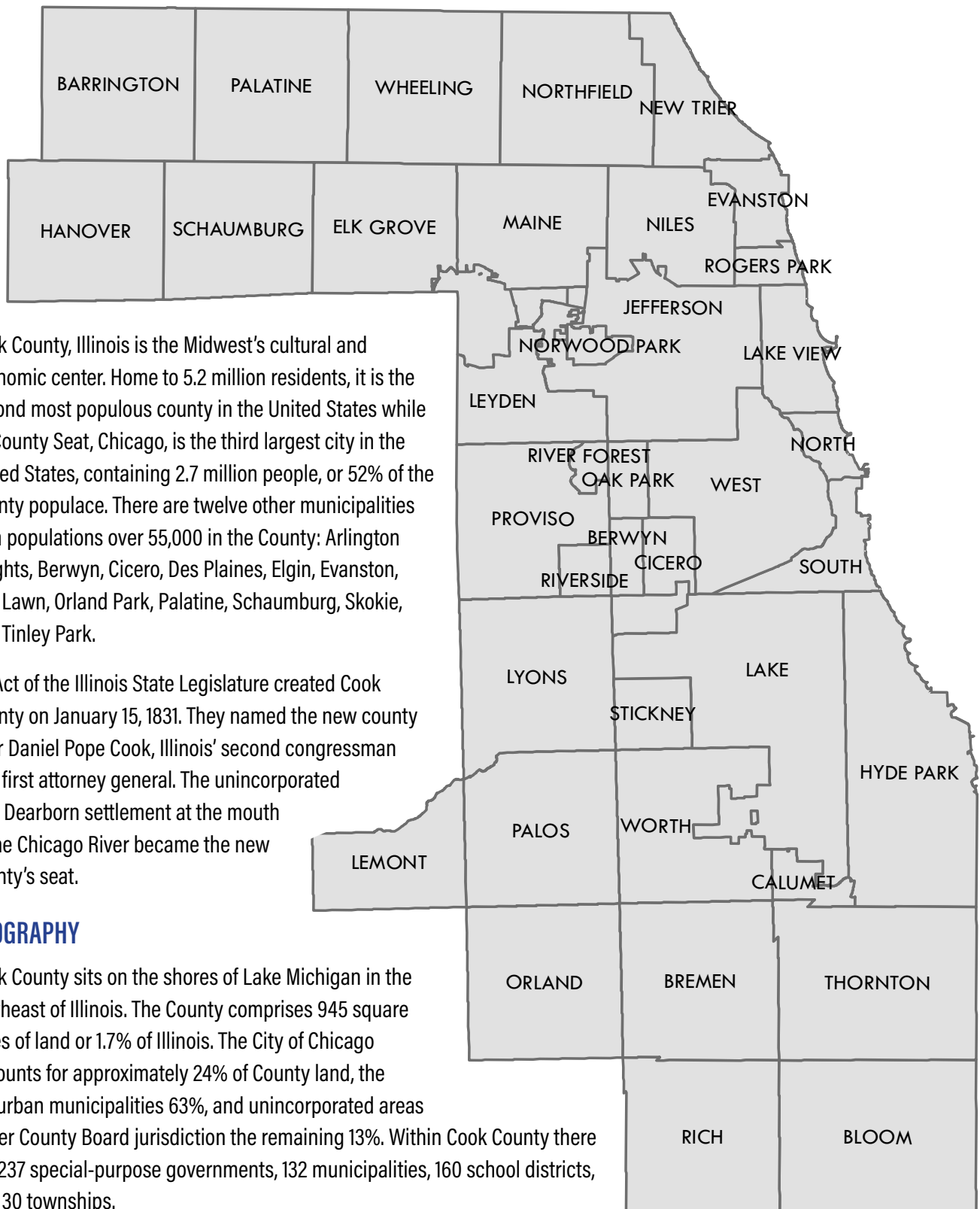


# COUNTY PROFILE



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.

## 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**

As of 2016, the population estimate for Cook County is 5,203,499 according to the United States Census Bureau, or an average of 5,504 people per square mile. 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.

51% of Cook County residents are female. The median age is 35.3 with 22.3% of residents under 18 years of age and 13.6% are 65 years and over.

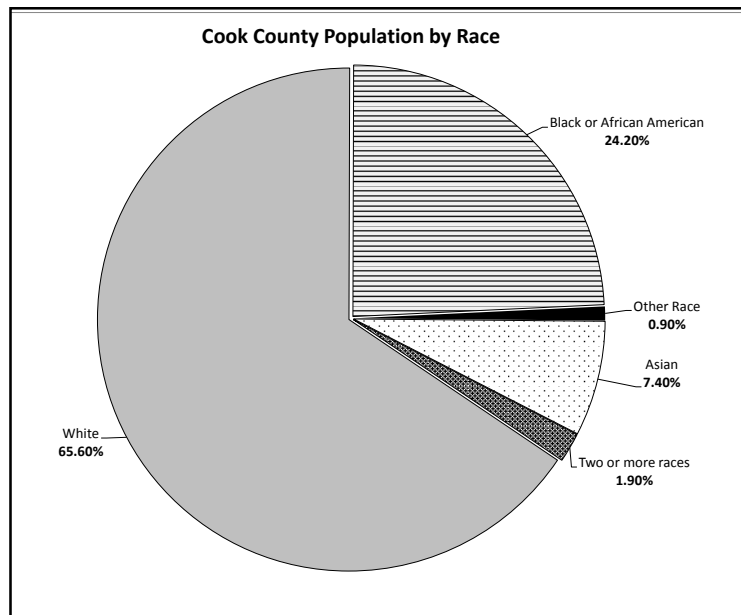
**ECONOMY**

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 according to the U.S. Bureau of Economic Analysis's data; the County's 2016 per capita personal income of \$54,714 exceeded the State's \$52,098.

Cook County comprises approximately 36% of Illinois economic activity with 2.36M jobs and \$285B 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.

As of June 2017, the Cook County unemployment rate was 5.2%, 0.5% more than the State's unemployment rate of 4.7% and 0.9% more than the national unemployment rate of 4.3%.

Population by Gender	
Female	51.4%
Male	48.6%
Population by Hispanic or Latino Origin	
Hispanic or Latino	25.3%
Not Hispanic or Latino	74.7%
Population by Age	
Under 5 Years	6.3%
5-18 Years	16.0%
18-64 Years	64.1%
65 Years and Older	13.6%
Median Age	35.3



## 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.

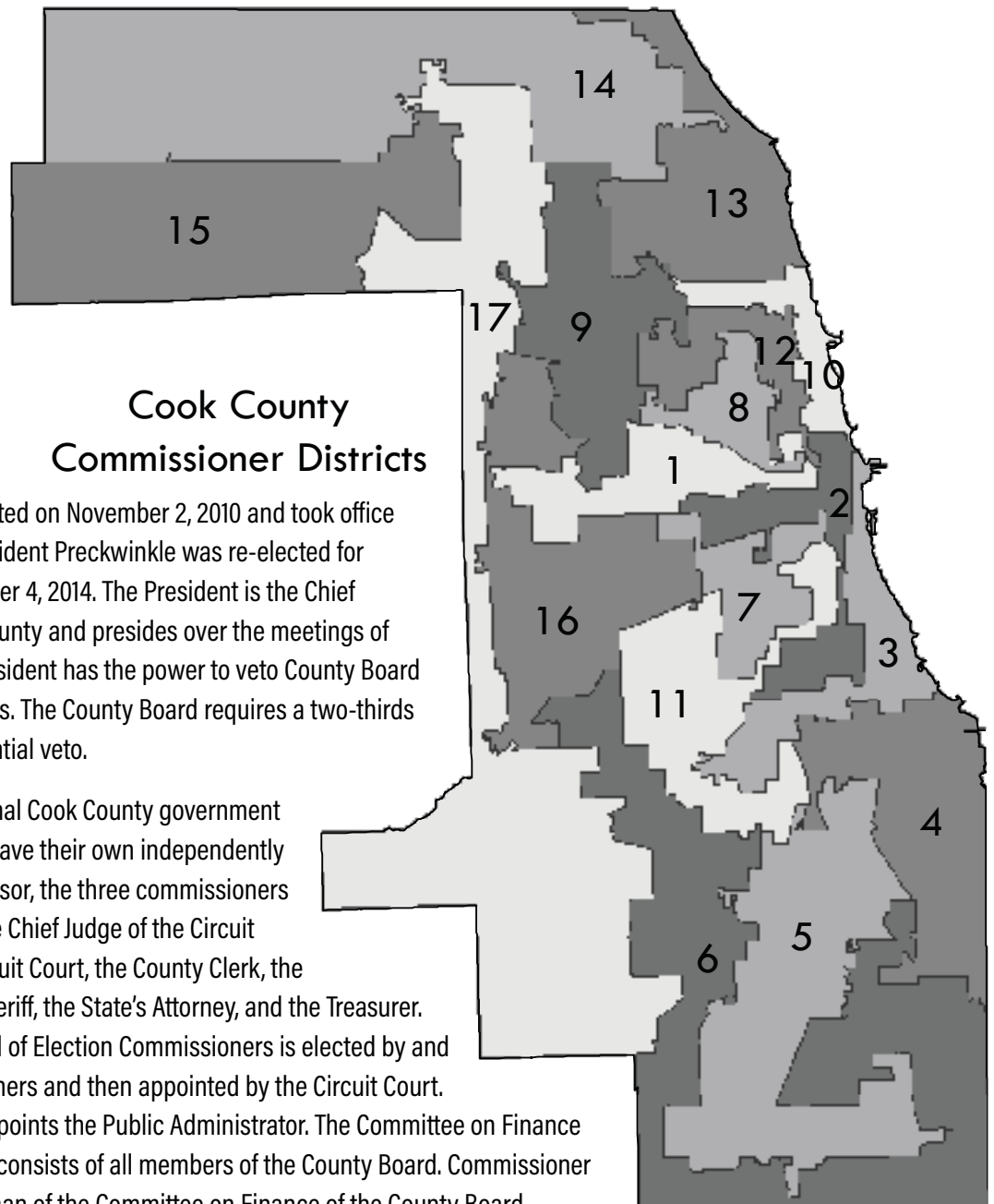
Under the Illinois Constitution, the County is a home rule unit of government and, except as limited by State law, may exercise any power and perform any function relating to its government and affairs.

