement of said report on a Board Agenda on a quarterly basis. Except for transfers authorized in Section 8, transfers requested that are equal to or less than \$10,000 from the 110 account or greater than \$10,000 that are within or between the 100, 200, 300, 400, 500, 600 or 800 account series will require the advance approval by the Board. No transfers are allowed from the 172,175,176,177,178,179, 826 or 181 accounts except for the purposes of payment of employee benefit claims and related expenses No transfers are required for shifts in funds between business units within the same department for non-personnel accounts. Transfers made for department 018, account 350 are restricted to the following accounts: 183, 190, 220, 241, 289 or 630. The Elected Officials, Heads of Departments, Offices, Institutions and Agencies of the County, are prohibited from incurring any liability against

any account in excess of the amount herein authorized for such account without securing the prior approval by the Budget and Management Services Director and/or the Board of Commissioners or the Cook County Health and Hospitals System Board for the pledging of appropriate unencumbered balances for subsequent transfer as provided for by the Board of Commissioners or the Cook County Health and Hospitals System Board . The Budget and Management Services Director is hereby authorized to issue rules governing transfers.

Any newly Elected Official who assumes office on or after December 1, 2016, is hereby authorized to transfer funds within and between the 100, 200, 300, 400, 500, 600 or 800 accounts/account series under their respective departments or business units for 90 days after assuming office. Newly Elected Officials may also transfer positions among departments under their control during that 90 day period. Any transfer of funds or positions within a 100, 200, 300, 400, 500, 600 or 800 account/account series by a newly Elected Official may not increase any appropriation with the adopted 2017 Cook County Executive Budget Recommendation. Any newly Elected Official subject to this provision shall provide a report to the Budget and Management Services Director and Board of Commissioners summarizing any transfers made under this provision.

Section 10. That persons funded from accounts designated as Extra Employees 126, 129, 130, 133, and 155 must subscribe to account definitions and salary schedules, or classification authority as outlined in the Appendices or Chapter 44, Article II, Section 44-44 of the Cook County Code. Appointments to 130 positions are limited to new positions, programs or emergencies that were not anticipated during the budget process. New appointments to 130 positions must be authorized for 110 funding in the next fiscal year or the position will be deleted at year-end. The employment of persons as Extra Employees shall be in accordance with the rules established by the Bureau of Human Resources.

Section 11. The Budget and Management Services Director will create internal service accounts for purpose of consolidating payments to a single vendor for goods and services rendered to the various agencies of county government into which the County Comptroller may from time to time make transfers from corresponding amounts budgeted to each agency. Payment of claims, premiums and other associated costs may be made directly from these internal service accounts. Each month, the County Comptroller shall make available to the County Board the Appropriation Trial Balance Report which shall include information related to said transfers.

That appropriations for Personal Services, Contingency and Special Purposes shall be assigned to the Self Insurance Fund during the fiscal year based upon premium and premium equivalent calculations and projections, including reserves as recommended by the Director of Risk Management, and shall be utilized to pay claims and costs associated with those items.

- Section 12.** Worker's compensation costs including indemnity and medical, and related payments associated with each workers compensation claim shall be charged to the department, agency or elected office's workers compensation funds in instances where the previous three year's annual worker's compensation expenditures generally averaged in excess of \$50,000, calculated under policies jointly established by the Director of Risk Management and the Budget and Management Services Director.
- Section 13.** That, in the event the department of Facilities Management, Bureau of Technology or Comptroller's Office performs work on behalf of and at the behest of another County agency, the work performed on straight time using County employees shall not be charged to the beneficiary agency, but for all work performed on overtime, the overtime differential may be charged to the beneficiary agency's overtime account. Discretionary projects may be charged to beneficiary agency by approval of the space committee.
- Section 14.** That capital equipment purchases will follow an ongoing equipment replacement policy for each major category of equipment used by Cook County agencies, as articulated in the County Performance Based Management and Budgeting ordinance Article X Section 2-932. Including but not limited to vehicles, telecommunications and technology equipment, office furniture, fixed plant and institutional equipment, and medical and lab equipment. During Fiscal Year 2017 all County Agencies shall submit an inventory of capital equipment to include specific inventories of software assets and technology hardware assets which shall identify such a replacement cycle. Capital Improvement projects shall be approved by the Board of Commissioners, with a replacement cycle where applicable, as identified in the Appropriation Bill. Total appropriations for approved capital equipment, capital improvements, and transportation and highway capital projects shall not exceed the amount as appropriated by the Board of Commissioners for said purposes during Fiscal Year 2017. Capital equipment, capital improvements, and transportation and highway capital equipment should be funded, if possible, through a mix of funding sources including operating funds, special revenue funds, grant dollars, and short- and long-term financing alternatives including sales tax bonds, general obligation bonds, revolving lines or credit, or other debt instruments available to the County.
- That appropriation authority to procure capital equipment by Special Revenue Funds using short-term financing arrangements shall require repayment by the Special Revenue Fund over the period approved by the Chief Financial Officer. These repayments will be deposited annually to reimburse the funding source that was initially used to finance the project.
- Section 15.** That appropriations for capital improvements are made by major project groups, and detailed projects within each such group. The Budget and Management Services Director is authorized to allocate available appropriations to detailed projects within the major project group. Upon the final completion of detailed projects within a major project group, the Chief of the Bureau of Asset Management shall submit a form of substantial completion to the Budget and Management Services Director to request closing the project, and may request a reallocation of excess appropriations to other approved projects within other major project

