Toni Preckwinkle

President of the Cook County Board of Commissioners

Fiscal Year **2026**

Executive Budget Recommendation

Volume 1 | Executive Summary

Cook County

OFFICE OF THE PRESIDENT
BOARD OF COMMISSIONERS OF COOK COUNTY
118 NORTH CLARK STREET
CHICAGO, ILLINOIS 60602
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TONI PRECKWINKLE
PRESIDENT

At its best, government is about people. It's about whether families can see a doctor when they are sick; whether workers can build a good life for themselves and their children; and it's about whether our collective investments build a better future for every community in this county. The important work we do for our residents starts with our budget.

This $10 billion budget continues the County's commitment to a stronger and financially solid future. It does all of this without layoffs, tax increases or cuts to vital public services. This is important for a couple of reasons, it shows that we can accomplish our innovative work without asking more, it keeps taxpayer dollars in taxpayer pockets, and it means the work we have done over the last decade is paying off.

Just last month Cook County received a bond rating upgrade. This marks the fourth upgrade in four years. This shows we are on the right fiscal track by being responsible custodians of taxpayer dollars while putting forward some of the most innovative and impactful programming of any County in the nation. These upgrades are because of our strong fiscal management, willingness to make tough decisions, dedication to budget best practices, great work of our finance team and a lot of planning.

It has been far from easy. When I walked in the door, we were facing an immense budget deficit, borrowed too much, paid too little toward pensions, didn't save for a rainy day, relied on old technologies and needed drastic organizational changes. We got to work and have come a long way.

We are following the adage that someone's sitting in the shade today because someone planted a tree a long time ago. Building reserves, increasing pension payments, finding structural solutions for structural problems and lowering debt might not grab headlines but combined with sensible budgeting and a clear vision for the future, today we find ourselves in a solid fiscal position.

As we look into the future, we must be responsible and realistic about the financial obstacles we may be encountering in the coming years. We are seeing ever-shifting federal guidance, harmful and costly cuts to Medicaid, threats of further slashing of grant funds and a new administration that seems focused on creating discord and disruption in our region. Like households and businesses across the County, we are also not immune to inflation and are experiencing rising costs that make our operations more expensive. Running a large government will always have its challenges and we will be ready to address them. We have done it before and are prepared to do it again.

We live in a time of great uncertainty. But we also live in a time of great possibility. Cook County has faced hard times before, and we have always emerged stronger. This budget affirms that we will protect people during hard times and invest in a shared future that is fairer, healthier and more resilient for all.

I am proud of what we have accomplished in this budget and look forward to what is next for the county and its residents.

Sincerely,

Toni Preckwinkle
President, Cook County Board of Commissioners

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cook County, Illinois, for its Annual Budget for the fiscal year beginning December 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

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

HOW TO READ VOLUME I OF THE COOK COUNTY BUDGET BOOK

This section contains sample tables for revenues, expenditures and grants to help better understand how to read the budget book. The color-coded tables below illustrate and summarize the past, present and projected collections and appropriations for Cook County as well as grants.

REVENUE

General Fund – Projected Annual Revenues and Expenses, by Source

Historic Collections | *Current Year Estimate* | *Next Year Projection* | *Future Year Projections*

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue									
Property Taxes									
400010-Property Taxes	190,155,325	267,660,808	157,026,073	152,736,776	121,115,669	127,754,000	115,444,000	120,860,000	108,181,000
400030-Prior Year Prop. Taxes	(7,169,480)	908,037	(6,073,026)	(7,387,867)	-	-	-	-	-
400040-Tax Increment Financing Taxes	13,538,232	25,359,976	27,528,441	31,908,000	31,908,000	26,766,000	27,414,000	27,825,000	27,884,000
400060 - Transfer of Tax Receipts	(10,507,008)	81,130	-	(1,942,375)	-	-	-	-	-
Total Property Taxes	**186,017,069**	**294,009,951**	**178,481,488**	**175,314,534**	**153,023,669**	**154,520,000**	**142,858,000**	**148,685,000**	**136,065,000**
Non-Property Taxes ← *Revenue Category*									
401110-Non-Property Taxes	132,979,558	97,383,879	56,154,636	36,364,494	40,412,000	52,363,000	63,088,000	65,407,000	67,272,000
401150-County Sales Tax	1,059,602,538	1,126,424,347	1,141,428,231	1,297,428,298	1,367,166,000	1,346,722,000	1,378,185,000	1,411,482,000	1,438,829,000
401210-Alcoholic Beverage Tax	38,411,036	37,560,917	37,431,892	37,014,481	36,480,000	36,428,000	36,377,000	36,325,000	36,274,000
401310-Off Track Betting Comm.	704,746	714,234	661,104	558,054	506,444	410,000	410,000	410,000	410,000

Revenue Source

EXPENDITURES

Historic Appropriation and Expenditures | *Current Year Appropriation and Expenditures* | *Next Year's Recommendations*

Departments	FY 2022 Expenditures	FY 2022 Appropriations	FY 2023 Expenditures	FY 2023 Appropriations	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
General Fund										
Corporate Fund ← *Fund Name*										
1010-Office of the President	3,525,639	4,376,350	4,230,585	6,194,664	4,688,320	7,201,972	3,987,920	7,038,323	6,787,860	(250,463)
1021-Office of the Chief Financial Officer	1,341,670	1,903,258	1,776,877	2,787,669	598,856	2,911,267	2,177,387	2,924,822	3,857,973	933,151
1007-Revenue	9,147,822	10,536,708	10,161,431	11,256,211	3,726,834	11,394,943	8,191,788	11,998,336	12,740,821	742,485
1008-Risk Management	2,370,958	2,622,768	2,515,599	2,897,253	453,111	2,963,123	2,420,533	3,243,573	3,587,282	343,709
1014-Budget and Management Services	2,064,327	2,187,001	3,117,531	3,684,059	1,387,653	3,859,759	2,702,365	4,099,318	4,390,427	291,109
1020-County Comptroller	3,651,211	4,195,207	4,093,319	5,420,822	1,353,028	5,516,652	3,450,460	5,600,823	5,685,816	84,993

Department Number and Name

GRANTS

Current Year Grant Appropriation | *Next Year Estimates*

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
1051-President ← *Department Name*					
G54374-Grant 2021 JAC Justice Assistance Grant	310,521	100,000	-	-	100,000
G54492-Grant 2024 JAC Justice Assistance Grant	378,031	378,031	-	-	378,031
G54335-Grant 2021 JAC SJC Racial Equity Cohort ← *Grant Name*	25,000	-	-	-	-
G54645-Grant 2023 JAC Justice Assistance Grant	547,376	547,376	-	-	547,376

FREQUENTLY ASKED QUESTIONS

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

QUESTIONS		VOLUME	SECTION
Where does the money for the County's Budget come from?		I	REVENUE
What is County's largest revenue source?		I	REVENUE
What is the funding allocation?		I	EXECUTIVE SUMMARY
How does the money get spent?		I	EXECUTIVE SUMMARY
	By program (function) area	I	EXPENDITURE
	By Expense Type	I	EXPENDITURE
	By Fund	I	EXPENDITURE
	By Department	II	A-Q
How many people does the County employ?		I	EXECUTIVE SUMMARY
What services does the County provide for its residents?		II	A-Q
Where can you learn about the County's Capital Projects?		I	CAPITAL IMPROVEMENT PROGRAMS
What type of grants does the County receive?		I	REVENUE
How are County employees compensated?		III	ALL
Where is the Glossary?		I	APPENDIX A
Who are the County's Elected Officials?		I	INTRODUCTION

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COUNTY GOVERNMENT

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

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

The President is the Chief Executive Officer of the County and presides over the meetings of the County Board. The President has the power to veto County Board resolutions and ordinances. The County Board requires a two-thirds vote to override a Presidential veto. There are ten additional Cook County government offices. Seven of the offices have their own officers who are independently elected: the Assessor, the three commissioners of the Board of Review, the Clerk of the Circuit Court, the County Clerk, the Sheriff, the State's Attorney, and the Treasurer. The other three Cook County government offices have officers appointed through other means: the Public Defender, the Inspector General and the Land Bank Authority. The Chief Judge of the Circuit Court is elected by and from the Circuit Court Judges. 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 Recommendation to the Committee on Finance as the basis upon which the Annual Appropriation Bill is prepared and enacted. The President and the Board of Commissioners are accountable to Cook County residents for budgeting and controlling financial resources for all Cook County governmental offices and departments. The President and the Board of Commissioners apply guidelines, set goals, and use fiscal control for all Cook County offices and departments.

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

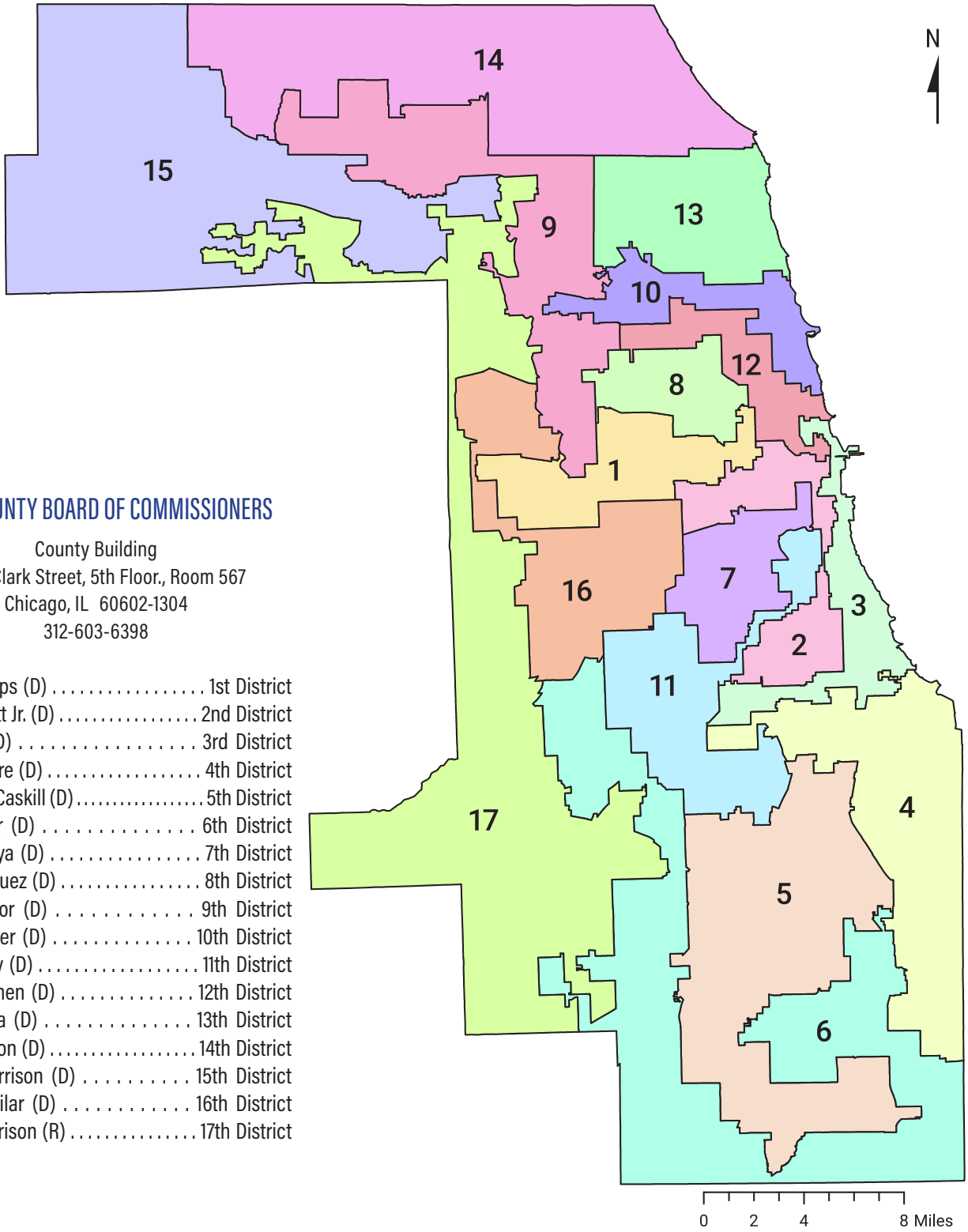
HONORABLE TONI PRECKWINKLE

PRESIDENT, COOK COUNTY BOARD

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

www.cookcountyil.gov

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



COOK COUNTY BOARD OF COMMISSIONERS

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

Tara S. Stamps (D) . . . . . 1st District
Michael Scott Jr. (D) . . . . . 2nd District
Bill Lowry (D) . . . . . 3rd District
Stanley Moore (D) . . . . . 4th District
Dr. Kisha McCaskill (D) . . . . . 5th District
Donna Miller (D) . . . . . 6th District
Alma E. Anaya (D) . . . . . 7th District
Jessica Vasquez (D) . . . . . 8th District
Maggie Trevor (D) . . . . . 9th District
Bridget Gainer (D) . . . . . 10th District
John P. Daley (D) . . . . . 11th District
Bridget Degnen (D) . . . . . 12th District
Josina Morita (D) . . . . . 13th District
Scott R. Britton (D) . . . . . 14th District
Kevin B. Morrison (D) . . . . . 15th District
Frank J. Aguilar (D) . . . . . 16th District
Sean M. Morrison (R) . . . . . 17th District

Commissioner Districts effective Dec. 1, 2024

COOK COUNTY ASSESSOR

HONORABLE FRITZ KAEGI

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312-443-7550
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COOK COUNTY CLERK

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CLERK OF THE CIRCUIT COURT

HONORABLE MARIYANA SPYROPOULOS

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HONORABLE SAMANTHA STEELE

HONORABLE GEORGE A. CARDENAS

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118 N. Clark Street
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312-603-5542
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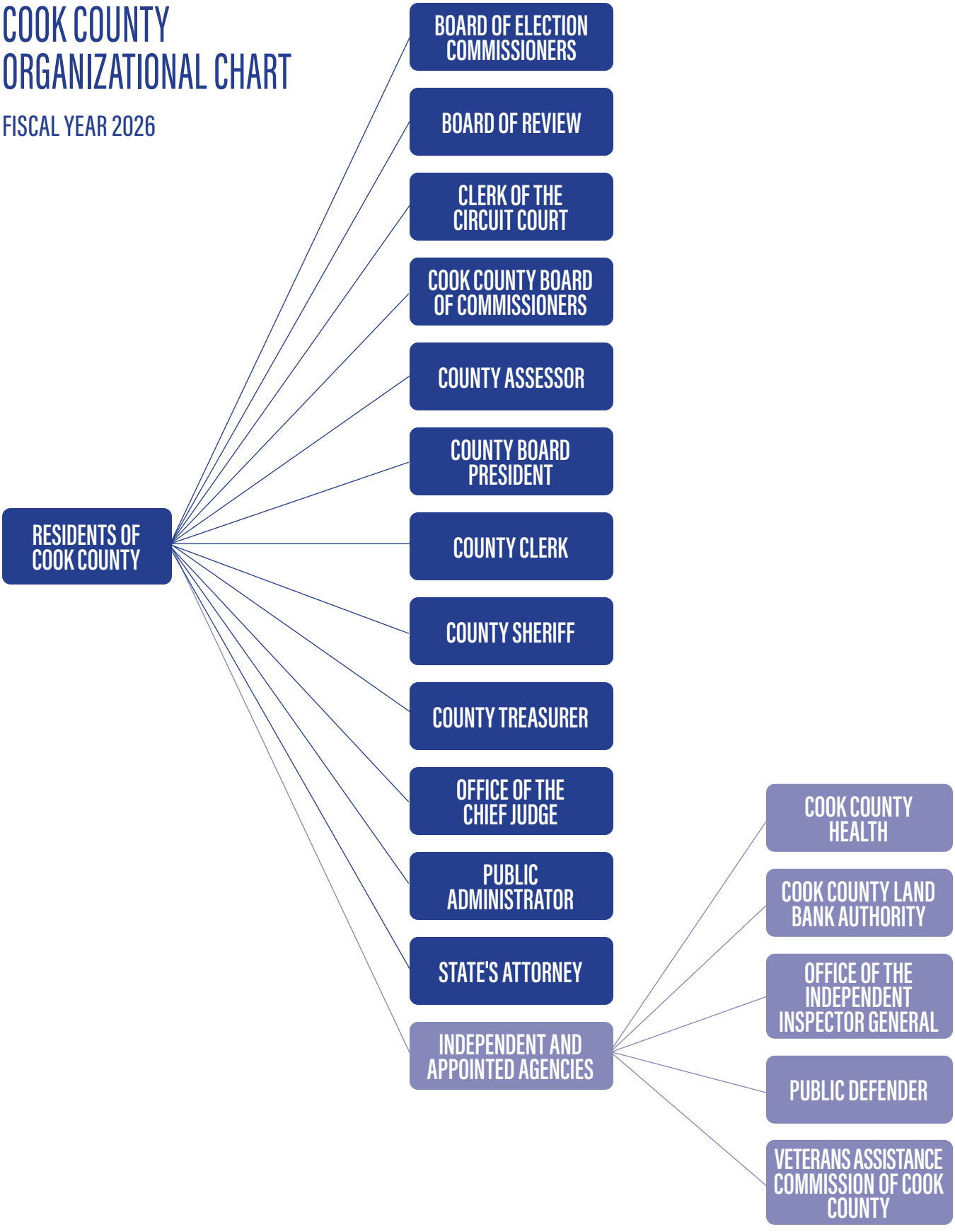
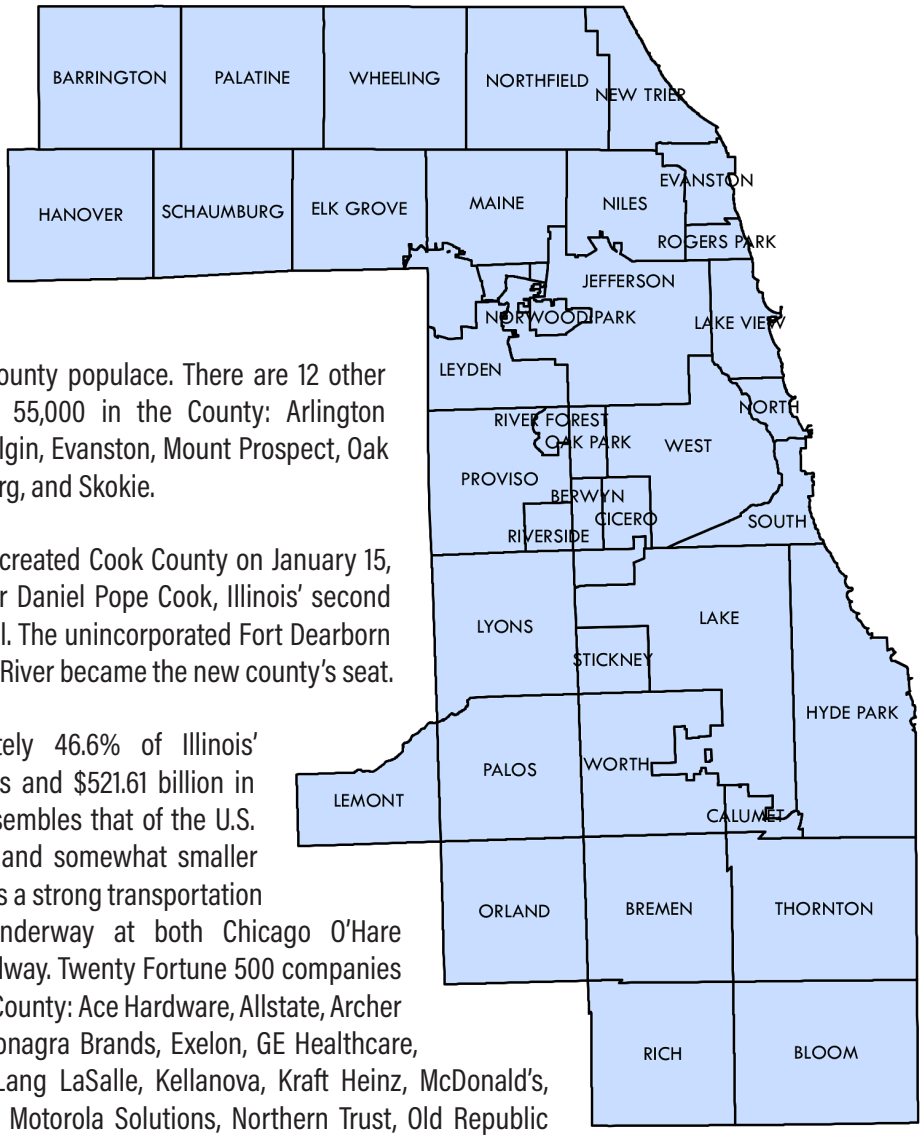
Updated as of December 1, 2024

COOK COUNTY ORGANIZATIONAL CHART

FISCAL YEAR 2026



COUNTY PROFILE



Cook County, Illinois, is the Midwest's cultural and economic center. Home to 5.18 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 2.72 million people, or 52.5% of the County populace. There are 12 other municipalities with populations over 55,000 in the County: Arlington Heights, Berwyn, Cicero, Des Plaines, Elgin, Evanston, Mount Prospect, Oak Lawn, Orland Park, Palatine, Schaumburg, and Skokie.

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

Cook County comprises approximately 46.6% of Illinois' economic activity with 2.5 million jobs and $521.61 billion 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. Twenty Fortune 500 companies have their headquarters located in the County: Ace Hardware, Allstate, Archer Daniels Midland, Arthur J Gallagher, Conagra Brands, Exelon, GE Healthcare, Illinois Tool Works, Ingredion, Jones Lang LaSalle, Kellanova, Kraft Heinz, McDonald's, Molson Coors, Mondelez International, Motorola Solutions, Northern Trust, Old Republic International, United Airlines, and US Foods.

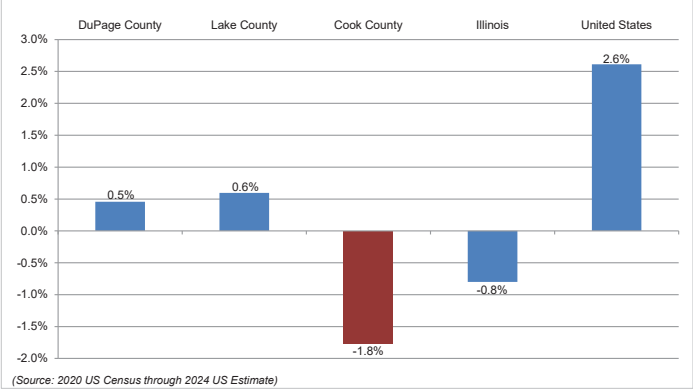
GEOGRAPHY

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 61%, and unincorporated areas under County Board jurisdiction the remaining 15%. Within Cook County there are 221 special-purpose governments, 112 municipalities, 151 school districts, and 30 townships.

Although Cook County is densely populated, the Forest Preserve District protects nearly 70,000 acres of natural land or over 11% of Cook County.

POPULATION GROWTH RATE

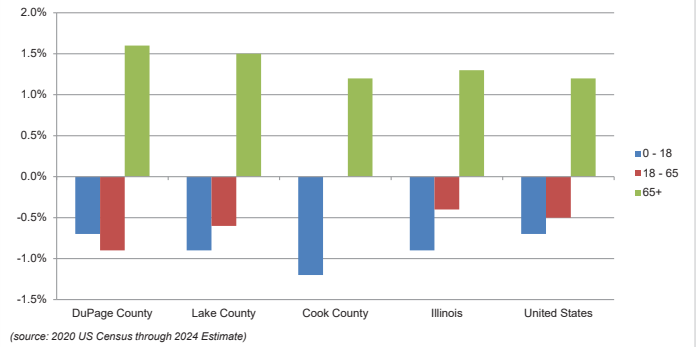
As of 2024, the population estimate for Cook County is 5,182,617 according to the United States Census Bureau, or an average of 5,484 people per square mile and comprises 40.8% of the population of Illinois. Cook County has shown a decrease in population since the 2020 census of 1.8%, while the surrounding counties have seen a slight uptick in population. The State of Illinois has seen a decline of 0.8% over the same time period.



(Source: 2020 US Census through 2024 US Estimate)

POPULATION GROWTH RATE BY AGE

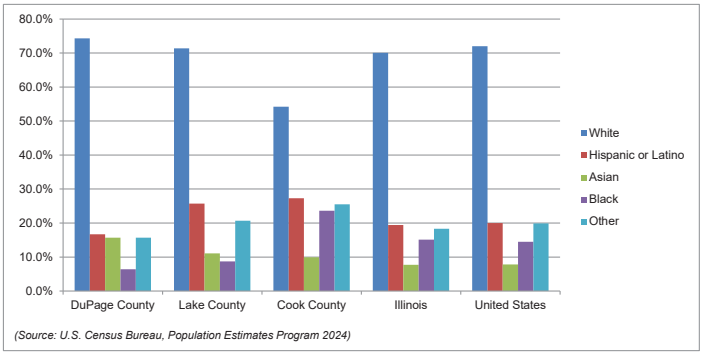
Communities across the United States are getting older and grayer as baby boomers enter their retirement years. The growth rate of the elderly population since the 2020 Census is lower in Cook County than our largest surrounding counties (1.2%), and which is in line with the national average. Cook County also has a higher rate of decline in its minor population than its neighboring counties, the State of Illinois, and the U.S.



(source: 2020 US Census through 2024 Estimate)

ETHNICITY

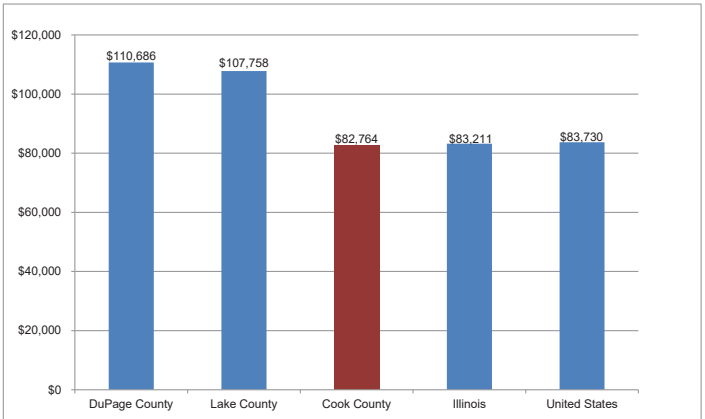
The County is racially and ethnically diverse, with a growing Latino and Asian population. 22.9% of Cook County residents are foreign-born and almost all nationalities are represented among its residents. African Americans make up 23.6% of the population, Asians 9.9%, and Whites 54.2%, 27.3% of residents identify as Hispanic or Latino of Any Race. The remaining 25.5% of the population self-identifies as Two or More Races or as American Indian, Alaska Native, Native Hawaiian, or Other Pacific Islander (Other Race).



(Source: U.S. Census Bureau, Population Estimates Program 2024)

MEDIAN HOUSEHOLD INCOME

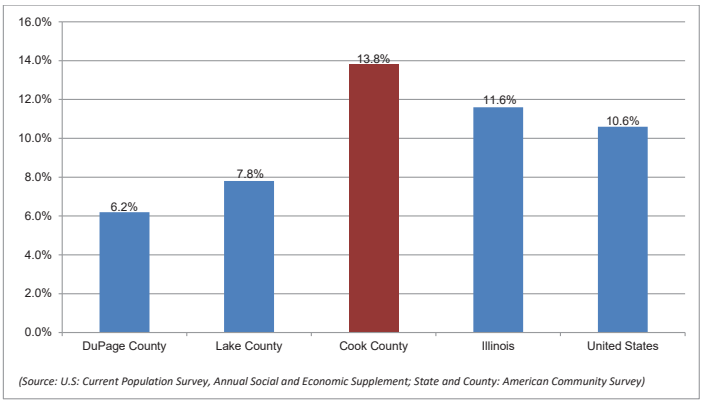
The County is a diverse industrial center and a leading economic center of the Midwest. The median household income within Cook County is $82,764, which is 1.15% lower than the national rate, slightly lower than the rate for Illinois, and below those of the surrounding counties of DuPage County and Lake County.



(source: US Census 2020-2024 Estimate)

POVERTY RATE

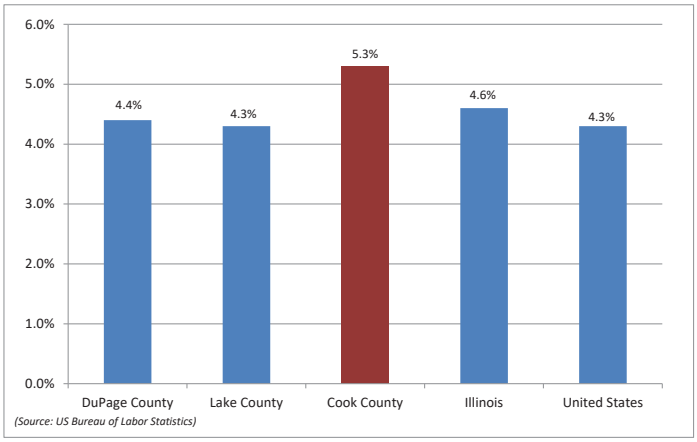
Cook County has a higher poverty rate than the surrounding counties, with a rate of 13.8%. The largest demographic living in poverty in Cook County are females between the ages of 25-34, followed by females between the ages of 18-24 and 35-44, respectively.



(Source: U.S: Current Population Survey, Annual Social and Economic Supplement; State and County: American Community Survey)

UNEMPLOYMENT RATE

As of July 2025, the unemployment rate stands at 5.3%. Cook County's unemployment rate is higher than the State of Illinois and the national rate.



(Source: US Bureau of Labor Statistics)

PRINCIPAL FUNCTIONS OF COOK COUNTY

County Government has the following principal responsibilities:

HEALTH CARE

Cook County is responsible for providing public health care access and services to residents, regardless of a resident's ability to pay or citizenship status. The Cook County Health & Hospital System (CCH) operates a health care delivery system composed of the following entities: John H. Stroger, Jr. Hospital of Cook County (Stroger Hospital), Provident Hospital of Cook County (Provident Hospital), 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 (CCDPH). CCDPH serves suburban Cook County and provides service to over 2.4 million residents in 123 municipalities through effective and efficient disease prevention and health promotion programs. The County also operates a Medicaid managed care health network for eligible residents, via CountyCare.

CCH cares for more than 200,000 patients each year, offering a broad range of services from specialty and primary care to emergency, acute, outpatient, rehabilitative, long-term, and preventative care. The health system plans to employ approximately 7,639 full-time employees in FY2026. Operations and policy for CCH are governed by an independent Board of Directors.

PUBLIC SAFETY

Cook County provides services for the protection of persons and property through the provision of a court system, a jail system, a police force, prosecution, and public defense. The County operates the second largest unified court system in the United States (which hears civil, criminal, and administrative cases), the second largest prosecutor's office in the nation (which is responsible for the prosecution of all misdemeanor and felony crimes committed in the County), and one of the largest criminal defense firms in the Country with over 500 attorneys charged with representing every type of criminal offense and child protection violation.

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

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

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

PROPERTY AND TAXATION

Cook County administers the second largest property taxation system in the United States. There are more than 1.77 million taxable parcels of land within the County, with an annual collection of over $17.42 billion dollars. Tax funds are distributed to over 2,200 local government agencies including school districts, villages, cities, townships, parks and forest preserves, libraries, and 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.

BUDGET PROCESS

BASIS OF BUDGETING

Cook County prepares an annual budget that provides a spending plan for the next fiscal year. The County produces a balanced budget, as required by the State of Illinois' Counties Code, which accounts for the County's estimated revenue and intended spending. The County prepares and presents its annual budget on a cash (plus encumbrance) basis, except for property taxes which are budgeted on an accrual basis.

The County's budgetary basis of accounting described above differs from the County's GAAP basis reporting, which is used in the County's Annual Comprehensive Financial Report. The key differences are:

- Property tax levies and personal property replacement taxes ("PPRT") are recognized as revenue in the budgetary statements in the year levied or the year PPRT would have been levied. The fund operating statements prepared under GAAP recognize property tax levies as revenue in the subsequent year when they become available; PPRT are recognized when collected by the County.
- Expenditures related to specific property tax levies (i.e., pension obligation, principal and interest on general obligation bonds, rental obligations, and allowances for uncollectible taxes) are recognized in the budgetary statements in the year the taxes are levied. The GAAP fund operating statements recognize these expenditures when the related liability is incurred with the exception of principal and interest on general long-term debt, which is recognized when due.
- Encumbrances are combined with expenditures in the budgetary statements but are excluded in the GAAP fund operating statements.
- Incurred obligations (i.e., accounts payable and accrued salaries) are recognized as expenditures when paid in the budgetary statements while the GAAP fund operating statements recognize these items when the related liability is incurred.
- Revenue is recognized when received in the budgetary statements, while the GAAP fund operating statements recognize these items when measurable and available for financing current obligations.

The Health Enterprise Fund's annual budget is also prepared on a cash (plus encumbrances basis), while its financial report is prepared using the accrual basis.

The funds in the appropriation are reported as required in the County's audited financial statements in the Schedules of Revenues, Expenditures and Encumbrances - Budget and Actual set forth in the County's Annual Comprehensive Financial Report.

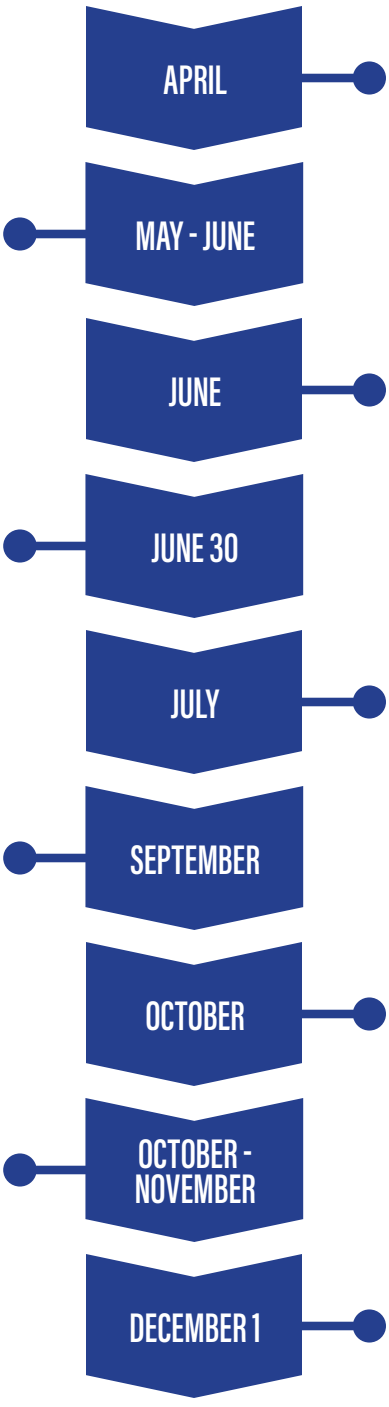
BUDGET DEVELOPMENT

The budget process begins in April of each year when departments submit requests of their capital needs for the upcoming fiscal year to the Department of Budget and Management Services (DBMS). DBMS reviews each department's capital request and balances them against the County's resources and priority goals. Approved capital projects are then folded into the President's executive budget recommendation for the next fiscal year.

The budget process continues in late spring when departments provide DBMS with preliminary revenue and expense estimates for the next fiscal year. DBMS aggregates such revenue and expense estimates and analyzes other resources available to accurately forecast the fiscal outlook for the coming year and prepare the preliminary budget forecast. The preliminary budget forecast is required to be filed with the President's Office by June 30 of each year. The forecast is provided to the Cook County Board of Commissioners and made available to County residents. This year, the County presented its preliminary budget forecast on June 18, 2024. Pursuant to Executive Order 2012-01, the President holds a preliminary budget forecast hearing to allow residents to provide feedback during the development of the annual executive budget recommendation. After receiving input from residents, the President of the County Board and DBMS work with each department to develop a final executive budget recommendation.

The executive budget, as recommended by the President, is submitted to the County Board's Committee on Finance, which in turn holds hearings with each department. The Finance Committee also holds public hearings to hear residents' comments regarding the budget. The County Board considers the budget carefully and may submit amendments that have a net zero impact on the overall County operating budget. Upon the completion of all public hearings, the County Board approves and adopts the executive budget recommendation, as amended, which becomes the Annual Appropriation Bill. The Annual Appropriation Bill, which authorizes funding and staffing for each County department, is then implemented on December 1st, which is the start of the County's fiscal year.

BUDGET CALENDAR



ONGOING

Quarterly allotments and monthly expenditure and revenue reports are implemented and reviewed by the Department of Budget and Management Services (DBMS) to manage resources allocated through the Appropriation Bill. President Preckwinkle established the Office of Research, Operations and Innovation (ROI) to further empower employees to adopt performance management and a culture of continuous improvement. ROI oversees performance management for Cook County government and the publication of public performance dashboards updated quarterly. Each dashboard tracks Key Performance Indicators (KPIs) that measure a department's goals and accomplishments.

EXECUTIVE SUMMARY

Cook County government provides vital services for 5.17 million residents of northeastern Illinois, including the City of Chicago, surrounding suburbs and unincorporated areas of Cook County. These services include:

- A system of public hospitals and ambulatory clinics, as well as a Medicaid managed care insurance plan.
- Protection of persons and property through services that include policing, corrections and justice administration through the Circuit Court System.
- Property valuation and administration of property taxes for Cook County and all underlying municipalities, townships, school districts and other local jurisdictions.
- Economic development activities, including transportation infrastructure development and maintenance.
- Election administration and vital records management.
- General municipal services like issuance of permits related to buildings in unincorporated areas of the County.
- Finance, administration and numerous other central governmental services.

For Fiscal Year 2026, the Recommended Budget is a $10.01 billion spending plan which is driven by several policy goals to enhance Cook County's services by:

- Improving public health outcomes and investment in outpatient services to ensure vital health care access for the most vulnerable residents of Cook County.
- Fostering a justice system that focuses on reducing recidivism and pretrial detention by investing in violence prevention programs, electronic monitoring, I-bonds, and probationary and pretrial services.
- Providing economic development opportunities for historically marginalized and disinvested communities in suburban Cook County through job training programs, public infrastructure funding and affordable housing.
- Investing in highway and transportation infrastructure to ensure Cook County maintains its competitiveness as the Midwest's key distribution and logistics hub.
- Modernizing delivery of County services by investing in technology infrastructure to streamline operations across agencies and allowing residents to interact with County government electronically.
- Promoting fiscal sustainability to address legacy liabilities and preserve public-safety and -health services by reducing the County's real estate footprint, managing benefit costs and eliminating redundant programs.

FY2026 BUDGET AT A GLANCE

TOTAL BUDGET

$10.01 BILLION

THE PROPOSED BUDGET TOTAL, INCLUDING CAPITAL AND GRANT FUNDS

$211.4 MILLION

FY2026 PRELIMINARY FORECAST BUDGET GAP

23,624 FTEs

(0.3% INCREASE FROM FY2025 ADOPTED)

$9.42 BILLION

THE COUNTY OPERATING BUDGET, EXCLUDING CAPITAL EXPENDITURES

PUBLIC HEALTH AND PUBLIC SAFETY ACCOUNT FOR **74.8%** OF OPERATING BUDGET

ANNUITY & BENEFIT

ADMINISTRATIVE OVERHEAD

DEBT SERVICE

ECONOMIC DEVELOPMENT

PROPERTY AND TAXATION

CAPITAL PROJECTS

$260.1 MILLION
CAPITAL IMPROVEMENTS

$176.8 MILLION
HIGHWAY IMPROVEMENTS

$155.6 MILLION
CAPITAL EQUIPMENT PROJECTS

HEALTHY COMMUNITIES
362,287 AVG. COUNTY CARE MEMBERS PER MONTH

SUSTAINABLE COMMUNITIES
49% GREENHOUSE GAS EMISSIONS REDUCTION IN COUNTY BUILDINGS (2010-2024)

VITAL COMMUNITIES
$85.6 MILLION IN EQUITY FUND INVESTMENTS

CONNECTED COMMUNITIES
$10 MILLION INVEST IN COOK

SAFE AND THRIVING COMMUNITIES
$35 MILLION IN GRANTS
43% REDUCTION IN JAIL POPULATION SINCE 2010

OPEN COMMUNITIES
A1 MOODY'S **A+** S&P **AA** FITCH
BOND RATINGS FOR GENERAL OBLIGATIONS
FUNDED RATIO INCREASED TO **71.8%** IN 2030

FY2026 BUDGET HIGHLIGHTS

MAJOR DRIVERS OF THE OPERATING BUDGET

The economy grew more than expected over the past year and consumer spending continues to remain strong, despite continued measures at the federal level to reduce inflation growth. Under the current economic outlook, the County's revenue forecasts assume the region's economy will continue to grow but at a slow pace. However, federal policy changes and administrative maneuvers present fiscal risks to the County's Medicaid funding and other federal dollars. Moreover, the uncertain economic landscape stemming from these federal policy changes puts the County's key revenue sources at risk.

Sales tax revenue will continue to provide a significant source of funding for the General Fund. This revenue is anticipated to grow in FY2026, reflecting economic growth, as well as continued impacts of state legislation expanding the County's sales tax base to include additional sales originating out-of-state. These increases help offset expected reductions in business income tax revenues from the State of Illinois via the personal property replacement tax. Growth in other County taxes, such as amusements and hotel accommodations, are expected to remain modest.

Under the FY2026 Executive Recommendation, spending across the General, Transportation, and Health funds would increase from $7.62 billion to $7.88 billion, a 3.5% increase from the FY2025 adopted budget. Health Enterprise Fund expenses would remain flat, as reductions in registry services and other contractual costs offset increases in managed care claims. FY2026 spending would increase in the General Fund combined with the Transportation Fund by 10.7%, an increase from the FY2025 adopted budget. The growth is partially driven by projected cost of living adjustments that ensure employee wages reach levels consistent with the higher inflation growth experienced over the last several years.

ECONOMICALLY SENSITIVE REVENUE

Cook County has a diverse revenue base, but expenditures rise over time due to inflationary pressures. Some expenses traditionally grow faster than inflation, such as medical trends for health benefits, annual cost increases on specialty medications, technology contracts and several other categories of expenditures. However, many critical revenue sources are declining over time or growing at rates below general inflation. These circumstances make structurally balancing the budget challenging and necessitate difficult decisions. Additionally, the Property Tax levy has not historically kept pace with inflation. Accordingly, the value of the gross property tax levy will continue to decline, net of inflation. Still, revenues are sufficient to meet expenses primarily because of the growth in the sales tax driven by robust consumer spending and the inclusion of additional sales from out-of-state retailers. Most General Fund revenues are economically sensitive, indicating that they could experience declines during an economic downturn. For this reason, it is critical that the County maintain sufficient levels of reserves to avoid having to raise taxes during a downturn in the economy.

Percent of Economically Sensitive Revenues in the FY2026 General Fund and Transportation Fund

401130-Non Retailer Trans Use Tax	12,850,000
401150-County Sales Tax	1,367,166,000
401170-County Use Tax	93,300,000
401190-Gasoline / Diesel Tax	88,000,000
401210-Alcoholic Beverage Tax	36,480,000
401230-New Motor Vehicle Tax	2,470,000
401350-Amusement Tax	47,000,000
401370-Parking Lot and Garage Operation	52,200,000
401550-Hotel Accommodations Tax	41,709,000
Non-Economically Sensitive	1,176,129,772
Total	**$2,917,304,772**
Percent Economically Sensitive	**59.7%**

GRANT RISK MITIGATION FUND

The County relies on federal grants to support critical programs, ranging from public health and safety to community development. Since the beginning of 2025, local governments across the country have encountered federal lawsuits, funding cuts, and threats of further action related to their response to Immigration and Customs Enforcement requests as well as programs related to environmental justice and equity.

These challenges created an urgency to mitigate the financial risk to Cook County's federal grant funding. The County has determined that of its average reoccurring annual costs funded by federal grants, $64.2 million have been impacted or are at a high risk of being impacted by shifts in federal policies. To ensure financial resources are available to address the County's needs, the County is establishing a Federal Grant Risk Mitigation Fund. In FY2026, $65.0 million will be transferred to the new fund to use for recurring programs that lose grant funding.