Cook County Board  
President Toni

Preckwinkle was first elected on November 2, 2010 and took office on December 6, 2010. President Preckwinkle was re-elected for a second term on November 4, 2014. 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



**PRINCIPLE FUNCTIONS OF COOK COUNTY**

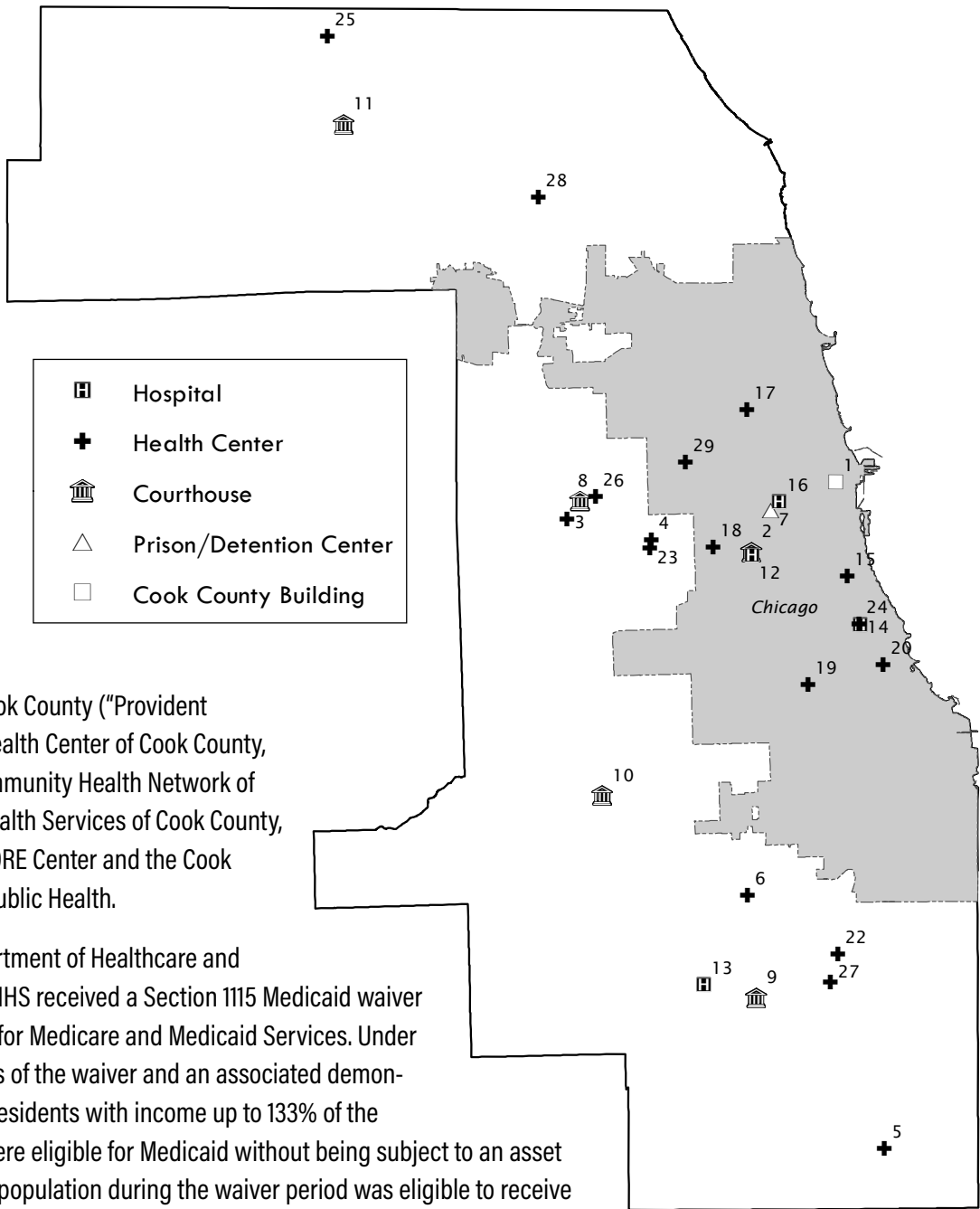
County Government has principal responsibility for the provision of public health services, the protection of persons and property, and the assessment of real property and the levy, extension and collection of property taxes. The County also has responsibility for maintaining County roads, economic development, 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 6,800 workers in 2018, 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 11 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.



## GLOSSARY OF TERMS

ACCRUAL BASIS	An accounting method where expenditures are recorded when goods and services are received and where revenues are recorded when they are earned. It does not take into account when the payment was made or received.
ADMINISTRATION	A functional grouping of County departments that provide select services to other County departments and offices, and to the general public.
ANNUAL APPROPRIATION BILL	An Ordinance approved by the Cook County Board of Commissioners establishing the budget for Cook County government for the fiscal year.
ANNUAL BUDGET	The financial plan for maintaining Cook County government for one 12-month period.
APPROPRIATION	The legal authorization granted by the Cook County Board of Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
ASSESSED VALUATION	The estimated value of all land and property in Cook County. The valuation is used as the basis for computing the Property Tax Levy.
BALANCED BUDGET	A budget that has total revenues equal to total expenses.
BOND	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
BONDED DEBT	The portion of indebtedness represented by outstanding bonds.
BUDGET	The budget is an estimate of proposed expenditures and the proposed means of financing them.
BUDGETARY ACCOUNTS	Accounts used to enter the formally adopted annual operating budget into the General Ledger.
BUDGETARY CONTROL	The management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.
BUREAU	Organizational unit in which departments with related missions report to single executive such as Bureau Chief. Cook County has a Bureau of Administration, Bureau of Economic Development, Bureau of Finance, Bureau of Human Resources, and Bureau of Technology, and Bureau of Asset Management.

BUSINESS UNIT (COST CENTER)	The division of the County which may require an income statement or balance sheet. This is where all accounting transactions are recorded. For the purpose of recording expenses, these divisions were previously called sub-activities or cost centers.
CAPITAL BUDGET	The estimate of capital project costs. It sets forth each project and equipment purchase, and specifies the resources estimated to be available to finance the projected expenditures.
CAPITAL EQUIPMENT	Equipment items that have physical substance, valued at \$1,000 or more with a useful life of three years or more and depreciable, such as: institutional equipment, office furnishings and equipment, computer equipment, vehicles, automotive equipment, telecommunications equipment, and other equipment.
CAPITAL EXPENDITURES	Expenditures resulting in the acquisition of, or addition, to the County's general fixed assets.
CAPITAL IMPROVEMENT	Improvements or additions to fixed County assets and the acquisition of new County assets. Capital Improvements are detailed in a separate section of the budget and are financed through the direct issuance of general obligation bonds.
CAPITAL RENEWAL	A systematic management process to plan and budget for known cyclic repair and replacement requirements that extend the life and retain usable condition of facilities and systems. Capital renewal is a planned investment program that ensures that facilities will function at levels commensurate with the facilities mission. Included are major building and infrastructure systems and components that have a maintenance cycle in excess of one year.
CHARGEBACK	A transaction used for the financing of goods or services provided by one department to other departments or agencies of a government, or to other governments to reimburse costs.
CHART OF ACCOUNTS	<p data-bbox="621 1518 1427 1638">A chart detailing the system (numbered and descriptive) of general ledger accounts used to designate funds, expenditures, revenues, and balance sheet accounts.</p> <p data-bbox="621 1659 1427 1778"><b>Operating Accounts</b> – Provide funding for the purchase of goods and services deemed necessary throughout the fiscal year excluding purchases categorized as Capital Outlay (See Object Classification).</p> <p data-bbox="621 1799 1427 1913"><b>Capital Accounts (New/Replacement)</b> – These funds provide financing for the purchase of capital equipment. Capital Equipment is defined as durable goods with a useful life of five or more years.</p>



	<p><b>Major Capital Accounts</b> - These funds provide funding for certain projects with requirements and with a depreciable life of at least three (3) years.</p> <p><b>Major Lease of Capital Accounts</b> - These funds provide funding for projects that would benefit from lease financing arrangements. Projects include the lease of the mainframe computer, mainframe printers, and large capacity document printers.</p>
CORPORATE FUND	The funds used to account for all financial resources attributable to government management and supporting services; control of environment; assessment, collection and distribution of taxes; election; economic and human development; and transportation.
COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)	The official annual report stating the financial position and result of operations of Cook County for the fiscal year. It incorporates an opinion on the Report's general-purpose financial statements by an independent certified public accounting firm.
COST-OF-LIVING-ALLOWANCE (COLA)	A periodic adjustment to salaries and wages to allow for inflation.
DEBT	An obligation resulting from the borrowing of money or from the purchase of goods and services.
DEBT SERVICE REQUIREMENTS	The amount of money required to pay interest on outstanding debt, the principal of maturing bonds and required contributions to accumulate money to pay off term bonds.
DEFERRED MAINTENANCE D	The practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. equipment) in order to save costs, meet budget funding levels, or realign available budget monies. The failure to perform needed repairs could lead to asset deterioration and ultimately asset impairment. Generally, a policy of continued deferred maintenance may result in higher costs, asset failure, and in some cases, health and safety implications.
DEPARTMENT	A unit of Cook County government.
DEPRECIATION	A reduction in the value of an asset with the passage of time.
DERIVATIVES	A contract whose value is determined by performance of the underlying asset. The most common underlying assets include stocks, bonds, commodities, currencies, interest rates and market indexes.