groups. With regards to Capital Equipment the respective requesting agency shall submit to the Director of Budget and Management Services a form of substantial completion to request closing the project. In the event that excess appropriations remain upon substantial completion, or in the event that a form of substantial completion is not received by the end of the fiscal year in which the funds are appropriated, the Director of Budget and Management Services may reallocate the associated appropriations to other approved Capital Equipment projects within said fiscal year.

The Budget and Management Services Director and the Director of Capital Planning shall jointly submit on a quarterly basis to the County Board a Capital Improvements and Equipment Funding and Project Report, which consists of three sections. The first section of the report shall show the bond funding by source and gross funds available through the end of the fiscal year, which includes any interest earned as of the date of the report and a projection of the interest to be earned through the end of the fiscal year. Additionally, the first section will identify all expenditures, encumbrances and unencumbered balances by funding sources. The second section shows the Capital Improvements by bond, separated by major project group, project the funding allocated toward each project; the total amount of expenditures paid; the balance of encumbered funds; and the amount of unencumbered funds. The second section for the Capital Improvements shall also list any transfers of funding allocated between major project groups; any adjustments made by the Budget and Management Services Director at the completion of project groups or projects pursuant to this section; and the status of the project. The third section of the Capital Improvements and Equipment Funding Report shall show the Equipment by bureau/department, separated by, account number, equipment request funded but not yet ordered, purchases not yet completed nor paid; the funding allocated, balance of encumbrance and the fund balance toward each equipment request funded but not yet ordered and purchases not completed nor paid. The third section for the equipment shall also list any transfers of funding allocated between bureau/department, separated by, account number, equipment request funded but not yet ordered, purchases not yet completed nor paid; and any adjustments made by the Budget and Management Services Director at the final purchases of equipment pursuant to this section

- Section 16.** For the purpose of enabling the County to have in its treasury at all times sufficient money to meet demands thereon for ordinary and necessary expenditures the total of the County's Working Cash Funds shall be maintained in the estimated amount of \$209,969,390 projected as of November 30, 2016, unless the Cook County Board of Commissioners elects to change this said amount as necessary. Notwithstanding any provisions of the Illinois Compiled Statutes requiring the immediate application of ad valorem property tax receipts for the reimbursement of the Working Cash Funds, the Working Cash Funds shall be reimbursed from time to time by authority of the Finance Committee and the Cook County Board of Commissioners upon recommendation of the Chief Financial Officer. The amount due the Working Cash Funds after December 1, 2016 shall be repaid in its entirety by no later than November 30, 2017.

The Chief Financial Officer may direct the Comptroller to make a permanent transfer not to exceed \$25 million after County Board approval by roll call vote, from the Working Cash Fund to defer future borrowing requirements for the Self-Insurance Fund and Capital Equipment. The Comptroller shall transfer all interest earnings from the Working Cash Fund to the County General Fund. Such transfers shall not be subject to the Annual Working Cash Repayment Resolution.