ESTABLISHMENT OF THE HEALTH ENTERPRISE ADJUSTED FUND BALANCE

Over the past four years, CCH has ended the year in a surplus. However, the long-term forecast for the Health Enterprise Fund projects deficits over the next four years due to expenses increasing faster than revenues. These deficits are exacerbated by drops in revenue due to federal Medicaid policy changes. While the County has already assigned $50.0 million of its General Fund balance for a CCH reserve, the HEF would benefit from higher levels of reserves to mitigate these financial pressures and potential exposure to other significant federal policy changes.

As an enterprise fund, however, CCH cannot leverage its favorable financial results to create a reserve. Instead, the County will establish an adjusted HEF fund balance in FY2026. To safeguard the extensive and important work of providing health care to county residents, this fund balance approach sets aside funding in case of fiscal challenges in future years. This adjusted fund balance would allow for any balance greater than a one-month expense threshold to be used in the Annual Appropriation in the following year. Based on the new policy—and as detailed in a section below—CCH could use $15.6 million in the FY2027 Annual Appropriation to supplement revenues. While these additional funds can be appropriated in FY2027, availability and the level of funds in future years would depend on the financial performance of the HEF.

AMERICAN RESCUE PLAN ACT (ARPA)

The American Rescue Plan Act provides $1.90 trillion in stimulus to the national economy by the federal government. Cook County received more than $1.00 billion through ARPA and managed a robust process to develop a responsible, comprehensive and equitable spending plan to use one-time ARPA resources to support both immediate recovery needs and long-term transformative initiatives. The FY2026 proposed budget includes $11.6 million from the County's ARPA revenue loss allocation for short-term and one-time expenses to support County operations, together with over $70.0 million for the fifth-year allocation to the County's planned community efforts. With investments in over 70 community initiatives, the County prioritized programs that promote an equitable recovery for populations that have been historically disinvested in and/or disproportionally impacted by COVID-19. Some of the initiatives continuing or being implemented in FY2026 include:

Medical Debt Relief – Partnering with Undue Medical Debt (formerly RIP Medical Debt), Cook County will purchase and retire medical debt of income eligible patients of hospitals located within Cook County who are unable to cover their medical bills. The $9.0 million program will retire an estimated $1.00 billion in medical debt incurred during the eligibility period.

Behavioral Health Services – To meet growing behavioral health needs of Cook County residents, CCH will transform its behavioral health footprint with $74.0 million ($20.7 million planned for FY2026) in funding to offer a robust menu of mental and behavioral health services and ensure accessibility to residents, including the creation of a new Department of Mental Health Services.

Violence Prevention – The County has made community investments in violence prevention a central priority. Through five separate initiatives led by the Justice Advisory Council, $114.8 million ($7.7 million planned for FY2026) is being committed to address areas of focus like services for domestic violence victims and survivors, supportive housing for reentry individuals and gun violence prevention/reduction.

Stormwater Management – Partnering with the Metropolitan Water Reclamation District of Greater Chicago, Cook County will invest $20.0 million to support stormwater management in communities that experience significant flooding, helping communities build climate resiliency.

Chicago Southland Fiber Network Expansion – Focusing on south suburban communities with the highest Social Vulnerability Index scores in the State of Illinois, the County will invest $10.0 million ($2.0 million planned for FY2026) in the extension of broadband infrastructure in such communities, as well as add public Wi-Fi access in certain anchor, educational and government institutions.

Municipal Capacity for Capital Improvements – Leveraging current County staff and other partners, the County will provide technical assistance and $30.3 million to suburban County communities for critical capital improvement and infrastructure projects.

Learn more about the ARPA initiatives on Cook County's American Rescue Plan website.

EQUITY FUND

Understanding the disproportionate impact on under-resourced communities and to address historic disparities and disinvestments in Black, Latino/e, and other marginalized communities, the County established an Equity and Inclusion Fund ("Equity Fund") in November 2020. Since then, the Office of the President, in collaboration with the Equity Fund Taskforce, has worked to design and implement systemic recommendations and initiatives to address historical and continued disparities. This year, the Taskforce established an Impacted Member Initiative, onboarding nine community members with lived experience and expertise to have a direct voice in the process.

In FY2026, the County is proposing $119.9 million, which includes the carryover of previous years' allocations ($56.2 million), to continue addressing structural inequities. This year's 4th Installment Spending Plan was developed through a participatory budgeting pilot, which directly involved the Taskforce and its new community members. This approach ensures that investments reflect the community's priorities by empowering them to help decide how funds are allocated.

Additionally, the County will invest $7.5 million to continue supporting the Guaranteed Income program, providing direct unconditional monetary support to help residents live healthier and more stable lives. The County will also continue to address community safety by scaling up Community Violence Intervention (CVI) strategies and investments in partnership with the Government Alliance for Safe Communities (GASC).

LONG-TERM STRATEGIC PLAN AND FY2026 POLICY GOALS

Since Fiscal Year 2018, the Offices Under the President (OUP) have implemented the Cook County Policy Roadmap, a comprehensive, policy-driven strategic plan that aligns the work of OUP to six priority areas: health and wellness, economic and community development, criminal legal system reform, environmental sustainability, public infrastructure, and good governance. Cook County's FY2026 $10.01 billion spending plan is guided chiefly by these six pillars:

- Healthy Communities: Improving public health outcomes for residents of Cook County.
- Vital Communities: Providing economic development opportunities for historically marginalized and disinvested communities.
- Safe and Thriving Communities: Fostering an equitable justice system and proactively addressing violence.
- Sustainable Communities: Ensuring access to clean air, water, and green spaces as well as building up resiliency to natural disaster and climate change.
- Connected Communities: Investing in highway and transportation infrastructure, as well as digital equity and accessible digital infrastructure.
- Open Communities: Prioritizing transparency and accountability in County operations and services, as well as buidling a diverse and representative professional workforce.

HEALTHY COMMUNITIES

As health equity is increasingly at risk, Cook County continues to commit to improving the health and well-being of all residents by ensuring access to healthcare services as well as addressing the social drivers of health, such as housing instability, food insecurity and access to transportation, and the physical environment. Through collaboration and partnership with government agencies, community-based organizations and healthcare providers, the County aims to reduce residents' barriers to accessing and integrating health services and advance policies and programs that promote healthy, active lifestyles and communities. These programs include access to adequate and safe housing; behavioral health services; healthy affordable food; health and wellness work centers; healthy physical environments and recreational spaces; and quality employment opportunities for residents.

In FY2026, Healthy Communities will build on this work by:

- Increasing harm reduction services through initiatives such as naloxone vending machines in Courthouses and various CCH sites, door-to-door outreach and education in targeted communities.
- Encouraging residents from historically disinvested communities to pursue careers in health care through the Provident Hospital scholarship program and EMT Apprenticeship program.
- Building up the grant and research infrastructure to further the organization's history of advancing medical care.

VITAL COMMUNITIES

Cook County represents the core of the region's jobs, businesses, and productivity. While our economy is diverse, inequities persist, particularly in communities that have experienced historic disinvestment. The County aims to address these inequities by promoting innovative and entrepreneurial approaches to economic growth that prioritize jobs, support small businesses, and promote economic security and mobility for residents in historically marginalized communities. Vital Communities work is led by the Bureau of Economic Development (BED). It is supported by the Chicago Cook Workforce Partnership, Cook County Land Bank Authority, Housing Authority of Cook County, among other internal and external partners.

In FY2026, Vital Communities will build on this work by:

- Implementing economic development programs that promote growing sectors with good jobs that help both employers and employees thrive.
- Supporting community development by promoting economic security and mobility among residents and community institutions.
- Collaborating with partner agencies to invest in affordable housing and renter assistance, increasing homeownership and supporting residents experiencing homelessness through programs such as Cook County Legal Aid for Housing and Debt.

SAFE AND THRIVING COMMUNITIES

Creating safe, thriving communities and an equitable and fair legal system for all of Cook County's residents requires continued advocacy for safe, sustainable reforms and community-based programs that address the root causes of crime and violence. Cook County facilitates and invests in comprehensive and coordinated planning and implementation to proactively address violence and improve safety in highly impacted communities. The County also works to align investments and strategies to prioritize the needs of individuals involved in the criminal legal system and promote alternatives to detention. It is a priority for the County to inform criminal legal system decision-making by improving collection, analysis, interagency sharing and public release of legal systems-related data. Safe and Thriving Communities work is led by the Justice Advisory Council (JAC).

In FY2026, Safe and Thriving Communities will build on this work by:

- Investing in a public health approach to reduce gun violence, and coordinate and integrate efforts across the County.
- Advancing JAC's grantmaking and management to fully participate in, support, and access community-based violence prevention and reduction and re-entry services for individuals returning from incarceration.
- Building on community engagement strategies and its grantee network with a participatory process that equips grantees with the training, resources and organizational structure necessary to fulfill their missions.
- Leading and sustaining successful interagency, intergovernmental and civic collaboration in support of criminal pretrial system and juvenile justice system reform.

SUSTAINABLE COMMUNITIES

Sustainable Communities have clean air and water, equitable access to green spaces, and a commitment to using resources efficiently and reducing waste. Protecting the environment is key. Cook County is home to numerous waterways, forests, and prairies, requiring us to be responsible stewards of our natural areas, supporting the health of ecosystems and residents. Despite significant improvements in air and water quality, our industrial heritage, concentration of people, development, and transportation have had a disproportionate impact on many communities. Sustainable Communities are collaborative, calling for all of us to collectively evaluate climate change impacts and natural hazards, build resilience, and remedy environmental injustices. We do this through addressing the County's own emissions, investing in clean energy and green jobs and supporting residents and municipalities with resiliency support. Sustainable Communities work is led by the Department of Environment and Sustainability (DES), Bureau of Asset Management (BAM), Department of Emergency Management and Regional Security (DEMRS), Department of Planning and Development (DPD), and Department of Transportation and Highways (DoTH), and is supported by the Cook County Land Bank Authority and Cook County Forest Preserve District.

In FY2026 Sustainable Communities will build on this work by:

- Ensuring all residents have access to healthy environments by assessing and remediating sites in suburban Cook to remove asbestos and demolishing abandoned/unwanted structure to redevelop into open space, parks and stormwater retention.
- Offering residential improvements for health and efficiency through programs like Sun and Save where income-qualified residents can reduce utility costs while increasing clean energy.
- Implementing the Cook County Environmental Justice Policy to address historic disinvestment and pollution overburden.

CONNECTED COMMUNITIES

Cook County is committed to providing innovative infrastructure programs that will connect people and communities to increase equity, support economic growth, and improve residents' quality of life. By supporting communities with drinking water, storm water and sewer projects and investing in sustainable transportation, Cook County will increase regional accessibility and connectivity while supporting an equitable and growing economy. Additionally, providing equitable and safe access to digital infrastructure, devices and skills for County residents will provide increased opportunities to connect and grow. Connected Communities work is led by the DoTH, Office of the President (OOP), BAM, DES and Bureau of Technology (BOT).

In FY2026, Connected Communities will build on this work by:

- Coordinating the development of water infrastructure projects to improve drinking water and stormwater management.
- Continuing to build on an existing fiber expansion project, bringing high-speed broadband to new residents and institutions in the south suburbs.
- Implementing the Long Range Transportation Plan to address gaps in transportation networks, ensuring equitable access for all residents building on an existing fiber expansion project, bringing high-speed broadband to many new residents and institutions in the south suburbs.

OPEN COMMUNITIES

For Cook County's policies to be effective, they must be built upon a foundation of good governance. Therefore, the Open Communities policy pillar focuses on achieving excellence in County operations by prioritizing transparency and accountability, investing in its workforce and continuously improving the effectiveness of services. Open Communities' work is centered on ensuring that Cook County provides responsive, transparent and accessible services for residents, municipalities, organizations and businesses, attracts and retains a thriving and diverse professional workforce and responsibly stewards taxpayer dollars through sound and innovative fiscal management practices. This work is led by the Bureau of Administration (BOA), Bureau of Finance (BOF), Bureau of Human Resources (BHR), BOT and OOP.

In FY2026 Open Communities will build on this work by:

- Ensuring content on all Cook County's webpages and mobile apps are accessible and user-friendly.
- Maintaining and growing centralized, secured, and integrated data systems.
- Continuing to center community members in planning and decision making and compensating residents for the expertise they provide to the County. Developing a community engagement strategy to center community members.

TOTAL REVENUE

Cook County receives revenues from several sources: Property Taxes, Home Rule Taxes (including Sales Tax), fees and revenues generated through CCH. Additional revenues are provided through grants, dedicated Special Purpose Funds as well as miscellaneous and intergovernmental revenues. Countywide revenues for FY2026 are budgeted at $10.01 billion, which is comprised of Health Enterprise revenue at $4.91 billion or 49.0%; Sales Tax revenue at $1.37 billion or 13.7%; Property Tax revenue at $842.7 million or 8.4%; Personal Property Replacement Tax revenue and other tax and fee revenues at $1.04 billion or 10.4%; Grants and Intergovernmental revenues at $480.4 million or 4.8%; Debt proceeds at $311.8 million or 3.1%; and Miscellaneous and other revenues at $1.06 billion or 10.6%.

The total revenue for the Cook County General and Health Enterprise Funds, which are the two main operating funds, is $7.81 billion, a $446.6 million increase, or 6.1%, over the FY2025 appropriation. The Health Enterprise Fund is nearly flat, a decrease of $1.3 million, with a projected decline in CountyCare membership largely offset by an increase in capitation rate per-member, per-month. General Fund revenues increase by $448.0 million, or 20.2% above the FY2025 appropriation. This increase is most significantly driven by a $160.1 million increase in County Sales Tax revenue and an increase of unassigned fund balance allocation to invest in special purpose funds and one-time expenditures.

WHERE THE DOLLARS COME FROM

Total Dollar Amount: **$10.01 Billion**

TOTAL EXPENDITURES

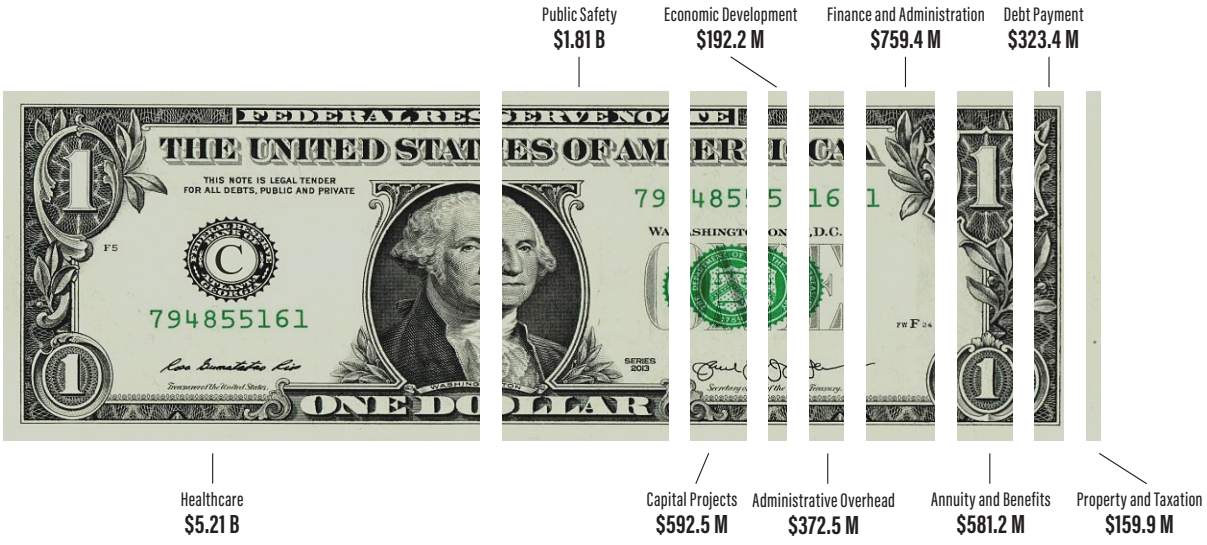
Countywide recommended expenditures of $10.01 billion are allocated to Cook County's five service areas of Health Care, Public Safety, Property and Taxation, Economic Development, and Finance and Administration. Additionally, operating expenses, such as building utility payments and technology maintenance costs, are categorized as Administrative Overhead. Debt service payments on Cook County's outstanding bonds and the County's employer contribution for pensions are also major expenditures.

The two largest service areas are Healthcare and Public Safety representing 74.6% of the proposed operating budget when capital, debt service and pension-related payments are excluded. The remaining areas are comprised of Finance and Administration, Economic Development, Property and Taxation and Administrative Overhead, which account for $1.48 billion of total expenditures. In FY2026, Annuity and Benefit allocations to the Pension Fund are $581.2 million, which consists of $242.9 million in payments from the property tax and $338.3 million in General Fund payments. Capital project expenditures are budgeted at $592.5 million and debt service payments are allocated to be $323.4 million.

FY2026 recommended expenses for the Cook County General and Health Enterprise Funds are $7.81 billion, which is a $446.6 million increase in total expenses over the prior year. The FY2025 Health Enterprise Fund is decreasing by $1.3 million compared to FY2025. This reduction is due largely to projected decreases to contractual staffing in favor of full-time County employees, and other non-personnel reductions. The FY2026 recommended General Fund budget increases by $448.0 million or 20.2% over the FY2025 adopted appropriation, driven by increases to personnel and one-time investments in various special purpose funds. Net personnel increase across service areas is largely due to bringing FTEs that were previously funded by the American Rescue Plan Act (ARPA) into the General Funds, and targeted investments in Public Safety and Property Taxation. The total positions recommended within the FY2026 General Fund are 14,720 compared to 14,459 in the FY2025 appropriation, a 1.8% increase.

WHERE THE DOLLARS GO

Total Dollar Amount: **$10.01 Billion**



SUMMARY OF REVENUE AND EXPENDITURE BY SOURCES, USES AND FUND

Revenues of $10.01 billion are appropriated into five major governmental funds of $3.49 billion, three non-major governmental funds of $1.38 billion and one proprietary fund of $5.14 billion. The General Fund and Health Enterprise Fund are the two main operating funds accounting for 78.0% of the total proposed budget. The proposed budget includes the Annuity and Benefit Fund budget of $242.9 million and the General Fund will contribute an additional $338.3 million to the Fund for retiree healthcare costs and the remainder of the actuarially-determined contribution. A total of $556.6 million will be transferred into the Self-Insurance Fund from the General Fund, Health Enterprise Fund, Special Purpose Funds and Election Fund for employee insurance benefits and reserves for future settlements.

Revenues and Sources	Major Governmental Funds					Non-Major Governmental Funds			Proprietary Fund	
	General Fund	Self-Insurance Fund	Annuity & Benefits Fund	Capital Projects Fund	Debt Service Fund	Special Purpose Fund	Grant Funds	Election Fund	Health Enterprise Fund	Total Revenue
Property Taxes*	$153.0		$202.9	$0.0	$259.0			$60.1	$167.7	$842.7
Personal Property Replacement Tax	$40.5		$40.0							$80.5
Sales Tax	$1,367.2									$1,367.2
Non Property Taxes	$287.3					$46.9				$334.2
Transportation Home Rule Taxes						$248.8				$248.8
Fees	$185.6					$66.6				$252.2
Health Enterprise Revenue									$4,908.8	$4,908.8
Intergovernmental Revenues	$102.1					$1.6				$103.7
Miscellaneous Revenues	$148.9					$15.9			$67.7	$232.5
Debt Proceeds				$311.8						$311.8
Grants							$376.8			$376.8
Motor Fuel Tax						$127.0				$127.0
Other Sources and (uses)	$383.9			$6.5		$437.3				$827.7
Sub Total:	**$2,668.5**	**$0.0**	**$242.9**	**$318.3**	**$259.0**	**$944.1**	**$376.8**	**$60.1**	**$5,144.2**	**$10,013.8**
Transfer out	-$853.9					-$15.7		-$1.9	-$137.2	-$1,008.6
Transfer in		$556.6	$338.3			$113.7				$1,008.6
Total:	**$1,814.6**	**$556.6**	**$581.2**	**$318.3**	**$259.0**	**$1,042.1**	**$376.8**	**$58.2**	**$5,007.1**	**$10,013.8**

* includes Tax Increment Financing Taxes revenues

Expenditures and Uses	Major Governmental Funds					Non-Major Governmental Funds			Proprietary Fund	
	General Fund	Self-Insurance Fund	Annuity & Benefits Fund	Capital Projects Fund	Debt Service Fund	Special Purpose Fund	Grant Funds	Election Fund	Health Enterprise Fund	Total Expenditures
Offices Under the President	$283.9					$486.9	$216.1			$986.8
CC Board of Commissioners	$10.8					$0.0				$10.8
CCH						$30.3	$43.3		$5,102.0	$5,175.6
Assessor	$37.7					$4.6				$42.4
Board of Review	$23.8									$23.8
Board of Election Commissioners								$23.6		$23.6
Chief Judge	$361.9					$16.9	$18.2			$397.0
Clerk of the Circuit Court	$122.1					$19.5	$0.0			$141.6
County Clerk	$20.8					$18.9	$0.0	$36.5		$76.2
Public Administrator	$2.0									$2.0
Public Defender	$110.4					$0.8	$0.0			$111.3
Sheriff	$727.9					$6.3	$25.1			$759.3
States Attorney	$181.3					$6.3	$58.8			$246.5
Treasurer	$0.7					$16.8				$17.5
Inspector General	$3.5									$3.5
Veteran Assistance Commission	$3.2									$3.2
Land Bank Authority						$14.7	$0.6			$15.2
Transportation						$69.2				$69.2
Fixed Charges	$775.3								$38.8	$814.0
Annuity and Benefits			$242.9							$242.9
Bond Principal and Interest payment					$259.0					$259.0
Capital Projects	$3.1			$318.3		$253.0	$14.7		$3.4	$592.5
Sub Total:	**$2,668.5**	**$0.0**	**$242.9**	**$318.3**	**$259.0**	**$944.1**	**$376.8**	**$60.1**	**$5,144.2**	**$10,013.8**
Transfer out	-$853.9					-$15.7		-$1.9	-$137.2	-$1,008.6
Transfer in		$556.6	$338.3			$113.7				$1,008.6
Total:	**$1,814.6**	**$556.6**	**$581.2**	**$318.3**	**$259.0**	**$1,042.1**	**$376.8**	**$58.2**	**$5,007.1**	**$10,013.8**

FUND BALANCE STATEMENT

It is Cook County's policy to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary cyclical revenue shortfalls or unpredicted one-time expenditures. Cook County recognizes that financial reserve funds provide flexibility to respond to unexpected circumstances that may help the County achieve its long-term fiscal objectives.

Should an unforeseen event beset the County that warrants the use of the fund balance, and should this use of fund balance cause it to dip significantly below the targeted level, the County will take steps to both ensure expenditures, to the extent possible, are adjusted to reflect expected funding resources and develop a plan to replenish the General Fund's fund balance over the next one to three years as necessary to return the balance to its targeted level.

FUND BALANCE USES

The County has a General Fund balance totaling $1.80 billion as of year-end FY2024. Over the past several years, the County has reserved $842.3 million of this balance to ensure funds are available in the future for fulfilling County priorities. Past assignments, detailed in the table below, illustrate a commitment toward mitigating financial risk around disaster response, pension fund contributions and its health system. Additionally, funds have been assigned to the Infrastructure and Equipment Fund and the Equity Fund to address emergent needs, invest in priority initiatives and fund capital projects. Finally, an ARPA sustainability reserve will be used for maintaining various ARPA programs starting in FY2027, with the goal of phasing out reliance on the reserve by FY2031. The remaining $958.4 million in FY2024 General Fund balance is unassigned and can be used according to the County's financial policies.

General Fund Balance Assignments as of FY2024

	FY2024 Ending General Fund Balance
Pension Stabilization Fund	200,000,000
Infrastructure and Equipment Fund	80,000,000
Cook County Health Reserve	50,000,000
Equity Fund	124,006,676
Special Project	107,891,008
Self-Insurance Reserve	55,847,563
ARPA Program Sustainability Reserve	158,800,000
Disater Response and Recovery Fund	64,922,616
Maternal Objectives Management	812,238
Subtotal Assigned Fund Balance	**$842,280,101**
Unassigned Fund Balance*	**958,437,557**
Total General Fund Balance**	**$1,800,717,658**

*Excludes Self Insurance Account and includes Transportation Related Home Rule Taxes Fund

**Excludes Prepaid items

FUND BALANCE TARGET RANGE

Cook County's financial reserve policy is to maintain an unassigned fund balance in the General Fund of no less than two months ("floor") of the year's audited General Fund operating expenditures. If the unassigned fund balance should exceed the three-month level ("ceiling"), the County can use these funds to pay for non-recurring expenses, an outstanding liability (i.e. pension, Other Post-Employment Benefits (OPEB), or bonded debt), or transfer it to a committed or assigned fund balance the following fiscal year, in accordance with the appropriate level of approval required within the fund balance policy. This policy conforms with the Government Finance Officers Association's best practices. The table below illustrates the two-month

General Fund expenditure level floor for FY2024 and a projection for FY2025. At the end of FY2025, Cook County's unassigned fund balance is projected to remain above the targeted reserve level of two months.

Fund Balance Target Range

	FY2024 Audited	FY2025 Estimated
General Fund Expenditures*	2,300,956,835	2,438,248,870
General Fund Unassigned Balance	958,437,557	943,058,041
General Fund Balance Floor	383,492,806	406,374,812
Balance minus Floor	**574,944,751**	**536,683,229**
General Fund Balance Ceiling	575,239,209	609,562,218
Balance minus Ceiling	**$383,198,348**	**$333,495,823**

*Excludes Self Insurance Account and includes Transportation Related Home Rule Taxes Fund

The policy allows for the assignment or appropriation of any excess unassigned fund balance if the projected unassigned fund balance will not fall below the floor in the upcoming fiscal year. After making assignments and transfers of General Fund balance above the FY2024 ceiling, the unassigned ending fund balance projection is $559.9 million for FY2026. This excludes $179.7 million in Transportation Fund revenues that is restricted and may be used exclusively on costs allowable under the Safe Roads Amendment, in accordance with the County's *Supplemental Analysis of the Safe Roads Amendment - Rules of the Road Expenditure Report* and applicable court rulings. This balance of $559.9 million remains above the FY2026 floor amount of $456.3 million, so the County may utilize it for purposes specified in the fund balance policy. Thus, in accordance with the fund balance policy, the County will use the amount over the fund ceiling for both non-recurring expenses and assignments for specific purposes. The following table outlines the assignment or transfer of $383.2 million, bringing the unassigned fund balance back to the FY2024 ceiling.

General Fund Unassigned Fund Balance Plan

FY2025 Fund Balance Assignments	
Pension Stabilization Fund	20,000,000
Infrastructure and Equipment Fund	35,152,563
Total Assigned Fund Balance	**$55,152,563**
FY2026 Unassigned Fund Balance Transfers	
Grant Risk Mitigation Fund	65,000,000
Infrastructure and Equipment Fund	45,108,572
Self Insurance Fund	20,375,200
General Fund	197,562,013
Total Transferred Fund Balance	**$328,045,785**
Total Transfers and Assignments from Unassigned Fund Balance	**$383,198,348**
FY2026 unassigned fund balance after transfers and assignments	
General Fund expenditures*	2,737,644,066
Projected ending unassigned fund balance	739,520,398
Transportation fund restricted	179,660,705
Net projected ending unassigned fund balance	**559,859,693**
General Fund balance floor	456,274,011
Variance (Balance minus floor)	**$103,585,682**

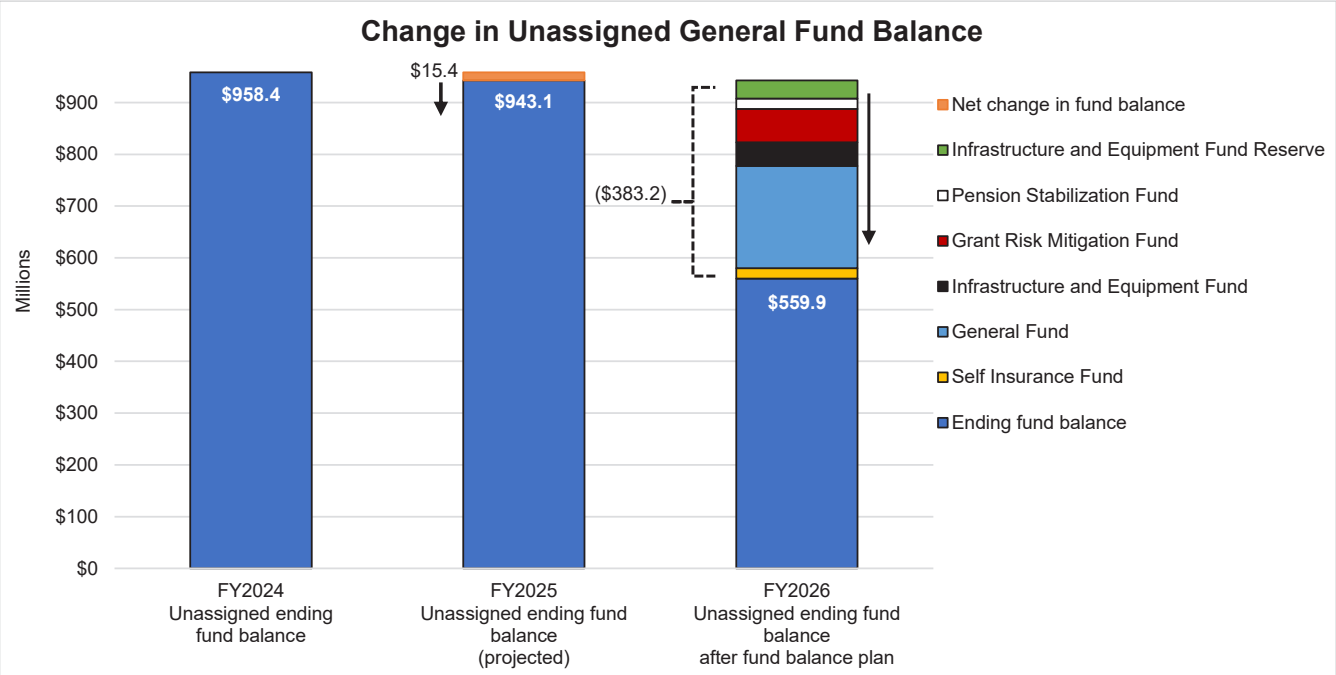
*Includes Transportation Related Home Rule Taxes Fund
Note: $55,847,563 will be transferred from the Self Insurance Reserve to the Self Insurance Fund in FY2026

The plan provides for the transfer of $65.0 million to a new Grant Risk Mitigation Fund to use for services and programs that lose grant funding. Additionally, $45.1 million will be transferred to the Infrastructure and Equipment Fund to support several projects, including funding for renewable energy, local water infrastructure, a digital evidence management system, and replacing computers past their useful life.

As part of this plan, the General Fund would retain $197.6 million in transfers from the unassigned ending fund balance, with $5.0 million going to targeted economic development investments and $179.8 million to provide for additional transportation-related expenses in the General Fund, pending litigation on allowable use of Transportation Fund revenues.

The County's financial policies dictate that the Self-Insurance Fund retains a balance of the average of the past three years of workers compensation and liability claims and payments. To increase the balance to this level, $20.4 million will be transferred into the SIF from the unassigned ending fund balance along with $55.8 million from the self-insurance reserve.

Lastly, $55.2 million will be assigned to reserve funds to mitigate the financial risk associated with unanticipated costs. The additional $20.0 million assigned to the Pension Stabilization Fund and $35.2 million assigned to the Infrastructure and Equipment Fund Reserve could be used in the future to offset unexpected pension contribution increases or infrastructure costs, respectively.



*Excludes Self Insurance Account and includes Transportation Related Home Rule Taxes Fund

HEALTH ENTERPRISE FUND ADJUSTED FUND BALANCE

The County will establish an adjusted HEF fund balance in FY2026, and it will be recalculated annually, pursuant to the Annual Appropriation. The calculation starts with a beginning fund balance in FY2015 of $0. For FY2015 through the most recent fiscal year, expenses for pension and Other Post-Employment Benefits (OPEB) liabilities, depreciation, and revenues associated with interest are deducted from the fund balance. After these deductions, the adjusted balance at the end of FY2024 is $164.8 million.

The Adjusted Balance must be maintained at a floor of no less than one month's HEF operating expenses, after also excluding managed care claims. The FY2024 adjusted fund balance is greater than the $149.2 million floor, so $15.6 million will be available for appropriation in the FY2027 Annual Appropriation. If the adjusted balance should exceed the two-month ceiling, the amount over the ceiling must be appropriated to CCH for operating purposes in the following year, and the County must offset those appropriated funds in the property tax allocation to the Health Enterprise Fund.

Health Enterprise Adjusted Fund Balance Calculation

	FY2015 - FY2023	FY2024
Adjusted fund balance calculation		
Beginning balance	**$0**	**($38,381,000)**
Total operating revenues	**$24,973,292,000**	**$4,850,333,000**
	0	0
Total operating expenses	28,278,954,000	4,215,174,000
Deduct Pension	1,394,826,000	(802,317,000)
Deduct OPEB	63,788,000	7,487,000
Deduct Depreciation	342,060,000	76,228,000
Adjusted operating expenses	**$26,478,280,000**	**$4,933,776,000**
Nonoperating Revenues	1,485,755,000	305,070,000
Deduct Interest Expense	(4,769,000)	(3,922,000)
Deduct Interest Income	23,917,000	22,416,000
Adjusted nonoperating revenues	**$1,466,607,000**	**$286,576,000**
Adjusted fund balance	**($38,381,000)**	**$164,752,000**
Floor/ceiling calculations		
Adjusted operating expenses		4,933,776,000
Deduct foreign claims		3,143,821,000
Adjusted operating expenses after deducting foreign claims		1,789,955,000
Floor (1 month of expenses)		**149,162,917**
Ceiling (2 months of expenses)		**298,325,833**
Funds available over the floor for appropriation in FY2027		**$15,589,083**

FUND DESCRIPTIONS

Cook County's operations are funded primarily through the General Fund and the Health Enterprise Fund. In addition to the General Fund and Health Enterprise Fund, the County utilizes special purpose funds that have revenues, generally fees, dedicated for a specific purpose. Significant special purpose funds include: GIS Fee Fund, American Rescue Plan Act (ARPA) Fund, Equity Fund, COVID-19 Federal Programs Fund, Transportation Fund, and several automation funds that impact different County agencies.

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND: The Corporate and Public Safety Funds together make up Cook County's General Fund.

- The Corporate Fund includes most of the property tax related functions of County government on behalf of underlying jurisdictions, as well as general administrative functions of Cook County. It funds such agencies as the County Assessor, County Treasurer, County Clerk, Board of Review, Veterans Assistance Commission of Cook County, and the various Offices under the President as well as most of the centralized Countywide costs in the Administrative Overhead accounts.
- The Public Safety Fund comprises Cook County's criminal justice system: jails, courts and related programs. Agencies in this fund include: Sheriff's Office, State's Attorney's Office, Public Defender's Office, Clerk of the Circuit Court and Office of the Chief Judge, including the Juvenile Temporary Detention Center.

SELF-INSURANCE FUND: Cook County administers a self-insurance program for health insurance as well as all risks, including workers' compensation, medical malpractice, auto and general liability and other liabilities subject to certain stop-loss provisions.

ANNUITY AND BENEFIT FUND: The County Employees' and Officers' Annuity and Benefit Fund is a single defined benefit, single employer pension and other post-employment benefits plan established by Illinois Compiled Statutes (Chapter 40, Acts 5/9 and 5/10).

CAPITAL PROJECTS FUND: Capital Projects Fund expenditures are used to fund capital projects like infrastructure and technology improvements.

DEBT SERVICE FUND: Cook County's Debt Service Fund is utilized for General Obligation debt service payments.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL PURPOSE FUND: Special Purpose Funds are established for a specific and dedicated purpose and are intended to be self-balancing.

GRANT FUND: Cook County receives grant funds from federal, state and private agencies for a variety of direct and indirect services provided under various program areas.

ELECTION FUND: The Election Fund was established to pay for the costs of elections under the jurisdiction of the County Clerk and the Chicago Board of Election Commissioners. The fund's revenues are derived from property taxes levied for this purpose and interest earned on investments.

ENTERPRISE (PROPRIETY) FUNDS

Health Enterprise Fund: The Health Enterprise Fund receives revenue from the health system operations and supports Stroger Hospital, Provident Hospital, Cermak Health Services, Ambulatory/Community Health Network Clinics, Ruth M. Rothstein CORE Center, and Health Plan Services (HPS - consisting of the health system's CountyCare programs); along with a tax allocation to support Public Health and Correctional Health operations.

REVENUE ESTIMATE

The FY2026 proposed funding for Cook County is $10.01 billion, representing $71.8 million, or a 0.7% increase, from the FY2025 adopted budget of $9.94 billion. In FY2026, the County is expecting to see modest increases in various revenue sources such as Property Tax revenues, Sales Tax revenue, and Motor Fuel Tax revenues, compared to the FY2025 adopted budget. In contrast, resources from grants and Health Enterprise revenue are expected to decrease.

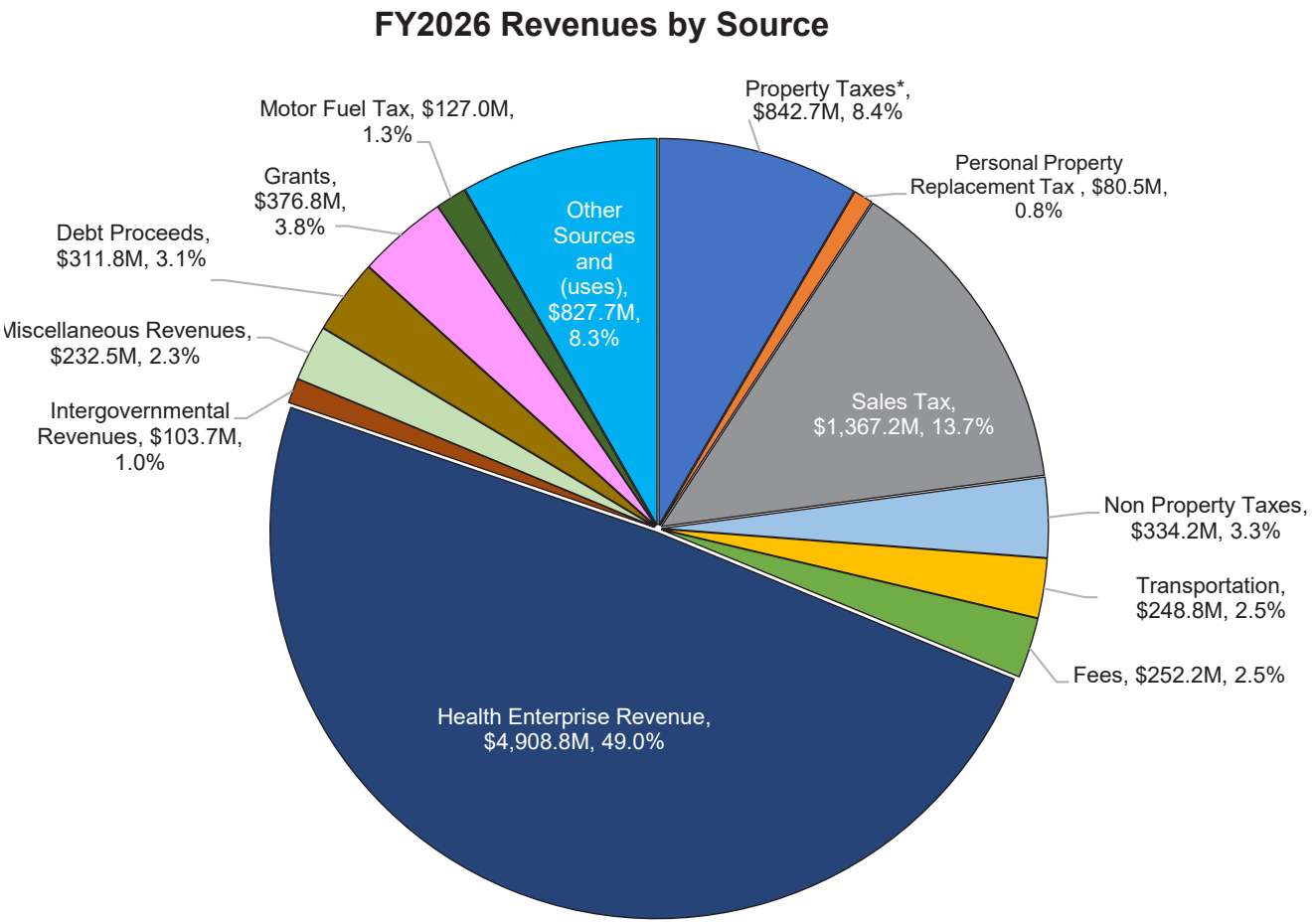
Revenue in the General Fund is anticipated to grow by $448.0 million compared to the FY2025 adopted appropriation. Accounting for General Fund balance usage, General Fund base revenues are expected to grow by $224.6 million from the FY2025 Adopted budget, driven by an anticipated increase in County Sales Tax revenue collections and the allocation of non-property taxes from a Special Purpose Fund to the General Fund. Health Enterprise Fund revenues are expected to slightly decline by $1.4 million due to federal changes in Medicaid eligibility.

Funding of $10.01 billion in FY2026 is appropriated into five Major Governmental Funds at $3.49 billion, three Non-Major Governmental Funds at $1.38 billion and one Proprietary Fund at $5.14 billion. The two primary operating funds are General Fund and Health Enterprise Fund, which together make up 78.0% of the total proposed budget at $7.81 billion. The Capital Projects Fund amounts to $318.3 million, or 3.2%. The remaining $1.88 billion, or 18.8%, is allocated to the County Employees' and Officers' Annuity and Benefit Fund ($242.9M), Debt Service Fund ($259.0M), Special Purpose Funds ($944.1M), Grant Funds ($376.8M) and Election Fund ($60.1M).

Revenues are estimated for budgetary purposes through analysis of historical, demographic, micro-economic, macro-economic and regulatory trends. For major tax-based revenues, economic forecasting models are applied to account for the impact of the national and local economy.

TOTAL FY2026 REVENUE SOURCES AND ALLOCATIONS

The County uses a fund accounting system to present the financial position and the results of operation for each fund. It is also designed to provide budgetary control over the revenues and expenditures of each fund. Separate funds are maintained for the purpose of segregating various types of governmental activities. Each fund is an independent fiscal and accounting entity made up of a self-balancing set of accounts containing all transactions affecting that fund.