EMPLOYEE EXPENSES	A sub-category of the Personal Services object classification. Employee expenses consist of expenditures that are related to employees, but not considered salary or fringe benefits. An example of an employee expense would be the cost of a training program or professional seminar.
ENCUMBRANCES	Encumbrances represent the estimated amount of expenditures from unperformed contracts that would occur if the unperformed contracts in process are completed. Expenditures and liabilities, as defined by GAAP, are not encumbrances. GAAP is a set of accounting standards created by the Financial Accounting Standards Board to create financial consistency and transparency across organizations.
ENTERPRISE FUND	Budget and accounting units created for particular self-sustaining operations, to separate the revenue and financial control of such operations from the County's General Fund.
EQUALIZED ASSESSED	The assessed value of real property, as determined by the Cook County Assessor, multiplied by an annual equalization factor determined for the County by the Illinois Department of Revenue. The Assessed Valuation is the basis for levying property taxes.
EXPENDITURE	Any use of financial resources by Cook County for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.
FISCAL YEAR	A 12-month period for which the Annual Appropriation Bill is enacted. For Cook County, the fiscal year begins on December 1 and ends on November 30 of the succeeding year.
FRINGE BENEFITS	Personnel costs (hospitalization insurance, dental insurance, vision insurance, life insurance, employer match of employee's Medicare contribution, and pension) supplemental to an employee's salary or wages which are paid wholly or in part by the County.
FULL TIME EQUIVALENT (FTE)	A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. A full-time position would be 1.0 FTE while a part-time position scheduled for a 20-hour week would be 0.5 FTE.
FUNCTION	Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives. The principal functions of Cook County are health care, courts, and corrections.
FUND (COMPANY)	An independent, self-balancing account used to record revenue and expenditures within the budget. For Cook County, the major funds are the General Fund, comprised of Corporate and Public Safety, the Health Enterprise Fund, special purpose funds, and grant funds.

FUND BALANCE	The difference between assets and liabilities of governmental funds.
FUND TYPES	<p><b>Enterprise-</b> Budget and accounting units created for particular purposes, particularly self-sustaining operations, to separate the revenue and financial control of such operations from the General Fund</p> <p><b>Fiduciary-</b> Funds that are used to account for assets held in trust by the Cook County Government for the benefit of individuals or other entities</p> <p><b>Governmental-</b> Funds that are not concerned with profitability and usually rely upon a modified accrual basis. This involves recognizing revenue when it becomes both available and measurable, rather than when it is earned.</p> <p><b>Major-</b> Local governments often manage and account for their financial activities in a limited number of funds, designated as major funds</p> <p><b>Special Revenue-</b> Fund types that are required to account for the use of revenue earmarked by the law for a particular purpose.</p>
GENERAL FUNDS	The funds used to account for all financial resources, except those accounted for in special purpose funds and enterprise funds. The General Fund consists of the Corporate and Public Safety Funds.
GENERAL OBLIGATION DEBT	Debt backed by the full faith and credit of Cook County government.
GENERAL PUBLIC	The individuals that Cook County serves.
GRANTS	Contributions of cash or other assets from another government, public or private foundation, or department to be used for a specified purpose, activity, or facility.
GROSS BONDED DEBT	The total amount of direct debt that is composed of outstanding bonds.
HOME RULE COUNTY	A county that has authority to exercise any power and perform any function pertaining to its government and affairs including; but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt.
INFRASTRUCTURE	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.
INSURANCE	The transfer of risk of loss from one party (the insured) to another party (the insurer) in which the insurer promises to pay the insured (or others on the insured's behalf) an amount of money for economic losses sustained from specific events.

INTERGOVERNMENTAL REVENUES	Revenues from other governments (federal, state, and local) in the form of grants, entitlements, or shared revenues.
INVESTMENTS	Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.
LEASE-PURCHASE AGREEMENTS	Contractual agreements that are termed leases; but that in substance, are purchase contracts.
LEVEL OF SERVICE	Used generally to define the current services, programs, activities, and/or facilities provided by a government to its residents.
LINE-ITEM BUDGET	The presentation of the County's budget in a form which lists each expense in a separate line along with the dollar amount budgeted.
LONG-TERM DEBT	Any obligation of the County with a remaining maturity term of more than one year.
MAJOR CAPITAL EQUIPMENT	Certain equipment items involved in projects with funding requirements greater than \$1,000,000 and with a depreciable life of greater than three (3) years.
NON-RECURRING REVENUES	Revenues collected by to the County that are unique and occur at one time only, or follow a sporadic, unpredictable pattern.
OBJECT CLASSIFICATION	<p>The categorization of expenditures grouped by similarity of purpose. For Cook County, the following object classifications are used:</p> <p><b>Personal Services</b> - Include expenditures for salaries and wages, fringe benefits, and other costs directly related to the support of employees. All budgetary accounts 100 through 199 are included in this object classification.</p> <p><b>Contractual Services</b> - Include expenditures for routine office/department activities; such as, printing, transportation, communications and other purchased services. Also, included in this classification are all professional and technical services contracted by Cook County. All budgetary accounts 200 through 299 are included in this object classification.</p> <p><b>Supplies and Materials</b> - Include expenditures for necessary supplies for each department. All budgetary accounts 300 through 399 are included in this object classification.</p> <p><b>Operation and Maintenance</b> - Includes expenditures for routine operation and maintenance, such as utility costs and repair of equipment. All budgetary accounts 400 through 499 are included in this object classification.</p>

	<p><b>Capital Outlay</b> - Includes expenditures for the acquisition of fixed assets including land, buildings and equipment. All budgetary accounts 500 through 599 are included in this object classification.</p> <p>Rental and Leasing - Includes expenditures for the rental and leasing of office, automotive, medical equipment, and facilities. All budgetary accounts 600 through 699 are included in this object classification.</p> <p><b>Contingency and Special Purpose Appropriations</b> - Include various unanticipated and estimated expenditures, and reserves. All budgetary accounts 800 through 899 are included in this object classification.</p>
OBJECT ACCOUNT	The numeric system that uniquely distinguishes each account in the County's Chart of Accounts.
OFFICE	A unit of Cook County government. Offices are generally managed by elected County officials. However, the term is also used to designate some non-elective units of County government.
OPERATING BUDGET	The primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The Operating Budget excludes capital improvements.
PERFORMANCE-BASED BUDGETING	Performance-based budgeting uses statements of missions, goals and objectives to explain why the money is being spent. It is a way to allocate resources to achieve specific objectives based on program goals and measured results.
PUBLIC SAFETY FUND	The funds used to account for all financial resources attributable to the protection of persons and property (corrections and courts), to include the costs of administering laws related to vehicles and transportation; and government management and supporting services related to ensuring public health and safety in postmortem examinations.
PROGRAM	The functional units of a County Department or Agency focused on particular objectives and further delineated with employee and cost data specific to that function
PROGRAM INVENTORY	A comprehensive listing of services offered by each Cook County Agency or Department to both external and internal users; organized to provide transparency into Cook County governmental services provided to Cook County residents, employees and elected officials
RESERVED FUND BALANCE	Those portions of fund balance that cannot be use for expenditure or that are legally restricted for a specific future use.

REVENUE	The amount of monies collected from taxes, fines, fees, and reimbursements from others for the purpose of financing governmental operations and services.
REVISED REQUEST	A modification to a department's initial request, as deemed necessary, by a department; in conjunction with Budget and Management Services.
RISK MANAGEMENT	Use of the various ways and means to avoid accidental loss, or to reduce its consequences if it does occur.
SPECIAL PURPOSE FUNDS	These funds are used to account for the proceeds from special revenue sources, and the expenditures for specified or restricted purposes.
STAR	Set Targets. Achieve Results. STAR is President Preckwinkle's Performance Management Initiative for Cook County. STAR is a partnership of the Board of Commissioners, County Agencies, employees, union representatives, and residents. All offices and agencies of the County report progress toward stated goals, and work together to improve performance.
TAX EXTENSION	The process of calculating tax rates for all local governments.
TAX LEVY	The total dollar amount of the Cook County Annual Appropriation Bill that is to be covered by property taxes.
TAX RATE	The rate calculated to generate the revenue required from the tax levy. For Cook County, the rate is determined by dividing the final tax levy by the total Equalized Assessed Valuation of County property.
TURNOVER ADJUSTMENT	The amount used to adjust the projected spending in salaries to account for the decrease in expenditures resulting from vacated positions
ZERO-BASED BUDGETING	A budgeting approach which breakdowns service delivery functions into meaningful identifiable unit costs. Resources are allocated based on the fundamental level of service and budget priorities.