Section 17. The Chief Financial Officer, in accord with relevant authorizing ordinance or ordinances, and the associated forms of agreement as approved by the Board of Commissioners, may pay or pre-pay, from any unrestricted source, monies owed by the County as a result of a note or bond associated with a line of credit agreement, a revolver, or other debt instrument under which the County is a borrower, under such terms as are set forth in the governing documents and associated agreements.

Section 18. That the Comptroller and the Treasurer be and are hereby authorized and directed to close the accounts of the County pursuant to the Annual Appropriation Bill for the Fiscal Year 2016 and that such unexpended balances of the Annual Appropriation Bill for the Fiscal Year 2016 be placed to the credit of each specific fund.

Section 19. That there may be unencumbered balances in the various accounts in the different funds of the County that will be adequate to pay for services already rendered because of unforeseen deficiencies at the time the Annual Appropriation Bill for the Fiscal Year 2016 was passed and last adjusted; the Comptroller, Budget and Management Services Director, and the Treasurer be, and are hereby authorized, to use these unexpended balances by way of transfers so that the deficiency may be liquidated, as part of closing out the year. For each fiscal year, the formatting arrangement of appropriations by object level in the relevant Appropriation Bill does not per se limit spending at the object level provided that total county expenditures do not exceed the total sum appropriated for the relevant fiscal year (including such sums as are appropriated on a continuing basis for the Health and Hospital System) and, when required by this Resolution or other applicable law, expenditures greater than an object level are accomplished through permissible transfers made by the Board of Commissioners or the Budget and Management Services Director as authorized by the Board of Commissioners .

Per the Encumbrance Policy promulgated by The Chief Financial Officer, all operating expenses will be applied to the fiscal year in which the good or services are received. Any outstanding operating encumbrances will therefore be released to the appropriate fund at the close of the fiscal year. Grant, and Capital Improvement programs have fiscal calendars that span more than one fiscal years. Therefore, Grant and Capital Improvement programs may have their encumbrances carried forward in to the following fiscal year as appropriated, in accordance with the provisions of the encumbrance policy.

Section 20. When all accounts and books for Fiscal Year 2016 are closed and final amounts determined, the Comptroller shall report back to the County Board with the revised revenues, fund

balances and balance sheets in the Annual Comprehensive Annual Financial Report (CAFR). All appropriated amounts for Fiscal Year 2016 shall be reported as adopted by the County Board in the Annual Appropriation Bill for Fiscal Year 2016 and as subsequently adjusted by transfers of funds. Said information will be made available to the County Board and to the public via the Final Appropriation Trial Balance for 2016. The Final Appropriation Trail Balance for 2016 will be posted alongside the 2017 line item budget in a single document on the County's website by April 30, 2017, and shall be made concurrently available on the County's Open Data website in a format compatible with the County's Open Government Ordinance.

Section 21. That the Annual Appropriation Bill for Fiscal Year 2017 shall be made available on the Cook County website at www.cookcountyil.gov and in the Department of Budget and Management Services, 118 North Clark Street, Room 1100, Chicago, Illinois 60602.

Section 22. As submitted in the 2017 Revenue Estimate, that the amounts equal to three percent of the estimated property tax levy allocated to the General Fund (which includes the Public Safety Fund and Corporate Fund), Health Fund and Election Fund are hereby appropriated for Fiscal Year 2017 for the Funds indicated for purposes of covering the loss and cost of collecting taxes levied for said Funds, and also the amounts of taxes so levied for the nonpayment of which real estate shall be forfeited to the State and abatements in the amounts of such taxes as extended upon the collectors' books; and to ensure the County meets its obligations for indebtedness as represented by the Bond and Interest Fund, and that the actual collections of property taxes received by the Annuity and Benefit Fund are commensurate with the amounts so levied, the County Clerk is authorized to extend loss and collections for these funds in a manner that is sufficient for these purposes.

Section 23. That the Chief Financial Officer shall cause the disbursement to the County Officers' and Employees' Annuity and Benefit Fund, from the Annuity and Benefit Fund 590, sub-account 173, "2016 Additional Board Appropriated Pension", in the sum of \$353,800,000, provided that the County Board of Commissioners and the County Officers' and Employees' Annuity and Benefit Fund agree to the disbursement and receipt of such funds by way of an intergovernmental agreement; and further provided that until such time as the parties enter into said intergovernmental agreement, the Chief Financial Officer shall work with the Cook County Treasurer to invest the funds in sub-account 173, in such manner as is permitted by law or intergovernmental agreement, the corpus and proceeds of which shall be fully reserved for the purpose stated in this Section 23.