*Includes Tax Increment Financing Taxes revenue

FISCAL YEAR 2026 FUNDING SOURCES AND ALLOCATIONS										
Funding Sources	Major Governmental Funds					Non-Major Governmental Funds			Proprietary Fund	
	General Fund	Self Insurance Fund	Annuity & Benefits Fund	Capital Projects Fund	Debt Service Fund	Special Purpose Fund	Grant Funds	Election Fund	Health Enterprise Fund	Total
Property Taxes	$153.0	-	$202.9	-	$259.0	-	-	$60.1	$167.7	$842.7
Personal Property Replacement Tax	$40.5	-	$40.0	-	-	-	-	-	-	$80.5
Sales Tax	$1,367.2	-	-	-	-	-	-	-	-	$1,367.2
Non Property Taxes	$287.3	-	-	-	-	$46.9	-	-	-	$334.2
Transport	$.0	-	-	-	-	$248.8	-	-	-	$248.8
Fees	$185.6	-	-	-	-	$66.6	-	-	-	$252.2
Health Enterprise Revenue	$.0	-	-	-	-	-	-	-	$4,908.8	$4,908.8
Intergovernmental Revenues	$102.1	-	-	-	-	$1.6	-	-	-	$103.7
Miscellaneous Revenues	$148.9	-	-	-	-	$15.9	-	-	$67.7	$232.5
Debt Proceeds	$.0	-	-	$311.8	-	-	-	-	-	$311.8
Grants	$.0	-	-	-	-	-	$376.8	-	-	$376.8
Motor Fuel Tax	$.0	-	-	-	-	$127.0	-	-	-	$127.0
Other Sources and (uses)	$383.9	-	-	$6.5	-	$437.3	-	-	-	$827.7
Total	**$2,668.5**	**$ -**	**$242.9**	**$318.3**	**$259.0**	**$944.1**	**$376.8**	**$60.1**	**$5,144.2**	**$10,013.8**

GENERAL AND HEALTH ENTERPRISE FUNDS

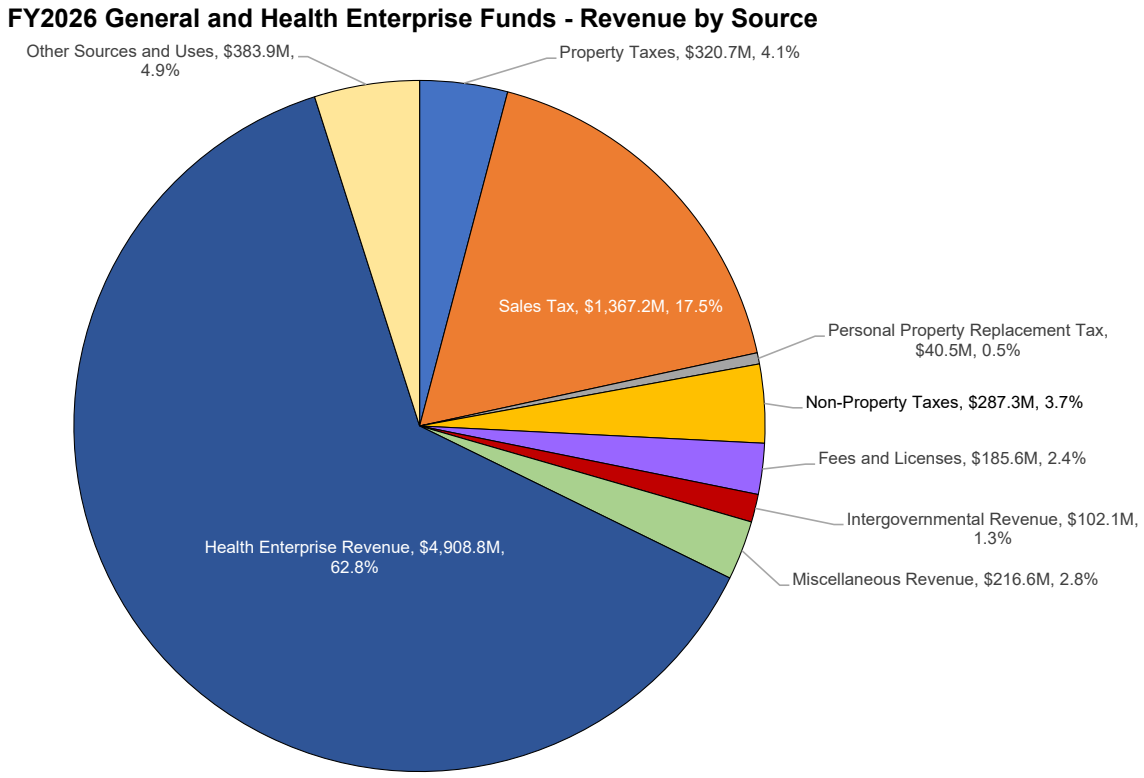
The County's FY2026 General Fund and Health Enterprise Fund revenue is proposed at $7.81 billion, approximately $446.6 million, or 6.1%, above the FY2025 budgeted revenue of $7.37 billion. The majority of this increase is in the Egeneral Fund, driven primarily by a $197.1 million increase over FY2025 in Non-Property Taxes. The County Sales Tax, specifically, is projected to collect $160.1 million more than the FY2025 adopted budget. Other Non-Property Taxes, most notably the Hotel Accommodations Tax and Gambling Machine Tax, are also contributing to the favorable year-over-year variance. Additionally, reimbursements from other governments, in particular the State of Illinois, are projected to be $18.8 million higher than adopted FY2025 revenues. The Health Enterprise Fund is also projecting an overall $1.4 million decrease in revenue from the FY2025 Adopted Budget, with Miscellaneous Revenues being $9.8 million higher and Health and Hospital Revenues being $1.2 million above FY2025 budgeted levels.

The General Fund is made up of two operating funds: the Corporate Fund, which derives most of its revenue from departmental fees and the County Sales Tax, and the Public Safety Fund, which derives most of its revenue from the property tax levy, non-property taxes like the County Sales Tax and the Alcoholic Beverage Tax, and departmental fees.

The Corporate Fund is one of the general operating funds of the County. This fund includes the majority of the property tax-related functions of County government on behalf of underlying jurisdictions, as well as general administrative functions of the County. It funds such agencies as the County Assessor, County Treasurer, County Clerk, Board of Review and the various Offices under the President. It also includes an actuarial based pension appropriation of $338.3 million. The Corporate Fund derives most of its revenue from departmental fees and the County Sales Tax.

The Public Safety Fund is comprised of the County's criminal justice system and certain departments responsible for ensuring aspects of public safety (i.e., jails, courts and related programs), and administering laws related to vehicles and transportation. Agencies in this fund include the Sheriff's Office, State's Attorney's Office, Public Defender's Office, Office of the Chief Judge and the Clerk of the Circuit Court. The revenue supporting this fund is mostly derived from the property tax levy, departmental fees and non-property taxes such as the County Sales Tax, Alcoholic Beverage Tax and Amusement Tax.

The Health Enterprise Fund encompasses the County's public health care system. Contained within this fund are the Department of Public Health, Stroger Hospital, Provident Hospital, Cermak Health Services, Ambulatory/Community Health Network Clinics and Health Plan Services, which includes CountyCare. The Health Enterprise Fund receives the majority of its revenue from per-member-per-month Medicaid Managed Care revenue, patient fees (Medicaid, Medicare, other third party and private payers), Disproportionate Share Hospital payments (DSH), payments from the Benefits Improvement and Protection Act (BIPA), and tax revenues in the form of an annual tax allocation for operations from the property tax levy. Additional local taxpayer funds are also used for debt service on bonded debt for health system facilities and health system employee pension costs that are not accounted for in the Health Enterprise Fund.



GENERAL AND HEALTH ENTERPRISE FUND 5 YEAR SUMMARY					
Revenue by Source	**Actuals**	**Actuals**	**Actuals**	**Projection**	**Recommended**
	FY2022	FY2023	FY2024	FY2025	FY2026
Property Taxes	322,034,702	443,361,201	331,579,994	333,019,453	320,728,589
Sales Tax	1,059,602,538	1,126,424,347	1,141,428,231	1,297,428,298	1,367,166,000
Non-Property Taxes	652,665,268	365,037,569	307,826,437	286,700,943	327,843,444
Fees and Licenses	298,231,183	210,840,993	244,593,441	205,697,971	185,598,439
Intergovernmental Revenue	86,286,149	75,121,881	78,933,095	81,955,142	102,079,891
Miscellaneous Revenue	79,379,547	101,777,088	387,963,215	355,469,585	600,508,271
Health Enterprise Revenue	4,648,186,923	5,042,073,303	4,809,876,019	4,972,493,776	4,908,768,236
Total	**$7,146,386,310**	**$7,364,636,382**	**$7,302,200,434**	**$7,532,765,169**	**$7,812,692,871**

REVENUE FROM PROPERTY TAX

The County's total property tax levy is made up of two basic components: 1) the base property tax levy and 2) estimated revenue from expiring incentives, expired Tax Increment Financing (TIF) districts and new property construction. As TIF districts and incentives expire, the County recognizes additional property tax revenue without increasing property taxes on Cook County taxpayers on a real (net of inflation) or nominal basis, absent any offsetting reduction in property removed from the tax roll. Similarly, the addition of new property through construction and economic activity allows the County to generate additional revenue without increasing property taxes for existing taxpayers in the same manner.

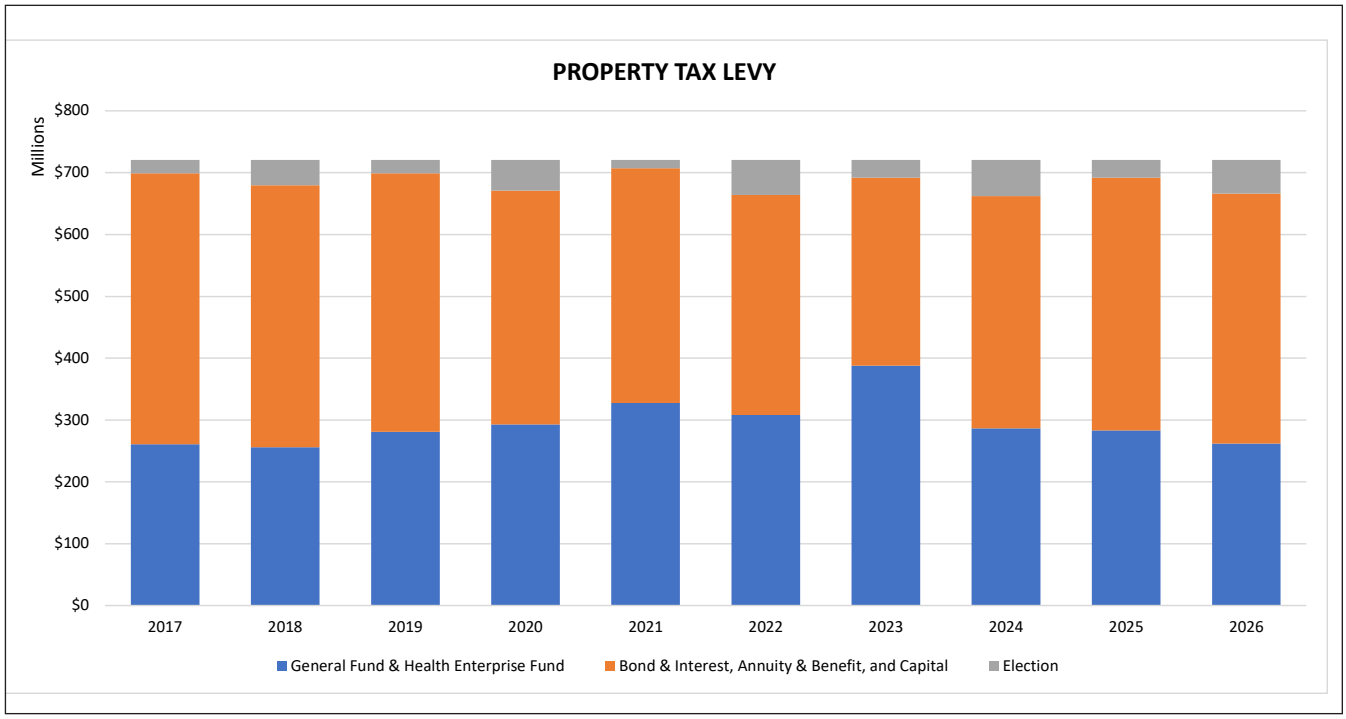
The County's 2026 base property tax levy continues to be $720.5 million. This base property tax levy established by the County Board of Commissioners has not been adjusted to account for inflation since 1996. This amount is levied by adjustments to the property tax rate to offset increases or decreases to the assessed valuations in Cook County. As a result of the flat base levy, the Cook County portion of property tax bills has declined on a real basis, net of inflation, annually since 1996 and is projected to continue to do so in the 2026 tax year.

In addition to the base property tax, the levy includes $101.1 million in property taxes that will be captured from new property, expiring TIF districts and expiring incentives from previous years. The County is a Home Rule unit of government and is not bound by these estimates but uses this estimate process to calculate the approximate property tax revenues to be generated in Tax Year 2026.

There is also an offset of 3.0% for loss in collections for the operating funds (Public Safety, Health, Elections, and Capital Projects) for an estimated net total property tax amount of $810.8 million available for appropriation. The County Clerk is authorized to account for loss in collections as necessary and is consistent with state law to ensure adequate resources are collected to cover obligations in the Debt Service and Annuity and Benefit Fund.

In FY2026, the County's property tax levy revenue available for General Fund and Health Enterprise Fund operations is projected to be $288.8 million, compared with $310.4 million in FY2025. This $21.6 million decrease is primarily due to the increased property tax levy revenue allocation to the Health Enterprise Fund, Annuity and Benefit Fund and the Election Fund.

Proposed Property Tax revenues also reflect an estimate of declared TIF surplus remittance of the County's proportionate share of expiring TIF districts across the County. The FY2026 proposed budget accounts for the TIF surplus revenue estimate of $31.8 million.

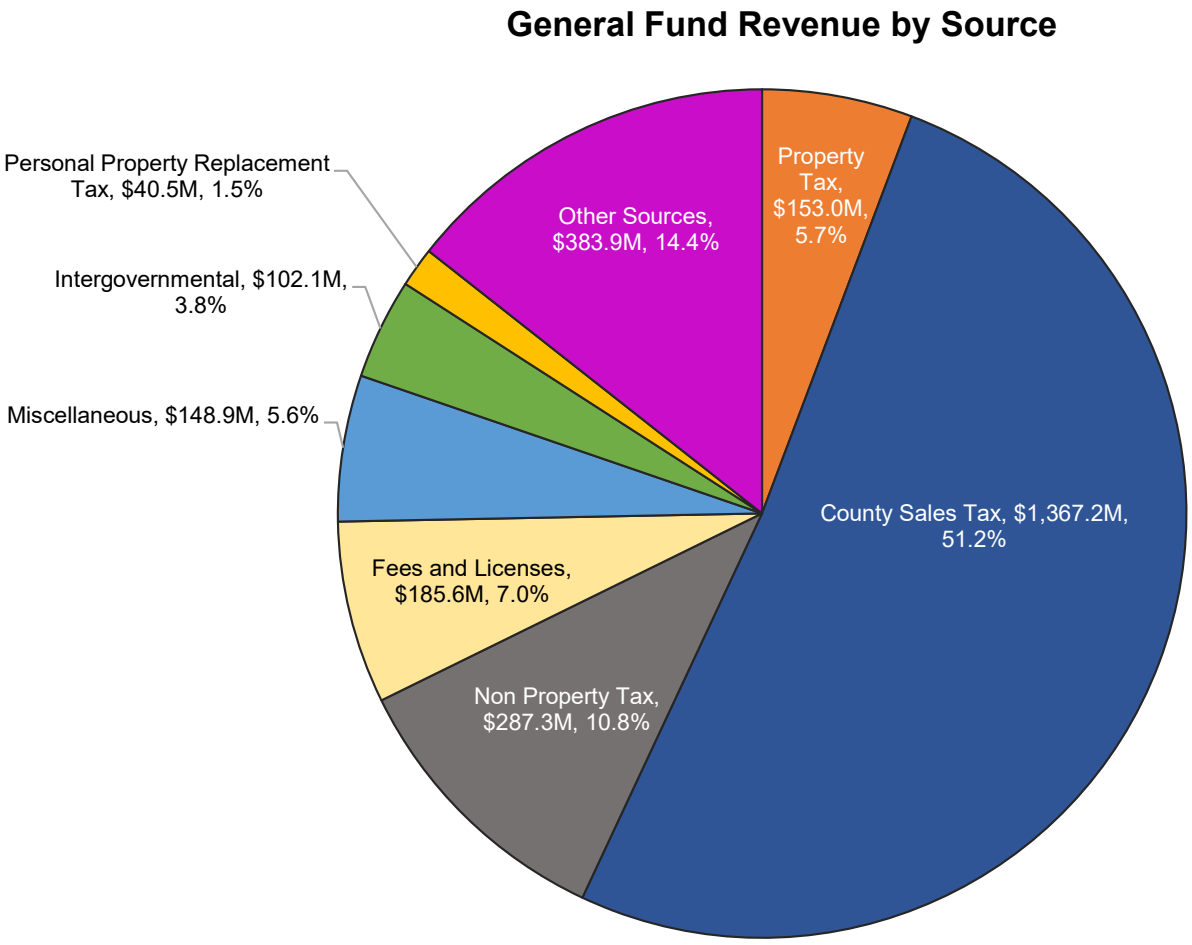


	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Corporate	$17,329,992	-	-	-	-	-	-	-	-	-
Public Safety	157,093,889	185,054,963	210,782,483	213,541,666	211,091,433	178,638,609	250,205,106	143,010,593	139,407,380	109,758,076
Health Enterprise Fund	86,177,964	70,944,320	70,401,602	79,316,419	116,566,591	129,364,849	137,742,406	143,628,848	143,941,954	151,978,429
General Fund & Health Enterprise Fund	$260,601,845	$255,999,283	$281,184,085	$292,858,085	$327,658,024	$308,003,458	$387,947,512	$286,639,441	$283,349,334	$261,736,505
Bond and Interest Fund	263,661,333	264,908,070	243,601,273	241,250,719	240,757,638	232,588,230	230,681,517	229,363,649	228,943,609	226,702,024
Employee Annuity & Benefit Fund	154,387,057	158,685,772	154,676,182	136,747,518	138,768,231	123,139,104	54,662,581	145,916,020	161,637,017	177,567,245
Capital Projects	20,251,882	-	19,366,394	-	-	-	18,651,025	0	18,212,476	0
Bond & Interest, Annuity & Benefit, and Capital	$438,300,272	$423,593,842	$417,643,849	$377,998,237	$379,525,869	$355,727,334	$303,995,123	$375,279,669	$408,793,102	$404,269,269
Election Fund	21,581,425	40,890,417	21,655,608	49,627,220	13,299,649	56,752,750	28,540,906	58,564,432	28,341,106	54,477,768
Election	$21,581,425	$40,890,417	$21,655,608	$49,627,220	$13,299,649	$56,752,750	$28,540,906	$58,564,432	$28,341,106	$54,477,768
Base Tax Levy	$720,483,542	$720,483,542	$720,483,542	$720,483,542	$720,483,542	$720,483,542	$720,483,542	$720,483,542	$720,483,542	$720,483,542
Expiring TIF	17,022,794	17,582,624	18,007,684	20,151,719	22,606,043	24,438,363	24,616,608	38,226,594	38,226,594	34,225,449
Incentives	982,238	1,289,277	1,642,998	2,351,346	3,027,193	3,611,953	4,147,425	4,494,965	4,494,965	5,578,577
New Property	18,808,848	22,627,596	27,782,882	32,456,214	38,097,468	43,297,743	48,273,686	52,354,857	52,354,857	61,304,932
Subtotal Estimated Value of Expiring TIF/Incentives & New Property	$36,813,880	$41,499,497	$47,433,564	$54,959,279	$63,730,704	$71,348,059	$77,037,719	$95,076,416	$95,076,416	$101,108,959
Gross Tax Levy	$757,297,422	$ 761,983,039	$767,917,106	$775,442,821	$784,214,246	$791,831,601	$797,521,261	$815,559,958	$815,559,958	$821,592,501

FY 2026 Property Tax Levy

	Base Tax Levy	Estimated Value of Expiring TIF/Incentive & New Property Previous Years	Estimated Value of Expiring TIF/Incentive, New Property Current Year	Gross Tax Levy	Appropriation Allowance for Uncollected Taxes	Net Tax Levy For Appropriation
Public Safety Fund	109,758,076	14,202,311	901,128	124,861,515	3,745,845	121,115,670
Sub Total General Fund	**109,758,076**	**14,202,311**	**901,128**	**124,861,515**	**3,745,845**	**121,115,670**
Health Enterprise Fund	151,978,429	19,665,478	1,247,763	172,891,670	5,186,750	167,704,920
Election Fund	54,477,768	7,049,233	447,270	61,974,271	1,859,228	60,115,043
Capital Projects	0	0	0	0	0	0
Bond and Interest Fund	226,702,024	30,370,956	1,927,020	259,000,000	0	259,000,000
Employee Annuity & Benefit Fund	177,567,245	23,788,438	1,509,362	202,865,045	0	202,865,045
Total All Funds	**720,483,542**	**95,076,416**	**6,032,542**	821,592,501	**10,791,824**	**810,800,677**

GENERAL FUND — REVENUE BY SOURCE



NON-PROPERTY TAXES

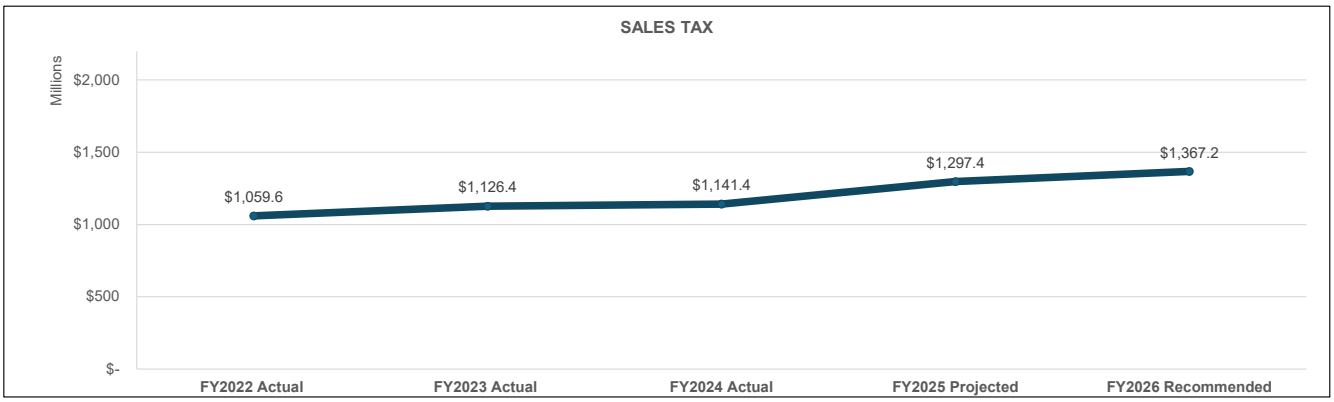
Non-property Taxes are, primarily, taxes imposed by the County under its Home Rule authority granted by the 1970 Illinois Constitution. Under the State Constitution, the County's taxing authority is limited only by a prohibition against an income-based tax and a tax upon occupations. All the non-property taxes are administered and collected by the Cook County Department of Revenue, except Off Track Betting Commission, Illinois Gaming – Casino, General Sales Tax, Sports Wagering Tax, Cannabis Tax, and the State Income Tax, which are collected by the State on the County's behalf.

The proposed budget anticipates revenues generated from non-property taxes to be $1.70 billion, $197.1 million more than the FY2025 adopted budget and $110.9 million more than the FY2025 year-end estimate.

SALES TAX

Cook County imposes a 1.75% home rule sales tax in incorporated and unincorporated areas of the County. The State collects the sales tax on behalf of Cook County, then remits the tax receipts to the County. 1.5% of sales tax revenues collected on behalf of local units of governments are transferred to the State's Tax Compliance and Administrative Fund. This is essentially a service fee imposed by the State for the collection and remittance of Sales Tax revenue local governments. Beginning on January 1, 2021, retailers were required to start collecting both state and local taxes based on the address of delivery for sales from out-of-state sellers.

Cook County gross Sales Tax is expected to grow in FY2026 to $1.37 billion, by $160.1 million (13.3%) compared to the FY2025 adopted budget. This increase is driven by inflation, economic growth and full implementation of Illinois (Public Act 103-983), effective January 1, 2025, which expanded the sales tax base to include additional sales originating out-of-state. Sales Tax revenues make up 51.2% of the General Fund revenue.

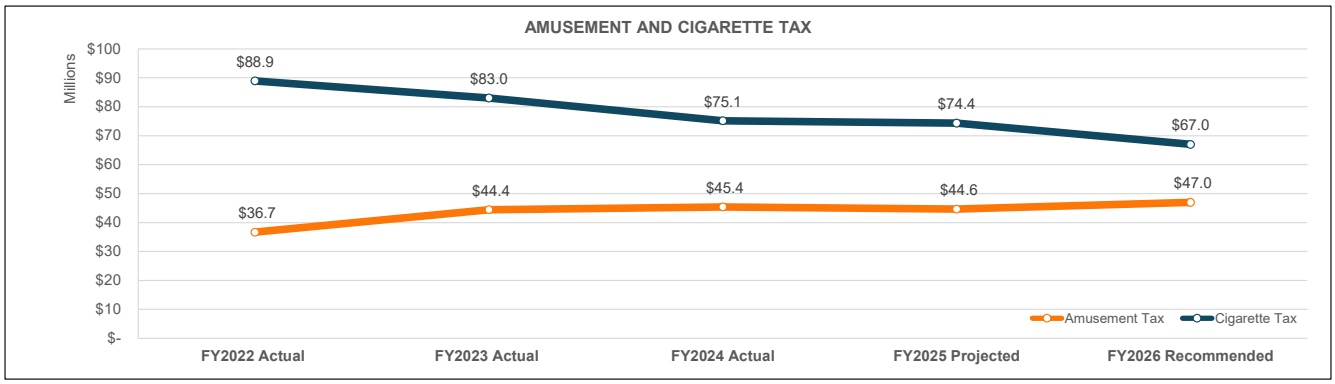


CIGARETTE TAX

The County is projecting $67.0 million in Cigarette Tax revenue for the Public Safety Fund in FY2026, compared to a year-end projection of $74.4 million in FY2025. The Cigarette Tax had an adopted revenue of $77.5 million in FY2025. This slight decline in revenue can be attributed to a reduction in consumption due to the impact of smoking cessation programs and the increased usage of alternative e-cigarettes.

AMUSEMENT TAX

The Amusement Tax is imposed upon the patrons of amusements within Cook County, such as sporting events, concerts, and theaters. The tax rate is 3.0% of the gross receipts from admission fees or other charges for larger venues with lower tax rates applicable to live performances at smaller venues. All tax receipts are deposited into the Public Safety Fund. The Amusement Tax is anticipated to bring in $47.0 million in revenue for FY2026, which is above the budgeted $44.9 million in FY2025. The rise in revenue in FY2026 is the result of increased special events and ticket prices, as well as higher demand and inflationary pressures.



ALCOHOLIC BEVERAGE TAX

The Alcoholic Beverage Tax is imposed on the retail sale of all alcoholic beverages in Cook County. Wines containing 14.0% or less alcohol by volume are taxed at the rate of 24 cents per gallon, while those containing more than 14.0% are taxed at the rate of 45 cents per gallon. Alcohol and spirits are taxed at a rate of $2.50 per gallon and beer is taxed at a rate of nine cents per gallon. Once collected, all receipts are distributed to the Public Safety Fund. Cook County is projected to collect Alcoholic Beverage Tax revenue of $37.0 million in FY2025 and $36.5 million in FY2026.

GAMBLING REVENUE

Cook County collects revenue from taxes on various gambling and gaming institutions, which include the Gambling Machine Tax, Video Gaming tax and Sports Wagering Tax. In FY2013, Cook County instituted a tax on electronic gambling machines. The tax rate is $1,000 per year per electronic gambling device, such as a slot machine, and $200 per year per video gaming terminal, such as a video poker machine. The Gambling Machine Tax is projected to generate $5.4 million by the end of FY2025 and FY2026 revenue is budgeted at $8.3 million, primarily from the casinos in Des Plaines and Chicago.

The Cook County Board voted to allow video gaming in unincorporated areas of the County in FY2018. At that time, the Board also passed an ordinance to regulate video gaming. As per ordinance, a license fee of $1,000 was instituted for video gaming terminals along with an annual application fee for gaming establishments. Additionally, the County will receive the municipal share of the Net Terminal Income as per Illinois Gaming regulations. Video Gaming is estimated to generate $1.2 million by the end of FY2025 and $1.6 million in FY2026.

In June 2019, a bill broadly expanding gambling was signed into State law. This gaming provision allows for in-person and online sports betting at Illinois casinos, racetracks and sports venues. In FY2025, the Sports-Wagering Tax is projected to collect $13.6 million in revenue. In FY2026, the Sports Wagering Tax revenue estimate is projected to be flat at $13.6 million.

OTHER TOBACCO AND CONSUMABLE PRODUCTS TAX

In FY2026, the County is expecting to collect approximately $6.6 million from taxing tobacco products other than cigarettes, including liquid nicotine as well as taxing "roll your own" tobacco on a per ounce basis. The FY2026 revenue budget is slightly lower than FY2025 year-end projections of $6.7 million.

HOTEL TAX

Cook County's Hotel Accommodations Tax is at a rate of 1.0% of the gross rental or leasing charge. In FY2025, the County anticipates collecting $40.0 million in the Hotel Accommodations Tax, which is $1.7 million above the adopted revenue of $38.3 million. The increase in revenue is largely due to the continued demand for leisure and travel opportunities as well as the recovery of the hospitality industry. The FY2026 projected revenue budget is $41.7 million. The revenue generated will be deposited into the Public Safety Fund.

CANNABIS TAX

Beginning on January 1, 2020, the State of Illinois introduced the Cannabis Regulation and Tax Act, which controlled legalization of cannabis among adult users. The Cannabis Retailers' Occupation Act, which allows County and municipal governments to tax the sales of cannabis, went into effect July 1, 2020. In FY2026, the Cannabis Tax is budgeted at $12.5 million in revenue.

FIREARM AND FIREARM AMMUNITION TAX

The tax of $25.0 per firearm is levied for each new firearm sold and collected by the seller. In FY2016, Cook County established a tax on ammunition at a rate of $0.05 per cartridge of centerfire ammunition and $0.01 per cartridge of rimfire ammunition. The revenue generated by the Firearm and Firearm Ammunition Tax funds gun violence prevention programs as well as operations and programs aimed at reducing gun violence as determined by the Justice Advisory Council. Budgeted revenue for FY2026 is $1.3 million, which is in line with FY2025 year-end projections.

ILLINOIS GAMING - CASINO TAX

The Illinois Gaming-Casino Tax is imposed by the State of Illinois. The County receives 2% of adjusted gross receipts from new Illinois casinos opening since 1999, as well as an additional 0.5% from the casino in Chicago. Budgeted revenue for FY2026 is $25.3 million, an increase of $5.8 million from the $19.5 million that was budgeted in FY2025.

TAXES FROM THE STATE OF ILLINOIS

The remaining tax sources are imposed by the State, and a portion of those tax receipts are given to the County. All revenues received from the State Income Tax and Use Tax, State Retailer's Occupation tax generated in unincorporated areas (General Sales Tax), and Off-Track Betting Commissions are deposited into the Public Safety Fund, as well as the remainder of the state PPRT, budgeted in "Non-Property Tax", after the first $40.0 million is deposited into the Annuity and Benefit Fund. PPRT revenue to be deposited in the General Fund is estimated to increase slightly to $40.5 million in FY2026, from $40.0 million in the adopted FY2025 budget. Other disbursements from the State are expected to generate $25.9 million in FY2026, slightly down from $26.4 million in the FY2025 budget.

FEES AND LICENSES

The County imposes various General Fund fees for certain services it provides. This includes fees for vital records, real estate transactions, court case filings and delinquent taxes. The General Fund fees are distributed into the Corporate Fund and Public Safety Fund. Traditionally, many of these fees are set by State statute or local ordinance. For FY2026, total General Fund fees are estimated to be $185.6 million, which is $0.8 million above the FY2025 adopted revenue of $184.8 million. The following estimates were prepared by the respective elected officials and department directors.

COUNTY TREASURER

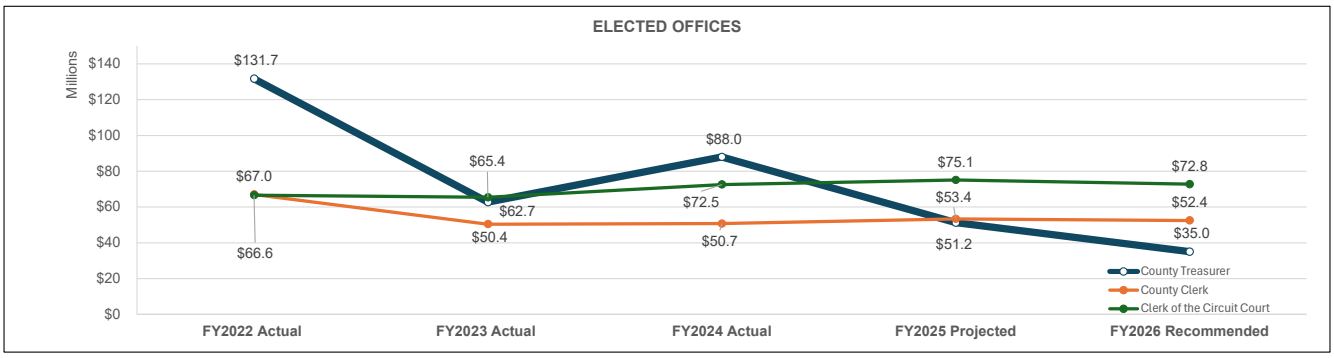
The Treasurer's source of revenue primarily consists of penalties on delinquent taxes. The budgeted revenue from the delinquency fees for FY2026 is $35.0 million, flat to FY2025 budget, while the County is estimating $51.2 million in collection by the end of FY2025 due to higher than anticipated volume of late property tax payments. Delinquency fees are expected to decline from FY2025 actuals due to the recent change in the monthly penalty rate from 1.5% to 0.75%. It is anticipated that this decline will continue in future fiscal years, but uncertainties remain, related to how the changing economic conditions will affect future delinquent property tax collections.

CLERK OF THE CIRCUIT COURT

The Clerk of the Circuit Court collects revenue from a variety of fees and fines related to court case filings to cover costs in administering judicial facilities and satellite offices. The Clerk of the Circuit Court's FY2026 projected revenue is $72.8 million, which is a $0.1 million decrease from FY2025 budget of $72.9 million. Revenue estimates were revised slightly to be more in line with historical revenue collection trends.

COUNTY CLERK

The County Clerk collects revenue for sold and forfeited real estate taxes, as well as a fee for each property index number sold at tax sale. In addition, the Clerk collects revenue from the recording and collection of transfer stamps for real estate transactions, along with other miscellaneous vital record fees, and various recordings, including judgements and liens. The adopted revenue for FY2025 was $51.4 million, and actual revenues are projected to exceed budgeted figures at $53.4 million. FY2026 fee collection is budgeted at $52.4 million, a $1.0 million increase from FY2025. Fees for vital records should continue to see strength in FY2026, and real-estate taxes and fees should see economic headwinds balanced by interest-rate relief and pent-up demand.



SHERIFF

The Sheriff derives revenue from vehicle code violation tickets, alarm permits in unincorporated Cook County, and fees collected by the Sheriff's Municipal division for summons and evictions. On July 1, 2019, the Criminal and Traffic Assessment

Act (CTAA) was created to reduce the burden of fines and fees on residents who cannot afford to pay them. It also streamlined the way fees are redistributed back to the County and associated agencies. The adopted revenue for FY2025 was $6.0 million. The Sheriff is projecting to collect $6.3 million in fees by the end of FY2025. FY2026 revenue is budgeted at $6.2 million due to State of Illinois Public Act 103-0671, which allows private services to be process servers within Cook County. This is expected to reduce the fees received by the Sheriff's Office for process serving.

PUBLIC GUARDIAN

The Public Guardian's Office charges legal and other fees for the representation of disabled adult wards and for the maintenance of their estates in the Probate Division and for the representation of minors in the Domestic Relations Division. The FY2026 budget for the fees is $2.4 million, $0.2 million lower than the FY2025 year-end projection.

BUILDING AND ZONING

The Department of Building and Zoning collects revenue through inspections and construction permitting for structures within unincorporated Cook County. In addition, the department collects fees for violations, business occupancy certificates, contractor registrations and zoning amendments. Building and Zoning is projected to receive $4.2 million by the end of FY2025, which is slightly above the FY2025 adopted amount of $4.1 million. The department's projected FY2026 revenue remains the same as the adopted FY2025 budget at $4.1 million, as it is anticipated the number of permits filed within unincorporated Cook County will remain stable.

PUBLIC ADMINISTRATOR

The Public Administrator derives revenue from administrative fees collected for the administration of estates for people who perish in Cook County without a will or where there is no person with the right or desire to administer the estate. The projected year-end revenues for FY2025 are $2.0 million. The Public Administrator projects collecting $1.9 million in fees for FY2026.

TRANSPORTATION AND HIGHWAYS

The Department of Transportation and Highways collects fees from construction and hauling permits. The projected year-end revenue for FY2025 is $1.8 million and is estimated to decrease slightly to $1.5 million in FY2026.

MEDICAL EXAMINER

The Medical Examiner collects fees related to the provision of services, such as cremation permit fees. The projected revenues for FY2025 are $3.9 million and are estimated to hold steady with a budget of $3.9 million in FY2026.

ENVIRONMENT AND SUSTAINABILITY

The Department of Environment and Sustainability issues fees for permits such as asbestos abatement, solid waste facilities and hazardous chemical storage. The year-end revenues for the department's fees in FY2025 are projected to be $4.7 million, which is right in line with the FY2025 appropriated budget of $4.7 million. For FY2026, budgeted fees are $4.7 million, the same as the FY2025 adopted budget.

OTHER FEES

There are various other fees collected under Fees and Licenses such as the certification and registration of MBE and WBE Vendors in the Office of the Chief Procurement Officer, and fees related to the issuance of liquor licenses. The FY2026 estimate for these fees is $0.3 million.

INTERGOVERNMENTAL REVENUE

Revenue from intergovernmental sources is granted by other governmental units. The Forest Preserve District of Cook County will reimburse Cook County $2.4 million in FY2026 for administrative services rendered on its behalf. The State of Illinois through State statute agrees to partially reimburse the salaries of the State's Attorney and the Public Defender. In addition, the State of Illinois through the Administrative Office of the Illinois Courts (AOIC) and Office of Statewide Pretrial Services (OSPS) reimburses the salaries of probation officers and administrative staff that work on behalf of adult and juvenile probation. In total, the State of Illinois is anticipated to reimburse Cook County $65.3 million by the end of FY2025, with a budgeted reimbursement amount of $76.7 million in FY2026. Revenue received for the Juvenile Temporary Detention Center (JTDC), Adult and Juvenile Probation, State's Attorney and the Public Defender from the State of Illinois are deposited into the Public Safety Fund. Indirect Costs from Special Purpose Funds and Grants are reimbursed back to the County General Fund based on a cost allocation plan identifying indirect expenses and pension funding supplied by the County. For FY2025, the County is expecting to receive $23.0 million in Indirect Costs.

MISCELLANEOUS REVENUES

Miscellaneous Revenues includes real estate rental income from various County buildings, the sale of excess real estate, commissions on public telephones, pharmacy rebates, investment income and other forms of miscellaneous revenue such as parking fees and the sale of salvage. For FY2026, Cook County projects $148.9 million in miscellaneous revenues.

HEALTH ENTERPRISE FUND

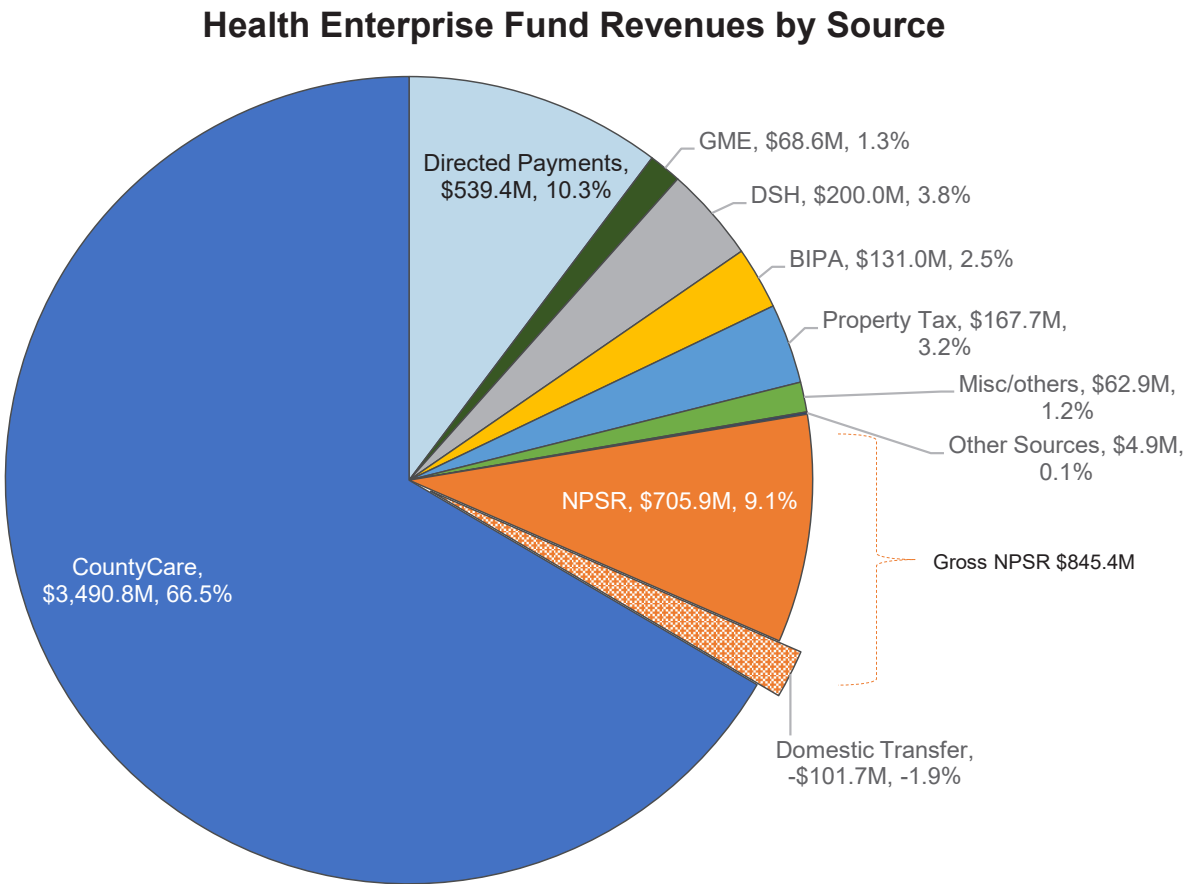
The Health Enterprise Fund accounts for Health Plan Services (HPS) revenues, Net Patient Service Revenue (NPSR) or patient fees, and supplemental payments for care provided at Cook County Health (CCH) hospitals, pharmacies, and clinics. NPSR includes Medicare, Medicaid, and private payers/insurance carriers. Health Plan Services revenues are collected through the Cook County Managed Care Community Network (MCCN), also known as CountyCare for Medicaid Managed Care.

Supplemental payments include those from the Benefits Improvement and Protection Act (BIPA), Disproportionate Share Hospital (DSH) and Graduate Medical Education (GME). In addition, the State of Illinois implemented a payment structure in FY2020 called Directed Payments, which includes the replacement of the Provident Access Payment revenue.

CCH also generates revenue through its Department of Public Health by way of inspection fees and grant reimbursement for the services it performs. There are also miscellaneous revenues generated through CCH operations, including revenue collected from the cafeteria, medical records, parking, and physician's fees. Finally, tax revenues in the form of an annual tax allocation for operations are provided by the County. Additionally, Cook County provides support to CCH for debt service costs and employee pension costs that are paid for by Cook County outside of the Health Fund. Such indirect support details are available in the Long-Term Financial Forecast within the Executive Recommendation Vol II.

The FY2026 CCH expected revenue, excluding the property tax allocation, is $4.98 billion, which is $11.3 million lower than FY2025 budget. CountyCare remains the largest Medicaid managed care plan in Cook County, and CountyCare PMPM revenue represents $3.49 billion making up 70.3% of CCH revenues when excluding the property tax. CCH projects the PMPM revenues to be $168.8 million higher than FY2025 appropriation, despite the average monthly membership is expected to decline from 392,000 to 362,287 because of an increase of the capitation rate per member per month.