## ACRONYMS

<b>ACA</b>	-----	Affordable Care Act
<b>ADA</b>	-----	Americans with Disabilities Act
<b>AOIC</b>	-----	Administrative Office of the Illinois Courts
<b>BIPA</b>	-----	Benefits Improvement and Protection Act
<b>BOT</b>	-----	Bureau of Technology
<b>CAFR</b>	-----	Comprehensive Annual Financial Report
<b>CCDOC</b>	-----	Cook County Department of Corrections
<b>CCHHS</b>	-----	Cook County Health and Hospitals System
<b>COLA</b>	-----	Cost of Living Allowance
<b>CPI-U</b>	-----	Consumer Price Index for All Urban Consumers
<b>DBMS</b>	-----	Department of Budget and Management Services
<b>DSH</b>	-----	Disproportionate Share Hospital
<b>EAV</b>	-----	Equalized Assessed Valuation
<b>ERP</b>	-----	Enterprise Resource Planning
<b>FEMA</b>	-----	Federal Emergency Management Agency
<b>FHP</b>	-----	Family Health Plan
<b>FTE</b>	-----	Full Time Equivalent
<b>GAAP</b>	-----	Generally Accepted Accounting Principles
<b>GASB</b>	-----	Governmental Accounting Standards Board
<b>GFOA</b>	-----	Government Finance Officers Association
<b>JTDC</b>	-----	Juvenile Temporary Detention Center
<b>L RTP</b>	-----	Long Range Transportation Plan
<b>MCCN</b>	-----	Managed Care Community Network
<b>MFT</b>	-----	Motor Fuel Tax
<b>NACo</b>	-----	National Association of Counties
<b>PPRT</b>	-----	Personal Property Replacement Tax
<b>REASRP</b>	-----	Real Estate Asset Strategic Realignment Plan
<b>SPD</b>	-----	Seniors and Persons with Disabilities
<b>SPF</b>	-----	Special Purpose Funds
<b>STAR</b>	-----	Set Targets, Achieve Results
<b>TIF</b>	-----	Tax Increment Financing





## DEPARTMENT DIRECTORY

The **Department of Administrative Hearings** is an independent entity that hears cases relating to violations of the County Ordinance and violations of the Cook County Human Rights Ordinance.

The **Department of Adoption and Family Supportive Services** conducts investigations and social studies involving independent adoptions, custody, visitation, probate and domestic violence as ordered by the Circuit Court of Cook County or by courts in other jurisdictions.

The **Adult Probation Department** provides the courts with quality information and offers viable, cost-effective sentencing options. Under the Chief Judge, the department provides a balance of enforcement and treatment strategies, holds offenders accountable, and affords them opportunities to become productive, law-abiding citizens.

**Ambulatory and Community Health Network** provides quality primary and specialty care services to children and adults in their own communities.

**Animal Control** provides health protection to the residents of Cook County through preparation, education, rabies vaccination and stray animal control.

**Asset Management** is responsible for implementing and monitoring the County's capital improvement program and reviewing policy concerning capital construction in the County. Additionally, it maintains, operates, and repairs County properties and operating equipment. It also provides the personnel and supervision needed to remodel, rehabilitate, construct, and install the facilities, offices, and equipment needed to keep the County functioning.

The **Board of Elections** is responsible for providing a fair electoral system for all citizens, promoting convenient voter registration, encouraging voter turnout, and maintaining state-of-the-art equipment and registration records.

The **Board of Review** provides an efficient and citizen-focused review process to adjudicate real estate assessment appeals in a prompt manner pursuant to the Illinois Property Tax Code.

**Budget and Management Services** prepares the Annual Appropriation Bill of Cook County and coordinates the development of annual and long-term budgetary projections. Additionally, it coordinates budgetary and central reporting for all County grants, directs an expansive capital equipment program, monitors annual appropriations and provides ongoing performance management services to County departments.

**Building and Zoning** enforces provisions of the Cook County Building Code and Cook County Zoning Ordinance while governing the erection, construction, alteration, demolition, relocation and/or inspections of all buildings and structures within zoning districts of unincorporated Cook County.

**Cermak Health Services of Cook County** provides high-quality, effective and cost-efficient clinical services as well as early disease detection to the detainees at the Cook County Department of Corrections.

The **Chief Administrative Officer** coordinates the activities of the following 8 Cook County departments: Animal Control, Environmental Control, Transportation and Highways, Motor Fuel Tax – Illinois First, Law Library, Medical Examiner, Office of Adoption Child Custody Advocacy, Industrial Engineers, and Veteran's Affairs.

The **Chief Financial Officer** coordinates and supervises all the financial activities of the County. The Chief Financial Officer manages the Bureau of Finance to ensure financial integrity, encourage streamlined governance and promote long-term fiscal responsibility.

The **Office of the Chief Judge** administers the Circuit Court of Cook County by providing administrative support and legal research for judges, supervising approximately 2,100 non judicial employees, reviewing and addressing the Court's space requirements, providing conciliation services in domestic relations proceedings, summoning jurors, drafting court rules and general orders, and educating the public about the Circuit Court. The Chief Judge also administers the Court's fiscal operations by representing the Court before the Cook County Board of Commissioners and preparing grant applications, budgets and compliance reports.

The **Chief Procurement Officer** solicits bids and enters into contracts for commodities and services as specified by Cook County agencies. Additionally, the office processes vendor invoices to the Comptroller for payment upon receipt of goods or services for all County departments except those in the health system.

The **Clerk of the Circuit Court** keeps records for all judicial matters brought to the Circuit Court. The Clerk is responsible for attending all sessions of the courts, preserving all files and papers associated with judicial proceedings, maintaining a complete record of all determinations made in the Circuit Court, and performing all administrative duties required by law or the rules and orders of the Circuit Court.

**Contract Compliance** is responsible for the day to day operation of the Cook County Minority Business Enterprise/Women's Business Enterprise/Veterans' Business Enterprise Ordinance. In an effort to make Cook County a more attractive business partner for minority, women and Veteran-owned businesses, the office monitors contractor activities for compliance.

The **Cook County Law Library** provides professional library services at seven branch locations, offering one of the largest and broadest collections of law books in the nation.

The **Department of Corrections** under the Sheriff has the statutory responsibility for the detention of persons awaiting trial and those persons convicted of crimes and sentenced for up to one year of incarceration. Additionally, the department coordinates the Pre Release Center, Electronic Monitoring Program and the Sheriff's Work Alternative Program. These programs are designed to reduce overcrowding at the Cook County Jail and recidivism. The various programs provide substance abuse counseling, vocational skills training, GED services, family counseling and health education to male and female nonviolent offenders. It also targets the fastest growing population within the Cook County Department of Corrections – women. The department consolidates, coordinates, and strategically plans the future intervention, supervision, and service plans for all females within the Sheriff's jurisdiction.

The **County Assessor** is responsible for setting accurate values for 1.8 million parcels of property in Cook County, maintaining fair and equitable real property assessments and maximizing services for Cook County citizens in the processing and understanding of their assessments.

The **County Auditor** audits County fee offices and information systems, works with external auditors on the County's annual audit and performs special audits as directed by the President and the County Board of Commissioners.

The **County Clerk** is the official custodian of Cook County records and books. The office is charged with issuing tax extension rates, permanent real estate tax numbers and new tax codes. As the Clerk of the County Board of Commissioners, the office also keeps all minutes and agendas of Board proceedings. Its vital statistics department is responsible for the safekeeping of all birth, death and marriage records generated within Cook County and for issuing all marriage applications and licenses, certifying notary publics and registering businesses operating under an assumed name. Its ethics division follows State and County laws by receiving and administering statements filed under the Illinois Governmental Ethics Act, the Illinois Campaign Financing Act and the Cook County Lobbyist Registration Ordinance.

The **County Comptroller** reviews and discharges all debts or credits in which the County is financially concerned. The Comptroller maintains a record of all budgetary appropriations, expenditures, encumbrances and revenues made or received during each fiscal year.

The **County Treasurer** is responsible for the collection of real estate tax revenues and the distribution of those funds to taxing agencies throughout Cook County. The Office also serves as the County's banker responsible for the prudent investment of public funds.

**Court Services Division** under the Sheriff executes all court orders issued by the Circuit Court of Cook County; maintains decorum and security in the courtrooms of all divisions of the Circuit Court; and is responsible for the apprehension of defendants who fail to respond to court orders. Court Services also supervises the Child Support Enforcement Division of the Sheriff's Office and coordinates the Sheriff's Preventive Programs section.

**Economic Development** strives to improve the quality of life for the residents of Cook County by implementing programs to ensure affordable housing, infrastructure improvements, and economic growth through effective and coordinated strategic planning.

The **Employee Appeals Board** is charged with hearing all appeals of any career service employee, not represented by a union, for disciplinary action relating to discharge, demotion or suspension for period of more than ten days to assure fair and equitable treatment of employees in a professional manner.

**Enterprise Technology** works to plan, develop, and manage enterprise software, hardware, infrastructure, and technology services in conjunction with numerous Cook County agencies. It works to provide County government services that are cost-effective and easy to use for residents and employees. It also identifies opportunities for cross-agency collaboration to improve efficiency and a greater return on technology investments.

**Enterprise Resource Planning (ERP)** implements and supports Countywide financial system projects to improve business operations. ERP serves as a County resource for the development and maintenance of new efficiency and accountability technologies.