Section 24. The following accounts have additional requirements imposed on expenditures therefrom:

OFFICE OF THE STATE'S ATTORNEY

(250-811) – Special contingency funds for use by the State's Attorney. The State's Attorney shall report all expenditures made to the County Board, and all unexpended funds shall be returned to the County Treasurer at the end of the fiscal year.

FIXED CHARGES AND SPECIAL PURPOSE APPROPRIATIONS

(490/499-298) - Special or Cooperative Programs. All grants of funds from this account administered by any department to entities outside of Cook County, must first be approved by the Office of the Chief Procurement Officer in accordance with the procurement code or shall be disbursed and administered pursuant to Chapter 2, Article VI, Division 4 of the Cook County Code or as otherwise authorized by the Cook County Board of Commissioners.

OFFICE OF THE COUNTY COMMISSIONERS

(081-097) – 890 Contingency Funds. Expenses submitted and paid from 890 Contingency Funds shall be in accordance with Cook County Code, Chapter 34 Finance, Article II, Section 34-40, Guidelines for the Expenditure and Reimbursement of Contingency Funds for County Commissioners.

Section 25. In accordance with procedures prescribed by the Budget and Management Services Director, and subject to the limitations of this section, the President of the County Board and the heads of the various County Agencies are authorized to apply for grants from governmental and private grantors. With respect to such grants, the President of the Board and the heads of various County Agencies are authorized to execute grant agreements and amendments to effectuate the purposes of such grants and appropriations and provide such additional information, assurances, and certifications as are necessary, in connection with any of the foregoing.

Grants identified in the Annual Appropriation Bill include estimated award amounts. No expenditures will be allowed against a grant until the actual grant has been awarded and confirmed with an agreement or other commitment notice from the Funding Agency, in such form as is approved by the Budget and Management Services Director. Additionally, no amount shall be expended on any grant except to the degree approved by the Budget and Management Services Director. To the extent that revenue of a grant is not described in the Annual Appropriation Bill, or that an amendment increases the budget of a project beyond the appropriation described hereinafter, no expenditure of such grant revenues shall be made without prior approval of the County Board. The Department of Budget and Management Services shall submit a Grant report on all awards received to the Board of Commissioners by the 15th day of the end of each quarter.

All grant applications and renewals regardless of amount must be submitted to the Department of Budget and Management Services no later than two business days prior to submission to the granting agency. With respect to grants that do not require an application process, and are automatically renewed by the grantor, the date in which the Board authorized the previous grant, and the amount granted at that time shall be included in the current request to renew to the Department of Budget and Management Services.

All grants are required to include indirect cost, unless otherwise disallowed by the granting agency.

All grants submitted for inclusion on the County Board Agenda shall state the following: Budget and Management Services has received all requisite documents, and determined the fiscal impact on Cook County, if any.

The Comptroller and the heads of the various departments and agencies of County Government shall administer the revenues of grants received by standard accounts, in accordance with the standard classification of accounts.

The Budget and Management Services Director shall promulgate rules to County Agencies regarding the grant application, review and approval process as well as the documents that must be submitted for review by the Department of Budget and Management Services prior to seeking approval by the County Board or seeking the application, renewal or acceptance of a grant.

Notwithstanding any other provisions of this section, grants, grant amendments, or grant renewals received in an amount of \$150,000 or less or for time extensions shall not require Board Approval but shall be approved by the Department of Budget and Management services. The Department of Budget and Management Services shall report on any grants, grant amendments or grant renewals approved by the Department of Budget and Management Services in its quarterly grant report to the Board of Commissioners.