Cook County Health hospitals collect NPSR from Medicare, Medicaid, other private, commercial insurance providers as well as patients themselves for their care. The proposed FY2026 budget includes a NPSR of $479.0 million, which is a $226.8 million net decrease from the FY2025 adopted budget. The anticipated decrease is primarily due to the elimination of the State's Health Benefits for Immigrant Adults program and the anticipated decrease in patient volume, caused by substantial cuts at the Federal level. This net increase in NPSR accounts for an elimination of domestic transfer Medicaid revenues from CountyCare. CCH hospitals receive Medicaid revenues from CountyCare for its members receiving healthcare at CCH hospitals, and such revenues are accounted for as NPSR. To achieve greater financial transparency, the FY2026 revenue budget reflects the domestic transfer revenue as debits (reduction) in a separate account, budgeted at $101.7 million.



GENERAL AND ENTERPRISE FUNDS
ANNUAL REVENUES BY SOURCE

Revenue Source	FY2024 Actual	FY2025 Appropriation	FY2025 Projected Actual	FY2026 Recommended
Property Taxes				
400010-Property Taxes	314,730,993	310,441,696	310,441,696	288,820,589
400030-Prior Year Prop. Taxes	(10,679,440)	-	(7,387,868)	-
400040-Tax Increment Financing Taxes	27,528,441	31,907,720	31,908,000	31,908,000
400060-Transfer of Tax Receipts	-	-	(1,942,375)	-
Total Property Taxes	**$331,579,994**	**$342,349,416**	**$333,019,453**	**$320,728,589**
Non-Property Taxes				
401110-Non Property Taxes	56,154,636	39,954,800	36,364,494	40,512,000
401150-County Sales Tax	1,141,428,231	1,207,056,500	1,297,428,298	1,367,166,000
401210-Alcoholic Beverage Tax	37,431,892	37,540,000	37,014,481	36,480,000
401310-Off Track Betting Comm.	661,104	655,000	558,054	506,444
401330-Il Gaming Des Plaines Casino	-	-	-	25,300,000
401350-Amusement Tax	45,391,148	44,900,000	44,623,679	47,000,000
401390-State Income Tax	21,813,730	20,668,000	20,669,706	19,464,000
401430-Cigarette Tax	75,144,308	77,500,000	74,364,456	67,000,000
401450-Other Tobacco Products	6,710,051	6,800,000	6,739,857	6,600,000
401470-General Sales Tax	5,446,009	5,090,800	6,116,000	5,962,000
401490-Firearms Tax	-	-	-	1,300,000
401530-Gambling Machine Tax	5,868,200	5,700,000	5,395,854	8,310,000
401550-Hotel Accommodations Tax	40,605,133	38,250,000	40,019,119	41,709,000
401570-Video Gaming	1,606,048	1,345,000	1,243,708	1,600,000
401580-Cannabis Tax	-	-	-	12,500,000
401590-Sports Wagering Tax	10,994,178	12,450,000	13,591,534	13,600,000
Total Non-Property Taxes	**$1,449,254,669**	**$1,497,910,100**	**$1,584,129,241**	**$1,695,009,444**
Fees				
402548-Clerk of the Circuit Court Fees	72,532,865	72,900,000	75,069,783	72,800,000
402010-Fees and Licenses	330,000	370,000	330,000	370,000
402100-County Treasurer	87,986,141	35,000,000	51,202,325	35,000,000
402150-County Clerk	8,538,911	51,406,008	10,388,026	52,443,084
402200-County Recorder and Registrar	42,187,795	-	43,003,222	-
402300-Building and Zoning	4,516,300	4,100,000	4,186,423	4,100,000
402350-Environmental Control	4,699,369	4,695,000	4,704,418	4,695,000
402400-Highway Dept Permit Fees	1,553,933	1,700,000	1,765,028	1,500,000
402450-Liquor Licenses	310,462	372,000	326,813	272,362
402500-County Assessor	3,732	-	1,009	-
402950-Sheriff General Fees	688,563	-	272,265	-
403010-Sheriff Municipal Division	12,964,070	6,000,000	5,979,938	6,203,791
403060-State's Attorney	46,128	-	(2,057)	-
403100-Supportive Services	3,215	-	30	-
403120-Public Administrator	1,840,983	1,768,874	1,985,813	1,948,000
403150-Public Guardian	2,601,350	2,600,000	2,580,323	2,400,000
403210-Medical Examiner	3,771,125	3,909,800	3,888,363	3,851,202
403280-Contract Compliance M/WBE Cert	18,500	19,000	16,251	15,000
Total Fees	**$244,593,441**	**$184,840,682**	**$205,697,971**	**$185,598,439**

GENERAL AND ENTERPRISE FUNDS
ANNUAL REVENUES BY SOURCE

Revenue Source	FY2024 Actual	FY2025 Appropriation	FY2025 Projected Actual	FY2026 Recommended
Governments				
404060-Other Governments	1,495,000	2,250,933	2,250,933	2,417,881
Total Government	**$1,495,000**	**$2,250,933**	**$2,250,933**	**$2,417,881**
Investment Income				
405010-Investment Income	85,355,140	66,655,659	81,084,598	63,929,068
Total Investment Income	**$85,355,140**	**$66,655,659**	**$81,084,598**	**$63,929,068**
Reimbursements from Other Governments				
406008-Indirect Cost	13,994,724	15,428,353	14,403,344	22,955,586
406010-State of Illinois	63,443,371	65,454,752	65,300,865	76,706,424
Total Reimbursements from Other Governments	**$77,438,095**	**$80,883,105**	**$79,704,209**	**$99,662,010**
Miscellaneous Revenue				
407010-Miscellaneous Revenue	56,112,259	110,636,152	105,599,086	131,236,948
407080-Other	3,475,862	5,160,663	3,392,827	16,548,907
Total Miscellaneous Revenue	**$59,588,121**	**$115,796,815**	**$108,991,913**	**$147,785,855**
Health and Hospitals				
409010-Net Patient Service Revenue	-	-	-	-
409549-Medicare	194,874,021	265,555,790	174,005,767	184,044,066
409574-CCHHS - Medicaid BIPA IGT	131,300,000	131,300,000	131,300,000	131,000,000
409579-Medicaid Revised Plan Revenue DSH	225,875,151	190,000,000	231,834,408	200,000,000
409524-Affordable Care Act PMPM	892,408,448	835,794,639	982,968,032	806,616,181
409528-Family Health Plans PMPM	840,067,159	802,007,515	866,011,960	857,844,477
409532-Integrated Care Program PMPM	788,849,193	880,031,886	919,174,592	1,014,163,361
409536-Managed Long Term Services and Support PMPM	357,351,181	374,281,261	439,275,610	527,416,803
409539-Other Population Revenue PMPM	452,270,406	389,446,347	299,446,347	239,149,613
409542-Other State Revenue	37,306,511	40,382,310	42,384,559	45,589,288
409563-Graduate Medical Education	80,135,549	75,027,201	63,599,932	68,551,925
409585-Domestic Transfer - Elimination	(149,575,890)	(139,525,143)	(142,557,058)	(101,693,121)
409593-Medicaid Fee For Service	259,631,763	481,899,467	295,384,598	268,445,760
409598-Private Payors & Carriers	141,331,106	97,929,718	95,841,883	128,241,883
409604-Directed Payments	558,051,421	485,844,085	573,823,145	539,398,000
Total Health and Hospitals	**$4,809,876,019**	**$4,909,975,076**	**$4,972,493,776**	**$4,908,768,236**
Other Revenue*				
411495-Other Financing Sources	243,019,954	165,393,075	165,393,075	388,793,348
Total Other Revenue	**$243,019,954**	**$165,393,075**	**$165,393,075**	**$388,793,348**
Revenue Total	**$7,302,200,434**	**$7,366,054,861**	**$7,532,765,168**	**$7,812,692,871**

*The FY2026 Proposed Budget includes a $4.9 million transfer from the Heath Enterprise Fund and a $383.9 million transfer from the General Fund balance.

General & Health Enterprise Fund Revenues Uses and Purposes

Revenue Source	Corporate	Public Safety	General	Health	Grand Total
Property Taxes					
400010-Property Taxes	-	121,115,669	121,115,669	167,704,920	288,820,589
400040-Tax Increment Financing Taxes	-	31,908,000	31,908,000	-	31,908,000
Total Property Taxes	**$0**	**$153,023,669**	**$153,023,669**	**$167,704,920**	**$320,728,589**
Non-Property Taxes					
401110-Non Property Taxes	-	40,512,000	40,512,000	-	40,512,000
401150-County Sales Tax	683,583,000	683,583,000	1,367,166,000	-	1,367,166,000
401210-Alcoholic Beverage Tax	-	36,480,000	36,480,000	-	36,480,000
401310-Off Track Betting Comm.	-	506,444	506,444	-	506,444
401330-Il Gaming Des Plaines Casino	-	25,300,000	25,300,000	-	25,300,000
401350-Amusement Tax	-	47,000,000	47,000,000	-	47,000,000
401390-State Income Tax	-	19,464,000	19,464,000	-	19,464,000
401430-Cigarette Tax	-	67,000,000	67,000,000	-	67,000,000
401450-Other Tobacco Products	-	6,600,000	6,600,000	-	6,600,000
401470-General Sales Tax	-	5,962,000	5,962,000	-	5,962,000
401490-Firearms Tax	-	1,300,000	1,300,000	-	1,300,000
401530-Gambling Machine Tax	-	8,310,000	8,310,000	-	8,310,000
401550-Hotel Accommodations Tax	-	41,709,000	41,709,000	-	41,709,000
401570-Video Gaming	-	1,600,000	1,600,000	-	1,600,000
401580-Cannabis Tax	12,500,000	-	12,500,000	-	12,500,000
401590-Sports Wagering Tax	-	13,600,000	13,600,000	-	13,600,000
Total Non-Property Taxes	**$696,083,000**	**$998,926,444**	**$1,695,009,444**	**-**	**$1,695,009,444**
Fees					
402548-Clerk of the Circuit Court Fees	-	72,800,000	72,800,000	-	72,800,000
402010-Fees and Licenses	370,000	-	370,000	-	370,000
402100-County Treasurer	35,000,000	-	35,000,000	-	35,000,000
402150-County Clerk	52,443,084	-	52,443,084	-	52,443,084
402300-Building and Zoning	4,100,000	-	4,100,000	-	4,100,000
402350-Environmental Control	4,695,000	-	4,695,000	-	4,695,000
402400-Highway Dept Permit Fees	1,500,000	-	1,500,000	-	1,500,000
402450-Liquor Licenses	272,362	-	272,362	-	272,362
403010-Sheriff Municipal Division	-	6,203,791	6,203,791	-	6,203,791
403120-Public Administrator	-	1,948,000	1,948,000	-	1,948,000
403150-Public Guardian	-	2,400,000	2,400,000	-	2,400,000
403210-Medical Examiner	-	3,851,202	3,851,202	-	3,851,202
403280-Contract Compliance M/WBE Cert	15,000	-	15,000	-	15,000
Total Fees	**$98,395,446**	**$87,202,993**	**$185,598,439**	**-**	**$185,598,439**
Governments					
404060-Other Governments	2,417,881	-	2,417,881	-	2,417,881
Total Government	**$2,417,881**	**$0**	**$2,417,881**	**$0**	**$2,417,881**
Investment Income					
405010-Investment Income	41,565,000	13,175,000	54,740,000	9,189,068	63,929,068
Total Investment Income	**$41,565,000**	**$13,175,000**	**$54,740,000**	**$9,189,068**	**$63,929,068**
Reimbursements from Other Governments					
406008-Indirect Cost	22,955,586	-	22,955,586	-	22,955,586
406010-State of Illinois	-	76,706,424	76,706,424	-	76,706,424
Total Reimbursements from Other Governments	**$22,955,586**	**$76,706,424**	**$99,662,010**	**$0**	**$99,662,010**

General & Health Enterprise Fund Revenues Uses and Purposes

Revenue Source	Corporate	Public Safety	General	Health	Grand Total
Miscellaneous Revenue					
407010-Miscellaneous Revenue	79,171,950	19,123	79,191,073	52,045,875	131,236,948
407080-Other	12,810,000	2,138,907	14,948,907	1,600,000	16,548,907
Total Miscellaneous Revenue	**$91,981,950**	**$2,158,030**	**$94,139,980**	**$53,645,875**	**$147,785,855**
Health and Hospitals					
409549-Medicare	-	-	-	184,044,066	184,044,066
409559-Managed Care	-	-	-	-	-
409574-CCHHS - Medicaid BIPA IGT	0	0	0	131,000,000	131,000,000
409579-Medicaid Revised Plan Revenue DSH	-	-	-	200,000,000	200,000,000
409524-Affordable Care Act PMPM	-	-	-	806,616,181	806,616,181
409528-Family Health Plans PMPM	-	-	-	857,844,477	857,844,477
409532-Integrated Care Program PMPM	-	-	-	1,014,163,361	1,014,163,361
409536-Managed Long Term Services and Support PMPM	-	-	-	527,416,803	527,416,803
409539-Other Population Revenue PMPM	-	-	-	239,149,613	239,149,613
409542-Other State Revenue	-	-	-	45,589,288	45,589,288
409563-Graduate Medical Education	-	-	-	68,551,925	68,551,925
409593-Medicaid Fee For Service	-	-	-	268,445,760	268,445,760
409598-Private Payors & Carriers	-	-	-	128,241,883	128,241,883
409604-Directed Payments	-	-	-	539,398,000	539,398,000
409585-Domestic Transfer - Elimination	-	-	-	(101,693,121)	(101,693,121)
Total Health and Hospitals	**$0**	**$0**	**$0**	**$4,908,768,236**	**$4,908,768,236**
Other Revenue*					
411495-Other Financing Sources	204,232,643	179,660,705	383,893,348	4,900,000	388,793,348
Total Other Revenue	**$204,232,643**	**$179,660,705**	**$383,893,348**	**$4,900,000**	**$388,793,348**
Revenue Total	**$1,157,631,506**	**$1,510,853,266**	**$2,668,484,772**	**$5,144,208,099**	**$7,812,692,871**

*The FY2026 Proposed Budget includes a $4.9 million transfer from the Heath Enterprise Fund and a $383.9 million transfer from the General Fund balance.

SPECIAL PURPOSE FUNDS

The total amount of Special Purpose Funds revenue and fund balance recommended in FY2026 is $1.01 billion across County wide special purpose funds. Special Purpose Funds are enabled through State statutes and County Ordinances and have defined sources of revenue and uses for expenditures. In contrast to the General Fund, the County has traditionally considered the appropriation of fund balance for Special Purpose Funds as an available resource for appropriation. The County is not required to budget such fund balances and generally does not appropriate the entire fund balance where practical. The revenues collected in the County's Transportation Fund will offset transportation-related expenditures authorized under the Safe Roads Amendment. In addition, the County's Equity Fund will continue to fund initiatives to address historic disparities and disinvestments of marginalized communities within Cook County.

TRANSPORTATION FUND

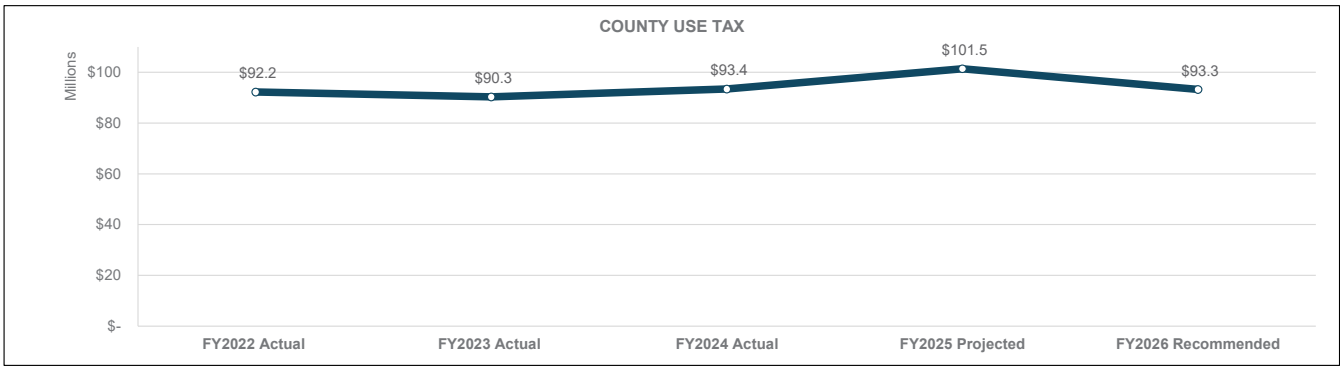
The County established the Transportation Fund for the receipt of revenues from the County Use Tax, Gasoline and Diesel Fuel Tax, Parking Lot & Garage Operations Tax, New Motor Vehicle Tax, and Non-Retailer Transactions Use Tax, and, to the extent that such revenues are subject to Article IX, §11 of the Illinois Constitution (also known as the "Safe Roads Amendment"), authorized the use of such revenues to offset transportation related expenditures authorized under the Safe Roads Amendment. The proposed budget accounts for $69.2 million of the Public Safety Fund expenses in accordance with the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings, and $248.8 million of revenues from these five taxes. The inclusion of these five taxes within the Transportation Fund does not waive any of the County's defenses regarding the applicability of Article IX, §11 of the Illinois Constitution. The County reserves the right to remove some or all the above noted taxes from the Transportation Fund pending the results of litigation.

Cook County Transportation Taxes

	FY2026 Recommended Budget
Transportation Fund Revenue	
401130-Non-Retailer Trans Use Tax	12,850,000
401170-County Use Tax	93,300,000
401190-Gasoline / Diesel Tax	88,000,000
401230-New Motor Vehicle Tax	2,470,000
401370-Parking Lot and Garage Operation	52,200,000
Total Transportation Fund Revenue	**$248,820,000**
Transportation Fund Expenses	
1260-Public Defender	5,862,651
1239-Department of Corrections	1,727,276
1231-Police Department	39,504,726
1250-State's Attorney	5,548,692
1310-Office of the Chief Judge	2,111,018
1280-Adult Probation Dept.	3,802,476
1313-Social Service	5,559,852
1326-Juvenile Probation	525,764
1300-Judiciary	65,578
1440-Juvenile Temporary Detention Center	1,263,542
1335-Clerk of the Circuit Court-Office of Clerk	3,187,721
Total Transportation Fund Expenses	**$69,159,294**

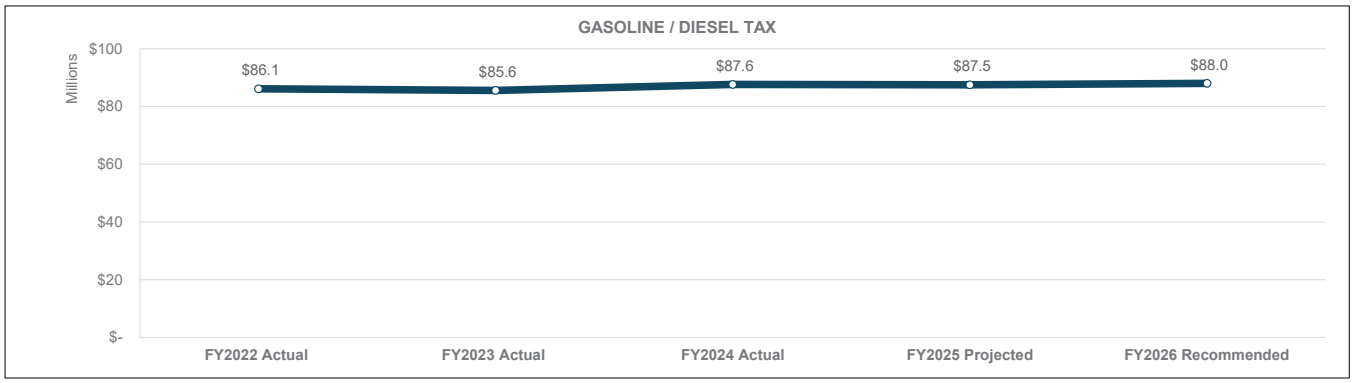
COOK COUNTY USE TAX

This tax applies to tangible personal property titled or registered with a state agency, within the corporate limits of Cook County. The tax rate is 1.0%. The tax receipts are deposited into the Transportation Fund to offset transportation-related expenditures authorized under Article IX, §11 of the Illinois Constitution and the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings. The FY2025 Cook County Use Tax year-end projection is $101.5 million, which is $3.0 million higher than the FY2025 adopted budget. The County is estimating $93.3 million in County Use Tax revenues in FY2026.



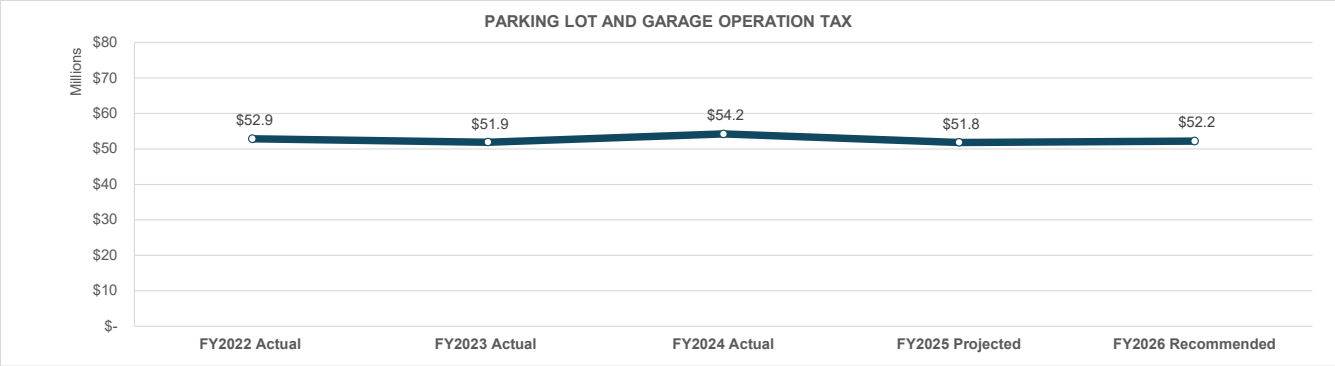
GAS TAX

The Gasoline and Diesel Fuel Tax is imposed on the retail sale of gasoline and diesel within Cook County. The tax rate of 6 cents per gallon has also been imposed on propane, jet fuel, diesel fuel, and kerosene. The receipts generated from this tax are deposited into the Transportation Fund to offset transportation-related expenditures authorized under Article IX, §11 of the Illinois Constitution and the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings. The FY2025 year-end projected revenue is $87.5 million. For FY2026, revenue from the gas tax is anticipated to increase slightly to $88.0 million.



PARKING LOT AND GARAGE OPERATIONS TAX

The Parking Lot and Garage Operations Tax (Parking Tax) is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the County. The current structure of the Parking Tax imposes a rate of 6.0% of the charge or fee paid for parking for a 24-hour period or less and 9.0% of the charge or fee paid for parking for a weekly or monthly period. All tax receipts are deposited into the Transportation Fund to offset transportation-related expenditures authorized under Article IX, §11 of the Illinois Constitution and the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings. The Parking Tax is estimated to bring in $52.2 million in revenue for FY2026, which is just slightly above projected FY2025 year-end revenue for this tax of $51.8 million.



NEW MOTOR VEHICLE TAX

The New Motor Vehicle Tax is imposed on the retail sale of new motor vehicles in Cook County at a rate of $7.50 for 2-wheel motor vehicles, $11.25 for 3-wheel motor vehicles, $15.00 for 4-wheel motor vehicles, and $22.50 for trucks, truck tractors, trailers, semi-trailers, or pole trailers. All tax receipts are deposited into the Transportation Fund to offset transportation-related expenditures authorized under Article IX, §11 of the Illinois Constitution and the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings. The New Motor Vehicle Tax is budgeted to bring in $2.5 million in revenue for FY2026, which is slightly lower than the FY2025 year-end projected revenue of $2.6 million.

NON-RETAILER TRANSACTION USE TAX

The non-retailer transaction tax is a use tax for non-retailer transfers of motor vehicles in Cook County. The tax is applied to the transfer or purchase of a motor vehicle that is titled or registered by a non-retailer locat-ed in Cook County with an agency of the State of Illinois. The FY2026 revenue for this tax is budgeted at $12.9 million, a decrease of $1.4 million from the FY2025 adopted budget of 14.3 million. While supply chain issues within the auto industry have improved over the past few years, they continue to impact the auto industry as reduced inventory has caused projected FY2025 year-end revenue to fall just short of budget at $14.2 million. All the tax receipts are deposited into the Transportation Fund to offset transportation-related expenditures authorized under Article IX, §11 of the Illinois Constitution and the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings.

ELECTION FUND

The Election Fund revenue comes from the property tax levy and varies according to the election cycle. The FY2026 budget for the Election Fund is $60.1 million, significantly higher than the FY2025 adopted budget of $31.1 million due to FY2026 being an election year.

DEBT SERVICE FUND

The Debt Service Fund is utilized for County debt service payments. This fund receives revenue from a portion of the property tax levy. The proposed FY2026 budget accounts for $259.0 million of the property tax levy revenue for the debt service.

ANNUITY AND BENEFIT FUND

The Annuity and Benefit Fund is utilized for statutory payments to the Pension Fund. For FY2026, this fund will receive revenue from the property tax levy in the amount of $202.9 million and a projected $40.0 million from PPRT for a total budget of $242.9 million. This is an increase of $19.6 million from the FY2025 appropriated total of $223.3 million. In FY2026, the Pension Fund will also receive $338.3 million in revenues to pay the remainder of the required actuarial contribution to the County Officers' and Employees' Annuity and Benefit Fund, as well as pay for retiree healthcare.

SPECIAL PURPOSE FUNDS TABLE

Fund Number	Description	2024 Ending Fund Balance	2025 Revenue Estimate	2025 Estimated Total Resources	2025 Estimated Expenditures	2025 Projected Ending Balance	2026 Revenue Estimate	2026 Estimated Total Resources	2026 Estimated Expenditures	2026 Projected End Balance
Bureau of Administration										
11856	MFT Illinois First (1st)	29,853,553	37,000,000	66,853,553	48,966,495	17,887,058	46,000,000	63,887,058	69,296,575	(5,409,517)
11300	Motor Fuel Tax	421,292,840	126,000,000	547,292,840	152,893,300	394,399,540	127,000,000	521,399,540	376,561,634	144,837,906
Intergovernmental revenue for planning road infrastructure improvements with the State of Illinois and Federal Government.										
11302	Township Roads	6,553,133	1,007,500	7,560,633	1,022,576	6,538,056	850,000	7,388,056	6,834,777	553,279
Intergovernmental revenue for planning road infrastructure improvements with the State of Illinois and Federal Government.										
11312	Animal Control Department	6,003,680	4,897,596	10,901,276	5,580,751	5,320,525	4,300,000	9,620,525	8,661,890	958,635
Funded by fees for the control and to prevent the spread of rabies.										
11310	Cook County Law Library	61,777	4,300,206	4,361,983	3,570,065	791,918	4,251,800	5,043,718	4,309,807	733,912
Funded by fees to provide for organized book collections, bibliographical and reference service to lawyers, judges and general law library services to public.										
11270	Medical Examiner Fees	764,489	231,240	995,729	219,700	776,029	161,869	937,898	688,186	249,712
Funded by fees collected for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenditures of the Medical Examiner's Office.										
11273	Environmental Control Solid Waste	3,705,933	694,714	4,400,647	526,223	3,874,424	530,000	4,404,424	905,896	3,498,529
Fees collected from sanitary landfills and municipal solid waste transfer stations located within Cook County.										
11281	PEG Access Support Fund	141,200	82,000	223,200	43,364	179,836	164,000	343,836	-	343,836
A PEG access support fee is imposed on any Holder providing cable service or video service in unincorporated Cook County										
Bureau of Technology										
11249	Geographical Information System	15,440,654	5,828,101	21,268,755	9,241,892	12,026,864	6,000,000	18,026,864	12,376,235	5,650,628
Funded by fees for equipment, material, and necessary expenses incurred in implementing and maintaining the GIS system.										
County Clerk										
11316	County Clerk Automation	1,849,660	1,398,272	3,247,932	773,491	2,474,441	1,200,000	3,674,441	2,062,592	1,611,849
Fees used to upgrade and establish computerized files for voter registration and election judges.										
11314	County Clerk Document Storage System	14,389,728	4,284,878	18,674,606	5,772,964	12,901,643	3,694,446	16,596,089	12,047,608	4,548,481
Funded with fees used to pay for the expenditures involved in starting and maintaining a document storage system.										
11259	County Clerk GIS Fee	11,287,398	2,827,533	14,114,931	2,440,412	11,674,519	2,216,668	13,891,186	7,081,325	6,809,861
Funded with Fees to provide and maintain a countywide map through a geographic information system.										
11260	County Clerk Rental Housing Support Fee	988,450	70,685	1,059,135	205,364	853,770	184,772	1,038,542	196,386	842,156
Funded through fees from a State surcharge, to assist in addressing the need for rental housing.										
Treasurer										
11854	County Treasurer Tax Sale Automation	19,237,780	11,255,860	30,493,640	12,356,187	18,137,453	11,000,000	29,137,453	17,760,188	11,377,265
User fees used to pay for the expenditures required to start and maintain a computerized system to conduct delinquent property tax sales.										
Chief Judge										
11322	Circuit Court - IL Dispute Resolution Fund	219,363	354,135	573,498	360,442	213,057	300,000	513,057	300,160	212,897
Fee revenue source used to support activities to mediate disputes in an attempt to relieve the court system of lengthy lawsuits.										
11326	Adult Probation Service Fee	8,430,835	1,867,244	10,298,079	517,199	9,780,880	1,750,000	11,530,880	7,454,828	4,076,052
Fee revenue source used to supervise people convicted of criminal and civil offenses.										
11328	Social Services and Probation Court	8,305,816	1,810,367	10,116,183	209,893	9,906,290	2,000,000	11,906,290	4,711,191	7,195,099
Fee used to provide social service casework expertise for probation and court service cases.										
Health and Hospital										
11248	Cook County Lead Poisoning Prevention	2,090,267	58,314	2,148,581	350,602	1,797,979	-	1,797,979	42,218	1,755,761
Funded by "other revenue" to reduce the danger of lead-based paint in Cook County dwellings, through lead abatement, mitigation, and education of residents on the dangers of lead based paint/materials.										
Clerk of the Circuit Court										
11320	Clerk of the Circuit Court Automation	3,847,395	8,314,482	12,161,877	5,583,209	6,578,668	8,000,000	14,578,668	9,141,746	5,436,922
Funded by fees for the acquisition, installation, and maintenance of all computer hardware system analysis, design, programming, and all computer programs.										
11318	Clerk of the Circuit Court Document	3,426,219	7,097,696	10,523,915	6,526,472	3,997,443	7,000,000	10,997,443	8,544,472	2,452,971
Funded by fees to assist in the preparation of documents to be microfilmed or microfiched, and perform filming when necessary.										
11258	Clerk of the Circuit Court Administrative	2,436,246	1,230,076	3,666,322	552,010	3,114,312	1,000,000	4,114,312	658,773	3,455,539
Funded through fees to offset costs incurred by the Circuit Court Clerk in performing additional duties required to collect and disburse funds to entities of State and Local Governments.										
11269	Circuit Court Clerk Electronic Citation	2,652,128	522,889	3,175,017	10,435	3,164,582	500,000	3,664,582	1,123,299	2,541,283
Fees used to establish and maintain a system for electronic citations.										

REVENUE ESTIMATE

SPECIAL PURPOSE FUNDS TABLE

Fund Number	Description	2024 Ending Fund Balance	2025 Revenue Estimate	2025 Estimated Total Resources	2025 Estimated Expenditures	2025 Projected Ending Balance	2026 Revenue Estimate	2026 Estimated Total Resources	2026 Estimated Expenditures	2026 Projected End Balance
Public Defender										
11272	Public Defender Records Automation	326,633	63,241	389,874	-	389,874	-	389,874	-	389,874
Fee revenue source to develop and implement cost effective and productivity enhancing information technology solutions to meet current and future document storage and records retention needs.										
Sheriff										
11324	ETSB 911 - Intergovernmental Agreement	(266,974)	3,060,484	2,793,510	3,837,443	(1,043,933)	3,312,256	2,268,323	3,332,692	(1,064,368)
Intergovernmental revenue for the implementation, installation of an enhanced “911” emergency telephone system for the citizens of unincorporated Cook County.										
11262	Sheriff Women's Justice Service	344,826	96,148	440,974	20,586	420,388	75,000	495,388	303,321	192,067
Fee revenue source for the operation of the rehabilitation programs provided by the Sheriff's Department of Women’s Justice Services, including mental health and substance services.										
11266	Sheriff Vehicle Purchase Fund	(278,102)	-	(278,102)	-	(278,102)	-	(278,102)	-	(278,102)
Other revenue sources to fund the acquisition or maintenance of police vehicles.										
11277	Pharmaceutical Disposal Fund	483,427	53,484	536,911	12,727	524,184	50,000	574,184	295,000	279,184
A registration fee toward the collection, transportation and disposal of Unwanted Covered Drugs.										
11278	Sheriff Operations State Asset Forfeiture	818,615	260,587	1,079,202	254,302	824,901	-	824,901	672,921	151,980
Intergovernmental revenue received from a portion of sale proceeds of all property forfeited and seized for conducting or participating in drug and controlled substance investigations resulting in forfeiture.										
11279	Forfeiture	299,246	15,612	314,858	32,400	282,458	-	282,458	281,249	1,209
Intergovernmental revenue received from a portion of sale proceeds of all property forfeited and seized for conducting or participating in money laundering investigations resulting in forfeiture.										
11288	Zaborowski Fund	812,238	-	812,238	-	812,238	-	812,238	812,238	-
Settlement funds to support Maternal Objective Management (MOM's), a program focused on pregnant/post-partum female detainees.										
11291	DOC Program Services Fund	732,492	-	732,492	-	732,492	-	732,492	732,492	-
Settlement funds for use for counseling, recreation, skills, training and other direct programming for detainees.										
State's Attorney										
11252	State's Attorney Narcotics Forfeiture	(1,845,639)	1,570,950	(274,689)	2,994,001	(3,268,689)	1,550,000	(1,718,689)	3,131,455	(4,850,144)
Intergovernmental revenue to fund work with State, City and County Agencies on various drug related cases. Revenues are derived through monies and Forfeited Narcotics Investigations.										
11294	State's Attorney Fraud Settlements Fund	-	3,215,727	3,215,727	-	3,215,727	-	3,215,727	3,215,727	-
Funds collected as a result of settlements stemming from insurance fraud and other lawsuits.										
11271	State's Attorney Records Automation	(134,875)	201,182	66,307	-	66,307	75,000	141,307	-	141,307
Fee revenue used to provide professional services to youthful offender’s involved in the Juvenile Justice system.										
Assessor										
11268	Assessor Special Revenue Fund	1,265,677	848,729	2,114,406	139,942	1,974,464	645,000	2,619,464	550,103	2,069,361
The Assessors Special Revenue Fund was established to collect fees from marketing, previously unutilized commercial opportunities related to, but not limited to the Assessor's website, Assessor's website, and Assessor notices.										
11276	Assessor Erroneous Homestead	2,864,902	2,408,426	5,273,328	1,292,537	3,980,791	5,885,000	9,865,791	2,176,630	7,689,161
Revenue generated through penalties and interest based on audit findings of erroneous homestead exemptions.										
11282	Cook County Assessor GIS Fund	2,282,709	1,219,571	3,502,280	1,170,775	2,331,505	1,300,464	3,631,969	1,921,085	1,710,883
Funded with fees to provide and maintain a countywide map through a geographic information system.										
Cook County Land Bank Authority										
11274	Land Bank Authority	259,279	7,723,492	7,982,771	-	7,982,771	7,000,000	14,982,771	12,149,527	2,833,244
Establishes Land Bank, funded by "other revenue," to reduce and return vacant and abandoned properties back into productive and sustainable community assets.										
Planning and Development										
11275	Planning and Development Sec.108 Loan	3,480,093	642,184	4,122,277	-	4,122,277	629,340	4,751,617	719,985	4,031,632
Program allows local governments to transform a portion of their CDBG funds into federally guaranteed loans to pursue physical and economic revitalization projects capable of renewing entire neighborhoods.										
11857	PACE Note and Interest Fund	-	1,239,420	1,239,420	818,918	420,502	1,464,047	1,884,549	1,464,047	420,502
Established to finance the up-front cost of energy or other eligible improvements on a property and then pay the costs back over time through a special assessment on the property tax.										
****COVID-19 Federal Programs**										
11284	*COVID-19 Federal Programs	28,167,376	19,206	28,186,582	(4,641)	28,191,223	-	28,191,223	-	28,191,223
*Previously Coronavirus Relief Fund. Included funding for the CARES Act from FY2020 - FY2021. Currently includes funding for the County's Emergency Rental Assistance Program.										
Mortgage Foreclosure Mediation Program										
11285	Mortgage Foreclosure Mediation Program	3,661,980	1,303,668	4,965,648	1,143,863	3,821,785	1,400,000	5,221,785	3,919,740	1,302,046
Established to deliver critical services to Cook County homeowners in crisis as early as possible once the foreclosure process begins.										
American Rescue Plan Act (ARPA) Fund										
11286	American Rescue Plan Act	346,519,922	13,969,967	360,489,889	138,538,580	221,951,309	-	221,951,309	79,856,089	142,095,220
Fund established for the County's distribution from the American Rescue Plan Act's State and Local Fiscal Recovery Fund.										

SPECIAL PURPOSE FUNDS TABLE

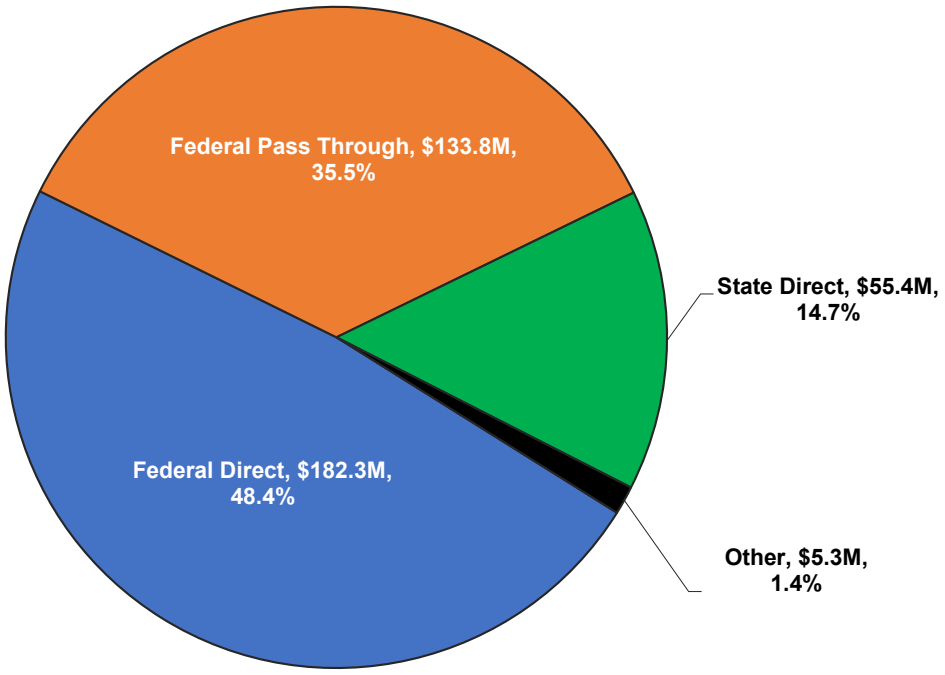
Fund Number	Description	2024 Ending Fund Balance	2025 Revenue Estimate	2025 Estimated Total Resources	2025 Estimated Expenditures	2025 Projected Ending Balance	2026 Revenue Estimate	2026 Estimated Total Resources	2026 Estimated Expenditures	2026 Projected End Balance
Equity Fund										
11287	Equity Fund	126,638,879	39,813,443	166,452,322	23,485,644	142,966,678	-	142,966,678	119,932,913	23,033,764
Established to focus on strategic investments in communities across Cook County while providing fair and equitable access to justice.										
Transportation Fund										
11289	Transportation Fund	22,648,174	261,980,837	284,629,011	186,875,618	97,753,392	248,820,000	346,573,392	69,159,294	277,414,098
The funds used to account for all transportation-related expenses authorized under Article IX, §11 of the Illinois Constitution, including the costs of administering laws related to vehicles and transportation.										
Opioid Remediation and Abatement										
11290	Opioid Remediation and Abatement	29,236,598	8,724,096	37,960,694	670,483	37,290,211	6,500,000	43,790,211	6,902,571	36,887,639
Etablished to collect the settlement funds from the National Multistate Opioid Settlement										
Disaster Response and Recovery Fund										
11292	Disaster Response and Recovery Fund	64,922,616	-	64,922,616	(37,866,634)	102,789,250	-	102,789,250	50,000,000	52,789,250
Established to reserve for funding necessary to respond to and recover from a disaster when the President of the United States, Governor and/or Cook County President declare a disaster.										
Federal Grant Risk Mitigation Fund										
11295	Federal Grant Risk Mitigation Fund	-	-	-	-	-	-	-	-	-
Established to reserve for funding necessary to continue critical County operations that are currently funded by federal grant awards in an event of the loss, limitation, cancellation and/or non-renewal of recurring federal grants.										
Infrastructure and Equipment Fund										
11601	Infrastructure and Equipment Fund	80,000,000	-	80,000,000	17,208,852	62,791,148	-	62,791,148	31,831,322	30,959,826
	Special Purpose Fund Subtotal	**1,276,218,636**	**569,564,242**	**1,845,782,878**	**598,348,442**	**1,247,434,436**	**506,809,661**	**1,754,244,097**	**944,120,186**	**810,123,911**
11306	Election	(5,519,641)	31,050,933	25,531,292	22,288,844	3,242,448	60,115,043	63,357,491	60,115,043	3,242,448
11716	Debt Service	-	-	-	-	-	259,000,000	259,000,000	259,000,000	-
11303	Annuity and Benefits (Personal Property Replacement Tax)	-	40,000,000	40,000,000	40,000,000	-	40,000,000	40,000,000	40,000,000	-
11303	Annuity and Benefits (Property Tax)	-	183,303,117	183,303,117	183,303,117	-	202,865,045	202,865,045	202,865,045	-
	Total Special Purpose Fund	**1,270,698,995**	**783,918,292**	**2,054,617,287**	**803,940,403**	**1,250,676,884**	**1,028,789,749**	**2,279,466,633**	**1,466,100,274**	**813,366,359**

RESTRICTED FUNDS

Cook County receives grant funding and other financial awards from federal, state and private agencies for a variety of services. The FY2026 recommended restricted funds budget is $376.8 million in total, including $157.7 million in new anticipated awards and $219.0 million in anticipated carryover. 37.4% of FY2026 grant funds ($140.7 million) will support Public Safety programs, such as the Child Support Enforcement Program and Urban Area Security Initiative (UASI), and 34.1% ($128.5 million) will support Economic Development initiatives.

The County's grant programs are heavily reliant on federal funding. About 48.4% of grant funds are expected to come directly from federal agencies and 35.5% of the funds are expected to come from federal funding passing through non-federal agencies. Of the remaining 16.1%, 14.7% of the County's grants come directly from the State, and 1.4% come from other sources.