**The Department of Environment and Sustainability** protects the health and welfare of the people of Cook County through the preservation, protection and improvement of the environment.

**Forensic Clinical Services** gathers psychosocial histories of defendants and performs psychiatric and psychological examinations. Results and recommendations based on these studies are reported to the appropriate judges of the Circuit Court. The examining clinicians also provide direct testimony in court on issues of fitness to stand trial, questions of sanity at the time of offense and fitness for custody of children.

**Geographic Information Systems** optimize Cook County's geospatial investment in information technology through collaboration, policy, strategic planning and services.

**Health Services – Juvenile Temporary Detention Center** provides quality, timely, effective and cost-efficient clinical services, and early disease detection to the detainees in the Juvenile Temporary Detention Center in accordance with acceptable community, accreditation and regulatory standards.

**Health System Administration** administers all operational, planning and policy matters of the health care institutions, programs and agencies under the jurisdiction of the Cook County Board of Commissioners.

The **Department of Homeland Security and Emergency Management (DHSEM)** provides a Countywide homeland security and emergency management system that responds to, coordinates and communicates with all county departments, local governments, state and federal governments, and private entities. DHSEM directs efforts to ensure an appropriate County strategy for terrorist threats, attacks or natural disasters within Cook County. DHSEM develops, coordinates, biennially reviews, and revises strategies and emergency operations plans.

The **Human Resources Department** oversees the County's personnel functions. The department is charged with attracting and retaining exemplary and helpful County employees. It provides the President and other County executives with the necessary flexibility and management control to assure the delivery of quality public service. Additionally, it establishes and enforces equitable hiring and promotion procedures for employees and applicants.

**Human Rights and Ethics** implements the activities of the Cook County Commission on Human Rights and the Cook County Board of Ethics. The department investigates and adjudicates complaints filed under the Cook County Ethics Ordinance. It also works to prevent discrimination, improve human relations, and encourage ethical conduct in County government. The department works with Administrative Hearings to hear cases related to violations of the Cook County Human Rights Ordinance.

The **Office of the Independent Inspector General** investigates citizen complaints relative to the performance of County employees with respect to any fraud, corruption or deceit in operating procedures.

**John H. Stroger, Jr. Hospital** is the flagship of the Cook County Health & Hospitals System, with a staff of more than 350 attending physicians along with more than 450 medical residents and fellows, offering a full-range of specialized medical services. The hospital maintains a strong commitment to the healthcare needs of Cook County's underserved population, while partnering with communities and providers to enhance public health, and advocate for policies that promote the physical and mental well-being of the people of Cook County.

The **Judiciary** administers one of the largest unified court system in the nation. Through the efforts of 437 judges and associate judges, the Court completes approximately 2.5 million cases annually. The judges of the Court are assigned to the County Department, the Municipal Department, or the Juvenile Justice and Child Protection Department.

The **Justice Advisory Council** works to improve the administration of justice in the County and formulates recommendations concerning legislation and other measures designed to encourage appreciable improvements.

The **Juvenile Probation and Court Services Department** under the Chief Judge serves the welfare of children and their families within a sound framework of public safety. The department is committed to providing the guidance, structure and

services needed by every child under its supervision. In partnership with the community, the Department promotes the healing and recovery of neglected children, and directs delinquent children toward reforming their behavior and making responsible decisions.

The **Juvenile Temporary Detention Center** provides the children in its custody with a caring environment, useful programs, and a structure that enhances personal development and improves opportunities for success.

The **Land Bank Authority** facilitates the return of abandoned and tax-delinquent properties to productive use to combat community deterioration, create economic growth and stabilize the housing and job markets. The Land Bank will acquire, hold, and transfer interest in real property throughout Cook County as approved by the Board of Directors to promote redevelopment, support targeted efforts to stabilize neighborhoods, and stimulate residential, commercial and industrial development.

**Managed Care**, as part of the Health and Hospital System, provides comprehensive medical care to enrollees in CountyCare, the County's Medicaid expansion program offered through the Affordable Care Act. Managed Care coordinates and manages patient care through a Primary Care Medical Home model while creating and implementing all aspects of CountyCare.

The **Medical Examiner's Office** determines the cause and manner of death of those decedents whose death falls under the jurisdiction of the office.

**Oak Forest Hospital of Cook County** is responsible for the delivery of quality care and creating an affordable coordinated system of care for disabled and older patients.

**Planning and Development** is committed to developing sustainable communities by: fostering economic opportunities and business development; preserving and expanding the supply of safe, decent, and affordable housing; facilitating infrastructure improvements; promoting fair housing; and supporting programs that address the problems of homelessness.

The **President of the Cook County Board of Commissioners** is the Chief Executive Officer of Cook County. As such, the President directs the administrative functions of the County.

**Provident Hospital of Cook County** continuously improves the quality and availability of comprehensive primary health care services to residents of Cook County. It works to enhance access to inpatient obstetrical, medical, surgical and diagnostic services, offer unique teaching, training and research opportunities, and provide comprehensive emergency services.

The **Public Administrator** provides comprehensive investigative and estate administrative services for Cook County decedents with unknown heirs.

The **Public Defender** is appointed by the court to act as attorney, without fee, for all persons who are held in custody or charged with criminal offense and who the court finds are unable to employ counsel.

The **Public Guardian** provides guardianship to adults with disabilities, acts as Guardian ad Litem and/or attorney for minors whose parents are charged with abuse, neglect or are involved in disputed proceedings.

**Public Health** is responsible for protecting and promoting the health of the citizens of suburban Cook County.

The **Recorder of Deeds** records, stores, and provides accurate and easily retrievable information. The office creates public records for land transactions, federal and State tax liens, articles of incorporation, and Uniform Commercial Code filings.

The **Revenue Department** is responsible for the administration, collection and enforcement of all Cook County home-rule taxes.

**Risk Management** plans, directs, and coordinates a comprehensive risk management program which minimizes the County's potential exposure to loss.

The **Ruth M. Rothstein CORE Center** is a specialized health care facility operating as a joint venture with Rush Medical Center to provide a broad range of outpatient care to individuals and families affected by HIV/AIDS and other infectious diseases.

The **Secretary to the Board of Commissioners** provides legislative support and information for the Cook County Board of Commissioners, President, elected officials, agencies, departments and members of the public. By providing information regarding Board proceedings, it helps ensure an open, accessible and transparent government.

The **Office of the Sheriff** directs and administers seven departments: Administration - Fiscal, Legal, Policy and Communications; Office of Professional Review; Professional Integrity and Special Investigations; Information and Administration; Court Services; Police Department; Department of Corrections; and Merit Board.

The **Sheriff's Administration** streamlines the fiscal, legal, policy, and communications administrative functions to ensure that the Sheriff's Office's operational departments are provided with the necessary resources to carry out the operations of the Sheriff's Office. This bureau is comprised of the Legal Department, Office of Policy and Communication, Sheriff's Office of Intelligence Center, Fiscal Administration and Payroll Department.

The **Sheriff's Department of Information and Technology** promotes the integration of technology, provides reliable, predictable and stable technology services to all Sheriff's Office departments. The Department provides project transparency through clear governance processes and predictability. In addition, the Department administers human resource, training, support, and vehicle services. This bureau is comprised of the Sheriff's Office of Information Technology, Office of Policy and Accountability, Vehicles Department, Department of Support Services, Training Institute, Office of Peer Support and Human Resource's Administration.

The **Sheriff's Merit Board** adopts rules and regulations for governing the Sheriff's departments and conducts promotional exams for the Police Department and the Department of Corrections. The Board investigates all disciplinary problems within the Sheriff's budgetary units.

The **Sheriff's Office of Professional Review, Professional Integrity & Special Investigations** audits and evaluates activities so as to deter and prevent corruption, fraud, waste, mismanagement and unlawful political discrimination within the Sheriff's Office.

The **Sheriff's Police Department** is responsible for the preservation of peace, suppression of crime, and enforcement of regulatory ordinances. The Police patrol unincorporated areas of Cook County, coordinate activities, and provide assistance to other police agencies throughout the County.

**Social Service** is a community corrections and court services department under the Chief Judge mandated by the Court to direct adult felony and misdemeanor offenders in satisfying court-ordered conditions and penalties. Staff craft and employ offender-specific strategies to achieve the sentencing objective of the court, which the Illinois Constitution defines as restoring the offender to useful citizenship. In partnership with the Court and the community, the Department increases public safety by redirecting offenders toward noncriminal behavior in the home, school, workplace, and community.

The **State's Attorney** works to preserve public safety; ensure the fair and efficient administration of justice; improve the delivery of services to the citizens of Cook County in the prosecution of criminal offenses; provide assistance to victims and witnesses; and vigorously represent Cook County and its officers in all civil proceedings.

**Transportation and Highways** is responsible for maintaining the highways in order to provide safe and economical movement of people and goods. It is also charged with creating a system of roads and highways that supports the development of the regional economy.

The **Zoning Board of Appeals** considers and hears all zoning appeals pertaining to land uses in unincorporated Cook County. Public hearings for Map Amendments and/or Special Use applications are conducted in the townships in which the property is located to decide a just and lawful determination of issues involved.





## SECTION 1: CHART OF ACCOUNTS FISCAL YEAR 2018

CLASSIFICATION DESCRIPTIONS AND CODING DEFINITIONS BY OBJECT AND PURPOSE OF APPROPRIATIONS

BUREAU OF FINANCE

DEPARTMENT OF BUDGET AND MANAGEMENT SERVICES

### STATEMENT OF PURPOSE

This Chart of Accounts offers a detailed description of classifications and coding by object and purpose of accounts as a guideline for appropriate account usage in budgeting functions throughout Cook County.