Section 26. Notwithstanding any other provision of this Resolution and Annual Appropriation Bill for Fiscal Year 2017, the maximum amounts available for appropriation to each budgetary unit or groups of budgetary units shall be set at 97% of the Final Adopted Appropriation for personnel and non-personnel accounts. In addition, the Budget and Management Services Director shall establish quarterly allotments of non-personnel funding. The Budget and Management Services Director has the sole discretion and is hereby authorized to release a portion of this holdback or allotment upon request and justification by the Agency. Should an Agency's request for a release of the holdback be denied by the Budget and Management Services Director, the Agency may request a release directly from the Board of Commissioners. Should the Budget and Management Services Director deny a request from the Cook County Health and Hospital System or the Cook County Land Bank Authority for a holdback release, the Cook County Health and Hospital System or the Cook County Land Bank Authority may request the release directly from the Board of Commissioners with notice to their applicable governing board.

For purposes of controlling expenditures, the expenditure of or incurring of obligations against any appropriation may be further delayed, restricted, or terminated with regard to any object or purpose for which appropriations were made in the appropriation bill or resolution. A monthly schedule for the year of proposed expenditure, including any limitations or conditions against appropriations for each bureau and/or agency shall be made within 30 days of the adoption of the annual appropriation bill, and such schedule, as amended by the President of the County Board, shall be binding upon all officers, agencies, and departments, and such schedule of

expenditure or of incurring obligations may not be exceeded, provided that any such schedule may be revised after three calendar months have elapsed since the last schedule. The monthly schedule and holdback provisions may differ across bureau/or agency based upon expenditures and revenues.

Section 27. Where Agencies identify new revenues for purposes of avoiding decreases in appropriations, such new revenues shall be allocated based on the Allocation of Revenue to Appropriations, by Fund and Program as shown in the Revenue Section. In like fashion, where such new revenues fall short of their Revenue Estimate, the Chief Financial Officer, the Comptroller, or the Budget and Management Services Director shall report the shortfall to the Board of Commissioners for an amendatory reduction in appropriation authority previously granted to the budgetary unit(s), based on the Allocation of Revenue to Appropriations, by Fund and Program.

Annual revenue projections for all fees administered by Elected Officials shall be determined by the office of the Elected Official with appropriate jurisdictional authority over the fee(s). Each office, department, or agency with said authority shall be responsible for preparation of an annual plan to collect revenues at a sufficient level to meet projections. In the event that revenue generated from a fee is not sufficient to, equal or exceed the annual projection and a shortfall is projected, as determined by the Budget and Management Services Director at the end of each quarter, and when it is further determined that the shortfall is a result of a failure to impose a fee as required by law, or a failure to properly administer and collect a fee as required by law, the Budget and Management Services Director shall report the shortfall to the Board of Commissioners for an amendatory reduction in appropriation authority previously granted, based on the Allocation of Revenue to Appropriations, by Fund and Program.

Notwithstanding this Section, when any elected official (or head of a department, office, institution, or agency) files a written Notice of Non-Concurrence with the Chief Financial Officer, the Comptroller, and the Budget and Management Services Director of the County, not more than ten (10) days after amendatory action by the County Board, when such action results in an upward revision of any previously stated revenue estimate wherein the budgetary unit(s) so stated has management authority over the revenue generating activities, appropriations shall not be reduced as provided above.

Section 28. The Comptroller shall make available to the Finance Committee of the County Board a monthly report of revenue and expenses for the General Fund, the Health Fund and Special Purpose Funds. The Comptroller shall also issue a monthly Appropriation Trial Balance that includes appropriations, expenditures, and unencumbered balances for the current fiscal year to the Board of Commissioners, other County elected officials, bureau chiefs, and department heads.

Section 29. Any employee who is required and is authorized to use his or her personally owned automobile in the regular conduct of official County business shall be allowed and reimbursed under the Cook County Transportation Expense Reimbursement and Travel Regulations Policy. This policy will supersede any other travel policy except those provisions that may be

contained in contracts approved by the County Board of Commissioners between the County and recognized collective bargaining agents. The Cook County Transportation Expense Reimbursement and Travel Regulations Policy is subject to change and such changes shall be issued by the Chief of the Bureau of Administration and the Comptroller.