FY2026 GRANTS BY FUNDING TYPES



GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
1051-President					
G54335-Grant 2021 JAC SJC Racial Equity Cohort	25,000	-	-	-	-
G54374-Grant 2021 JAC Justice Assistance Grant	310,521	100,000	-	-	100,000
G54492-Grant 2024 JAC Justice Assistance Grant	378,031	378,031	-	-	378,031
G54551-Grant 2024 JAC MacArthur SJC Capstone Grant	620,000	620,000	-	-	620,000
G54644-Grant 2022 JAC Justice Assistance Grant	501,473	501,473	-	-	501,473
G54645-Grant 2023 JAC Justice Assistance Grant	547,376	547,376	-	-	547,376
G54681-Grant 2024 JAC SJC Racial Equity Cohort	250,000	200,000	-	-	200,000
Total 1051-President	**$ 2,632,401**	**$ 2,346,880**	**$ -**	**$ -**	**$ 2,346,880**
1076-Chief Financial Officer					
G54395-Grant 2021 DBMS Local Assist Tribal Consistency Fund	100,000	100,000	-	-	100,000
Total 1076-Chief Financial Officer	**$ 100,000**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**
1115-Chief Administrative Officer					
G53654-Grant County Line Rd (I-294 to North Avenue) CMAQ	3,187,038	7,095,127	-	-	7,095,127
G53665-Grant Touhy Ave Grade Sep CMAQ	10,421,700	10,421,700	-	-	10,421,700
G53700-Grant 2018 ES Brownfield Revolving Loan Fund	281,049	280,000	-	-	280,000
G53814-Grant 2020 DOTH 88th/Cork Avenue at I-294 Interchange	8,872,829	10,382,586	-	-	10,382,586
G53967-Grant 2021 DEMRS UASI	5,242,049	-	-	-	-
G53981-Grant 2018 ES Brownfield Revolving Loan Fund - Match	165,600	207,000	-	-	207,000
G53986-Grant 2021 DOTH Old Orchard Road (CMAQ)	412,303	4,031,909	-	-	4,031,909
G53990-Grant 2020 FEMA Public Assistance Grant Program	2,000,000	-	-	-	-
G54179-Grant 2022 DOTH Franklin Ave/S03 (CMAQ) 21-FRAGS-00-PV	16,863,126	14,992,168	-	-	14,992,168
G54187-Grant 2022 DOTH Sauk Village Multi-Use Path (CMAQ)	124,800	124,800	-	-	124,800
G54214-Grant 2022 DEMRS Urban Area Security Initiative	13,423,635	2,413,579	-	-	2,413,579
G54274-Grant 2023 EC Air Pollution (909)	1,152,943	-	-	-	-
G54318-Grant 2023 DEMRS EMPG	337,096	-	-	-	-
G54319-Grant 2023 DEMRS Urban Area Security Initiative (UASI)	19,154,648	6,846,820	-	-	6,846,820
G54320-Grant 2023 DEMRS Hazard Mitigation Grant Program (HMPG)	205,000	16,164	-	-	16,164
G54349-Grant 2023 DOTH 134TH Street	51,875	51,875	-	-	51,875
G54350-Grant 2023 DOTH Economic Development Prog - Butler Dr	96,000	-	96,000	-	96,000
G54351-Grant 2023 DOTH IL Competitive Freight Prog - Butler Dr	384,000	-	384,000	-	384,000
G54352-Grant 2023 DOTH Create - Cottage Grove Avenue	850,000	-	-	-	-
G54354-Grant 2023 DOTH Traffic Signal Replacement (HSIP) - 1	982,962	731,180	-	-	731,180
G54355-Grant 2023 DOTH Traffic Signal Replacement (HSIP) - 2	1,084,365	-	1,528,290	-	1,528,290
G54453-Grant 2022 DEMRS Hazardous Material Emergency Prepare	33,333	-	-	-	-
G54490-Grant 2024 EC Solid Waste	456,741	-	-	-	-
G54495-Grant 2024 ME Postmortem Toxicology Outsouring Program	133,504	-	-	-	-
G54497-Grant 2024 DEMRS Urban Area Security Initiative	17,943,954	12,535,892	-	-	12,535,892
G54498-Grant 2024 DEMRS EMPG	453,524	-	453,524	-	453,524
G54515-Grant 2024 DOTH 606 Extension	720,000	-	360,000	-	360,000
G54519-Grant 2024 ES Grant Air Pollution PM 2.5	482,000	189,639	-	-	189,639
G54522-Grant 2024 DOTH Pedway Extension	500,000	-	-	-	-
G54540-Grant 2025 DOTH IL 171 1st Ave at UP RR Geneva Subdivision	500,000	-	1,000,000	-	1,000,000
G54545-Grant 2024 DOTH Long Range Transportation Plan	101,250	168,750	-	-	168,750

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54546-Grant 2022 DOTH West Cook Rail Safety (CRISI)	2,752,000	-	1,444,000	-	1,444,000
G54547-Grant 2023 DEMRS Hazard Identification Risk Assessment	98,812	94,278	-	-	94,278
G54556-Grant 2023 DOTH Old Orchard HPP	400,000	763,001	-	-	763,001
G54646-Grant 2025 ME Postmortem Toxicology Outsourcing Program	222,864	-	-	-	-
G54647-Grant 2024 ME Overdose to Action	150,000	-	-	-	-
G54648-Grant 2025 ES Solid Waste	456,740	-	456,741	-	456,741
G54649-Grant 2025 ES Air Pollution (909)	1,220,200	-	1,220,200	-	1,220,200
G54668-Grant 2025 DEMRS Urban Area Security Initiative	17,741,974	-	13,282,857	-	13,282,857
G54669-Grant 2025 DEMRS EMPG	453,524	-	453,524	-	453,524
G54670-Grant 2025 HMEP (Hazardous Materials Emergency Preparedness)	100,000	100,000	-	-	100,000
G54671-Grant 2025 DOTH Central Rd (CDS)	500,000	-	500,000	-	500,000
G54672-Grant 2025 DOTH Central Rd (CMAQ)	540,000	-	540,000	-	540,000
G54673-Grant 2025 DOTH Busse Rd (CDS)	1,116,297	-	1,116,279	-	1,116,279
G54676-Grant 2025 DOTH Old Plank Trail (TAP-L)	300,000	-	300,000	-	300,000
G54678-Grant 2025 ME Overdose to Action	50,000	-	156,605	-	156,605
G54690-Grant 2025 DOTH Expressway Multimodal Permeability Study (SPR)	-	133,333	-	-	133,333
G54692-Grant 2024 ES IRA Clean Air Act Air Monitoring Equipment	305,000	196,033	-	-	196,033
G54701-Grant 2024 ES Brownfield Revolving Loan Fund	950,000	950,000	-	-	950,000
G54782-Grant 2026 MEO Postmortem Toxicology Outsourcing Program	-	-	171,000	-	171,000
G54783-Grant 2026 MEO Overdose Data 2 Action	-	-	68,395	-	68,395
G54796-Grant 2026 ES Solid Waste	-	-	456,741	-	456,741
G54797-Grant 2026 ES Grant Air Pollution PM 2.5	-	-	501,468	-	501,468
G54837-Grant 2025 DES USDA - National Institute of Food & Agriculture	-	318,500	-	-	318,500
G54838-Grant 2025 DES Energy Efficiency and Conservation Block Grant	-	1,072,210	-	-	1,072,210
G54843-Grant 2026 DOTH Butler Drive (CDS)	-	-	200,000	-	200,000
G54844-Grant 2026 DOTH East Lake Avenue (ISBP)	-	-	944,000	-	944,000
Total 1115-Chief Administrative Officer	**$ 133,974,736**	**$ 74,116,543**	**$ 25,633,624**	**$ -**	**$ 99,750,167**
1125-Office of Economic Development					
G50685-Grant: 2014 CDBG Disaster Relief	10,087,381	4,705,927	-	-	4,705,927
G53493-Grant: 2017 HOME Investment	2,100,000	-	-	-	-
G53593-Grant 2018 P&D HOME	2,100,000	2,006,769	-	-	2,006,769
G53601-Grant 2018 P&D CDBG	691,284	-	-	-	-
G53636-CDBG DR Program Income	1,000,000	509,016	-	-	509,016
G53638-Home Program Income 2017	11,080,000	9,500,000	-	-	9,500,000
G53640-CDBG Program Income 2017	115,119	119,327	-	-	119,327
G53740-Grant 2019 P&D HOME	404,181	404,181	-	-	404,181
G53741-Grant 2019 P&D Community Development Block Grant	939,959	941,580	-	-	941,580
G53956-Grant 2020 P&D HOME	1,116,988	1,116,206	-	-	1,116,206
G53957-Grant 2020 P&D CDBG	749,679	318,733	-	-	318,733
G54026-Grant 2020 P&D CDBG - CV	13,976,122	10,892,193	-	-	10,892,193
G54146-Grant 2021 P&D CDBG	789,447	724,737	-	-	724,737
G54147-Grant 2021 P&D HOME	2,191,377	1,224,522	-	-	1,224,522
G54153-Grant 2022 P&D HOME	6,938,998	6,417,206	-	-	6,417,206
G54154-Grant 2022 P&D CDBG	3,711,501	1,816,558	-	-	1,816,558
G54211-Grant 2021 P&D HOME ARP	23,837,306	23,530,659	-	-	23,530,659
G54325-Grant 2023 P&D HOME	6,986,526	6,352,340	-	-	6,352,340
G54326-Grant 2023 P&D ESG	598,234	-	-	-	-

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54327-Grant 2023 P&D CDBG	9,797,543	597,855	-	-	597,855
G54375-Grant 2022 BED EDA Good Jobs Challenge Program	390,192	290,192	-	-	290,192
G54376-Grant 2022 BED Illinois Defense Manufacturing Consort	531,008	564,287	-	-	564,287
G54487-Grant 2024 P&D CDBG	10,532,626	10,638,616	-	-	10,638,616
G54488-Grant 2024 P&D ESG	850,540	443,540	-	-	443,540
G54489-Grant 2024 P&D HOME	5,747,740	-	6,159,722	-	6,159,722
G54564-Grant 2024 BED Chicagoland Solar Collaborative	1,125,000	791,446	-	25,000	791,446
G54650-Grant 2025 P&D CDBG	10,500,000	-	10,516,157	-	10,516,157
G54651-Grant 2025 P&D HOME	5,700,000	-	5,777,500	-	5,777,500
G54652-Grant 2025 P&D ESG	850,000	-	910,141	-	910,141
G54714-Grant 2025 P&D Urban Shelter Program	-	-	4,000,000	-	4,000,000
G54799-Grant 2026 P&D CDBG	-	-	10,600,000	-	10,600,000
G54800-Grant 2026 P&D ESG	-	-	850,000	-	850,000
G54801-Grant 2026 P&D HOME	-	-	5,800,000	-	5,800,000
Total 1125-Office of Economic Development	**$ 135,438,751**	**$ 83,905,886**	**$ 44,613,520**	**$ 25,000**	**$ 128,519,406**
1126-Public Defender					
G53839-Grant 2020 PD Data Analytics Enhance Program	75,000	-	-	-	-
Total 1126-Public Defender	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**
1352-County Clerk					
G54667-Grant 2024 CC Voter Registration State Grant FY2025	2,500,000	-	-	-	-
Total 1352-County Clerk	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**
1427-Sheriff					
G53650-Grant 2018 SHE Equitable Share - Justice	1,306,996	838,195	-	-	838,195
G53651-Grant 2018 SHE Equitable Share - Treasury	986,809	541,329	-	-	541,329
G54053-Grant 2022 SHE High Intensity Drug Trafficking Area	247,607	-	-	-	-
G54054-Grant 2022 SHE Title IV-D Child Support FED	1,639,927	-	-	-	-
G54055-Grant 2022 SHE Title IV-D Child Support STE	844,812	-	-	-	-
G54314-Grant 2023 SHE High Intensity Drug Trafficking Area	3,454,306	-	-	-	-
G54333-Grant 2021 SHE Second Chance Act Pay for Success Initiative	1,100,000	1,098,943	-	-	1,098,943
G54367-Grant 2022 SHE Restore, Reinvest, & Renew (R3)	257,679	-	-	-	-
G54479-Grant 2024 SHE STEP	249,744	-	-	-	-
G54480-Grant 2024 SHE HIDTA	3,969,141	3,792,723	-	-	3,792,723
G54482-Grant 2024 SHE Comp. Law Enforcement Response to Drugs	79,500	-	-	-	-
G54485-Grant 2024 SHE Residential Substance Abuse Treatment	215,444	-	-	-	-
G54537-Grant 2023 SHE Body-Worn Camera Program	35,000	35,000	-	35,000	35,000
G54538-Grant 2023 SHE Law Enforcement Mental Hlth & Wellness Act	148,112	-	-	-	-
G54653-Grant 2025 SHE Title IV-D Child Support FED	4,808,643	4,812,893	-	-	4,812,893
G54654-Grant 2025 SHE Title IV-D Child Support STE	2,477,180	2,406,446	-	-	2,406,446
G54655-Grant 2024 Intellectual Property Enforcement Program	340,000	-	-	-	-
G54657-Grant 2025 High-Intensity Drug Trafficking Area	4,064,267	-	4,064,267	-	4,064,267
G54658-Grant 2025 SHE STEP	249,744	-	283,615	-	283,615
G54660-Grant 2025 SHE Organized Retail Crime Program	400,000	-	400,000	-	400,000
G54662-Grant 2025 SHE Residential Substance Abuse Treatment	230,010	-	238,095	-	238,095
G54664-Grant 2024 SHE Overdose Data to Action	200,000	-	-	-	-

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54665-Grant 2024 SHE FOID Enforcement Grant	479,633	-	-	-	-
G54679-Grant 2025 SHE Comprehensive Law Enforcement Response to Drugs	79,500	-	-	-	-
G54680-Grant 2024 SHE Organized Retail Crime Grant (FY24)	400,000	-	-	-	-
G54682-Grant 2025 SHE Overdose to Action	172,000	-	172,000	-	172,000
G54694-Grant 2025 SHE Firearm Restraining Order (FRO) Program	900,000	-	900,000	-	900,000
G54830-Grant 2026 SHE High-Intensity Drug Trafficking Area	-	-	4,511,334	-	4,511,334
G54831-Grant 2026 SHE STEP	-	-	283,615	-	283,615
G54832-Grant 2026 SHE Organized Retail Crime Program	-	-	500,000	-	500,000
G54833-Grant 2026 SHE Residential Substance Abuse Treatment	-	-	234,271	61,667	234,271
Total 1427-Sheriff	**$ 29,336,053**	**$ 13,525,529**	**$ 11,587,197**	**$ 96,667**	**$ 25,112,726**
1453-State's Attorney					
G53582-2018 SAO Equitable Sharing Program - Treasury	617,906	606,076	-	-	606,076
G53583-2018 SAO Equitable Sharing Program - Justice	1,841,956	1,879,073	-	-	1,879,073
G53845-Grant 2020 SAO Facility Dog Program	1,550	1,345	-	-	1,345
G53898-Grant 2021 SAO Skokie Adult Drug Treatment Court	171,289	30,611	-	4,610	30,611
G53905-Grant 2021 SAO Internet Crimes Against Children	347,050	-	-	-	-
G53907-Grant 2021 SAO Human Trafficking Task Force	181,097	-	-	-	-
G53909-Grant 2022 SAO Intellectual Property Enforcement Program	354,471	133,537	-	-	133,537
G54100-Grant 2022 SAO Prosecuting Cold Cases DNA Program	144,244	134,817	-	-	134,817
G54229-Grant 2021 SAO Post Conviction DNA	373,242	151,859	-	-	151,859
G54289-Grant 2023 SAO Improving Criminal Response	730,046	376,669	-	-	376,669
G54454-Grant 2024 SAO Internet Crimes Against Children	600,000	1,692,092	-	-	1,692,092
G54455-Grant 2024 SAO Victim Enforcement Prosec & County Victim Assist	44,647	-	-	-	-
G54458-Grant 2024 SAO Complex Drug Prosecution	566,330	-	-	-	-
G54460-Grant 2024 SAO Appellate Assistance Program	4,600,000	-	-	-	-
G54461-Grant 2024 SAO Criminal Tax Fraud Program	109,550	-	-	-	-
G54462-Grant 2024 SAO Domestic Violence MDT	355,105	-	-	-	-
G54464-Grant 2024 SAO Sexual Assault MDT	353,777	-	-	-	-
G54467-Grant 2024 SAO Human Trafficking	751,463	661,061	-	124,737	661,061
G54469-Grant 2024 SAO Illinois Statewide Auto Theft Task Force	249,944	-	-	-	-
G54471-Grant 2024 SAO Title IV-D Child Support Enforcement - FED	18,320,051	6,354,385	-	-	6,354,385
G54472-Grant 2024 SAO Title IV-D Child Support Enforcement - STE	9,437,603	3,277,727	-	-	3,277,727
G54473-Grant 2024 SAO AG Child Sex Abuse	20,000	-	-	-	-
G54474-Grant 2024 SAO AG Sexual Assault & DV	20,000	-	-	-	-
G54475-Grant 2024 SAO AG Hidden Victims	7,200	-	-	-	-
G54476-Grant 2024 SAO DCFS Child Sex Abuse	25,000	90,382	-	-	90,382
G54534-Grant 2023 SAO Against Hate: Education & Outreach Prog	1,157,257	866,975	-	-	866,975
G54558-Grant 2024 SAO Underserved Victims of Crime	126,031	-	-	-	-
G54607-Grant 2025 SAO Skokie Adult Drug Treatment Center	600,000	-	-	-	-
G54610-Grant 2025 VOCA Law Enforcement	500,000	73,215	-	17,100	73,215
G54612-Grant 2025 Underserved Victims	550,000	125,000	-	45,893	125,000
G54614-Grant 2025 Complex Drug Prosecution	700,000	-	-	-	-
G54616-Grant 2025 Appellate Assistance Program	6,900,000	4,054,764	-	-	4,054,764
G54617-Grant 2025 SAO Criminal Tax Fraud Program	164,325	-	113,333	-	113,333
G54618-Grant 2025 Domestic Violence MDT	749,992	116,618	-	9,138	116,618
G54620-Grant 2025 SAO Sexual Assault MDT	750,000	116,666	-	14,208	116,666
G54622-Grant 2025 SAO Post Conviction DNA Grant	500,000	-	-	-	-

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54623-Grant 2025 SAO Prosecuting Cold Cases DNA	500,000	-	-	-	-
G54624-Grant 2025 SAO IL Statewide Auto Theft Task Force	450,000	111,759	-	-	111,759
G54626-Grant 2025 SAO AG Child Sex Abuse	40,000	20,000	-	-	20,000
G54627-Grant 2025 SAO AG Sexual Assault and Domestic Violence	40,000	20,000	-	-	20,000
G54628-Grant 2025 SAO AG Hidden Victims	15,000	7,200	-	-	7,200
G54629-Grant 2025 SAO DCFS SAO Child Sex Abuse	50,000	-	-	-	-
G54806-Grant 2026 SAO VOCA Law Enforcement	-	-	500,000	169,321	500,000
G54808-Grant 2026 SAO Underserved Victims	-	-	500,000	151,827	500,000
G54810-Grant 2026 SAO Complex Drug Prosecution	-	-	65,327	12,511	65,327
G54812-Grant 2026 SAO Appellate Assistance Program	-	-	6,900,000	-	6,900,000
G54813-Grant 2026 SAO Criminal Tax Fraud Program	-	-	170,000	-	170,000
G54814-Grant 2026 SAO Domestic Violence MDT	-	-	701,726	107,301	701,726
G54816-Grant 2026 SAO Sexual Assault MDT	-	-	700,000	207,236	700,000
G54820-Grant 2026 SAO Improving Criminal Response	-	-	800,000	-	800,000
G54821-Grant 2026 SAO IL Statewide Auto Theft Task Force	-	-	191,220	-	191,220
G54822-Grant 2026 SAO Intellectual Property Enforcement	-	-	400,000	-	400,000
G54823-Grant 2026 SAO Title IV-D Child Support Enforcement - FED	-	-	17,398,458	-	17,398,458
G54824-Grant 2026 SAO Title IV-D Child Support Enforcement - STE	-	-	8,962,842	-	8,962,842
G54825-Grant 2026 SAO AG Child Sex Abuse	-	-	40,000	-	40,000
G54826-Grant 2026 SAO AG Sexual Assault and Domestic Violence	-	-	40,000	-	40,000
G54827-Grant 2026 SAO AG Hidden Victims	-	-	10,800	-	10,800
G54845-Grant 2025 SAO Complex Violent Crime	-	-	422,603	81,533	422,603
Total 1453-State's Attorney	**$ 54,016,125**	**$ 20,901,831**	**$ 37,916,308**	**$ 945,416**	**$ 58,818,139**

1478-Chief Judge

G54004-Grant 2020 OCJ Cook County Justice for Family Project	419,480	-	-	-	-
G54226-Grant 2021 OCJ South Suburban Drug Court	338,486	257,824	-	110,057	257,824
G54298-Grant 2023 OCJ Drug and Mental Health -Y5	345,704	-	-	-	-
G54499-Grant 2024 OCJ South Suburban Drug Court Expansion -Y3	381,562	-	-	-	-
G54501-Grant 2024 OCJ SAMHSA WRAP Court-Y5	367,284	273,917	-	-	273,917
G54502-Grant 2024 OCJ Adult Redeploy Illinois ACT	472,301	-	-	-	-
G54503-Grant 2024 OCJ Adult Redeploy Illinois RAP	436,579	-	-	-	-
G54506-Grant 2024 OCJ Partner Abuse Intervention	99,300	-	-	-	-
G54507-Grant 2024 JDTC National School Lunch	450,000	-	-	-	-
G54508-Grant 2024 JDTC School Breakfast Program	250,000	-	-	-	-
G54509-Grant 2024 JDTC State Free Lunch & Breakfast	25,000	-	-	-	-
G54524-Grant 2024 OCJ Redeploy Illinois Juvenile Court	5,544,189	-	-	-	-
G54553-Grant 2023 OCJ Building Local Continuums of CSYS	421,500	237,961	-	-	237,961
G54630-Grant 2025 OCJ Adult Redeploy Illinois ACT	600,000	430,127	-	-	430,127
G54631-Grant 2025 OCJ Adult Redeploy Illinois RAP	465,000	342,880	-	-	342,880
G54632-Grant 2025 OCJ Redeploy Illinois Juvenile Court	5,863,215	4,578,925	-	-	4,578,925
G54633-Grant 2025 OCJ South Suburban Drug Court Expansion -Y4	400,000	-	400,000	-	400,000
G54634-Grant 2024 OCJ North Suburban ADTC Expansion Program - Y2	381,786	-	-	-	-
G54635-Grant 2025 OCJ North Suburban ADTC Expansion Program - Y3	400,000	-	400,000	-	400,000
G54638-Grant 2024 OCJ Safer Parenting Facilitation and CPOs Project	44,980	46,453	-	-	46,453
G54639-Grant 2025 SS Partner Abuse Intervention	150,000	146,113	-	-	146,113
G54641-Grant 2025 JTDC School Breakfast Program	250,000	170,000	-	-	170,000

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54643-Grant 2025 JTDC State Free Lunch & Breakfast	25,000	30,000	-	-	30,000
G54697-Grant 2024 OCJ Veterans Treatment Court Enhancement Program	1,000,000	763,409	-	-	763,409
G54702-Grant 2024 OCJ JAG ATBIIC2	50,000	-	-	-	-
G54728-Grant 2025 OCJ Adult Redeploy IL MHC	-	185,214	-	-	185,214
G54785-Grant 2026 OCJ Redeploy Illinois Juvenile Court	-	-	5,865,000	-	5,865,000
G54786-Grant 2026 OCJ Adult Redeploy Illinois ACT	-	-	524,700	-	524,700
G54787-Grant 2026 OCJ Adult Redeploy Illinois RAP	-	-	499,093	-	499,093
G54788-Grant 2026 OCJ Adult Redeploy IL MHC	-	-	299,975	-	299,975
G54789-Grant 2026 OCJ South Suburban Drug Court Expansion -Y5	-	-	400,000	-	400,000
G54790-Grant 2026 OCJ North Suburban ADTC Expansion Program - Y4	-	-	400,000	-	400,000
G54791-Grant 2025 OCJ Justice Assistance Grant ATBIIC2	-	-	50,000	-	50,000
G54792-Grant 2025 OCJ Cook County Justice for Family Project	-	-	700,000	-	700,000
G54793-Grant 2026 JTDC School Breakfast Program	-	-	280,000	-	280,000
G54794-Grant 2026 JTDC National School Lunch	-	-	480,000	-	480,000
G54795-Grant 2026 JTDC State Free Lunch & Breakfast	-	-	30,000	-	30,000
G54835-Grant 2026 SS Partner Abuse Intervention Program	-	-	150,000	-	150,000
Total 1478-Chief Judge	**$ 19,631,366**	**$ 7,762,823**	**$ 10,478,768**	**$ 110,057**	**$ 18,241,591**
1503-Clerk of the Circuit Court					
G54685-Grant 2024 CCC Access to Justice Improvement	10,000	-	-	-	-
Total 1503-Clerk of the Circuit Court	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**
1943-Cook County Land Bank Authority					
G54510-Grant 2024 Strong Communities Program #2	562,000	562,000	-	-	562,000
Total 1943-Cook County Land Bank Authority	**$ 562,000**	**$ 562,000**	**$ -**	**$ -**	**$ 562,000**
4020-Cook County Health & Hospital Systems					
G53871-Grant 2020 CCH A Multi-Level Genomic & Spatial Anal. Of MRSA Trans	145,381	-	-	-	-
G54029-Grant 2020 CCH COSSAP	641,927	-	-	-	-
G54128-Grant 2022 CCH ANE - Nurse Practitioner	865,130	-	-	-	-
G54151-Grant 2021 DPH Health Equity Initiative	4,863,982	-	-	-	-
G54157-Grant 2021 DPH Lead Hazard Control	2,012,211	2,000,000	-	-	2,000,000
G54232-Grant 2022 CCH Healthcare Transformative Collab	-	-	1,000,000	-	1,000,000
G54245-Grant 2023 DPH IL Breast and Cervical Fed	107,290	-	-	-	-
G54246-Grant 2023 DPH IL Breast and Cervical State	157,995	-	-	-	-
G54252-Grant 2023 CCH IL Family Planning STE	310,055	-	-	-	-
G54265-Grant 2023 CCH IL Family Planning FED	387,741	-	-	-	-
G54270-Grant 2023 CCH Community Health Workers	3,005,790	-	-	-	-
G54362-Grant 2022 DPH Syphilis Prevention Services Among Women	59,684	483,011	-	-	483,011
G54364-Grant 2022 CCH Comp Opi Stim & Sub Abuse Site-based Prg 2	1,238,706	641,770	-	-	641,770
G54388-Grant 2022 CCH NWU Cancer Health Equity Research SPORE	270,089	-	-	-	-
G54389-Grant 2021 CCH Chgo Prev & Interv Epicenter II	290,876	19,033	-	-	19,033
G54396-Grant 2022 CCH ACPM/Reducing Hypertension	270,000	-	-	-	-
G54402-Grant 2024 DPH Genetics Education & Follow-up	463,583	150,000	-	-	150,000
G54403-Grant 2024 DPH Public Health Emergency Preparedness	688,562	-	-	-	-
G54404-Grant 2024 DPH Cities Readiness	126,331	-	-	-	-
G54405-Grant 2024 DPH High Risk Infants Follow-up FED	53,710	-	-	-	-

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54406-Grant 2024 DPH High Risk Infants Follow-up STE	267,657	61,239	-	-	61,239
G54407-Grant 2024 DPH Local Health Protection STE	1,835,814	-	-	-	-
G54408-Grant 2024 DPH Ground Water	10,298	-	-	-	-
G54410-Grant 2024 DPH Perinatal Hep-B Prevention	42,000	-	-	-	-
G54411-Grant 2024 DPH Lead Poisoning Prevent & Response STE	257,353	-	-	-	-
G54413-Grant 2023 DPH Lead Poisoning Prevent & Response STE	68,185	-	-	-	-
G54415-Grant 2024 DPH Body Art	43,794	-	-	-	-
G54417-Grant 2024 DPH Tanning	5,104	-	-	-	-
G54419-Grant 2024 DPH Vector Surveillance	49,506	-	-	-	-
G54421-Grant 2024 DPH Safe Drinking Water	10,977	-	-	-	-
G54422-Grant 2024 DPH IL Tobacco Free Communities	458,076	-	-	-	-
G54423-Grant 2024 DPH Pre-school Vision & Hearing Screening	39,900	-	-	-	-
G54424-Grant 2024 DPH State Indoor Radon Program	5,833	-	-	-	-
G54427-Grant 2024 CCH Breast Feeding Peer Counseling	45,000	-	-	-	-
G54428-Grant 2024 CCH WIC	1,467,002	-	-	-	-
G54429-Grant 2024 CCH Comprehensive MAT-Vivitrol	51,910	54,780	-	-	54,780
G54430-Grant 2024 CCH Opioid IL SOR.STR	389,138	-	-	-	-
G54431-Grant 2024 CCH ANE-SANE	500,000	-	-	-	-
G54432-Grant 2024 CCH ANE - Nurse Practitioner	1,564,984	-	-	-	-
G54435-Grant 2024 CCH Home Visiting Grant	273,300	-	-	-	-
G54440-Grant 2024 CCH Cook County Offender Re-entry	158,465	-	-	-	-
G54441-Grant 2024 CCH COVID-19 Contact Trac for Ext Hlth Facil	200,000	-	-	-	-
G54442-Grant 2024 CCH Acupuncture in the ED	498,958	345,737	-	-	345,737
G54443-Grant 2024 CCH Community Health Workers	4,537,209	-	-	-	-
G54444-Grant 2024 CCH Project REACCH-OUT	521,160	-	-	-	-
G54445-Grant 2024 CCH Primary Care Training & Enhancement	300,000	-	-	-	-
G54446-Grant 2024 CCH Primary Care Training & Enhancement #2	300,000	-	-	-	-
G54447-Grant 2024 CCH WSHEC Healthcare Transformation Collab	577,448	-	-	-	-
G54451-Grant 2023 CCH Sup Trans to Primarycare among Postpartum	363,255	-	-	-	-
G54452-Grant 2023 DPH Strengthening IL Public Health Admin	408,985	350,000	-	-	350,000
G54511-Grant 2024 CCH Flexible Housing Pool	106,354	115,036	-	-	115,036
G54512-Grant 2024 CCH Healthy Start Initiative	684,706	-	-	-	-
G54513-Grant 2024 CCH Genomic Sequencing of Nonculture N Gonorrhea	254,231	-	-	-	-
G54514-Grant 2023 New Appro Improv Coronary Revascularization in Pat	10,000	-	-	-	-
G54549-Grant 2023 CCH Community Project Funding-NICU Stroger	863,000	-	-	-	-
G54550-Grant 2023 CCH Community Project Funding-Arlington Hts	1,000,000	600,000	-	-	600,000
G54560-Grant 2021 CCH Enhancing Perinatal Care Support to Improve	257,687	-	-	-	-
G54561-Grant 2023 CCH Site Participation Agreement-Trio	80,000	30,265	-	-	30,265
G54562-Grant 2023 CCH NICHD International and Domestic Pediatric	8,439	-	-	-	-
G54566-Grant 2025 DPH Emergency Preparedness	988,485	568,073	-	-	568,073
G54567-Grant 2025 DPH IL Breast & Cervical FED	85,129	121,559	-	-	121,559
G54568-Grant 2025 DPH IL Breast & Cervical State	270,848	157,995	-	-	157,995
G54569-Grant 2025 DPH High Risk Family Case Man Fed	92,074	-	-	-	-
G54570-Grant 2025 DPH High Risk Family Case Man State	500,053	-	-	-	-
G54571-Grant 2025 DPH Perinatal Hepatitis B Fed	72,000	11,371	-	-	11,371
G54572-Grant 2025 DPH Safe Drinking Water Fed	19,741	20,000	-	-	20,000
G54573-Grant 2025 DPH Comp Local Health Protection-State	2,923,500	1,411,667	-	-	1,411,667
G54574-Grant 2025 DPH Ground Water Program	17,249	10,500	-	-	10,500
G54575-Grant 2025 DPH Lead Poisoning Prev & Response-State	654,640	338,718	-	-	338,718

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54576-Grant 2025 DPH Body Art	75,075	48,365	-	-	48,365
G54577-Grant 2025 DPH Tanning	8,750	4,521	-	-	4,521
G54578-Grant 2025 DPH Vector Surveillance & Control	398,677	206,344	-	-	206,344
G54579-Grant 2025 DPH Tick Surveillance	4,125	4,667	-	-	4,667
G54580-Grant 2025 DPH Cities Readiness Initiative	221,310	120,937	-	-	120,937
G54581-Grant 2025 DPH IL Tobacco Free Communities	785,272	458,075	-	-	458,075
G54582-Grant 2025 DPH Preschool Vision & Hearing Screening	39,900	23,275	-	-	23,275
G54583-Grant 2025 DPH State Indoor Radon	10,000	17,500	-	-	17,500
G54584-Grant 2025 CCH Breast Feeding Peer Counseling	45,000	45,000	-	-	45,000
G54585-Grant 2025 CCH WIC-Supplemental Nutrition for Women, Inf, & Children	1,601,888	755,536	-	-	755,536
G54586-Grant 2024 CCH IL SOR State	291,667	-	-	-	-
G54587-Grant 2025 CCH IL SOR FED	745,465	700,000	-	-	700,000
G54588-Grant 2025 CCH IL SOR State	500,000	700,000	-	-	700,000
G54589-Grant 2025 CCH Sexual Nurse Assault Examiner-SANE	700,000	-	-	-	-
G54590-Grant 2025 CCH Nurse Practitioner Residency Fellowship Program	700,000	1,674,997	-	-	1,674,997
G54591-Grant 2025 CCH Healthy Start Initiative Eliminating	1,200,000	641,667	-	-	641,667
G54593-Grant 2025 CCH IL Family Planning Fed	664,699	664,699	-	-	664,699
G54594-Grant 2025 CCH IL Family Planning State	548,450	-	1,096,901	-	1,096,901
G54595-Grant 2025 CCH Project REACCH-OUT	42,148	525,000	-	-	525,000
G54596-Grant 2025 CCH Primary Care Training & Enhancement	600,000	362,833	-	-	362,833
G54597-Grant 2025 CCH Primary Care Training & Enhancement #2	600,000	623,394	-	-	623,394
G54598-Grant 2025 CCH Home Visiting	273,300	84,998	-	-	84,998
G54599-Grant 2024 CCH COSSUP- Comp Opioid, Stimulant, & Sub Use	-	-	355,000	-	355,000
G54601-Grant 2025 CCH Hospital Preparedness Program	-	-	10,000	-	10,000
G54602-Grant 2024 CCH Having a Seat at the Table	200,000	200,000	-	-	200,000
G54603-Grant 2024 CCH Expanding an Active Surv Cohort to Improve	67,373	-	-	-	-
G54687-Grant 2024 CCH IBD Qoras of Cook County Health	125,000	125,000	-	-	125,000
G54689-Grant 2024 CCH UIC-All of Us	29,044	13,004	-	-	13,004
G54691-Grant 2024 CCH Gilead Master FOCUS Agreement	393,603	279,170	-	-	279,170
G54695-Grant 2024 CCH Violet Crime Victims Assistance	50,000	-	-	-	-
G54696-Grant 2024 CCH Multi-modality Image Fusion to Improve	30,000	30,000	-	-	30,000
G54705-Grant 2025 CCH HOPWA Services	74,554	-	64,216	-	64,216
G54706-Grant 2025 CCH Populated Center Health Homes - CORP Prevention	302,666	-	123,975	-	123,975
G54707-Grant 2025 CCH Populated Center Health Homes - CDC Prevention	302,666	-	10,509	-	10,509
G54708-Grant 2025 CCH Tuberculosis TB Control - Stroger Hospital	792,140	-	66,012	-	66,012
G54709-Grant 2025 CCH Ryan White Part C Outpatient EIS Program	1,115,374	-	130,206	-	130,206
G54710-Grant 2025 CCH School Health Center at Morton East High School	124,500	-	-	-	-
G54711-Grant 2025 CCH Genetics/Sickle Cell - AB Hemoglobinopathies	36,850	-	-	-	-
G54712-Grant 2025 CCH Regional Perinatal Care System Program	446,237	-	-	-	-
G54713-Grant 2025 CCH IDPH Pediatric Genetic Counseling Program	125,000	-	90,108	-	90,108
G54726-Grant 2025 CCH HIV SVCS-POP CENT H H-HRSA	-	-	1,264,831	-	1,264,831
G54731-Grant 2025 DPH Better Birth Outcomes-Comprehensive (STATE)	-	-	136,192	-	136,192
G54732-Grant 2025 DPH Better Birth Outcomes-Comprehensive (FED)	-	-	246,233	-	246,233
G54733-Grant 2025 DPH Overdose Data to Action	-	-	342,863	-	342,863
G54735-Grant 2026 DPH Breast & Cervical - FED	-	-	208,836	-	208,836
G54736-Grant 2026 DPH Breast & Cervical - STATE	-	-	270,848	-	270,848
G54737-Grant 2026 DPH Emergency Preparedness	-	-	973,840	-	973,840
G54738-Grant 2026 DPH Local Health Protection	-	-	2,420,000	-	2,420,000
G54739-Grant 2026 DPH IL Tobacco Free Communities	-	-	785,272	-	785,272

GRANTS SUMMARY

Grant Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	County Cash Match	Total Project Amount
G54740-Grant 2026 DPH Cities Readiness Initiative	-	-	207,320	-	207,320
G54741-Grant 2026 DPH Pre-School Vision and Hearing	-	-	39,000	-	39,000
G54742-Grant 2026 DPH Body Art	-	-	82,912	-	82,912
G54743-Grant 2026 DPH Lead Poisoning Prevention	-	-	580,660	-	580,660
G54744-Grant 2026 DPH Tanning Facilities Program	-	-	7,750	-	7,750
G54745-Grant 2026 DPH Vector Surveillance	-	-	353,733	-	353,733
G54746-Grant 2026 DPH Perinatal Hepatitis B Prevention	-	-	35,000	-	35,000
G54748-Grant 2026 DPH Tick Surveillance	-	-	8,000	-	8,000
G54749-Grant 2026 DPH Ground Water Protection	-	-	18,000	-	18,000
G54752-Grant 2026 DPH Better Birth Outcomes-Comprehensive (FED)	-	-	180,571	-	180,571
G54754-Grant 2026 CCH IL Family Planning - FED	-	-	20,032	-	20,032
G54756-Grant 2026 CCH ANE Nurse Practitioner Residency	-	-	868,451	-	868,451
G54757-Grant 2026 CCH Primary Care Training & Enhancement	-	-	622,000	-	622,000
G54758-Grant 2026 CCH Primary Care Training & Enhancement #2	-	-	1,068,675	-	1,068,675
G54759-Grant 2026 CCH Home Visiting	-	-	63,174	-	63,174
G54760-Grant 2026 CCH Opioid STR	-	-	1,200,000	-	1,200,000
G54761-Grant 2026 CCH WIC	-	-	1,295,205	-	1,295,205
G54763-Grant 2026 CCH Healthy State Initiative	-	-	1,100,000	-	1,100,000
G54766-Grant 2026 CCH Population Centered Health Home Corp	-	-	306,666	-	306,666
G54767-Grant 2026 CCH Ryan White Part C Outpatient EIS	-	-	1,463,248	-	1,463,248
G54768-Grant 2026 CCH Outpatient Tuberculosis Services	-	-	792,140	-	792,140
G54769-Grant 2026 CCH Population Centered Health Home CDC	-	-	126,111	-	126,111
G54770-Grant 2026 CCH Housing Opportunities for Persons	-	-	78,420	-	78,420
G54771-Grant 2025 CCH School Heath Center - 2 FED	-	-	343,559	-	343,559
G54773-Grant 2026 CCH HIV SERVICES - POP CENT H H-HRSA	-	-	4,794,668	-	4,794,668
G54775-Grant 2026 CCH Gilead Master Focus Agreement	-	-	393,000	-	393,000
G54779-Grant 2026 CCH Project REACCH-OUT	-	-	466,377	-	466,377
G54828-Grant 2026 CCH Syphilis Prevention Services Among Women	-	-	57,737	-	57,737
Total 4020-Cook County Health & Hospital Systems Board	**$ 54,369,223**	**$ 15,799,736**	**$ 26,168,251**	**$ -**	**$ 41,967,987**
Grand Total	**$ 432,645,655**	**$ 219,021,229**	**$ 156,397,668**	**$ 1,177,140**	**$ 375,418,897**

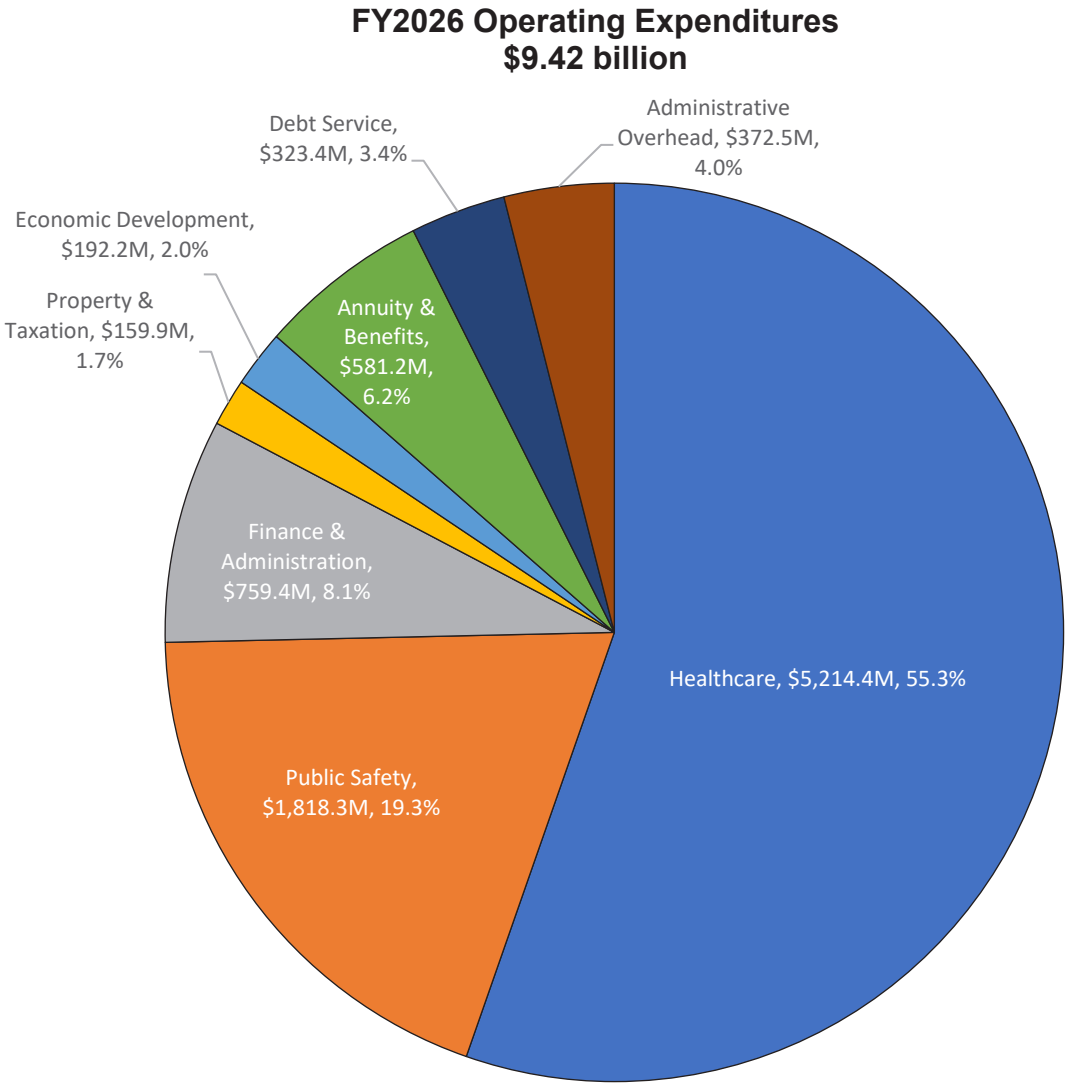
OTHER FINANCIAL AWARDS SUMMARY

Other Financial Award Number and Title	FY25 Approved Budget	FY26 Anticipated Carry Over	FY26 Anticipated New Award	Total Project Amount
1140-Chief of Asset Management				
G95014-OFA 2025 BAM Renewable Energy Community Fund 1	-	-	36,000	36,000
Total 1140-Chief of Asset Management	**$ -**	**$ -**	**$ 36,000**	**$ 36,000**
1478-Chief Judge				
G95004-OFA 2025 OCJ AOIC Technology Modernization	1,050,000	-	-	-
Total 1478-Chief Judge	**$ 1,050,000**	**$ -**	**$ -**	**$ -**
1503-Clerk of the Circuit Court				
G95005-OFA 2025 CCC AOIC Technology Modernization	550,000	-	-	-
Total 1503-Clerk of the Circuit Court	**$ 550,000**	**$ -**	**$ -**	**$ -**
4020-Cook County Health & Hospital Systems Board				
G95000-CRO 2024 Amgen Cards AAHeartStudy	647,545	-	-	-
G95001-CRO 2024 Visby ID PCR CT NGandTV	200,000	-	-	-
G95007-CRO 2025 EIDOS Cards ActEarly Study	-	-	560,443	560,443
G95008-CRO 2025 AiCuris Cards PRIOH Study	-	-	149,830	149,830
G95009-CRO 2025 Rekovar PEDS NAS 002 Study	-	-	115,000	115,000
G95010-CRO 2025 ELIOS OPTH EP 02 Study	-	-	145,000	145,000
G95011-CRO 2025 UCB LTM DERM HS PROG Study	-	-	140,000	140,000
G95012-CRO 2025 Attralus Cards AT01-301 Study	-	-	132,059	132,059
G95013-CRO 2025 Theradex Oncon Study	-	-	59,850	59,850
Total 4020-Cook County Health & Hospital Systems Board	**$ 847,545**	**$ -**	**$ 1,302,182**	**$ 1,302,182**
Grand Total	**$ 2,447,545**	**$ -**	**$ 1,338,182**	**$ 1,338,182**

Return to TOC

PROPOSED EXPENDITURES

The proposed FY2026 budget totals $10.01 billion, $9.42 billion or 94.1% of which is considered operating budget, with the remaining $592.5 million being capital expenditures. The proposed operating budget is composed of $5.21 billion for Healthcare, $1.82 billion for Public Safety, $759.4 million for Finance and Administration, $159.9 million for Property and Taxation operations, $192.2 million for Economic Development, $372.5 million for Administrative Overhead, $581.2 million for Annuity and Benefits and $323.4 million for Debt Service. These expenditures include Special Purpose Funds and Grants.