#### **501000 Personal Services**

This category includes accounts from which payment is made for personal services rendered to the County by an officer or employee of the County, any amount required or authorized to be deducted from salary for specific benefit programs, retirement or tax, or any amount directly related to authorized reimbursable employee expenses.

#### **501005 Salaries and Wages of Employees with Benefits**

Amounts paid to County employees appointed to positions indicated in the approved and adopted budget.

#### **501006 Salaries and Wages of Regular Employees**

#### **501130 Salaries and Wages of Non-Regular Employees with Benefits**

#### **501165 Planned Salary Adjustments**

Amounts paid to employees for authorized work performed in addition to the normal work period for which an employee is compensated as provided by County policy or agreement. Includes expenses for per diem employees and other employees under contract with the County.

#### **501166 Planned Salary Adjustment**

#### **501210 Planned Overtime Compensation**

#### **501225 Planned Benefit Adjustment**

#### **501295 Salaries and Wages of Per Diem Employees**

#### **501420 Salaries and Wages of Employees per Contract**

#### **501510 Mandatory Medicare Costs**

Payments mandated by Federal law to be paid by the County to match the Medicare (FICA) tax deducted from eligible employees. This amount is calculated by the DBMS.

#### **501511 Mandatory Medicare Costs**

#### **501540 Workers' Compensation**

Amounts contributed to the Self Insurance Fund for payments of temporary total disability benefits to employees for work-related injury, payments to medical providers, and payments of awards or settlements mandated by the Industrial Commission of the State of Illinois. This amount is calculated by DBMS.

#### **501541 Workers' Compensation**

#### **501585 Insurance Benefits**

Estimated value of payments made to carriers and providers on behalf of County employees for benefits.

**501586 Insurance Benefits**

**501590 Group Life Insurance**

**501610 Group Health Insurance**

**501640 Group Dental Insurance**

**501660 Unemployment Compensation**

**501690 Vision Care**

**501715 Group Pharmacy Insurance**

**501750 Shared Tuition**

**501765 Professional Development and Fees**

Payments associated with the continuing training or education of Cook County personnel.

**501766 Professional Development and Fees**

**501770 Seminars for Professional Employees**

**501790 Professional and Technical Membership Fees**

**501805 Training Programs for Staff Personnel**

**501830 Personal Allowances Not Classified**

**501835 Transportation and Travel Expenses**

Expenditures associated with the travel expense of employees to other County facilities, work locations, training, seminars and meetings. These costs may include reimbursement for automobile usage, public transportation or private carriers, and are paid at a rate determined by the Bureau of Administration.

**501836 Transportation and Travel Expenses**

**501838 Transportation or Resident**

**520000 Contractual Services**

This category includes accounts funded for payment of services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are services that support the various policy-making and managerial activities of the County, professional services supporting various County facilities, and services that are not regarded as professional but that require basic scientific knowledge or specialized skills. Expenditures related to routine building service functions are appropriately charged to these accounts. Excluded are expenditures for operation, maintenance and repair of equipment or facilities; any items related to capital building projects; and all capital equipment purchases. All persons paid for services rendered from accounts in this series will receive a 1099 form for federal and state income tax purposes. No payment will be made via payroll.

**520005 Ambulance Service**

Expenditures for transport provided by specially equipped vehicles for escorted transfer of the medically disabled between facilities for appointments, treatment, specialized care, or tests.

**520010 Ambulance Service**

**520029 Armored Car Service**

Expenditures for transport provided by specially equipped vehicles to transfer currency from various County facilities to depositories.

**520030 Armored Car Service****520049 Scavenger and Hazardous Materials Services**

Expenditures for transport of disposable waste and obsolete materials and equipment from County facilities.

**520050 Scavenger and Hazardous Materials Services****520095 Transport Services**

Expenditures for transport of persons involved in special activities or projects which are sponsored by or are the responsibility of the County. Expenditures for transport not specified in other accounts, are in this category. This includes transportation expenses for non-employees traveling on the County's business for consulting, interviewing and recruitment activities or legal matters. Purpose for which funding is requested should be specified in the appropriation request.

**520100 Transport Services****520149 Communication Services**

Expenditures for telecommunication services as determined by central services. Also, this account is used to pay for expenditures related to IP Addresses for Transmittal of Election Results.

**520150 Communication Services****520189 Laundry and Linen Services**

Expenditures for the management and operation of the linen delivery and laundry function at County facilities. The cost of the service may include charges for management, pick-up and delivery of linen, replacement of linen and transportation related costs. For charges related to laundry supplies, refer to supply account 530175.

**520190 Laundry and Linen Services****520209 Food Services**

Expenditures for management of the food service function at County facilities. The cost of the food is included only if the service and the food are part of the same contract. For charges related to food and dietary supplies, refer to supply account 530010.

**520210 Food Services****520239 Media Broadcasting Services**

Expenditures for cable transmission of programs or data.

**520240 Media Broadcasting Services****520259 Postage**

Expenditures for postage stamps and service for general office and institutional use, including postage meter setting payments, stamped envelopes, stamped post cards, postal permit deposits, overnight/express mail, postal registry, and other U.S. Postal Services. For charges related to parcel delivery and courier service, refer to account 520280.

**520260 Postage**

**52027 Shipping and Freight Services**

Expenditures for private courier or parcel delivery, such as Federal Express, United Parcel Service, etc. For charges related to the U.S. Postal Service, refer to account 520260.

**520280 Shipping and Freight Services****520325 Lodging for Non Employees**

Expenditures for lodging and meals of non-employees participating in County programs and prisoners in the custody of the County.

**520330 Boarding and Lodging of Prisoners****520339 Boarding and Lodging of Non-Employees****520389 Contractual Maintenance Services**

Expenditures for services rendered such as janitorial, cleaning of buildings, carpet cleaning, control of vermin, window washing, snow removal, lawn care, mowing and grounds maintenance services. Excluded are building and site reconstruction or reconditioning activities typically provided by trades such as painters, tuckpointers, glaziers and similar trades (refer to account 540370) or the services of landscapers, cement contractors, pavers and similar providers of grounds improvement services (refer to account 540430).

**520390 Contractual Maintenance Services****520469 Services for Minors or the Indigent**

Expenditures for housing, food and other services for minors, veterans, and the indigent as required by County programs or the courts.

**520470 Services for Minors or the Indigent****520485 Graphics and Reproduction Services**

Expenditures and chargebacks for printing and publishing of media used for daily County operations and special events such as bound volumes of County Board proceedings, ballots, displays, brochures, and business materials, including business cards, stamps, seals, and labels. Includes expenditures for professional surveyors, providers of operational functions and non-employee staff submitting reports.

**520490 Graphics and Reproduction Services****520508 Printing and Inside Reproduction Services****520512 Surveys, Operations and Reports****520518 Developing Services****520569 Collection Services**

Cost of payments to businesses or individuals who perform collection services for unpaid billings or delinquent accounts related to charges for services provided by the County.

**520570 Collection Services**

**520609 Advertising and Promotions**

Expenditures for media advertising and publicizing for specific purposes such as employment, property sales, approved budget, bids, legal notices and similar purposes. Purpose for which funding is requested should be specified in the appropriation request.

**520610 Advertising and Promotions****520649 Media Storage Services**

Expenditures for imaging County records. This includes the cost of document preparation, transfer and image processing.

**520650 Media Storage Services****520670 Professional Services**

Cost of purchased services not specified in other accounts in this category.

**520675 Purchased Services****520725 Loss and Valuation**

Premium cost paid to insurance companies to provide bonding services and liability insurance coverage to the County. It includes protection against catastrophic liability claims and losses of certain types of capital equipment.

**520730 Loss and Valuation****520790 Malpractice Insurance****520810 Premiums for Equipment Insurance****520825 Professional Services**

Charges for services that by their nature can only be performed by persons or firms with specialized skills and knowledge. Included in this account are the services of architects, engineers, auditors for the independent County-wide audit and professional non-medical consultants. Also included are charges for consultant, technical and special services (e.g., court interpreters, data processors and security services).

**520830 Professional Services****520894 Auditing Services****521005 Professional Legal Expenses**

Charges for the services of law firms, attorneys, medical consultants, expert witnesses and court reporters relating to labor law, statutory compliance, union negotiation, and other legal county matters.

**521010 Professional Legal Expenses****521019 Court Reporting****521024 Medical Consultation Services****521044 Legal Fees Regarding Labor Matters****521054 Legal Services****521074 Expert Witnesses**

**521119 Registry Services**

Charges for the services of professionals, who are required to be registered, licensed or certified in their specialty and whose services are obtained through businesses established as professional registries to provide services as needed.

**521120 Registry Services****521155 Managed Care Claims**

Reimbursement to service providers for managed care members.

**521160 Managed Care Claims****521200 Laboratory Testing and Analysis**

Charges for professional laboratories or scientific professionals for performing or analyzing specimens.

**521205 Laboratory Testing and Analysis****521210 Laboratory Test for Indigent Patients****521225 Hospital Billings for Prisoners****521235 Laboratory Related Services****521245 Expenses for the Cook County Board of Health Directors****521265 Other Technical Services****521300 Special or Cooperative Programs**

For all county-wide costs of special or cooperative programs established by the County as self-sustaining or as a cooperative program with private or other governmental agencies.