- Section 30.** The County's Financial Policies set forth in Volume I of this Appropriation Bill are fully incorporated herein by reference and hereby fully adopted. To maintain the fiscal stability considered important by credit rating agencies and in accordance with Government Finance Officers Association recommended best practices, an unreserved fund balance shall be carried to provide adequate support for the county's bond ratings, to protect against unanticipated revenue shortfalls, and to guard against contingencies. Cook County will maintain a prudent level of financial resources, as established in said Financial Policies, to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures in the current and future fiscal years.
- Section 31.** Any excess Cook County Health and Hospitals System ("Health System") revenues received in Fiscal Year 2017 shall be designated to fund the Health System. Any additional Health System revenues from Managed Care in excess of \$809,273,903 received in Fiscal Year 2017 from the State of Illinois as approved by the County Budget Director, shall be designated to fund the Health System and, under such controls as imposed by the County Budget Director, appropriated strictly and solely to the 814 Appropriation Adjustment Account to pay for additional costs directly associated with managed care members and patients, provided that no moneys from any other source may be appropriated to said Appropriation Adjustment Account. This provision shall constitute a continuing appropriation of amounts necessary for such purposes.
- Section 32.** Any excess Land Bank Authority revenues received in fiscal Year 2017 shall be designated to fund the Land Bank. This provision shall constitute a continuing appropriation of amounts necessary for such purposes as may be authorized pursuant to Chapter 103, Article I, Section 102-1, et seq., of the Cook County Code.
- Section 33.** The County has established a Motor Fuel Tax Fund and the Illinois Highway Code authorizes any and all expenditures resulting from capital projects approved by the Illinois Department of Transportation to be paid from Motor Fuel Tax revenues, such projects having been funded by the County's Series 2012 Sales Tax Revenue Bonds. The County issued the Series 2012 Bonds as Sales Tax Revenue Bonds as was in the best interest of the County, and as would provide the County with a lower cost of borrowing than traditional Motor Fuel Tax Revenue Bonds. With the 2017 Appropriation Bill the County shall transfer \$6,254,563 from the Motor Fuel Tax Fund to the Public Safety Fund to specifically reimburse the Public Safety Fund for Sales Tax Revenues that will be deposited into the pledged debt service account for the Series 2012 Sales Tax Revenue Bonds during the course of Fiscal 2017. The Treasurer of the County is hereby directed to execute the transfer from the Motor Fuel Tax Fund upon written

request by the Comptroller. The Comptroller shall provide notice to the Cook County Board of Commissioners of the executed transfer within thirty days of the transfer of dollars from the Motor Fuel Tax Fund to the Public Safety Fund.

- Section 34.** Using Agency or Department Name Revision – The Sheriff’s Administration – Fiscal, Legal, Policy and Communications will have a name change to the Sheriff’s Administration. Additionally, the Sheriff’s Bureau of Information and Administration will have a name change to Sherriff’s Information Technology.
- Section 35.** Employment Grievance and Labor Resolution by the Bureau of Human Resources – The Chief of the Bureau of Human Resources for Cook County shall be granted the authority to settle employment related grievances, arbitrations and mediations without Board approval at the same settlement authority level as the Cook County State’s Attorney’s Office has in litigation matters. A monthly report of such settlements approved by the Chief of the Bureau of Human Resources shall be directly provided to the Litigation Committee, a subcommittee of the Cook County Finance Committee.
- Section 36.** Claim Resolution by the Department of Risk Management - The Department of Risk Management shall be granted the authority to resolve and execute small liability claims and settlements and recoveries for an amount not to exceed \$25,000.00 per claimant or per occurrence. A report of such approved claim resolutions shall be made available to the Finance Committee of the County Board on a monthly basis by the Director of Risk Management.
- Section 37.** Severability - If any section, paragraph or provision of this resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this resolution.
- Section 38.** Repealer - All ordinances, resolutions or orders, or parts thereof, in conflict with the provision of this resolution are to the extent of such conflict hereby repealed.
- Section 39.** Constitutional power of the County - The Resolution is adopted pursuant to the constitutional and home rule powers of the County notwithstanding any provisions of the Illinois Compiled Statutes to the contrary.
- Section 40.** The Budget and Management Services Director and the Comptroller are authorized to correct any factual errors or appropriation adjustments from the 814 account in the Annual Appropriation Bill and to implement the adopted Amendments with any required modifications.
- Section 41.** Effective Date - The County Board hereby finds that this Resolution shall be in full force and effect immediately upon its adoption by the Board and approval by the President of the County Board.

Approved and Adopted this _____ day of November 2016.

TONI PRECKWINKLE
President of the Cook County Board of Commissioners

Attest: DAVID ORR, County Clerk