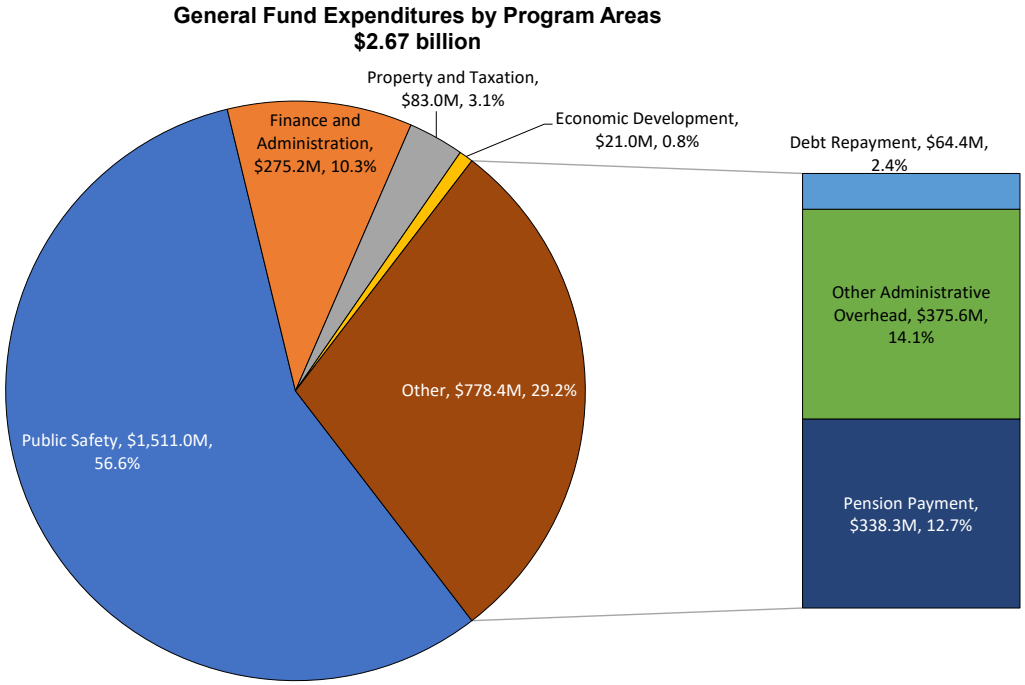


$9.42 BILLION TOTAL OPERATING EXPENDITURES

55.3 percent	Healthcare Expenditures
19.3 percent	Public Safety Expenditures
8.1 percent	Finance and Administration Expenditures
4.0 percent	Administrative Overhead Expenditures
2.0 percent	Economic Development Expenditures
1.7 percent	Property and Taxation Expenditures
6.2 percent	Annuity and Benefit Expenditures
3.4 percent	Debt Service Expenditures

GENERAL FUND - EXPENDITURES BY PROGRAM AREA

The Corporate and Public Safety Funds together make up the County's General Fund. The proposed General Fund budget of $2.67 billion represents an increase of $448.0 million, or 20.2%, from the FY2025 adopted budget. A total of $1.51 billion, or 56.6%, of the total General Fund expenditures are proposed for the public safety system, an increase of $341.2 million, or 29.2%, compared to the FY2025 adopted budget. $379.1 million, or 14.2%, of the total General Fund expenditures are allocated among Finance and Administration, Economic Development and Property and Taxation areas. These combined proposed expenditures represent an increase of $67.7 million, or 21.8%, from the FY2025 appropriation. Administrative Overhead of $778.4 million is 29.2% of the total proposed budget and includes a pension contribution of $338.3 million from the General Fund, debt repayment of $64.4 million and other Countywide costs of $375.6 million. In FY2026, total Administrative Overhead proposed budget increased by $39.0 million, or 5.3%, over FY2025 expenditures.



Program Areas	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Public Safety	1,221,593,032	1,063,940,996	1,120,324,562	1,169,758,792	1,511,001,255
Finance and Administration	167,925,882	194,676,645	207,813,374	217,918,890	275,167,851
Property and Taxation	64,854,778	70,714,490	73,202,725	77,055,901	82,988,194
Economic Development	11,092,716	14,689,400	15,066,708	16,392,678	20,963,808
Administrative Overhead	543,963,076	630,257,386	779,843,620	739,372,563	778,363,664
Total	$2,009,429,485	$1,974,278,917	$2,196,250,989	$2,220,498,825	$2,668,484,772

FTEs by Program Areas	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Public Safety	11,882	12,156	12,032	12,080	12,106
Finance and Administration	1,379	1,571	1,622	1,634	1,658
Property and Taxation	594	625	644	650	659
Economic Development	79	96	96	95	106
Total	13,934	14,448	14,395	14,459	14,530

GENERAL FUND - HIGHLIGHTS BY PROGRAM AREAS

PUBLIC SAFETY

Cook County is responsible for the public safety of Cook County's approximately 5.17 million residents. The public safety system makes up 56.6% of the General Fund and is composed of the Court System, Department of Corrections, and Sheriff Operations. The County operates the second largest unified court system in the world, which hears civil, criminal, and administrative cases. As part of its public safety system, Cook County also operates a pretrial detention facility for adults at the County jail and for juveniles at the Juvenile Temporary Detention Center (JTDC).

The proposed FY2026 General Fund budget for Public Safety is $1.51 billion, an increase of $341.2 million, or 29.2% above the FY2025 appropriation, driven by increases in personnel costs. It is important to note certain transportation-related expenditures budgeted within public safety offices are allocated to the Transportation Fund, as authorized under Article IX, § II of the Illinois Constitution and in accordance with the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings. In FY2026, the amount of these allocations is less than that of FY2025 appropriation, leading to an increase in the portion of public safety expenses that is funded by the General Fund. The full-time equivalent (FTE) position count is increasing by 26.7 within the public safety portfolio, or 0.2%, year-over-year. The year-over-year FTE increases are primarily driven by additional attorneys in the offices of the State's Attorney and Public Defender to address workload concerns and probation staff to support the transition of electronic monitoring to the Chief Judge.

FINANCE & ADMINISTRATION

A large organization like Cook County requires fiscal and policy oversight, sound management in the areas of budgeting, revenue collection, human resources, information technology and purchasing. The FY2026 recommended General Fund budget allocation for finance and administration is $275.2 million, an increase of $57.2 million, or 26.3%. FTEs are increasing by 24.0, or 1.4%, compared to FY2025. The County continues to make crucial investments in modernizing and reshaping government.

Effective FY2026, the Department of Research, Operations, and Innovation will separate from the Office of the Chief Administrative Officer to better reach its mission of empowering excellence in County employees through continuous improvements in operations and resource utilization. Among such goals are plans to improve performance management structures in the Annual Performance Report and continuing data automation efforts countywide.

PROPERTY AND TAXATION

Cook County government administers the second largest property taxation system in the United States on behalf of its 2,200 underlying local taxing jurisdictions. This includes more than 1.8 million parcels of real estate. Key functions of the system are assessment, appeals, billing, and tax collection. The FY2026 recommended budget for Property and Taxation offices is $83.0 million, a 7.7% increase from FY2025, with an FTE increase of 9.5 within the Board of Review.

Investments in technology are designed to increase collaboration and process improvement, most notably through an integrated property tax system that is underway and will continue over a multi-year implementation in FY2026. The Treasurer's Office will focus on timely mailing of tax bills, collections, and distribution of property tax revenues to municipalities.

The Assessor's Office will focus on reassessment of the South and West Suburbs and will implement a new customer service system to track taxpayer inquiries to help streamline the administration of appeals and exemptions. The Board of Review will continue to utilize technological advancements to enhance the data exchange and facilitate the reconciliation of records

between taxing bodies as well as increase data accessibility and transparency, provide a user-friendly experience and defend Property Tax Appeal Board cases. The County Clerk continues to support the launch of the Integrated Property Tax System (IPTS) to greatly streamline the tax redemption process, improve election efficiency through enhanced GPS tracking, and improved equipment preparation.

ECONOMIC DEVELOPMENT

Cook County strives to foster economic and job growth, workforce development, and community development through regional collaboration and by strategically leveraging federal, state, and local resources. In FY2026, General Fund expenditures associated with the Bureau of Economic Development represent an increase of $4.6 million, or 27.9%, above the FY2025 appropriation. The increase is primarily driven by increasing personnel and maintenance costs. The Bureau of Economic Development will continue to focus on efforts such as the 211 Program, a free, 24/7 service that connects County residents to essential health and social services supports.

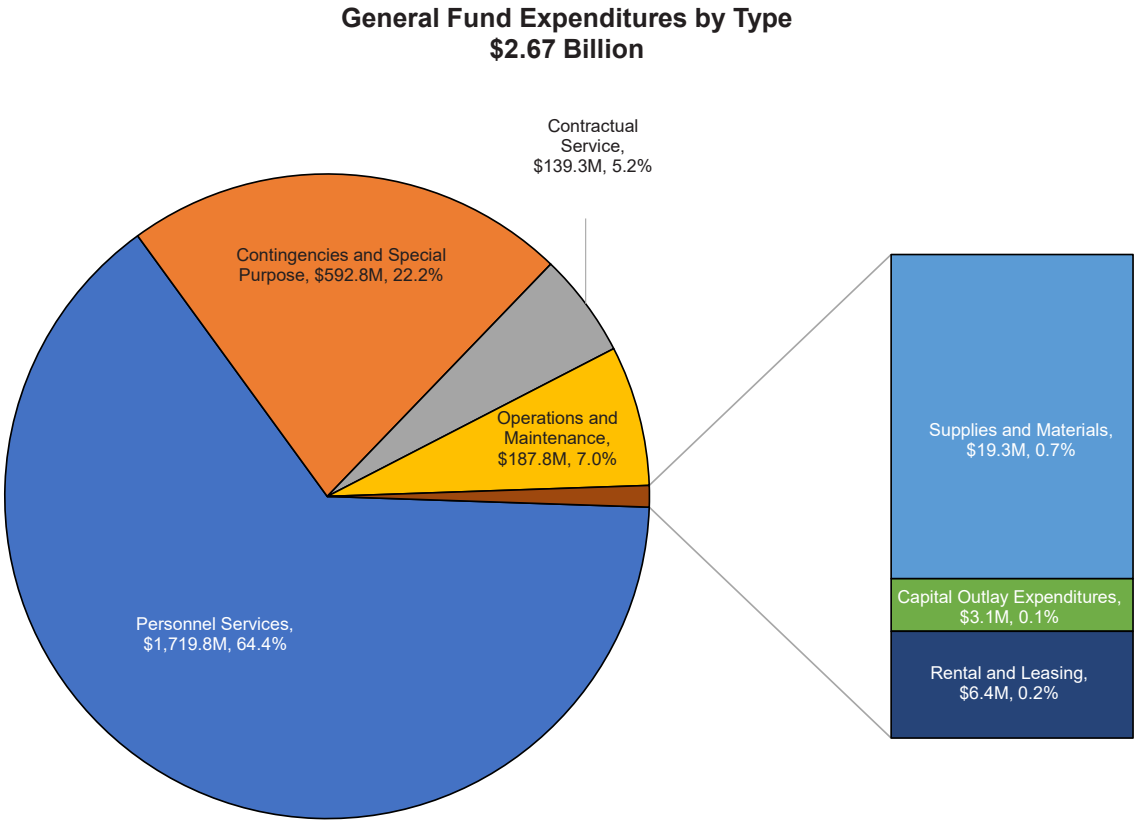
ADMINISTRATIVE OVERHEAD

Administrative Overhead is defined as any fixed expense that recurs on a regular basis. The term refers to the grouping of expenses which are necessary for the continued functioning of an operation but cannot be immediately associated with the products or services being offered by a specific office. This includes various technology costs, payments for utilities, expenses related to debt service, and other Countywide costs. This also accounts for General Fund transfers to certain Special Purpose Funds.

The FY2026 proposed budget includes total Administrative Overhead of $778.4 million, an increase of $40.0 million, or 5.3%, compared to the FY2025 appropriation. This change is due to an increase in General Fund transfers to Special Purpose Funds, including a $65.0 million allocation to the Federal Risk Mitigation Fund, $45.1 million for the Infrastructure and Equipment Fund and $76.2 million for the Self Insurance Fund for claims. The County's overall debt service costs remain manageable and in line with its policy goal of ensuring it does not increase by more than 2.0% year-over-year, which is based on the long-term inflationary target of the Federal Reserve Bank.

GENERAL FUND - EXPENDITURES BY TYPE

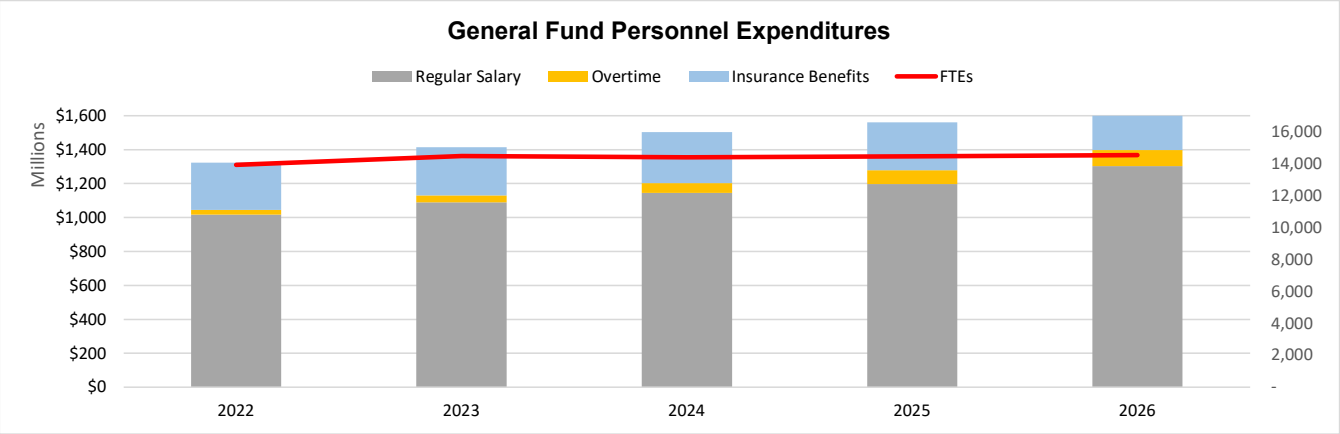
The FY2026 General Fund recommended budget for expenditures is $2.67 billion. This includes $338.3 million to address outstanding unfunded pension liabilities in the County Employees' Annuity and Benefit Fund (the "Pension Fund") as part of continued efforts to ensure fully funded pensions. This payment will be transferred to the Pension Fund for annuitant healthcare and pension obligations. Net of the additional pension payment, the recommended expenditures of the General Fund are $2.33 billion, with personnel expenses budgeted at $1.72 billion, or 73.8%, and the non-personnel expenses at $610.4 million or 26.2%.



Type of Expenditure	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Personnel Expenditures	1,332,931,362	1,423,979,916	1,511,478,475	1,571,778,163	1,719,756,101
Contractual Service	114,607,282	126,161,729	122,706,133	138,857,929	139,308,571
Supplies and Materials	15,138,445	17,557,168	18,459,145	17,725,566	19,331,941
Operations and Maintenance	119,575,066	137,151,522	139,398,607	148,527,279	187,803,806
Rental and Leasing	3,228,913	3,341,961	3,242,695	3,982,191	6,366,357
Capital Outlay Expenditures	2,366,327	2,316,327	50,000	3,950,000	3,128,550
Contingencies and Special Purpose	421,582,090	263,770,293	400,915,933	335,677,698	592,789,446
Total	$2,009,429,485	$1,974,278,917	$2,196,250,989	$2,220,498,825	$2,668,484,772

PERSONNEL SERVICES

Budgeted at $1.72 billion, personnel expenses show a $148.0 million or 5.5% increase in the General Fund, primarily due to anticipated cost of living adjustments and 71.1 additional FTEs. The net-FTE increase largely represents the movement of positions that were previously funded by the American Rescue Plan Act (ARPA) and other grants onto the Health Enterprise Fund. Personnel expenses are composed of 75.8% salary and wages, 5.5% overtime compensation, 18.0% employee health benefits, and 0.07% other personnel expenditures, such as training and transportation expenses. The FY2026 regular salary account is increasing by $106.7 million, or 8.9%, and insurance costs are increasing by $27.3 million, or 9.7%, compared to FY2025. Additional information on employee benefits can be found in the Self-Insurance Fund Section.



Personnel Expenditures	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Regular Salary	1,017,831,779	1,089,526,527	1,144,725,186	1,197,472,491	1,304,183,689
Overtime	28,037,909	40,212,693	58,331,050	81,776,661	94,061,598
Insurance Benefits	278,357,305	284,983,199	300,987,903	282,037,243	309,288,451
Other	8,704,369	9,257,497	7,434,337	10,491,768	12,222,362
Total	$1,332,931,362	$1,423,979,916	$1,511,478,475	$1,571,778,163	$1,719,756,101

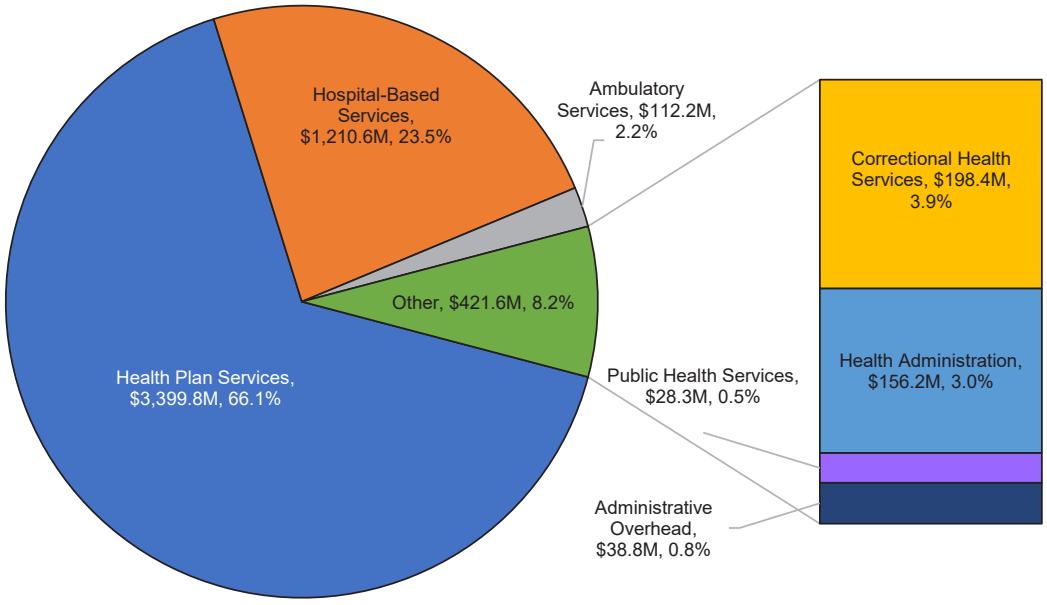
NON-PERSONNEL SERVICES

FY2026 Non-personnel expenses represent $948.7 million of the proposed $2.67 billion General Fund budget. $338.3 million of the non-personnel budget is related to the General Fund contribution to the Pension Fund. The remaining $610.4 million is proposed for non-personnel spending such as contractual services, operations and maintenance, supplies and materials, rental and leasing, capital outlay expenditures, and other contingency expenses. In FY2026, the County is proposing the General Fund transfer of $189.9 million to support various Special Purpose Funds including: the Land Bank Authority to support its operation ($3.6 million), Infrastructure and Equipment Fund to invest in renewable energy projects and reduce borrowing costs, using cash instead of debt, for equipment with useful life of less five years or less ($45.1 million), Federal Risk Mitigation Fund to cushion potential budgetary shortfalls related to federal grant termination, cancellation and/or limitation ($65.0 million), and the Self-Insurance Fund ($72.2 million). Additional information on employee benefits can be found in the Self-Insurance Fund Section.

HEALTH ENTERPRISE FUND - EXPENDITURES BY PROGRAM AREA

The Health Enterprise Fund supports Cook County's healthcare functions. The FY2026 Health Enterprise Fund recommended budget is $5.14 billion, a decrease of $1.3 million from FY2025. This is largely due to an anticipated decrease in contractual staffing in favor of full-time county employees and various other non-personnel reductions.

Health Enterprise Fund By Program Areas
$5.14 billion



Program Areas	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Health Plan Services	2,601,756,444	2,650,936,266	2,527,840,128	3,188,513,333	3,399,849,925
Hospital-Based Services	884,138,888	934,085,148	1,217,139,495	1,358,177,848	1,210,611,566
Correctional Health Services	105,989,253	101,258,434	116,848,412	126,465,756	112,174,191
Health Administration	53,567,120	85,892,359	125,923,427	166,051,572	156,169,046
Ambulatory Services	157,256,819	159,728,768	210,630,260	240,539,925	198,356,318
Public Health Services	17,821,440	20,461,383	22,266,880	24,308,812	28,263,711
Administrative Overhead	37,995,811	39,565,580	35,650,267	41,498,790	38,783,343
Total	$3,858,525,775	$3,991,927,938	$4,256,298,868	$5,145,556,036	$5,144,208,099

FTEs by Program Areas	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Health Plan Services	441	444	433	428	425
Hospital-Based Services	4,975	4,853	4,634	4,901	4,913
Correctional Health Services	718	718	661	651	650
Health Administration	375	469	556	483	525
Ambulatory Services	952	977	919	940	959
Public Health Services	129	173	123	126	167
Total	7,590	7,634	7,326	7,529	7,639

HEALTH ENTERPRISE FUND — HIGHLIGHTS BY PROGRAM AREAS

HEALTH PLAN SERVICES

Health Plan Services contain CountyCare, which is a Medicaid health plan providing benefits to enrolled members resulting from the expansion of Medicaid under the Affordable Care Act. CountyCare membership is a major cost driver for medical claims and administrative expenses. The FY2025 CountyCare monthly average membership is expected to be at 401,360, exceeding the FY2025 budgeted estimate of 392,000, yet lower than FY2024 actuals of 428,000. This decrease from FY2024 is largely attributable to the elimination of the Health Benefits for Immigrants Adults (HBIA) effective July 2025 as well as reinstatement of pre-COVID-19 pandemic redeterminations for Medicaid eligibility.

The membership level is expected to further decline to 362,287 in FY2026 due to the full year impact of these changes. The FY2026 proposed budget for Health Plan Services is $3.40 billion, an increase of $211.3 million over the FY2025 Appropriation, driven primarily by increasing personnel costs as well as Managed Care claim expenses.

HOSPITAL-BASED SERVICES

Stroger and Provident Hospitals serve over 300,000 patients annually. In FY2026, Stroger Hospital will work to grow its surgical volume, as well as Surgical, Neurosciences, Oncology, and Cardiovascular Services. At Provident Hospital, CCH will re-establish Neurology and Stroke Center services and expand gastrointestinal and women's services. CCH will also continue to work with CountyCare members to increase utilization of Stroger and Provident Hospitals.

The FY2026 budget for Stroger and Provident Hospitals is $1.21 billion, a decrease of $147.6 million over the FY2025 appropriation. This change is largely attributable to a reduced reliance on contractual labor. These two hospitals have a recommended FTE count of 4,913.0 in FY2026 which is a 12.7 FTE increase compared to FY2025.

CORRECTIONAL HEALTH SERVICES

CCH also provides correctional health services via Cermak Health Services and Juvenile Temporary Detention Center (JTDC) Health. Cermak Health Services provides healthcare for detainees at the Cook County Department of Corrections and JTDC Health provides healthcare for juveniles housed within the JTDC. The FY2026 proposed budget for Correctional Health totals $112.2 million, which is a $14.3 million decrease over FY2025. This decrease is due largely to an increased turnover adjustment to better reflect hiring trends and a reduced registry services budget.

HEALTH SYSTEM ADMINISTRATION

The FY2026 recommended budget includes the continuation of a position control program to assist organizational goals relative to vacancies and to expand process improvements in hiring, procurement, and surgery optimization. The Health System Administration's budget request of $156.2 million includes salaries and benefits costs for 525.3 FTEs and a continued contractual services budget for research and development in the Office of Life Sciences, as well as revenue cycle enhancements.

AMBULATORY HEALTH SERVICES

CCH's Ambulatory and Community Health Network (ACHN) consists of a network of 12 community health centers that coordinate primary and specialty outpatient care in community and hospital outpatient settings. The network emphasizes primary and preventative care and provides specialty outpatient and diagnostic services for persons of all ages. ACHN's budget of $172.0 million is a $37.5 million decrease over FY2025. The recommended budget reflects an increased turnover adjustment and a reduction to the registry services budget. The increase also includes salaries and benefits costs for 887.9 FTEs.

The CORE Center coordinates care for the prevention, care and research of HIV/AIDS and other infectious diseases. The budget for the CORE Center totals $26.3 million and 71.0 FTEs in FY2026.

PUBLIC HEALTH SERVICES

The Cook County Department of Public Health (CCDPH) serves 2.5 million residents in 124 municipalities through effective and efficient disease prevention and health promotion programs. CCDPH's recommended FY2026 budget is $28.3 and supports salaries and benefits for 167.3 FTEs.

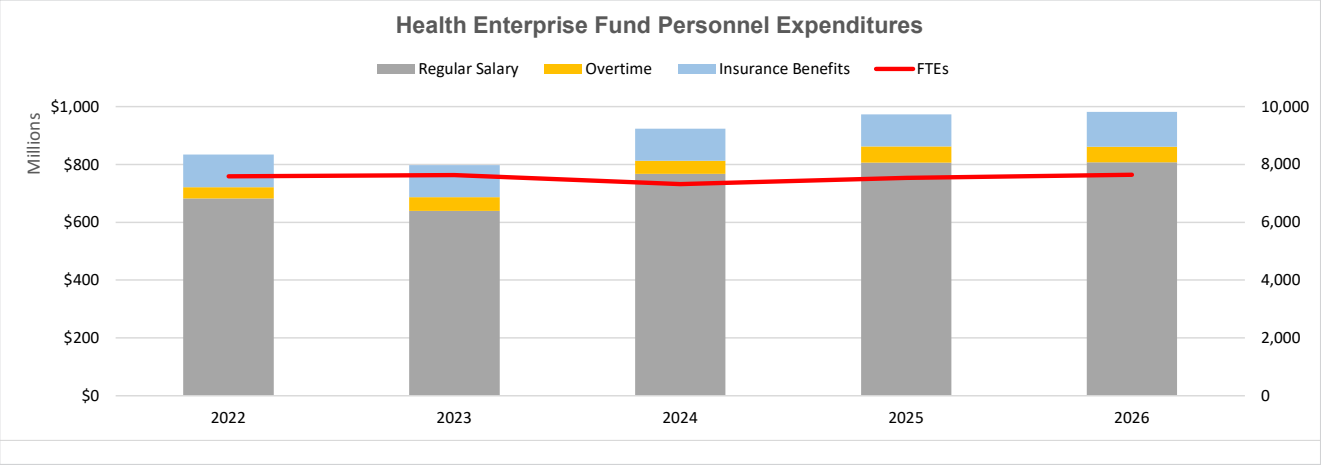
EXPENDITURES BY TYPE

FY2026 proposed budget of the Health Enterprise Fund is $5.14 billion, a decrease of $1.3 million from FY2025. The $1.3 million decrease in fund expenditures is due to decreasing supplies, operations and leasing costs, offsetting an increase in both personnel costs, due to anticipated COLAs and contractual services, and contractual services related to managed care claims.

HEALTH ENTERPRISE FUND – OPERATIONAL EXPENDITURES BY TYPE

PERSONNEL SERVICES

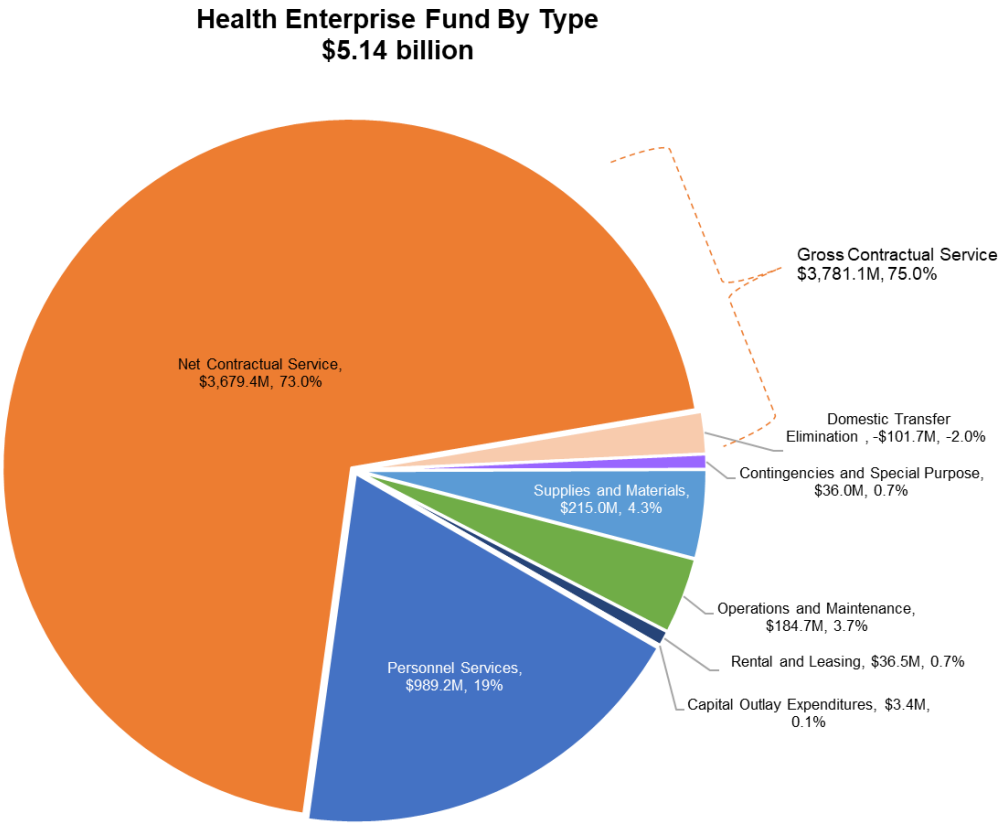
The Health Enterprise Fund's recommended personnel expenditure totals $989.2 million, a 0.7% increase from FY2025. The increase is driven by natural progressions in salary and anticipated cost of living adjustments in salary and wages. The FY2026 FTE count is recommended to be 7,639.3, an increase of 110.3 over FY2025. The net-increase in FTEs largely represents moving positions previously funded by the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF) to the Health Enterprise Fund.



Personnel Expenditures	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Regular Salary	682,327,257	640,077,729	767,753,059	806,899,216	807,352,640
Overtime	39,116,852	46,170,546	45,717,316	55,417,960	54,271,229
Insurance Benefits	112,895,038	110,732,983	109,780,050	110,843,169	120,251,807
Other Benefits	4,012,869	5,193,600	7,851,431	9,062,243	7,329,936
Total	$838,352,016	$802,174,858	$931,101,857	$982,222,588	$989,205,611
FTEs	7,590	7,634	7,326	7,529	7,639

NON-PERSONNEL SERVICES

The recommended non-personnel budget is $4.15 billion, $3.78 billion (91.0%) of which is allocated for contractual services such as CountyCare claim expenses and contractual labor. Other non-personnel budget line items, excluding domestic transfer credits, represent $506.2 million and fund the increased need for supplies and maintenance costs as well as healthcare estimates for new arrivals.



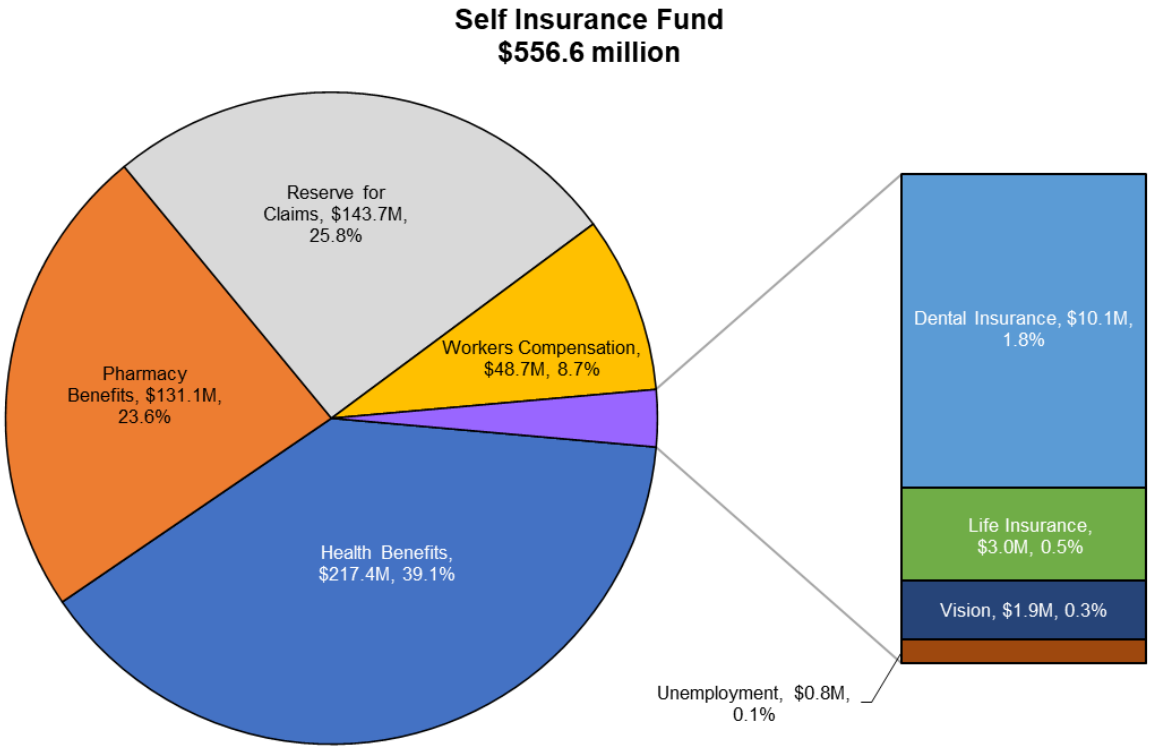
Expenditures	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Personnel Expenditures	838,352,016	802,174,858	931,101,857	982,222,588	989,205,611
Contractual Service	2,720,737,299	2,834,954,090	3,007,961,534	3,758,149,826	3,781,107,677
Domestic Transfer Credit			-114,358,276	-139,525,143	-101,693,121
Net Contractual Services			2,893,603,258	3,618,624,683	3,679,414,556
Supplies and Materials	148,721,948	166,813,700	187,826,595	251,777,075	215,008,876
Operations and Maintenance	109,225,122	118,950,082	159,008,056	201,480,246	184,718,416
Rental and Leasing	33,760,298	43,743,791	46,136,513	47,332,173	36,491,705
Capital Outlay Expenditures	249,572	5,256,667	4,900,000	4,900,000	3,400,500
Contingencies and Special Purpose	7,479,520	20,034,750	33,722,589	39,219,270	35,968,435
Total	**$3,858,525,775**	**$3,991,927,938**	**$4,256,298,868**	**$5,145,556,036**	**$5,144,208,099**

OTHER MAJOR FUNDS

SELF-INSURANCE FUND

The County administers a self-insurance fund for employee health insurance, life insurance, unemployment compensation, workers compensation, and liability related claims and expenses arising from operations subject to certain stop-loss provisions. The purpose of the Self-Insurance Fund is to insulate departments from these inherently volatile expenses while pooling the County's risk into a central fund. The chart below shows the distribution of expenses by risk type in the Self-Insurance Fund. Nominally, the cost of Group Health insurance is the largest amount but Reserves for Claims represents the greatest potential risk.

The overall cost of employee and dependent health benefits coverage in FY2026 is expected to be $480.4 million, a $14.7 million increase over FY2025 driven by changes in health costs, utilization, headcount, and employee plan selections. Overall anticipated expense reductions in workers compensation and settlements are mostly offset by expected increases in prescription drug costs and the ongoing shift from HMO enrollment to more costly PPO plans.



CAPITAL PROJECTS FUND

Capital Projects Fund expenditures are used to fund construction and upgrade costs for County facilities, Highway and Transportation infrastructure projects and capital equipment. Details are available in the Capital Programming section.

ANNUITY AND BENEFIT FUND

The County Employees' and Officers' Annuity and Benefit Fund (Pension Fund) is a single defined benefit, single employer pension and OPEB plan established by Articles 9 and 10 of the Illinois Pension Code (40 ILCS 5/Art. 9 and 40 ILCS 5/Art. 10). The proposed FY2026 contribution accounts for $581.2 million for annuitant healthcare and actuarially determined pension contributions.

DEBT SERVICE FUND

The County's Debt Service Fund is utilized for General Obligation debt service payments. General Obligation debt service is paid from the levy of ad valorem taxes upon all the taxable property in the County. Debt service for Sales Tax Revenue Bonds is paid by making monthly deposits to a Trustee from Sales Tax revenue received by the County. In FY2026, the Fund is proposed to receive revenues from Property Taxes of $259.0 million and transfers of $64.4 million, all of which will go toward paying Debt Service. As of November 30, 2025, the total outstanding General Obligation debt will be $1.93 billion and Sales Tax debt will be $988.5 million. The County's General Obligation bond ratings are Aa3, A+, and AA from Moody's, S&P, and Fitch, respectively and are all investment grade. The Sales Tax bonds are rated AA- by S&P, AAA by Kroll and AA by Fitch.

NON-MAJOR FUNDS

SPECIAL PURPOSE FUNDS

In addition to the General Fund, the County's FY2026 proposed budget includes budgets for non-major County funds. These include Special Purpose Funds, which are established for a specific and dedicated purpose and are intended to be self-balancing. The total proposed FY2026 expenditures in Special Purpose Funds are decreasing by $338.2 million compared to FY2025, largely due to the spending down of available ARPA funds in previous fiscal years and a reduced allocation of public safety expenses to the Transportation Fund.

Further, the revenue collected in the Transportation Fund will offset transportation-related expenditures, as authorized under the Safe Roads Amendment. The County is committed to complying with all court rulings. The proposed FY2026 budget includes credits of $69.2 million from the Transportation Fund to offset expenses to be incurred within the Public Safety Fund in accordance with the County's Supplemental Analysis of Safe Roads Amendment - Rules of the Road Expenditures Report, subject to applicable court rulings. The reduced allocation of the public safety expenses to the Transportation Fund reduces the overall Special Purpose Funds expenditure. The County reserves the right to adjust the fund credited from the Transportation Fund to the Public Safety Fund pursuant to any applicable court rulings.

The total recommended appropriation for non-major Special Purpose Funds is $1.04 billion, including General Fund transfers. The proposed budget includes $76.9 million, excluding credits, for the Infrastructure and Equipment Fund, of which $4.6 million is for a new Digital Evidence Management System to support the offices of the State's Attorney and Public Defender and an additional $15.0 million is for the installation of solar panels on County Buildings to expand renewable energy usage. Other notable funds include the Motor Fuel Tax Fund ($376.6 million), the Equity Fund ($119.9 million), and the ARPA Fund ($119.9 million).

ELECTION FUND

In FY2026, the Election Fund proposed budget is recommended to be $60.1 million, increasing by $29.1 million dollars compared to FY2025 due to FY2026 being an election year.

GRANT FUNDS & OTHER FINANCIAL AWARDS

The County receives grant funding and other financial awards from Federal, State, and private agencies for a range of direct and indirect services under various program areas. In FY2026, award funding is decreasing by $44.8 million compared to FY2025. Additional details can be found in the Revenue section of this recommendation book.