**521306 Confiscated Vehicles in Accordance with Illinois Revised Statutes****521308 Revolving Fund Not Otherwise Classified****521310 Economic Development Cable TV****521313 Special or Cooperative Programs****521515 Other Contractual Services**

Charges for services not specified in other accounts are in this category which are not professional, managerial or technical in nature, and are not transportation services or purchased services. Services for which funding is requested should be specified in the appropriation request.

**521520 Impersonal Services Not Otherwise Classified****530000 Supplies and Materials**

This category includes expenditures in connection with current operations to purchase articles of a consumable nature which show material change or depreciation with use. These items may also lose their identity through fabrication or incorporation into different or more complex units or substances. These accounts should not be used for outside services relating to operation, maintenance and repair of equipment or facilities but solely for the purchase of consumable supplies and materials. Items of equipment with a unit cost of less than \$1,000 are considered supplies and not capital equipment.

**530005 Food Supplies**

Expenditures for the acquisition of all fresh, frozen, canned or otherwise preserved foods and beverages commonly associated with food service, including delivery cost. Also included are cost of items allied with food service, such as dietary sets, paper and plastic serving ware, utensils, paper products and other items not for consumption.

**530010 Food Supplies****530100 Wearing Apparel**

Cost of all uniforms, protective clothing and specialized wearing apparel, including shoes, for employees and non employees. Material for fabrication of wearing apparel should not be charged to this account (refer to account 530228).

**530105 Wearing Apparel****530170 Institutional Supplies**

Operating expenses for the purchase of supplies that are directly related to the administration of a department's or program's stated purpose or mission.

**530175 Institutional Supplies****530188 Institutional Supply Expense****530212 Miscellaneous Dietary Supplies****530221 Formula****530224 Road Materials for Maintenance****530226 Other Maintenance Supplies****530228 Supplies and Materials Not Otherwise Classified****530257 Office Expense - Secretary to the Board of Commissioners****530259 Office Expenses - Chairman, Committee on Finance****530600 Office Supplies**

Charges for office machine supplies, writing supplies, art supplies, markers, chair pads, calendars and other items commonly considered stationer supplies. Also included are such items as bottled drinking water and coffee service (including delivery, supplies, and use of cooler or coffee maker). Items considered office equipment and furnishing should not be charged to this account unless the unit cost is less than \$1,000.

**530605 Office Supplies****530635 Books, Periodicals and Publications**

Charges for the acquisition of vital records, books, periodicals, publications and on-line data services for facility or institutional use. LexisNexis and data services for PTAB are included.

**530640 Books, Periodicals and Publications****530646 County Wide LexisNexis Contract****530649 Data Services for PTAB****530700 Multimedia Supplies**

Charges for supplies directly related to copier, photographic and printing operations. Included in this account are film, developers, papers, inks, toners, solvents and similar products. Excluded are computer printer-related supplies (refer to account 531670).

**530705 Multimedia Supplies**

**530785 Medical, Dental, and Laboratory Supplies**

Charges for consumable supplies used in medical, dental and laboratory functions. Items such as utensils, disposable personal care items (health facilities only), oxygen, gases, reagents, solutions, therapy supplies, dentistry supplies and general laboratory supplies should be charged to this account.

**530790 Medical, Dental, and Laboratory Supplies****530804 Clinical Laboratory Supplies****530814 Radioactive Agents****530822 Blood Derivatives****530905 Pharmaceutical Supplies**

Charges for all drugs, such as controlled substances, agents, liquids (including I.V. solutions), enzymes, vitamins and unclassified therapeutic substances which are prescribed in a medical service facility. Charges for surgical instruments, applicators, bandages, trays, packs, kits and similar surgical supplies are also included.

**530910 Pharmaceutical Supplies****530941 Surgical Supplies****530963 AZT Drugs****531645 Computer and Data Processing Supplies**

Charges for all data processing supplies, including cut and continuous feed papers, forms, diskettes, connectors, cables, toner cartridges for computer printers, and other computer supplies. Software and other computer equipment should not be charged to this account unless the unit cost is less than \$1,000.

**531670 Computer and Data Processing Supplies****531900 Other Supplies and Materials**

Charges for supplies and materials not specified in other accounts are in this category.

**531906 Miscellaneous Supplies and Materials****540000 Operations and Maintenance**

This category includes all accounts to which charges are made for the operation and maintenance of facilities, office equipment, automotive equipment, road repair equipment and all other plant or institutional equipment. Charges may include contractual maintenance, emergency repairs, cost of heating, public water supply, natural and propane gas for heating, electricity, remodeling, and maintenance work done by the Department of Facilities Management and site improvements. Cost of parts and charges from providers of repair and maintenance service are included in this group of accounts. Generally, expenditures made for operation and maintenance are related to a capital item such as a vehicle or building. They are necessary for either the basic operation of the capital item, such as gasoline for cars, or to preserve the value of the capital item, such as tuckpointing of facilities.

**540005 Utilities**

Charges made for utilities such as electricity, water and gas at County facilities.

**540008 Utilities****540010 Utilities Oil****540016 Water****540022 Utilities Electricity**



**540028 Utilities Gas****540034 Other Utilities****540105 Moving Expenses and Remodeling**

Charges related to the minor remodeling of County facilities at the request of the department and performed by the Department of Facilities Management. Also included are moving expenses for relocation of County facilities, equipment, or materials.

**540110 Moving Expenses and Remodeling****540129 Maintenance and Subscription Services**

Non capitalizable expenses related to the maintenance and repair of equipment, including mainframe and personal computers, peripherals, and software. The costs may include any charges for usage, parts, labor, travel, etc. as billed by the vendor or provider of the maintenance or repair service.

**540130 Maintenance and Subscription Services****540135 Working Capital - Maintenance and Repair of Data Processing Equipment and Software****540140 Repair of Medical Equipment****540146 Operation of Automotive Equipment****540149 Other Maintenance Services****540165 Countywide Contract for Maintenance of Data Processing Equipment**

Charges for Countywide contracts for maintenance and repair of data processing equipment, such as mainframe and personal computers, peripherals, software and similar equipment. The costs may include any charges for usage, parts, labor, travel, etc. as billed by the vendor or provider of the maintenance or repair service. Charges for accessories, non-replacement parts or upgrades purchased from any supplier or vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account.

**540170 Countywide Contract for Maintenance of Data Processing Equipment****540245 Automotive Operations and Maintenance**

Charges for maintenance and repair of all automotive equipment, including automobiles, trucks, hauling and other motorized road equipment. The costs may include any charges for replacement parts, oil, filters, tires, labor or other items included in billing for the commodity or service. Charges for accessories, non-replacement parts or upgrades purchased from the manufacturer or other vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account. Charges related to the operation of the vehicle that are consumable, such as fuel, should be charged to account 540146-Operation of Automotive Equipment.

**540250 Automotive Operations and Maintenance****540345 Property Maintenance and Operations**

Charges for the operation, grounds improvement and maintenance of County facilities including the Richard J Daley Center and 69. W. Washington.

**540350 Property Maintenance and Operations****540370 Maintenance of Facilities****540390 Operating Costs for the Richard J. Daley Center****540402 Operating Costs for the Cook County Adm. Bldg. - 69 W. Washington**

**540410 Maintenance by the Department of Facilities Management**  
**540430 Grounds Improvement**

**550000 Rental and Leasing**

This category includes accounts from which payments are made for rental or leasing of automotive, institutional, medical and office equipment, and rental of offices or other facilities as required by various departments or elected officials of the County. Rental or lease agreements may include the cost of maintenance and utilities or other stipulated cost. Appropriate agencies of the County should be consulted before entering into negotiations for rentals or leases.

**550005 Office and Data Processing Equipment Rental**

Charges for the rental or lease of typewriters, computers, proprietary software, copiers and other office equipment. Costs may include delivery, maintenance, parts or upgrades as stipulated in the rental or lease agreement. All rented or leased office equipment remains the property of the lessor.

**550010 Office and Data Processing Equipment Rental**

**550029 Countywide Photocopier Lease**

Expenses related to the leasing and maintenance of Cook County's multi-functional printing and scanning devices.

**550030 Countywide Photocopier Lease**

**550059 Automotive Equipment Rental**

Charges for the rental or lease of automobiles, trucks, buses and other automotive equipment. Costs may include delivery, routine repair and maintenance, parts or other provisions as stipulated in the rental or lease agreement. All rented or leased automotive equipment remains the property of the lessor. Charges for vehicles obtained through Lease Purchase Plan Agreements should not be charged to this account (refer to account 560269). If leased vehicle usage by an elected official is less than 100 percent for County business then the percentage of vehicle usage attributable to County business must be specified and substantiated with a mileage log that documents date, location of County activity, and round trip miles for the day as a substantiation of the daily portion of County business use being claimed. Mileage logs must be submitted with any request for reimbursement.

**550060 Automotive Equipment Rental**

**550079 Medical Equipment Rental**

Charges for the rental or lease of radiography, patient care or clinical laboratory equipment. Costs may include delivery, maintenance, parts or upgrades as stipulated in the rental or lease agreement. All rented or leased medical equipment remains the property of the lessor.

**550080 Medical Equipment Rental**

**550099 Institutional Equipment Rental**

Charges for the rental or lease of durable equipment which is considered necessary to the function of an institution, such as refrigeration units and kitchen or laundry equipment. Costs may include delivery, maintenance, parts or upgrades as stipulated in the rental or lease agreement. All rented or leased institutional equipment remains the property of the lessor. Charges for institutional equipment obtained through Lease Purchase Plan Agreements should not be charged to this account (refer to account 560269).