The following table reflects the Five-Year Summary of Appropriations for each Non-Major Fund:

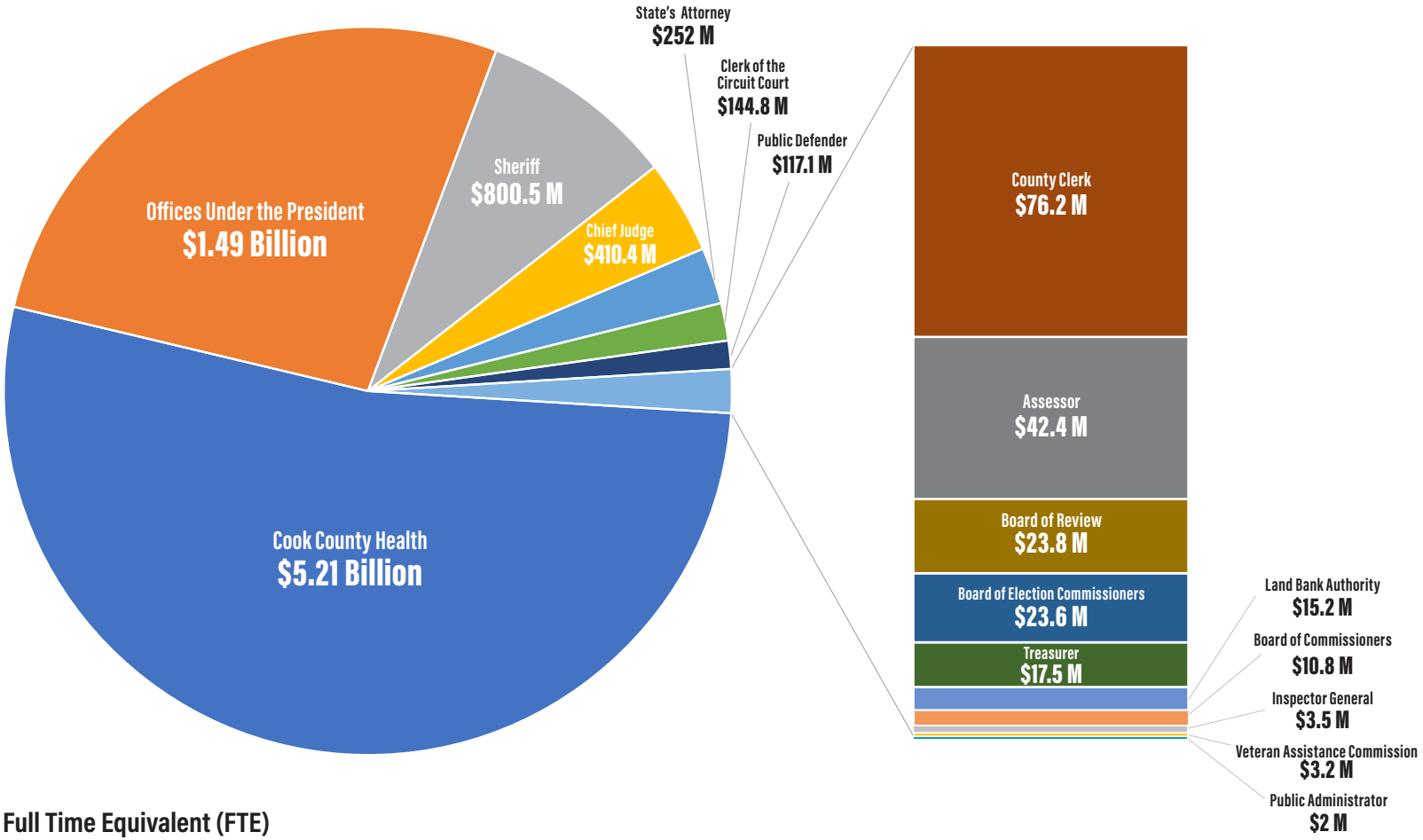
	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Recommended
Special Purpose Funds	950,177,487	1,474,632,653	1,620,507,852	1,271,350,709	944,120,186
Election Fund	60,411,563	30,605,188	64,303,928	31,050,933	60,115,043
Grants	434,148,526	500,610,722	432,425,102	435,093,200	376,757,080
Total	$1,444,737,576	$2,005,848,564	$2,117,236,882	$1,737,494,842	$1,380,992,309

SUMMARY OF APPROPRIATIONS AND FTES BY FUND

	2024 Appropriation	2025 Appropriation	2026 President's Recommendation	2026/2025 Change
General Fund				
Budget	2,196,200,989	2,216,548,825	2,665,356,222	448,807,397
Positions (FTE)	14,394.7	14,458.7	14,529.9	71.1
Health Enterprise Fund				
Budget	4,251,398,868	5,140,656,036	5,140,807,599	151,563
Positions (FTE)	7,326.0	7,529.0	7,639.3	110.3
Election Fund				
Budget	64,303,928	31,050,933	60,115,043	29,064,110
Positions (FTE)	115.0	115.0	109.5	(5.5)
Subtotal Budget	$6,511,903,785	$7,388,255,794	$7,866,278,864	$478,023,070
Sutotal FTE	21,835.7	22,102.7	22,278.7	176.0
Special Purpose Fund				
Budget	1,773,174,449	1,465,050,704	1,193,007,697	272,043,008
Positions (FTE)	1,039.4	954.9	838.5	(116.4)
Grants				
Budget	420,037,147	422,463,612	362,082,403	60,381,209
Positions (FTE)	489.2	483.9	507.0	23.0
Total Operating	$8,705,115,381	$9,275,770,110	$9,421,368,963	$145,598,853
Total Positions (FTE)	23,364.3	23,541.5	23,624.2	82.6
Capital Fund				
Budget	556,643,073	666,266,455	592,479,819	(73,786,636)
Total Budget	$9,261,758,455	$9,942,036,565	$10,013,848,782	$71,812,218
Total Positions (FTE)	23,364.3	23,541.5	23,624.2	82.6

2026 COOK COUNTY PROPOSED EXPENDITURES BY OFFICE

Excluding Capital and Fixed Charges



Full Time Equivalent (FTE)

Cook County Health	7,866	Public Defender	863	Public Administrator	15
Sheriff	5,466	Assessor	315	Board of Election Commissioners	4
Chief Judge	3,257	County Clerk	344	Inspector General	25
Offices Under the President*	2,150	Treasurer	78	Land Bank Authority	25
Clerk of the Circuit Court	1,405	Board of Review	177	Veterans Assistance Commission	20
States Attorney	1,519	Cook County Board of Commissioners	96		

***The following bureaus and their departments fall under the President's Executive Budget Recommendation:**
Offices Under The President: Office of the President, Justice Advisory Council
Bureau of Administration: Office of the Chief Administrative Officer, Environment and Sustainability, Medical Examiner, Department of Emergency Management and Regional Security, Department of Transportation and Highways, , Department of Research, Operations, and Innovation, Animal and Rabies Control, County Law Library, Environmental Control Solid Waste Fee
Bureau of Finance: Office of the Chief Financial Officer, Revenue, Risk Management, Budget and Management Services, County Comptroller, Chief Procurement Officer, Self-Insurance Fund, Annuities and Benefits, Bond and Interest Fund
Bureau of Human Resources: Office of the Chief Human Resources Officer, Department of Human Resources, Department of Labor Relations, Employee Appeals Board
Bureau of Technology
County Auditor
Department of Administrative Hearings
Department of Human Rights and Ethics
Bureau of Economic Development: Office of Economic Development , Planning of Development, Building and Zoning, Zoning Board of Appeals
Bureau of Asset Management: Asset Management, Facilities Management

Return to TOC

COUNTY LONG-TERM FINANCIAL FORECAST

Pursuant to Executive Order 2012-01, Cook County prepares a long-term financial forecast to support responsible long-term planning. Cook County's $10.01 billion budget helps support vital public safety, public health and property tax related services for its residents. Although Cook County has a diverse revenue base, expenditures rise over time due to inflationary pressures. Several critical revenue sources are declining over time or growing at rates below general inflation. This makes structurally balancing the budget challenging and necessitates difficult decisions.

The Independent Revenue Forecasting Commission (IRFC), established in 2018, is intended to help the Board of Commissioners make informed budgetary decisions by evaluating an annual five-year forecast of Cook County revenues. Since the IRFC's inception, the Office of the Chief Financial Officer has worked closely with the IRFC to continuously improve its forecasting methodologies and develop scenario forecasts that both improve transparency and our understanding of the risks associated with all the County's Revenue forecasts.

Though Cook County is required by statute to present a balanced budget annually, the long-term financial forecast provides a critical tool in evaluating potential fiscal challenges the County may face in the near future. This forecast examines the County's General Fund, Transportation Fund and Health Enterprise Fund only.

PROJECTED EXPENSES

Between FY2026 and FY2030 total expenses for the General and Transportation Funds are expected to increase by $216.4 million, at a Compound Annual Growth rate (CAGR) of 1.9%. Excluding one-time expenses and transfers to special purpose funds in FY2026, total expenses are expected to increase by $420.7 million, a CAGR of 3.9%. Expenditures within the Health Enterprise Fund are expected to decrease by $283.8 million at an annualized growth rate of -1.4% from FY2026 to FY2030.

GENERAL FUND

The largest portion of the increase in General and Transportation Funds is associated with personnel expenses, including salaries and health benefits, which combined are expected to grow in total by $227.6 million, which is a CAGR of 3.2%. Pension contributions from the General Fund are expected to increase at a compound annual growth rate of 2.6%, for a total of $36.9 million by FY2030. This forecast incorporates expenses for sustained ARPA programs that are expected to receive funding from the ARPA sustainability reserve.

HEALTH ENTERPRISE FUND

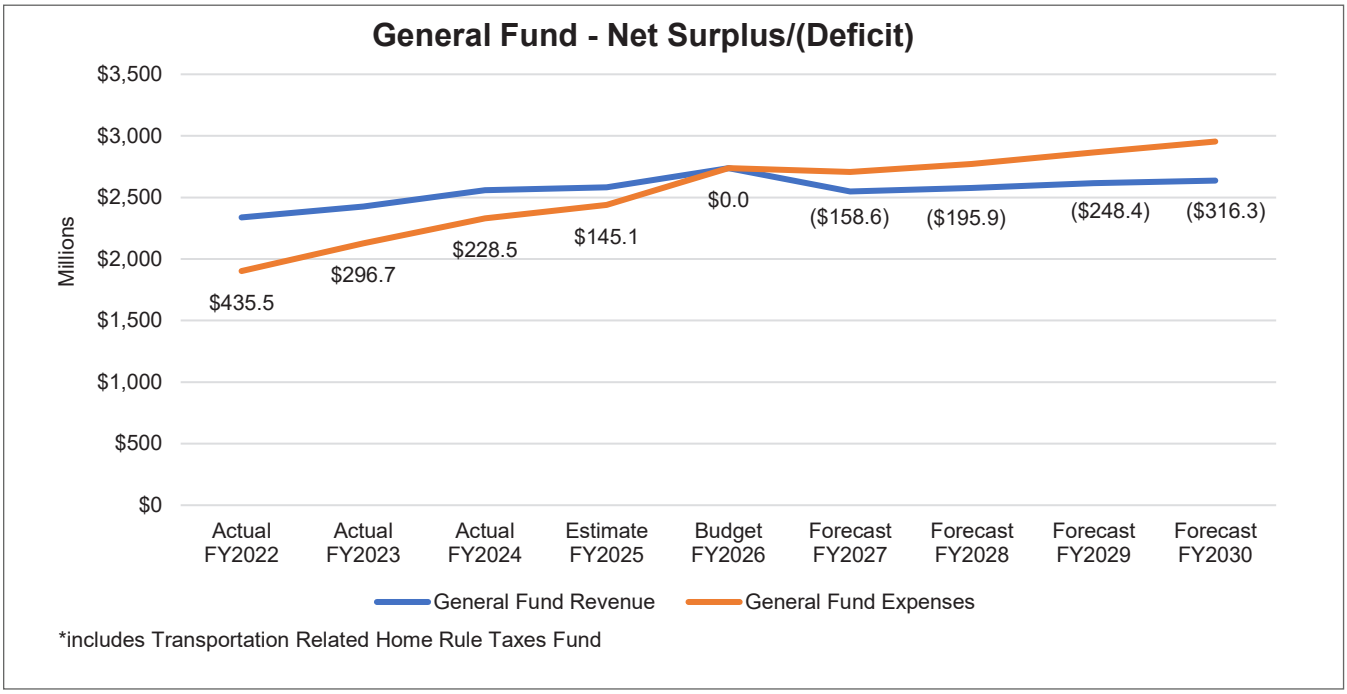
The decrease in expenses is primarily driven by an expected decline of $537.8 million in Managed Care Claims at CountyCare at a CAGR of -4.3%. This decrease in Managed Care Claims is related to the recently enacted Public Law No. 119-21 (P.L. 119-21), also known as the "One Big Beautiful Bill," which is expected to reduce CountyCare membership as the law's provisions are phased in over the next five years. Conversely, personnel costs, primarily for health care services, are increasing by $130.7 million at a CAGR of 3.2%. Other non-personnel costs (i.e., contractual services, contingencies, etc.) are expected to increase $103.5 million at a CAGR of 2.8%, which is mainly attributable to anticipated growth in both contractual services and communications and information system maintenance.

PROJECTED REVENUES

By FY2030, the total revenue for the Cook County General and Transportation Funds is estimated to increase by $268.0 million from FY2026, a CAGR of 2.7%, excluding transfers of unassigned fund balance in FY2026 and releases of ARPA sustainability reserve to sustain ARPA programs in FY2027 to FY2030. When considering those transfers, the revenue shows a decrease of $99.9 million, a CAGR of -0.9%. Revenues within the Health Enterprise Fund are expected to decrease by $558.7 million at a CAGR of -2.8%.

GENERAL FUND

Revenue growth in the General Fund can mostly be attributed to sales tax, which is expected to grow $71.7 million, a CAGR of 1.3%. County Clerk fee revenues are expected to grow by $14.4 million by FY2030 due to a recovery in the housing market increasing recording fee revenue. Additionally, PPRT revenue disbursed to the General Fund in the Non-Property Taxes account is projected to increase by $26.8 million, a CAGR of 13.5%, as state adjustments resulting in reduced disbursements are expected to lessen starting in 2027. However, a handful of the County's revenue streams are expected to decline over this period, including the cigarette tax, gasoline tax, and alcoholic beverage tax.



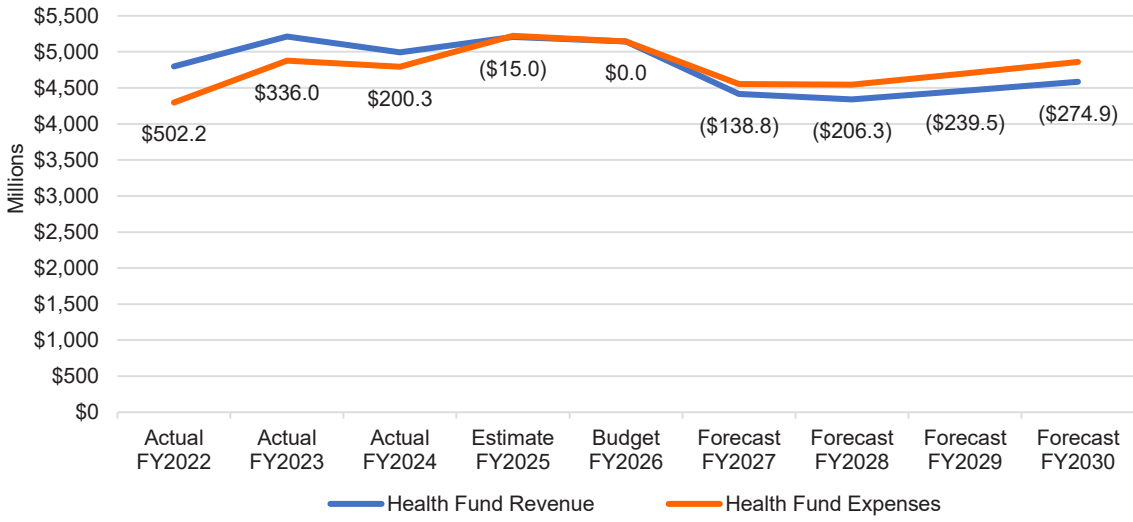
HEALTH ENTERPRISE FUND

Overall, this decrease—which includes the Property Tax allocation—is driven by the expected direct and indirect impacts of P.L. 119-21 on CCH revenues. The largest decrease is projected in per-member per-month (PMPM) revenues in Health Plan Services (HPS), which are expected to decrease $531.3 million at a compound annual decline of -4.1% from FY2026 to FY2030. While PMPM rates are forecasted to steadily increase over this period, a decline in membership is expected as P.L. 119-21's provisions, such as an increase in the redetermination cycle and more rigid work requirements for Medicaid eligibility, take effect.

CountyCare membership dropped throughout FY2025 due to the reinstatement of pre-pandemic redeterminations for Medicaid eligibility as well as the State's defunding of Health Benefits for Immigrant Adults (HBIA) as of July 1, 2025. The full year impact of these changes will result in lower membership in FY2026. Membership is anticipated to drop further in FY2027 due to the Managed Long-Term Services and Supports (MLTSS) population no longer being serviced by CountyCare and P.L. 119-21's redetermination and work requirement provisions taking effect. Membership is projected to stabilize around 300,000 members after FY2028.

Net Patient Service Revenues (NPSR) are anticipated to decline from FY2026 to FY2030. The baseline forecast assumes a larger share of patients would be uninsured due to changes in Medicaid eligibility as a result of P.L. 119-21, resulting in more uncompensated care. Lastly, the baseline forecast projects 1% annual growth in volume.

Despite a significant drop in expenditures in FY2027, the following chart shows how revenues fail to keep pace with the anticipated growth in expenses through FY2030.



Note: FY2022 through FY2023 includes directed payments and domestic claims that CountyCare passes through to CCH in the revenues and expenses of both Health Plan Services and Health Care Services. Beginning in FY2024, directed payments will only be accounted for in the budget for Health Care Services while domestic claims will be offset in a separate account.

COOK COUNTY HEALTH TAX ALLOCATION

In FY2026, the Health Enterprise Fund's portion of the property tax levy will increase by $10.0 million to $167.7 million without any anticipated increases through FY2030. Cook County provides CCH with property tax revenues to help support public health services as well as medical services provided at the juvenile detention center and Cermak Health Services at the Department of Corrections, totaling $140.4 million in FY2026. Other Cook County tax revenues outside of the Health Fund provide support for debt service and employee pension costs attributable to CCH, totaling $324.0 million in FY2026.

Cook County Health Tax Allocation Summary

	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Recommendation
Enterprise Fund Revenue						
Health Care Services						
400010-Property Taxes	122,704,917	137,704,917	147,704,920	157,704,920	157,704,920	167,704,920
407010-Miscellaneous Revenue	15,000,000	18,693,154	19,678,753	15,471,040	61,805,418	52,045,875
409010-Net Patient Service Revenue	73,660,707	73,660,707	-	-	-	-
409549-Medicare	188,035,778	189,186,442	168,996,769	206,273,262	265,555,790	184,044,066
409559-Medicaid Public Assistance	390,749,136	407,659,433	-	-	-	-
409563-Graduate Medical Education	-	-	73,660,707	69,540,649	75,027,201	68,551,925
409569-Private Payors and Carriers	68,338,765	75,749,532	-	-	-	-
409574-CCHHS - Medicaid BIPA IGT	131,300,000	143,100,000	143,100,000	131,300,000	131,300,000	131,000,000
409579-Medicaid Revised Plan Revenue DSH	177,190,608	179,060,608	140,000,000	170,771,262	190,000,000	200,000,000
409593-Medicaid Fees For Service	-	-	312,331,793	422,883,876	481,899,467	268,445,760
409598-Private Payors & Carriers	-	-	76,318,730	72,558,942	97,929,718	128,241,883
409604-Directed Payments	-	-	254,200,000	475,426,185	485,844,085	539,398,000
407080-Other Funding Source	-	-	5,000,000	6,528,604	6,577,463	6,500,000
409585-Domestic Transfer - Elimination	-	-	-	(114,358,276)	(139,525,143)	(101,693,121)
Total Health Care Services Revenue	**1,166,979,911**	**1,224,814,793**	**1,340,991,672**	**1,614,100,464**	**1,814,118,919**	**1,644,239,308**
Health Plan Services						
405010-Investment Income	-	-	-	3,000,000	9,493,159	9,189,068
407010-Miscellaneous Revenue	-	2	-	-	-	-
409524-Affordable Care Act PMPM	-	-	694,522,918	713,225,838	835,794,639	806,616,181
409528-Family Health Plans PMPM	-	-	765,565,014	778,413,175	802,007,515	857,844,477
409532-Integrated Care Program PMPM	-	-	696,739,003	731,874,505	880,031,886	1,014,163,361
409536-Managed Long Term Services and Support PMPM	-	-	276,118,586	276,835,470	374,281,261	527,416,803
409539-Other Population Revenue PMPM	-	-	98,825,502	111,803,518	389,446,347	239,149,613
409542-Other State Revenue***	-	-	116,520,056	27,045,898	40,382,310	45,589,288
409549-Medicare	34,821,901	21,261,280	2,645,187	-	-	-
409559-Medicaid Public Assistance	2,185,581,343	2,612,449,700	-	-	-	-
Total Health Plan Services Revenue	**2,220,403,244**	**2,633,710,982**	**2,650,936,266**	**2,642,198,404**	**3,331,437,117**	**3,499,968,791**
Total Enterprise Fund Revenue	**3,387,383,155**	**3,858,525,775**	**3,991,927,938**	**4,256,298,868**	**5,145,556,036**	**5,144,208,099**
Enterprise Fund Expenses						
Provider Services						
4890-Health System Administration	50,441,051	53,567,120	85,892,359	125,923,427	166,051,572	156,169,046
4891-Provident Hospital	62,627,491	73,700,571	81,840,934	101,438,445	112,841,642	92,126,857
4893-Ambulatory & Community Health Network of Cook County	83,632,916	132,622,667	129,644,852	180,540,249	209,473,589	172,008,614
4894-Ruth M. Rothstein CORE Center	24,718,186	24,634,153	30,083,916	30,090,011	31,066,336	26,347,704
4897-John H. Stroger Jr, Hospital of Cook County	774,304,948	810,438,317	852,244,215	1,115,701,050	1,245,336,206	1,118,484,709
4899-Special Purpose Appropriations	40,648,081	37,995,811	39,565,580	35,650,267	41,498,790	38,783,343
Total Provider Services	**1,036,372,674**	**1,132,958,638**	**1,219,271,856**	**1,589,343,449**	**1,806,268,135**	**1,603,920,272**
Public and Correctional Health Services						
4240-Cermak Health Services	96,107,615	97,392,394	91,603,319	107,151,085	115,380,949	100,882,355
4241-Health Services - JTDC	8,356,869	8,596,859	9,655,114	9,697,327	11,084,807	11,291,836
4895-Department of Public Health	16,907,639	17,821,440	20,461,383	22,266,880	24,308,812	28,263,711
Total Public and Correctional Health Services	**121,372,123**	**123,810,693**	**121,719,816**	**139,115,291**	**150,774,568**	**140,437,902**
Health Plan Services						
4896-Health Plan Services	2,229,638,357	2,601,756,444	2,650,936,266	2,642,198,404	3,328,038,476	3,501,543,046
580426-Domestic Transfer - Elimination	-	-	-	(114,358,276)	(139,525,143)	(101,693,121)
Total Health Plan Services	**2,229,638,357**	**2,601,756,444**	**2,650,936,266**	**2,527,840,128**	**3,188,513,333**	**3,399,849,925**
Total Enterprise Fund Expenses	**3,387,383,155**	**3,858,525,775**	**3,991,927,938**	**4,256,298,868**	**5,145,556,036**	**5,144,208,099**
CCH Long-Term Liability Expenses*						
Debt Service Payments	136,408,351	130,968,043	146,702,380	131,120,453	130,300,212	130,300,212
Total Pension Contribution	162,632,377	196,604,208	173,798,945	182,144,951	195,285,726	203,027,218
CCH Long-Term Liability Expenses	**299,040,728**	**327,572,251**	**320,501,325**	**313,265,404**	**325,585,938**	**333,327,430**
Total CCH Expenses	**3,686,423,883**	**4,186,098,026**	**4,312,429,263**	**4,569,564,272**	**5,471,141,974**	**5,477,535,529**
Total Tax Allocation To CCH						
Total Indirect Tax Allocation**	**299,040,728**	**327,572,251**	**320,501,325**	**313,265,404**	**325,585,938**	**333,327,430**
Total Direct Tax Allocation	**122,704,917**	**137,704,917**	**147,704,920**	**157,704,920**	**157,704,920**	**167,704,920**
Total Tax Allocation	**421,745,645**	**465,277,168**	**468,206,245**	**470,970,324**	**483,290,858**	**501,032,350**

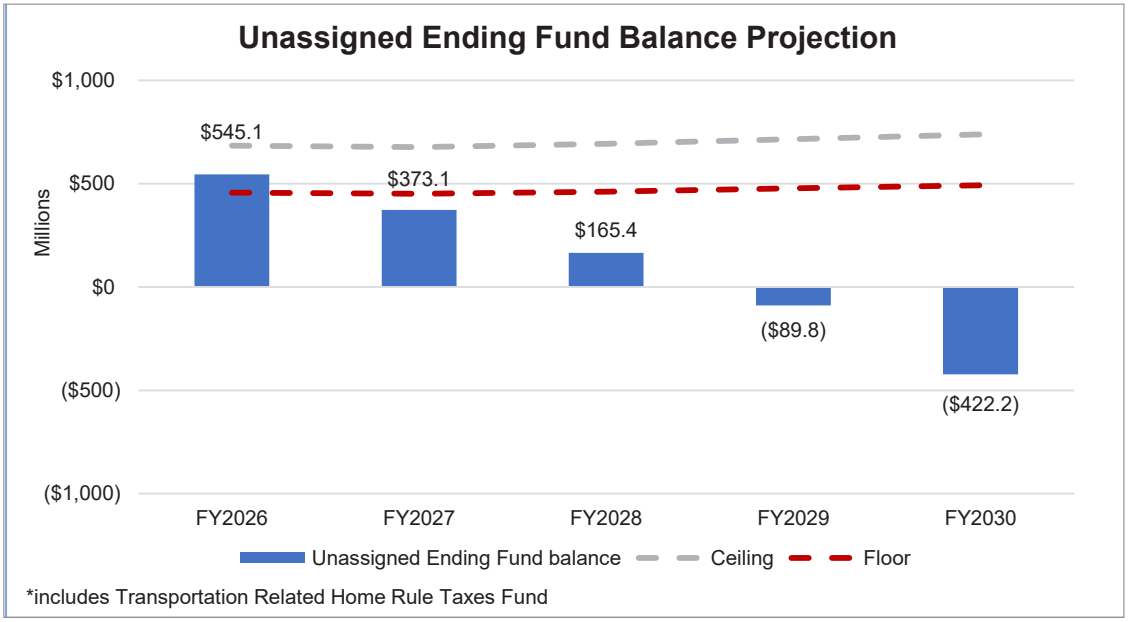
* Debt service and pension payments are estimates. Used to help approximate the total county tax allocation.

** Total Indirect Tax Allocation equals the difference between Total CCH Expenses and Total Enterprise Fund Revenues.

*** Starting in FY2024, the directed payments will be offset from Health Plan Services revenue rather than recorded as a claims expense. Domestic claims expense at Health Plan Services and domestic claims revenue at Health Care Services will be offset in a separate account.

PROJECTED GENERAL FUND BALANCE

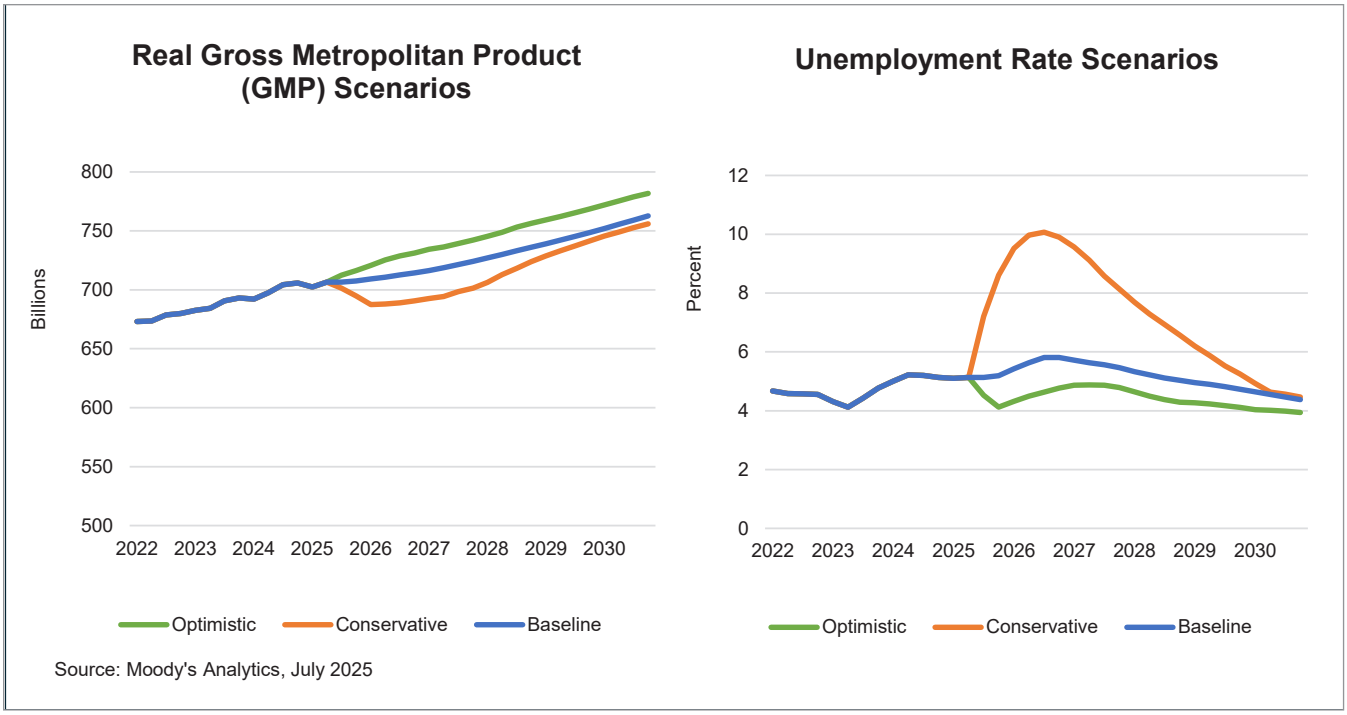
In FY2025, the County's beginning unassigned fund balance within the General Fund, excluding the Self-Insurance Account and the Transportation Fund, totaled $958.4 million, $383.2 million higher than the fund balance ceiling. Based on current estimates as well as expected assignments and transfers for FY2025 and FY2026 pursuant to the County's fund balance policy, by the end of FY2026, the unassigned fund balance is expected to be reduced to $545.1 million. This amount accounts for approximately 19.9% of the County's FY2026 annual budgeted expenditures from the General Fund and the Transportation Fund. Expenses are anticipated to grow faster than revenues according to the long-term revenue and expense forecasts for FY2026 to FY2030. As a result, the projected ending fund balance would drop below zero in FY2029 if no measures are taken.



LONG-TERM ALTERNATIVE REVENUE SCENARIOS

GENERAL FUND

The General Fund forecast leverages professional forecasts of local level economic indicators in scenarios for economically sensitive revenues. The long-term forecasts presented above represent the baseline scenario, which assumes that the economy has equal probability to outperform or underperform projections. To develop both optimistic and conservative outlooks, the forecast incorporates scenarios prepared by Moody's Analytics. The optimistic forecast, illustrated below in green, represents a scenario where the economy has a 10% chance of exceeding expectations, and a 90% chance of underperforming. The conservative forecast, illustrated below in orange, represents a scenario where the economy has a 90% chance of exceeding expectations, and a 10% chance of underperforming. The chart below illustrates these upside and downside scenarios for the region's gross metropolitan product and unemployment rate as examples.



Source: Moody's Analytics, July 2025

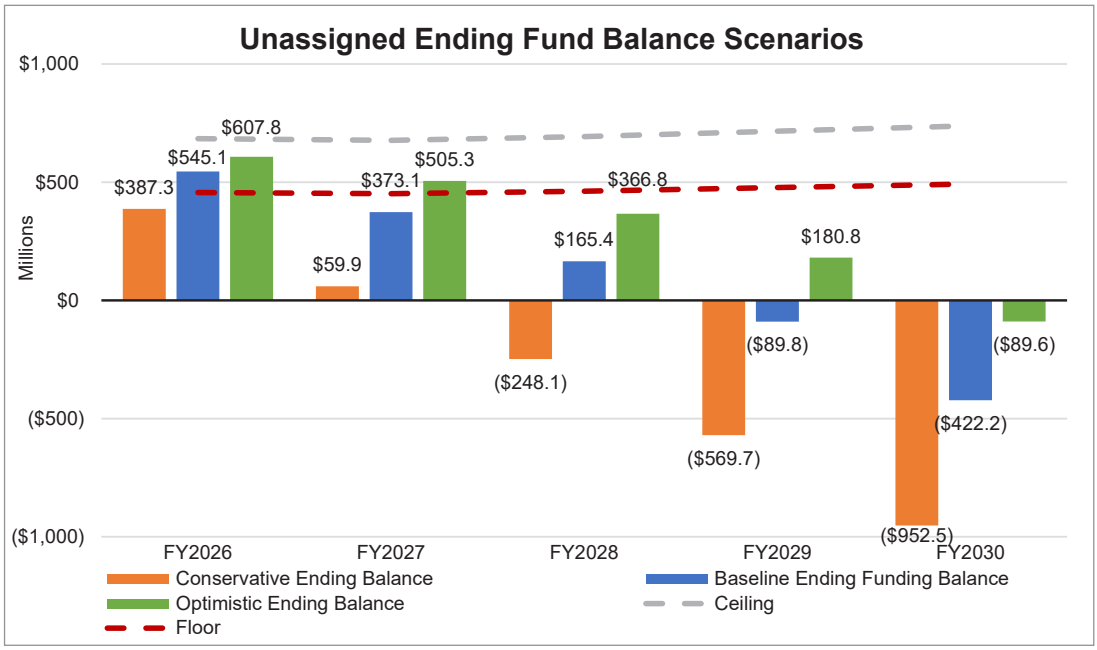
Moody's Analytics provides monthly narratives on what factors drive each forecast. The baseline forecast, published in July 2025, incorporates the policies enacted in P.L. 119-21. Under this scenario, Moody's assumes the Federal Reserve would cut the Federal Funds Rate rate by 25 basis points in both September and December 2025, inflation would remain elevated as tariffs maintain high levels, and the oil supply outlook would improve, consequently producing a lower oil price forecast. Stronger employment and industrial production growth offset a weak first quarter real GDP. However, heightened uncertainty and subdued confidence contributed to an unsustainable surge in imported goods ahead of rising tariffs, resulting in a weaker outlook for the latter half of the year. The forecast for real GDP growth in 2025 remains at 1.5% on an average annual basis, while 2026 projections drop to 1.3%.

In the optimistic scenario, interest rates and inflation levels outperform baseline projections due to strong economic growth. Unemployment declines below the baseline projection, with full employment starting in the third quarter of 2025, political and economic tensions between the U.S. and China reduce substantially, and the Federal Funds Rate is slightly higher than the baseline starting in the fourth quarter of 2025.

In the conservative scenario, the Trump administration's tariffs and deportations drastically impact the economy more than projected, causing inflation to rise above the baseline. Elevated inflation weakens business and consumer confidence and causes the Federal Reserve to raise fund rates in the third and fourth quarter of 2025. The economy is adversely affected and slips into recession in the third quarter of 2025. Unemployment peaks at 8.3% in 2026, while real GDP declines by 2.6%.

These scenarios have mirrored likelihoods, meaning the optimistic and conservative forecasts are equally probable. The fund balance scenarios are developed using revenue forecasts that assume economically sensitive revenues will fluctuate in line with prevailing economic conditions. Each revenue scenario is compared to the County's expenditure forecast, along with the fund balance floor and ceiling. The floor represents two months of projected annual expenses and the ceiling represents three months of projected annual expenses. The revenue scenarios, including the floor and ceiling projections, incorporate both General Fund and Transportation Fund revenues and expenses to provide a comprehensive view of the potential economic impact on the resources available for county operations.

In the baseline scenario, the fund balance remains above the fund balance floor in FY2026 but drops below the floor in FY2027. In the optimistic scenario, the ending fund balance is $62.7 million greater than the baseline scenario in FY2026, and by FY2028, drops below the floor as revenue growth is insufficient to keep up with rising costs. However, in the conservative scenario, the ending funding balance is $157.8 million below the baseline scenario in FY2026 and by FY2028, drops below zero reflecting the adverse effects of economic recession that began in the third quarter of 2025.



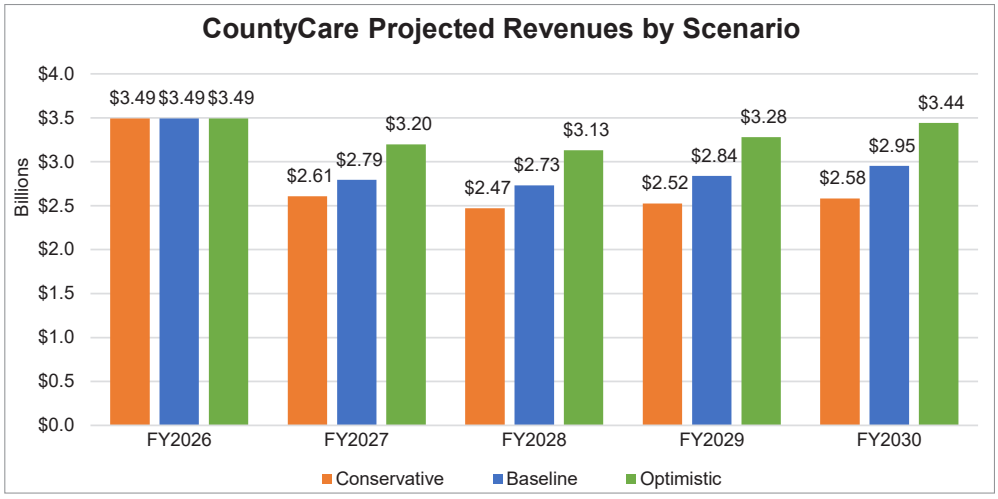
HEALTH ENTERPRISE FUND

Revenues budgeted in the Health Enterprise Fund are developed from several baseline assumptions about the future. To better understand how different scenarios may impact revenue outcomes, three long-term forecasts are generated using conservative, baseline, and optimistic assumptions.

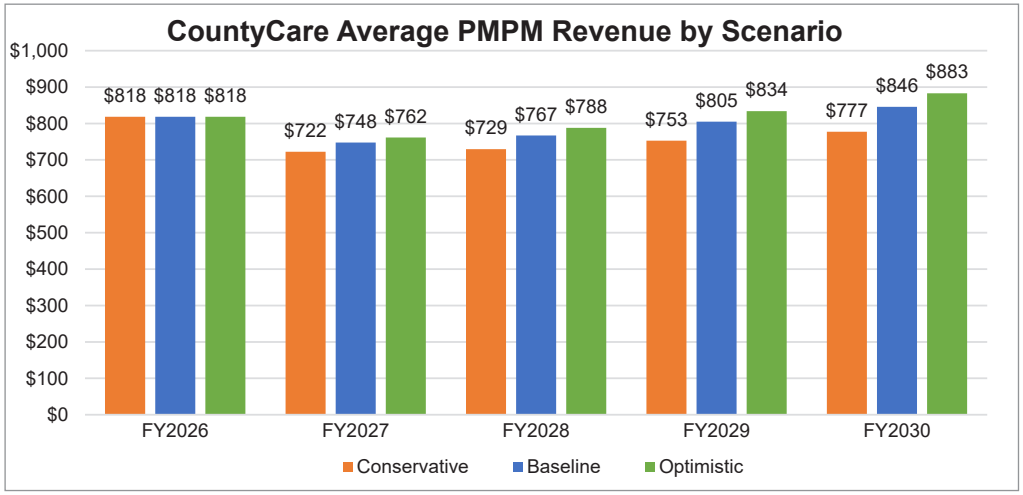
CountyCare revenue is a function of the number of CountyCare members and the fixed PMPM reimbursements generated by those members. Both factors are driven by federal and state policy changes that impact membership levels and PMPM rates. The scenarios for NPSR focus on the underlying impacts that drive the amount charged by CCH for medical services, and how much revenue CCH yields from those charges. The three revenue forecasting scenarios consider the impacts of changes in volume in the hospital system, reimbursement rates, and whether and how patients are insured.

COUNTYCARE REVENUE SCENARIOS

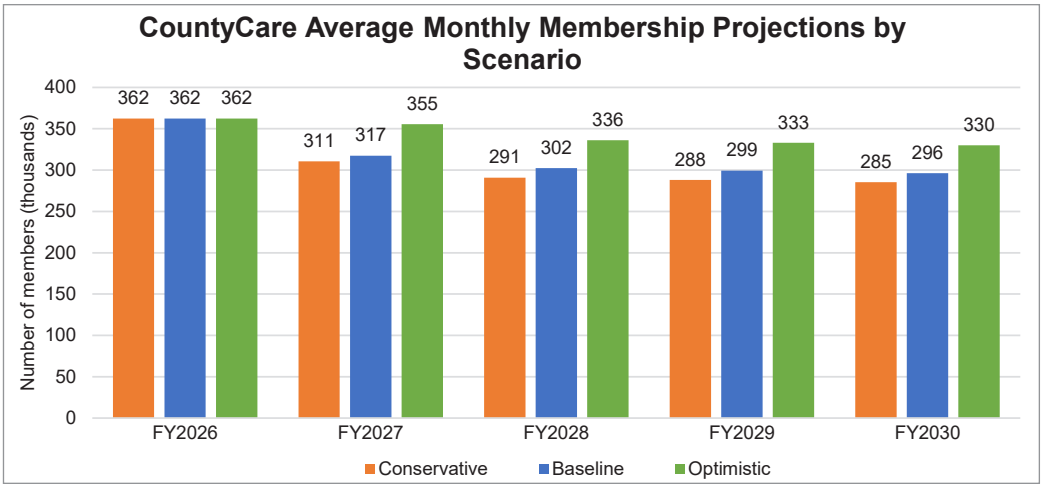
Projected Revenue: The baseline scenario forecast declines by -4.1% annually beginning in FY2026 through FY2030 largely due to P.L. 119-21's negative impact on membership through FY2028. In the conservative scenario, revenue drops at an average of -7.3% annually through FY2030, also as a result of P.L. 119-21-related membership declines and slower PMPM rate growth. In the optimistic scenario, revenues only slightly decline by -0.4% annually between FY2026 and FY2030.



PMPM Revenue: Reflected in all scenarios is the loss of high-cost MLTSS enrollees, resulting in lower PMPM rate averages after FY2027, and therefore overall lower growth rates through FY2030. In the baseline scenario, revenue growth is driven by increases in PMPM rates, despite declining membership from P.L. 119-21. The baseline scenario assumes an average annual growth rate of 0.8% in PMPM revenue between FY2026 and FY2030. Coupled with lower PMPM rate increases and declining membership related to P.L. 119-21, the conservative scenario estimates the average annual change in PMPM revenue from FY2026 to FY2030 to be -1.3%. The optimistic scenario assumes stronger PMPM growth rates and a more positive outlook on membership, predicting PMPM revenue to grow 1.9% annually over this same period.



Monthly Membership: Average monthly membership is anticipated to be lower in all scenarios in FY2026 compared to FY2025. After these initial declines, all scenarios assume that CountyCare will no longer service the MLTSS population starting in FY2027 and P.L. 119-21's redetermination and work requirement provisions will begin. The baseline membership forecast decreases by -4.9% annually from FY2026 through FY2030. In the conservative and optimistic scenarios, annual membership is estimated to decline by -5.8% and -2.3%, respectively, through FY2030. The conservative scenario also assumes that the State will end Health Benefits for Immigrant Seniors in FY2027 due to fiscal constraints.



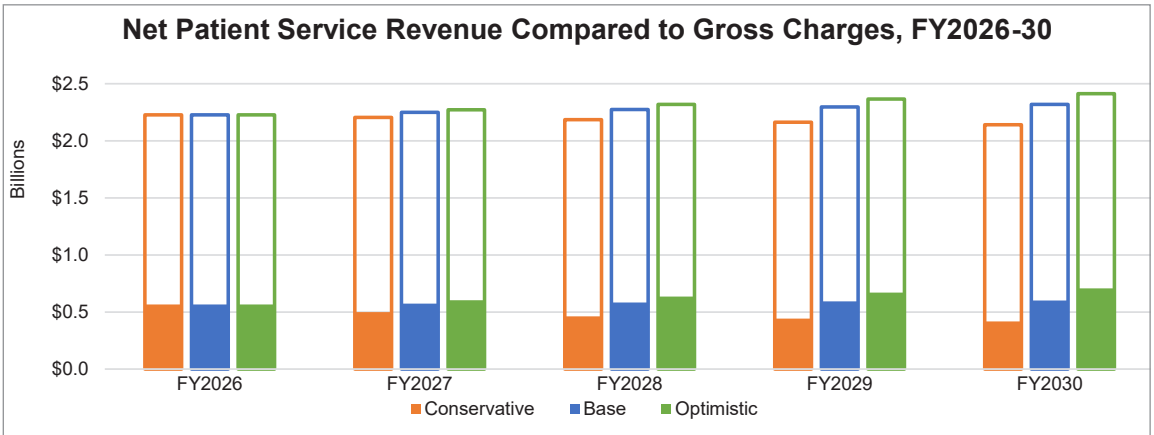
HEALTHCARE SERVICES REVENUE SCENARIOS

NPSR is the largest component of CCH's healthcare services revenue, encompassing payments from Medicare, Medicaid and Private Payors and Carriers.

The forecast for NPSR is driven by several factors including service volume, payor mix, and reimbursement rates from various insurers. The baseline scenario assumes a larger share of patients will be uninsured due to the impacts of P.L. 119-21, resulting in more uncompensated care. The baseline scenario also forecasts the annual growth in volume to be 1% and for the reimbursement rate for uninsured self-pay patients to increase 0.5% annually.