**550100 Institutional Equipment Rental**

**550129 Facilities and Office Space Rental**

Charges for the rental or lease of space, equipment or facilities.

**550130 Facilities and Office Space Rental****550137 Rental and Leasing Not Otherwise Classified****560000 Capital Equipment and Improvements**

This category includes those accounts to which expenditures are charged for capital equipment and improvements to buildings. Items funded in this series of accounts are considered durable and are generally expected to be useful for five or more years and cost more than \$1,000 per unit. Certain equipment, although not expected to be useful for five or more years, is also considered capital in nature and should be charged to accounts in this series. Typical capital equipment items are automobiles, trucks, road building vehicles, computers, computer peripherals, computer software, office machines, office furnishings and durable equipment, parts or accessories. Included in this category are accounts established for capital equipment obligations and reimbursement for capital equipment purchased in prior years. For additional detail and restrictions, see the Capital Equipment New Replacement Policy.

**560005 Real Estate Operations**

Expenditures related to enhancements to a plot of land to make it more usable.

**560019 Land Improvements****560100 Property Maintenance and Operations**

Capitalizable costs related to the purchase of buildings, land and easements, including the costs associated with the completion of the purchase process.

**560105 Property Maintenance and Operations****560107 Building Improvements****560109 Fixed Plant Equipment****560150 Institutional Equipment**

Charges for the acquisition, at delivered price including transportation and assembling/installation costs, of such equipment as power-driven kitchen or laundry machines, stoves, refrigerators, implements, power tools and other portable machinery valued at over \$1,000 per unit. In general, equipment other than fixed equipment which is necessary for the functioning of a particular facility, which is considered durable and retains specific identity, can be charged to this account.

**560155 Institutional Equipment****560180 Medical, Dental and Laboratory Equipment**

Charges for the acquisition, at delivered price including transportation and assembling/installation costs, of such equipment as EKG machines, X-ray machines, scopes, respirators, dental drills, test analyzers, microscopes and all other similar equipment for use in a medical, dental or laboratory facility.

**560185 Medical, Dental and Laboratory Equipment**

**560200 Telecommunication Equipment**

Charges for telephone instruments, switchboards, answering devices, facsimile machines, data terminals, interconnection equipment and all radio based, mobile, portable or paging equipment, including transmission and receiving antennae. Cost may include delivery, setup or installation charges as approved.

**560205 Telecommunication Equipment****560220 Computer Equipment**

Charges for the acquisition of durable equipment for electronic data processing use, including transportation and assembling/installation costs, such as mainframe computers, personal computers, peripherals, software and similar equipment. Certain items under \$1,000 per unit (such as monitor, CPU and keyboard) should be grouped together and purchased as "desktop set". Expenditures for "proprietary software", which remains the property of the supplier and is leased by agreement, should not be charged to this account (refer to account 550010).

**560225 Computer Equipment****560240 Furniture Furnishing and Equipment**

Charges for the acquisition, at delivered price including transportation and assembly/installation costs, of such equipment and furnishings as typewriters, cash registers, copiers, microfilm machines, desks, chairs, tables, file cabinets, floor covering (carpeting, tile, etc.), draperies and other furnishings suitable for office or institutional use. Certain items individually under \$1,000 (such as a conference room set of chairs and table) may be grouped and purchased through this account. Excluded from this account are charges for medical, communications, and computer equipment, for which separate accounts have been established (refer to accounts 560185, 560205, and 560225). For individual items under \$1,000 in unit value, refer to account 530605.

**560245 Furniture Furnishing and Equipment****560260 Vehicle Purchase**

Charges for the acquisition of vehicles and the equipment used for the repair of vehicles.

**560265 Vehicle Purchase****560267 Automotive Equipment****560269 Lease Purchase Plan Vehicles****560300 Capital Projects**

Funds allocated for payment over a period defined by the Bureau of Finance for capital improvement programs.

**560305 Capital Projects****560311 Expenses on CIP Projects****560318 Alterations and Remodeling by the Department of Facilities Management****560320 Bond Expenses****560350 Capital Equipment**

Charges for durable equipment not included in other Capital Equipment and Improvement accounts. Included are reimbursements for capital equipment purchases made in prior years from operating funds.

**560355 Capital Equipment****560371 Reimbursement for Capital Equipment**

**580000 Contingency and Special Purposes**

This category includes accounts established to provide funds for general expenses, special programs and other expenses which fluctuate each fiscal year and require contingent funding. These accounts are established by the Bureau of Finance as authorized.

**580001 Reserve for Claims**

Funds appropriated to be used for the payment of awards or settlements as a result of litigation arising out of liability.

**580010 Reserve for Claims****580031 Reimbursement to Designated Fund**

Amounts allocated for transfer to designated fund for reimbursement of expenses incurred or to supplement available resources, including grant matching funds. Specify recipient fund in the appropriation request.

**580033 Reimbursement to Designated Fund****580050 Cook County Administration**

Reimbursement for administrative services provided by offices in the County Corporate Fund.

**580055 Cook County Administration****580060 Fees of Counsel and Expert Witnesses for Indigent**

Expenses for attorneys and expert witnesses for the indigent as authorized upon request of the Office of the Public Defender.

**580065 Fees of Counsel and Expert Witnesses for Indigent****580070 Expenses by Order of Appellate Court**

Expenses for implementing orders of the Appellate Court as a result of litigation.

**580075 Expenses by Order of Appellate Court****580080 Federal Court Fines**

Costs of fines levied by the United States District Court as a result of litigation.

**580085 Federal Court Fines****580090 Reimbursement of Estates**

Funds for distribution to heirs after an estate is settled.

**580095 Reimbursement of Estates****580105 Workers' Compensation Settlements**

Amounts paid to settle Workers' Compensation claims against the County and paid from the County Self-Insurance Fund.

**580110 Workers' Compensation Settlements**

**580135 Self-Insurance Settlements**

Amounts paid to settle claims against the County and paid from the County Self-Insurance Fund.

**580140 Self-Insurance Settlements****580165 Grant Disbursements**

Funds disbursed to other agencies or individuals from a grant administered by the County.

**580170 Grant Disbursements****580175 Expenditures Related to the Redistricting Process**

Costs associated with the mandated redistricting of Cook County.

**580180 Expenditures Related to the Redistricting Process****580195 Expenses Related to External Borrowing**

Expenses include but are not limited to interest payments for a line of credit, rating agency service fees, trustee fees, arbitrage rebate calculations and investor relationship service fees.

**580200 Expenses Related to External Borrowing****580215 Institutional Memberships & Fees**

Charges for membership of various County institutions in professional organizations related to their function or service or for licensure or certification by professional organizations as desired or required by the County agency.

**580220 Institutional Memberships & Fees****580235 Public Programs and Events**

Costs for County-sponsored public programs and events, such as County Awareness Day and similar activities.

**580240 Public Programs and Events****580279 Contingency (As Mandated by Law)**

Contingency funds for purposes and in amounts as mandated.

**580280 Contingency (As Mandated by Law)****580299 General and Contingent Expenses Not Otherwise Classified**

County contingency funds for miscellaneous expenses and purposes not otherwise provided for; the Comptroller shall render a final account to the County Board and return any surplus remaining to the County Treasurer.

**580300 General and Contingent Expenses Not Otherwise Classified****580339 Contingencies for Investigations**

Special County contingency funds for special investigative purposes at the request of the President and the Board of Commissioners. The President of said Board shall report all expenditures made, and all unexpended funds shall be returned to the County Treasurer at the end of the fiscal year.

**580340 Contingencies for Investigations****580359 Contingency Fund for the Use of the State's Attorney**

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

**580360 Contingency Fund for the Use of the State's Attorney**

**580379 Appropriation Adjustments**

Funds approved to adjust appropriations as authorized.

**580380 Appropriation Adjustments****580399 Reimbursement for Special Purposes Programs**

Amounts allocated for transfer to designated fund for reimbursement of expenses incurred.

**580400 Reimbursement for Special Purposes Programs****580419 Appropriation Transfer**

Amounts designated as transfer from a designated fund for reimbursement of expenses incurred or to supplement available resources.

**580420 Appropriation Transfer****580431 Interest on Tax Anticipation Notes**

Interest paid to financial institutions for funds made available on a short-term basis in anticipation of repayment by the County when revenues from taxes are received.

**580432 Interest on Tax Anticipation Notes****580435 Allowance for Delinquent Taxes**

An allowance for that portion of the property tax levy which is anticipated to be delinquent in the year due. This amount is determined by the DBMS. In FY 1993 and subsequent years, this appropriation was made as a subsection of the Budget Resolution.

**580436 Allowance for Delinquent Taxes****580439 Short-Term Financing Expenses**

Expenses incurred related to the issuance of short-term debt, such as tax anticipation notes, tender notes and letters of credit. Interest expense related to the short-term financing instrument should not be charged to this account (see account 580432).

**580440 Short-Term Financing Expenses****580451 Reserve for Flexible Spending Account Program**

Contingent funds reserved to pay the cost of Flexible Spending Account charges incurred or not recovered.

**580452 Reserve for Flexible Spending Account Program****580455 Reserve for County Health Insurance Program**

Contingent funds reserved to pay the cost of medical treatment or to reimburse insurance carriers for benefits assigned on behalf of employees and eligible dependents.

**580456 Reserve for County Health Insurance Program**