The conservative scenario assumes a decline in patient volume and an associated reduction in gross charges. Additionally, a higher percentage of patients will likely be uninsured, leading to a shift away from Medicaid or private insurance. Reimbursement rates are expected to fall below inflation, compounding the overall reduction in NPSR. Conversely, the optimistic scenario assumes increased patient volume and an improvement in the payor mix, where a higher percentage of charges previously attributed to self-pay patients are covered by Medicaid. Additionally, gross charges and reimbursement rates are expected to grow in line with inflation.

The following chart compares impact of these assumptions on NPSR by scenario to gross revenues.



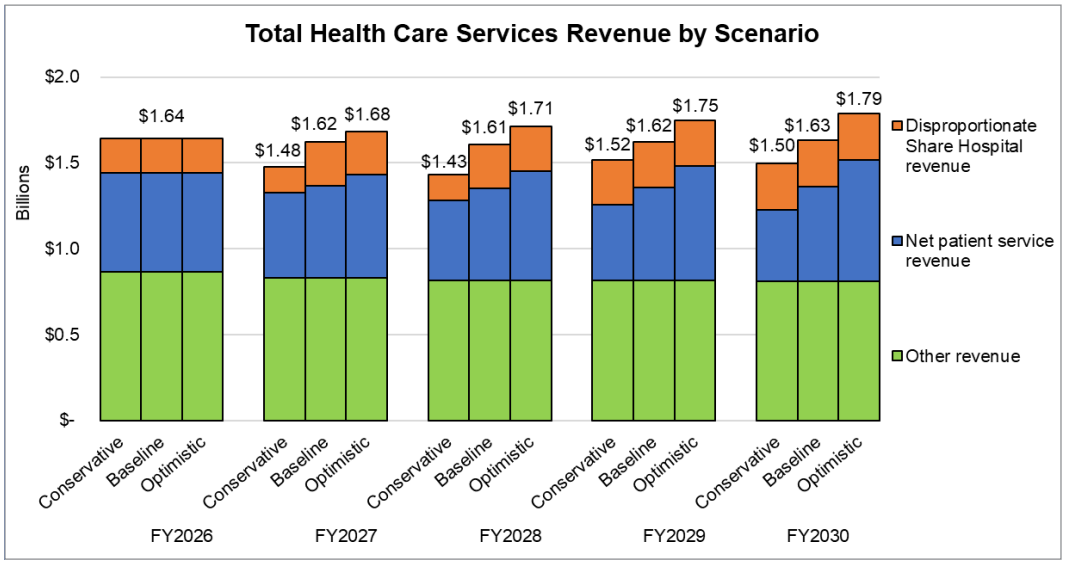
*Estimates of gross charges billed by CCH are represented by the full bar and net patient service revenue estimated to accrue to CCH is represented by the filled in portion of the bar

Beyond NPSR, health care services revenue consists of other sources such as Directed Payments, a Property Tax allocation, BIPA, Graduate Medical Education, and Disproportionate Share Hospital (DSH) Revenue. DSH is intended to offset the costs associated with treating a high percentage of uninsured or Medicaid patients. CCH receives 75% of the Illinois DSH allotment and the baseline scenario estimates the CCH portion of DSH funding to be $200.0 million in FY2026.

However, DSH funding faces significant risk due to scheduled federal cuts in FY2026, which could reduce DSH funding if fully implemented. This scenario is reflected in the conservative forecast. Under this conservative scenario, CCH would receive only $147.8 million in DSH funds in FY2027, compared to the baseline allotment of $252.1 million, and that reductions would continue through FY2028 . This reduction is based on the assumption that federal DSH reductions will commence as scheduled, and the State will not increase its contribution to offset these cuts.

In the baseline and optimistic scenarios, it is assumed that CCH will continue to receive DSH funding with no federal reductions, either through ongoing postponements of DSH reductions or an increase in the state's contribution to cover federal shortfalls.

The following chart illustrates total health care services revenue by scenario, including the NPSR and DSH. The remaining sources are shown as stable across scenarios.



RISKS AND OPPORTUNITIES

REVENUE BASE

The County's General Fund revenue base is forecast to become more reliant on sales taxes. The shift of transportation tax revenue from the General Fund has resulted in the sales tax accounting for 51.2% of the General Fund in FY2026 and 60.5% in FY2030, as compared to 45.3% in FY2022. Additionally, 91.9% of the growth in the General Fund revenue forecast through FY2030 is anticipated to come from growth in sales tax revenue, which itself is not projected to keep up with expected inflation. In fact, 90.3% of FY2026 revenue in the general and transportation funds is associated with revenue sources that are not expected to keep up with inflation. In addition to sales tax, which is expected to increase (albeit more slowly than inflation), other items, such as cigarette, tobacco, gasoline, and alcoholic beverage taxes, are expected to decrease. The General Fund's significant reliance on sales taxes, as well as several other taxes and fees that are not keeping up with inflation, are a source of financial risk.

MEDICAID POLICY CHANGES

CCH faces significant financial risk as a result of P.L. 119-21, being signed into law on July 4, 2025. The law's provisions include work requirements, cost sharing, and more frequent eligibility redeterminations for Medicaid expansion adult enrollees; a cap on and reductions to provider taxes; and limits on retroactive coverage and federal matching payments for Emergency Medicaid. Due to the law's provisions, the County expects there to be considerable impacts to CCH's patient fee revenue, CountyCare membership, and per member per month (PMPM) revenue.

The P.L. 119-21 provisions will be phased in over the next five years , and the County is currently assessing the potential fiscal impact of these provisions. Some of the provisions, such as those impacting Medicaid expansion adult enrollees, may reduce Medicaid enrollment or otherwise increase uncompensated care at CCH. It is also worth noting that lower Medicaid enrollment could impact volumes at CCH, potentially increasing or decreasing patient volumes in the immediate or long term. Furthermore, a handful of other provisions, such as limits on provider taxes and a reduction federal matching payments for Emergency Medicaid, could have an indirect impact on the County as these provisions may fiscally constrain the State of Illinois who provides financial support to CCH. Preliminary estimates project the annual fiscal impact on patient fee revenue of more frequent redeterminations and more stringent work requirements for Medicaid expansion adult enrollees—both scheduled to begin on December 31, 2026—to be approximately $50 million and $88 million, respectively.

DISPROPORTIONATE SHARE HOSPITAL FUNDING

CCH has historically served a disproportionate number of individuals who are either uninsured or Medicaid-insured, qualifying CCH as a Disproportionate Share Hospital (DSH) system. Disproportionate Share Hospitals experience financial deficits as payments received via Medicaid only cover a portion of the costs associated with providing services to Medicaid-insured patients. These deficits increase with the additional cost of providing services to the uninsured, which is expected to increase in future years due to the impact of P.L. 119-21. The total projected costs for providing services to this increasing population of uncompensated care is projected to reach $410.3 million in FY2025.

DSH supplemental payments are intended to offset these costs and are comprised of a predetermined allotment from the federal government and a state match. The Affordable Care Act (ACA) included scheduled aggregate reductions in DSH payments with the expectation that the ACA would decrease uncompensated care by expanding coverage options for uninsured individuals. However, uncompensated care has not decreased by the anticipated rate, and for this reason, these reductions have been continuously postponed. As of March 2025, House Resolution 1968 scheduled the reduction of DSH payments across all states to resume October 1, 2025 and extended the cuts through FY2028. If no additional legislation is enacted, the annual national allotment of DSH payments will be reduced by $8 billion. This reduction will last through FY2028, at which point it will return to prior funding levels. The conservative scenario assumes that CCH would experience reductions in DSH funding compared to the baseline forecast totaling $104.3 million for FY2027 and $106.6 million for FY2028, and that the State would not reduce its funding alongside federal cuts.

ARPA FISCAL SUSTAINABILITY

The American Rescue Plan Act (ARPA) has posed a unique opportunity for the County since the funds were originally provided for COVID-19 recovery in FY2021. Through a collective effort, the County has established over 70 initiatives addressing various County priorities that will be funded by ARPA through 2026. However, many of these initiatives may continue their work beyond this time frame, which would pose a fiscal impact to the County. To address this, the County has reserved $158.8 million in a dedicated fund to sustain select ARPA programs during a step-down period between FY2027 and FY2030.

The County initiated a selection process to determine the programs that can be supported by the reserve beyond FY2026. This iterative process embodies a framework that emphasizes fiscal sustainability, alignment with the County's long-term policy vision, and evaluation of the impact of each program. The County has supplemented its assessment with a community

outreach process. The County released a survey and conducted a Community Voices event series to get feedback from residents on their priorities and opinions on the future of the initiatives. Feedback gathered from these events, combined with internal evaluations, aided in the initial selection of 11 programs that the County expects to financially support with the $158.8 million reserve after FY2026. Research will continue into alternative types of external funding that could support these initiatives as support from the reserve phases out, as well as other ARPA programs, after FY2026.

METHODOLOGY

Every forecast includes statistical assumptions, policy decisions, and assessment of risk levels. The County assesses these assumptions, evaluates projections, and finalizes revenue forecasting methods in collaboration with the IRFC. Additionally, the County has strived for increased transparency, and has publicly posted datasets, forecasting methodologies, and IRFC meeting records on the IRFC website (**https://www.cookcountyil.gov/service/independent-revenue-forecasting-commission**).

In projecting each of the revenue sources, economic drivers like inflation, GDP growth, historical trends, operating initiatives, and regulatory factors that may affect collection of those revenues were taken into consideration. This approach resulted in a variety of revenue specific models and statistical extrapolation techniques, which included linear regressions, historical growth rates, and inputs from subject matter experts. When choosing between multiple forecasts, it is the County's policy to select the most conservative methodology after the elimination of unreasonable forecasts.

Similarly, expenses were analyzed based on five primary categories: (i) Expenses that grow at or around the rate of inflation; (ii) Contingencies, including one-time expenses; (iii) CountyCare medical claims estimated based on membership and claim costs; (iv) Salary and Wages costs that are projected to grow in accordance with the rate negotiated in the County's Collective Bargaining Agreements and (v) anticipated increases in health benefits that are expected to increase at rates consistent with an analysis provided by the County's actuarial service provider.

General Fund - Projected Annual Revenues and Expenses, by Source

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue									
Property Taxes									
400010-Property Taxes	190,155,325	267,660,808	157,026,073	152,736,776	121,115,669	127,754,000	115,444,000	120,860,000	108,181,000
400030-Prior Year Prop. Taxes	(7,169,480)	908,037	(6,073,026)	(7,387,867)	-	-	-	-	-
400040-Tax Increment Financing Taxes	13,538,232	25,359,976	27,528,441	31,908,000	31,908,000	26,766,000	27,414,000	27,825,000	27,884,000
400060 - Transfer of Tax Receipts	(10,507,008)	81,130	-	(1,942,375)	-	-	-	-	-
Total Property Taxes	**$ 186,017,069**	**$ 294,009,951**	**$ 178,481,488**	**$ 175,314,534**	**$ 153,023,669**	**$ 154,520,000**	**$ 142,858,000**	**$ 148,685,000**	**$ 136,065,000**
Non-Property Taxes									
401110-Non Property Taxes	132,979,558	97,383,879	56,154,636	36,364,494	40,512,000	52,363,000	63,088,000	65,407,000	67,272,000
401150-County Sales Tax	1,059,602,538	1,126,424,347	1,141,428,231	1,297,428,298	1,367,166,000	1,346,722,000	1,378,185,000	1,411,482,000	1,438,829,000
401210-Alcoholic Beverage Tax	38,411,036	37,560,917	37,431,892	37,014,481	36,480,000	36,428,000	36,377,000	36,325,000	36,274,000
401310-Off Track Betting Comm.	704,746	714,234	661,104	558,054	506,444	410,000	410,000	410,000	410,000
401330-Il Gaming Des Plaines Casino	11,446,094	14,106,872	-	-	25,300,000	28,409,000	29,655,000	30,780,000	31,905,000
401350-Amusement Tax	36,677,318	44,437,854	45,391,148	44,623,679	47,000,000	47,799,000	48,851,000	50,072,000	51,324,000
401390-State Income Tax	21,085,811	20,960,261	21,813,730	20,669,706	19,464,000	19,482,000	20,070,000	20,790,000	21,590,000
401430-Cigarette Tax	88,947,433	83,014,830	75,144,308	74,364,456	67,000,000	64,398,000	61,897,000	59,494,000	57,183,000
401450-Other Tobacco Products	8,836,415	7,236,729	6,710,051	6,739,857	6,600,000	6,463,000	6,385,000	6,307,000	6,229,000
401470-General Sales Tax	4,942,720	5,007,024	5,446,009	6,116,000	5,962,000	5,873,000	6,010,000	6,155,000	6,274,000
401490-Firearms Tax	-	-	-	-	1,300,000	1,090,000	1,090,000	1,090,000	1,090,000
401530-Gambling Machine Tax	3,660,635	4,314,700	5,868,200	5,395,854	8,310,000	10,994,000	11,236,000	11,517,000	11,804,000
401550-Hotel Accommodations Tax	32,739,216	37,825,062	40,605,133	40,019,119	41,709,000	42,418,000	43,351,000	44,435,000	45,546,000
401570-Video Gaming	1,040,806	1,383,996	1,606,048	1,243,708	1,600,000	1,627,000	1,663,000	1,705,000	1,747,000
401580 - Cannabis Tax	12,956,197	-	-	-	12,500,000	12,980,000	12,980,000	12,980,000	12,980,000
401590 - Sports Wagering Tax	7,062,049	11,091,210	10,994,178	13,591,534	13,600,000	14,115,000	14,641,000	15,188,000	15,762,000
Total Non-Property Taxes	**$ 1,461,092,573**	**$ 1,491,461,916**	**$ 1,449,254,669**	**$ 1,584,129,241**	**$ 1,695,009,444**	**$ 1,691,571,000**	**$ 1,735,889,000**	**$ 1,774,137,000**	**$ 1,806,219,000**
Transportation Taxes									
401130-Non Retailer Trans Use Tax	13,685,315	-	-	-	-	-	-	-	-
401170-County Use Tax	92,247,256	-	-	-	-	-	-	-	-
401190-Gasoline / Diesel Tax	86,088,449	-	-	-	-	-	-	-	-
401230-New Motor Vehicle Tax	2,355,506	-	-	-	-	-	-	-	-
401250-Wheel Tax	3,943,953	-	-	-	-	-	-	-	-
401370-Parking Lot and Garage Operation	52,854,753	-	-	-	-	-	-	-	-
Total Transportation Taxes	**$ 251,175,233**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fees									
402548-Clerk of the Circuit Court Fees	66,597,357	65,360,788	72,532,865	75,069,783	72,800,000	74,056,000	75,334,000	76,634,000	77,957,000
402010-Fees and Licenses	309,501	348,000	330,000	330,000	370,000	370,000	370,000	370,000	370,000
402100-County Treasurer	131,670,458	62,696,694	87,986,141	51,202,325	35,000,000	35,595,000	36,378,000	37,288,000	38,220,000
402150-County Clerk	10,138,208	8,271,822	8,538,911	10,388,026	52,443,084	60,186,000	62,925,000	64,633,000	66,858,000
402200-County Recorder and Registrar	56,834,057	42,111,116	42,187,795	43,003,222	-	-	-	-	-
402300-Building and Zoning	4,692,897	4,275,376	4,516,300	4,186,423	4,100,000	4,170,000	4,261,000	4,368,000	4,477,000
402350-Environmental Control	5,053,616	4,778,150	4,699,369	4,704,418	4,695,000	4,872,000	4,865,000	4,858,000	4,851,000

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
402400-Highway Dept Permit Fees	2,206,674	1,911,296	1,553,933	1,765,028	1,500,000	1,848,000	1,848,000	1,848,000	1,848,000
402450-Liquor Licenses	302,406	365,504	310,462	326,813	272,362	277,000	283,000	290,000	297,000
402500-County Assessor	1,156	1,601	3,732	1,009	-	-	-	-	-
402950-Sheriff General Fees	11,950,890	12,503,608	13,652,633	272,265	-	6,309,000	6,448,000	6,609,000	6,774,000
403015-Sheriff Municipal Division	-	-	-	5,979,938	6,203,791	-	-	-	-
403060-State's Attorney	364,651	65,142	46,128	(2,057)	-	-	-	-	-
403100-Supportive Services	3,060	2,655	3,215	30	-	-	-	-	-
403120-Public Administrator	1,538,797	1,684,458	1,840,983	1,985,813	1,948,000	1,981,000	2,025,000	2,075,000	2,127,000
403150-Public Guardian	2,599,306	2,552,737	2,601,350	2,580,323	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
403210-Medical Examiner	3,925,650	3,889,296	3,771,125	3,888,363	3,851,202	3,851,000	3,828,000	3,809,000	3,792,000
403280-Contract Compliance M/WBE Cert	42,500	22,750	18,500	16,251	15,000	15,000	15,000	15,000	15,000
Total Fees	**$ 298,231,183**	**$ 210,840,993**	**$ 244,593,441**	**$ 205,697,971**	**$ 185,598,439**	**$ 195,930,000**	**$ 200,980,000**	**$ 205,197,000**	**$ 209,986,000**
Governments									
404060-Other Governments	1,526,567	1,513,606	1,495,000	2,250,933	2,417,881	1,841,000	1,904,000	1,982,000	2,079,000
Total Governments	**$ 1,526,567**	**$ 1,513,606**	**$ 1,495,000**	**$ 2,250,933**	**$ 2,417,881**	**$ 1,841,000**	**$ 1,904,000**	**$ 1,982,000**	**$ 2,079,000**
Investment Income									
405010-Investment Income	4,901,814	37,110,146	63,752,002	62,484,199	54,740,000	52,811,000	53,224,000	53,388,000	53,388,000
Total Investment Income	**$ 4,901,814**	**$ 37,110,146**	**$ 63,752,002**	**$ 62,484,199**	**$ 54,740,000**	**$ 52,811,000**	**$ 53,224,000**	**$ 53,388,000**	**$ 53,388,000**
Reimbursements from Other Governments									
406008-Indirect Cost	12,068,412	13,883,604	13,994,724	14,403,344	22,955,586	23,415,000	23,883,000	24,361,000	24,848,000
406010-State of Illinois	60,338,815	59,724,670	63,443,371	65,300,865	76,706,424	76,706,000	76,706,000	76,706,000	76,706,000
Total Reimbursements from Other Governments	**$ 72,407,227**	**$ 73,608,275**	**$ 77,438,095**	**$ 79,704,209**	**$ 99,662,010**	**$ 100,121,000**	**$ 100,589,000**	**$ 101,067,000**	**$ 101,554,000**
Miscellaneous Revenues									
407010-Miscellaneous Revenue	34,373,846	39,969,064	45,872,327	51,953,212	79,191,073	49,913,000	48,691,000	48,968,000	50,076,000
407080-Other	(2,234,200)	3,554,008	3,475,862	3,392,827	14,948,907	3,175,000	3,249,000	3,208,000	3,226,000
Total Miscellaneous Revenues	**$ 32,139,646**	**$ 43,523,072**	**$ 49,348,189**	**$ 55,346,039**	**$ 94,139,980**	**$ 53,088,000**	**$ 51,940,000**	**$ 52,176,000**	**$ 53,302,000**
Other Revenue Sources*									
411490 - Other Financing Sources	30,000,000	30,000,000	242,919,954	160,493,075	383,893,348	48,035,000	34,707,000	22,808,000	16,022,000
Total Other Revenue Sources	**$ 30,000,000**	**$ 30,000,000**	**$ 242,919,954**	**$ 160,493,075**	**$ 383,893,348**	**$ 48,035,000**	**$ 34,707,000**	**$ 22,808,000**	**$ 16,022,000**
Total General Fund Revenue	**$ 2,337,491,311**	**$ 2,182,067,959**	**$ 2,307,282,838**	**$ 2,325,420,201**	**$ 2,668,484,772**	**$ 2,297,917,000**	**$ 2,322,091,000**	**$ 2,359,440,000**	**$ 2,378,615,000**
Expenses									
Salaries	931,330,251	856,095,455	854,051,278	1,075,974,884	1,283,958,323	1,348,538,000	1,382,251,000	1,416,807,000	1,452,228,000
Other Personnel	147,705,963	128,859,833	152,064,583	175,501,859	190,536,598	200,120,000	205,123,000	210,251,000	215,507,000
Health Benefits	221,166,608	182,312,388	180,693,299	206,076,587	245,261,179	253,442,000	261,895,000	270,630,000	279,657,000
Contractual Services	67,209,482	71,036,516	74,082,587	121,175,455	125,674,804	128,565,000	131,522,000	134,547,000	137,642,000
Comm & IS Maintenance	61,531,660	65,156,867	72,721,141	91,614,242	134,504,296	137,598,000	140,763,000	144,000,000	147,312,000
Supplies and Materials	12,429,398	12,985,569	13,899,688	15,700,569	19,331,941	19,777,000	20,231,000	20,697,000	21,173,000
Energy	12,982,504	17,091,413	18,427,813	22,712,834	20,778,465	21,200,000	21,622,000	22,044,000	22,465,000
Operations And Maintenance	40,438,764	39,171,888	42,694,017	44,164,402	46,154,811	47,216,000	48,302,000	49,413,000	50,550,000

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Rental And Leasing	2,719,367	2,625,154	2,979,555	3,975,333	6,366,357	6,513,000	6,663,000	6,816,000	6,973,000
Operating Capital	4,999,040	3,726,438	1,014,859	(100,000)	3,128,550	3,201,000	3,274,000	3,349,000	3,426,000
Contingencies	49,687,245	160,174,615	201,557,834	272,025,301	343,696,310	214,046,000	212,777,000	238,198,000	259,196,000
Pension Reimbursements	324,199,712	291,690,964	333,652,307	345,029,249	338,316,000	347,270,000	356,403,000	365,719,000	375,222,000
Appropriation Transfer	25,573,056	54,408,264	130,952,344	(193,544,123)	(89,222,864)	(270,972,000)	(272,876,000)	(274,608,000)	(276,419,000)
Managed Care Claims	-	-	23	-	-	-	-	-	-
Total General Fund Expenses	**$ 1,901,973,050**	**$ 1,885,335,365**	**$ 2,078,791,327**	**$ 2,180,306,593**	**$ 2,668,484,772**	**$ 2,456,514,000**	**$ 2,517,950,000**	**$ 2,607,863,000**	**$ 2,694,932,000**
Total General Fund Revenue	2,337,491,311	2,182,067,959	2,307,282,838	2,325,420,201	2,668,484,772	2,297,917,000	2,322,091,000	2,359,440,000	2,378,615,000
Total General Fund Expenses	1,901,973,050	1,885,335,365	2,078,791,327	2,180,306,593	2,668,484,772	2,456,514,000	2,517,950,000	2,607,863,000	2,694,932,000
Total General Fund Surplus/(Deficit)	**$ 435,518,261**	**$ 296,732,594**	**$ 228,491,511**	**$ 145,113,607**	**$ -**	**$ (158,597,000)**	**$ (195,859,000)**	**$ (248,423,000)**	**$ (316,317,000)**

*Revenues from Other Financing Sources are transfers from the General Fund balance, so represent revenues realized in past years

Transportation Related Home Rule Taxes Fund - Projected Annual Revenues and Expenses, by Source

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue									
401130-Non Retailer Trans Use Tax	-	12,967,139	12,696,356	14,224,579	12,850,000	13,068,000	13,356,000	13,690,000	14,032,000
401170-County Use Tax	-	90,332,906	93,420,656	101,454,290	93,300,000	95,302,000	97,387,000	99,327,000	101,336,000
401190-Gasoline / Diesel Tax	-	85,551,471	87,629,363	87,477,306	88,000,000	87,681,000	87,363,000	87,046,000	86,731,000
401230-New Motor Vehicle Tax	-	2,373,066	2,664,246	2,568,908	2,470,000	2,724,000	2,724,000	2,724,000	2,724,000
401250-Wheel Tax	-	60,238	(1,200)	-	-	-	-	-	-
401370-Parking Lot and Garage Operation	-	51,890,564	54,227,629	51,841,409	52,200,000	52,721,000	53,248,000	53,779,000	54,316,000
405010-Investment Income	-	4,493	189,978	375,786	-	-	-	-	-
Total Transportation Fund Revenue	**$ -**	**$ 243,179,878**	**$ 250,827,029**	**$ 257,942,277**	**$ 248,820,000**	**$ 251,496,000**	**$ 254,078,000**	**$ 256,566,000**	**$ 259,139,000**
Transportation Fund Restricted*					**$ (179,660,705)**				
Net Transportation Fund Revenue	**$ -**	**$ 243,179,878**	**$ 250,827,029**	**$ 257,942,277**	**$ 69,159,294**	**$ 251,496,000**	**$ 254,078,000**	**$ 256,566,000**	**$ 259,139,000**
* Beginning FY2025, restrictions as determined by applicable court rulings.									
Expenses									
Transportation Related Home Rule Taxes Fund Expenses	-	243,179,878	250,827,029	257,942,277	69,159,294	251,496,000	254,078,000	256,566,000	259,139,000
Total Transportation Fund Expenses	**$ -**	**$ 243,179,878**	**$ 250,827,029**	**$ 257,942,277**	**$ 69,159,294**	**$ 251,496,000**	**$ 254,078,000**	**$ 256,566,000**	**$ 259,139,000**
Total Transportation Fund Surplus/(Deficit)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
**Beginning FY2025, surplus/deficit is subject to applicable court rulings.									
Total General/Transportation Fund Revenue	2,337,491,311	2,425,247,836	2,558,109,867	2,583,362,477	2,737,644,066	2,549,413,000	2,576,169,000	2,616,006,000	2,637,754,000
Total General/Transportation Fund Expenses	1,901,973,050	2,128,515,243	2,329,618,356	2,438,248,870	2,737,644,066	2,708,010,000	2,772,028,000	2,864,429,000	2,954,071,000
Total Surplus/(Deficit)	**$ 435,518,261**	**$ 296,732,594**	**$ 228,491,511**	**$ 145,113,607**	**$ -**	**$ (158,597,000)**	**$ (195,859,000)**	**$ (248,423,000)**	**$ (316,317,000)**

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Health Fund - Projected Annual Revenues and Expenses, by Source									
Health Plan Services									
Revenue									
CountyCare Medicaid	3,048,653,228	-	-	-	-	-	-	-	-
CountyCare Affordable Care Act PMPM	-	977,309,949	892,408,448	982,968,032	806,616,181	649,692,000	596,299,000	627,684,000	660,721,000
CountyCare Family Health Plans PMPM	-	938,061,451	840,067,159	866,011,960	857,844,477	781,945,000	798,240,000	814,875,000	831,857,000
CountyCare Integrated Care Program PMPM	-	718,615,741	788,849,193	919,174,592	1,014,163,361	1,083,014,000	1,132,106,000	1,183,424,000	1,237,068,000
CountyCare Managed Long Term Services and Support PMPM	-	331,550,490	357,351,181	439,275,610	527,416,803	46,242,000	-	-	-
CountyCare Other Population Revenue PMPM	-	101,528,098	452,270,406	299,446,347	239,149,613	196,827,000	168,704,000	174,426,000	184,248,000
CountyCare Other State Revenue	-	355,286,164	37,306,511	42,384,559	45,589,288	36,714,000	36,327,000	37,802,000	39,345,000
CountyCare Medicare	9,393,785	3,856,819	134,673	-	-	-	-	-	-
CountyCare Investment Income	1,553,596	18,973,707	20,462,096	18,600,400	9,189,068	-	-	-	-
Total Health Plan Services Revenue	**$ 3,059,600,609**	**$ 3,445,182,419**	**$ 3,388,849,666**	**$ 3,567,861,500**	**$ 3,499,968,791**	**$ 2,794,434,000**	**$ 2,731,676,000**	**$ 2,838,211,000**	**$ 2,953,239,000**
Expenses									
Salaries	16,218,295	29,757,469	37,929,594	41,922,594	46,514,817	48,854,000	50,076,000	51,328,000	52,611,000
Other Personnel	1,058,172	2,016,845	1,632,586	1,861,217	2,079,723	2,184,000	2,239,000	2,295,000	2,352,000
Health Benefits	2,508,436	3,132,073	5,160,551	5,942,422	7,295,534	7,640,000	7,895,000	8,158,000	8,430,000
Contractual Services	106,974,141	122,269,290	125,029,630	105,757,231	110,889,629	113,440,000	116,049,000	118,718,000	121,449,000
Comm & IS Maintenance	16,776	88,973	190,978	341,444	296,193	311,000	327,000	343,000	360,000
Supplies and Materials	-	-	2,744	4,500	4,499	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-
Operations And Maintenance	-	-	-	-	-	-	-	-	-
Rental And Leasing	-	-	-	-	-	-	-	-	-
Operating Capital	-	-	-	-	-	-	-	-	-
Contingencies	-	-	(149,575,890)	(142,557,058)	(101,693,121)	(80,817,000)	(78,907,000)	(81,954,000)	(85,287,000)
Managed Care Claims	2,915,702,771	3,276,985,166	3,209,795,299	3,406,856,399	3,334,462,651	2,649,954,000	2,587,319,000	2,687,213,000	2,796,505,000
Total Health Plan Services Expenses	**$ 3,042,478,591**	**$ 3,434,249,815**	**$ 3,230,165,492**	**$ 3,420,128,750**	**$ 3,399,849,925**	**$ 2,741,566,000**	**$ 2,684,998,000**	**$ 2,786,101,000**	**$ 2,896,420,000**
Expenses before elimination	3,042,478,591	3,434,249,815	3,379,741,381	3,562,685,808	3,501,543,046	2,822,383,000	2,763,905,000	2,868,055,000	2,981,707,000
Net Results	**$ 17,122,017**	**$ 10,932,604**	**$ 9,108,285**	**$ 5,175,692**	**$ (1,574,255)**	**$ (27,949,000)**	**$ (32,229,000)**	**$ (29,844,000)**	**$ (28,468,000)**
Health Care Services									
Revenue									
CCH Medicare	173,201,525	210,338,523	194,739,348	174,005,767	184,044,066	185,885,000	187,743,000	189,621,000	191,517,000
CCH Medicaid*	892,333,745	302,865,568	259,631,763	295,384,598	268,445,760	235,758,000	225,661,000	227,918,000	230,197,000
CCH Domestic Transfer Elimination**	-	-	(149,575,890)	(142,557,058)	(101,693,121)	(80,817,000)	(78,907,000)	(81,954,000)	(85,287,000)
CCH Private Payors	76,335,196	122,855,694	141,331,106	95,841,883	128,241,883	118,907,000	120,615,000	126,170,000	131,825,000
CCH GME	72,787,271	69,883,768	80,135,549	63,599,932	68,551,925	68,552,000	68,552,000	68,552,000	68,552,000
CCH Directed Payments*	-	576,098,082	558,051,421	573,823,145	539,398,000	486,669,000	471,786,000	469,521,000	467,294,000
CCH BIPA	131,300,000	131,300,000	131,300,000	131,300,000	131,000,000	131,000,000	131,000,000	131,000,000	131,000,000
CCH DSH	244,180,174	189,506,429	225,875,151	231,834,408	200,000,000	252,102,000	257,648,000	263,316,000	269,109,000
CCH Other Revenue	9,134,298	13,016,526	8,611,327	53,645,874	52,045,875	53,607,000	55,215,000	56,872,000	58,578,000
CCH Lease Revenue	-	-	-	-	1,600,000	1,640,000	1,681,000	1,723,000	1,766,000
CCH Misc	1,535,416	1,582,158	1,628,604	(0)	-	-	-	-	-

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
CCH Investment Income	114,777	588,005	1,141,042	(1)	-	-	-	-	-
CCH Indirect Cost	887,739	-	-	-	-	-	-	-	-
CCH Federal Government	1,464,617	-	-	-	-	-	-	-	-
CCH Property Tax	136,017,633	149,351,250	153,098,506	157,704,919	167,704,920	167,705,000	167,705,000	167,705,000	167,705,000
CCH Other Financing Sources	-	-	100,000	4,900,000	4,900,000	-	-	-	-
Total Health Care Services Revenue	**$ 1,739,292,391**	**$ 1,767,386,004**	**$ 1,606,067,929**	**$ 1,639,483,468**	**$ 1,644,239,308**	**$ 1,621,008,000**	**$ 1,608,699,000**	**$ 1,620,444,000**	**$ 1,632,256,000**
Revenue before elimination	1,739,292,391	1,767,386,004	1,755,643,819	1,782,040,525	1,745,932,429	1,701,825,000	1,687,606,000	1,702,398,000	1,717,543,000
Expenses									
Salaries	518,890,120	552,382,650	586,329,475	621,576,495	716,824,266	752,878,000	771,700,000	790,993,000	810,768,000
Other Personnel	64,496,101	82,720,530	102,042,834	103,359,055	122,554,154	128,718,000	131,936,000	135,235,000	138,615,000
Health Benefits	94,465,076	90,779,206	86,182,913	83,415,678	93,937,117	97,070,000	100,308,000	103,654,000	107,111,000
Contractual Services	221,771,173	335,221,592	345,086,206	441,959,206	326,795,251	334,312,000	342,001,000	349,867,000	357,914,000
Comm & IS Maintenance	88,881,553	88,372,382	138,819,200	175,264,646	159,746,085	167,733,000	176,120,000	184,926,000	194,172,000
Supplies and Materials	174,055,723	177,200,591	220,241,151	228,557,216	215,004,377	219,949,000	225,008,000	230,184,000	235,478,000
Energy	8,135,172	12,260,859	12,009,192	13,855,304	15,455,427	15,811,000	16,175,000	16,547,000	16,927,000
Operations And Maintenance	10,759,848	11,768,013	14,610,151	17,841,451	16,705,017	17,089,000	17,482,000	17,884,000	18,296,000
Rental And Leasing	33,919,602	29,179,464	32,990,792	41,129,562	36,491,705	37,331,000	38,190,000	39,068,000	39,967,000
Operating Capital	947,275	4,719,415	3,341,502	4,909,143	3,400,500	3,479,000	3,559,000	3,641,000	3,724,000
Contingencies	36,957,526	56,601,924	21,100,469	68,702,357	35,968,435	36,796,000	37,642,000	38,508,000	39,393,000
Managed Care Claims	942,674	1,136,376	1,701,596	1,645,005	1,475,841	1,505,000	1,535,000	1,566,000	1,597,000
Total Health Care Services Expenses	**$ 1,254,221,844**	**$ 1,442,343,003**	**$ 1,564,455,480**	**$ 1,802,215,116**	**$ 1,744,358,174**	**$ 1,812,671,000**	**$ 1,861,656,000**	**$ 1,912,073,000**	**$ 1,963,962,000**
Net Results	**485,070,548**	**325,043,002**	**191,188,339**	**(20,174,591)**	**1,574,255**	**(110,846,000)**	**(174,050,000)**	**(209,675,000)**	**(246,419,000)**
Total Health Fund Revenue	4,798,893,000	5,212,568,423	4,994,917,596	5,207,344,968	5,144,208,099	4,415,442,000	4,340,375,000	4,458,655,000	4,585,495,000
Total Health Fund Expenses	4,296,700,435	4,876,592,818	4,794,620,972	5,222,343,866	5,144,208,099	4,554,237,000	4,546,654,000	4,698,174,000	4,860,382,000
Total Health Fund Surplus/(Deficit)	**$ 502,192,565**	**$ 335,975,605**	**$ 200,296,624**	**$ (14,998,899)**	**$ 0**	**$ (138,795,000)**	**$ (206,279,000)**	**$ (239,519,000)**	**$ (274,887,000)**

*FY2022-FY2023 includes Directed Payments that CountyCare passes through to CCH in the revenues and expenses of both Health Plan Services (HPS) and Health Care Services. In FY2022, these revenues were included in the Medicaid account, and in FY2023, in Other State Revenue at HPS and Directed Payments within Health Care Services. Starting in FY2024, Directed Payments will only appear in the budget for CCH under Directed Payments.

**CountyCare provides reimbursement to CCH for claims payments for CountyCare members, which are reflected as revenue and expense at both Health Plan Services and Health Care Services in FY2022 through FY2023. Beginning FY2024, these domestic claims will be offset in a separate account.

General and Health Funds Total Surplus (Deficit)

	Actual			Estimate	Budget	Forecast			
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Total Revenue	7,136,384,311	7,637,816,260	7,553,027,463	7,790,707,445	7,881,852,165	6,964,855,000	6,916,544,000	7,074,661,000	7,223,249,000
Total Expenses	6,198,673,485	7,005,108,061	7,124,239,328	7,660,592,737	7,881,852,165	7,262,247,000	7,318,682,000	7,562,603,000	7,814,453,000
Surplus/(Deficit)	**$ 937,710,826**	**$ 632,708,199**	**$ 428,788,135**	**$ 130,114,708**	**$ 0**	**$ (297,392,000)**	**$ (402,138,000)**	**$ (487,942,000)**	**$ (591,204,000)**

CAPITAL BUDGET OVERVIEW

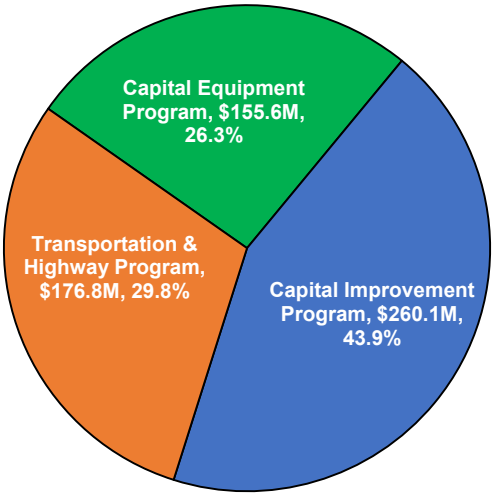
As part of the annual budget process, the County reassesses its capital programming needs regarding capital improvements for facilities, capital equipment purchases and transportation & highway planning. The County determines its ability and willingness to issue new taxpayer-funded debt for capital expenditures and fund less wide-ranging capital projects through the operating budget via Pay-As-You-Go ("Pay-Go") financing, which may include grants, the Infrastructure and Equipment fund and other special purpose funds. The determination of funding levels/funding types is made as part of the capital budget and re-evaluated annually considering legacy debt obligations, operating budget priorities and debt service costs. Once a prudent level of financing is identified, the funding is matched to the projects and/or equipment to address critical needs as determined by the capital renewal and deferred maintenance assessment. The appropriation of the capital budget is part of the annual budget process.

The County's proposed FY2026 Capital Budget is $592.5 million in Capital Investments and includes:

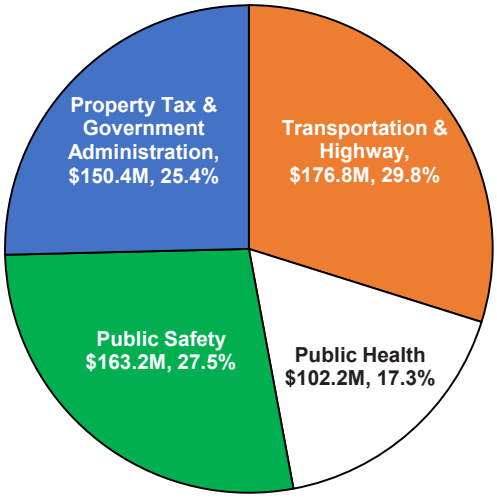
- $260.1 million ($27.0M new, $233.1M carryover) for the Capital Improvement Program (CIP) for County facilities;
- $176.8 million ($45.6M new, $131.2M carryover) for its Transportation & Highways Program (THP) for County maintained road, bridges and highways; and
- $155.6 million ($73.2M new, $82.4M carryover) for Capital Equipment Program (CEP) for County departments.

These amounts include all projects that are expected to be reasonably funded in FY2026, which includes reappropriation of multi-year projects approved in prior years where funding was not completely utilized.

Capital Investment Plan
$592.5 million



Capital Investment by Function
$592.5 million



CAPITAL PROGRAMMING OVERVIEW

The capital programming process allows for the identification, review, planning and budgeting of capital investments. The process is designed to provide a comprehensive look at Cook County's present, mid-term and long-term capital needs. This is essential for long-term fiscal planning including projected future debt service requirements.

Further, capital programming allows for the efficient and effective development of public facilities, strategic renovation of existing facilities and the replacement or upgrade of capital assets. Programming capital assets such as buildings, highway infrastructure and technological systems can promote more strategic use of Cook County's limited financial resources while fostering the coordination of public and private development. The capital programming process involves long-term planning allowing the County to go beyond basic year-to-year budgeting to maintain an effective level of service for County residents. Capital programming that coordinates planning, financing, infrastructure, and facilities improvements is essential to meeting the needs of a regional economic and transportation hub like Cook County.

TRENDS AFFECTING FISCAL PLANNING FOR THE CAPITAL BUDGET

Several different trends and economic indicators are reviewed, projected and analyzed each year for their impact on the Capital Budget. These include:

INFLATION

Important as an indicator of future project costs or the costs of delaying capital expenditures.

POPULATION GROWTH/DECLINE

Provides the main indicator of the size or scale of required future facilities and services, as well as the timing of population-driven project requirements. Though Cook County's population has remained steady for several decades, other factors may impact the use requirements for various facilities such as the Department of Corrections (DOC) pre-trial detainee population.

DEMOGRAPHIC CHANGES

Changes in the number and/or locations within the County of specific age groups or other special groups provides an indication of requirements and costs of specific facilities (e.g., the Health System's facilities).

IMPLEMENTATION RATES

Measured through the actual expenditures within programmed and authorized levels, implementation rates are important in establishing actual annual cash requirements to fund projects in the CIP portion of the Capital Budget. As a result, implementation rates are a primary determinant of required annual bond issuance.

SPENDING AFFORDABILITY

One of the most important factors in the capital budget development process is determining spending affordability. Spending affordability is determined by the amount of debt service and Pay-Go capital funds that can be reasonably afforded by the operating budget given the County's revenue levels, operating/service needs and capital/infrastructure needs. The size and financial health of the Capital Budget is therefore somewhat constrained by the ability of the operating budget to absorb increased debt service amounts and/or operating requirements for Pay-Go capital expenditures. Realizing maintenance and improvement of County infrastructure is important to the overall health of the County, policymakers will continue to work to balance the levels of capital funding required and its impact on operating expenditures.

GUIDING PRINCIPLES OF CAPITAL PROGRAMMING

For the capital programming proposed in the FY2026 Capital Budget, the County employed certain fundamentals of both zero-based and performance-based budgeting in the evaluation and appropriation of project funding. Some budgetary and programmatic principles incorporated into the Capital Budget include:

- Building facilities supporting County stakeholder objectives that are in line with the County's Policy Roadmap.
- Supporting the physical development objectives incorporated in approved plans, including the 10-year CIP plan, capital equipment plans and long-range transportation plan.
- Improving financial planning by comparing needs against resources by estimating future debt service and debt issuance to fund the plan, which allows the County to identify future operating budget implications related to capital programming and expenditures.

- Establishing priorities among projects so limited resources are put to the best use.
- Identifying, as accurately as possible, the impact of public facility decisions on future operating budgets, in terms of energy use, maintenance costs and staffing requirements.
- Providing a concise and centralized source of information on all planned reabilitation of public facilities for residents, departments and other stakeholders in the County. Ensuring any unused funds from prior year appropriations are reappropriated to multi-year projects.

FUNDING THE CAPITAL PROGRAM

The Capital Budget is predominately funded from sources outside of the County's operating funds. The primary source of funding for CIP and CEP is municipal debt issued by the County. A small portion of capital improvement and capital equipment programs are funded through grants and more recently, an increasing amount through special purpose funds. Additionally, the County will continue funding more discrete capital equipment items, like technology hardware and vehicles from operating (Pay-Go) sources in FY2026. The County's road infrastructure projects are primarily funded through the County's allocation of the Motor Fuel Tax (MFT) funds from the State of Illinois as well as other Federal and State grants on a Pay-Go basis.

CAPITAL FUNDING ELIGIBILITY

Capital funding will be made available using the following criteria:

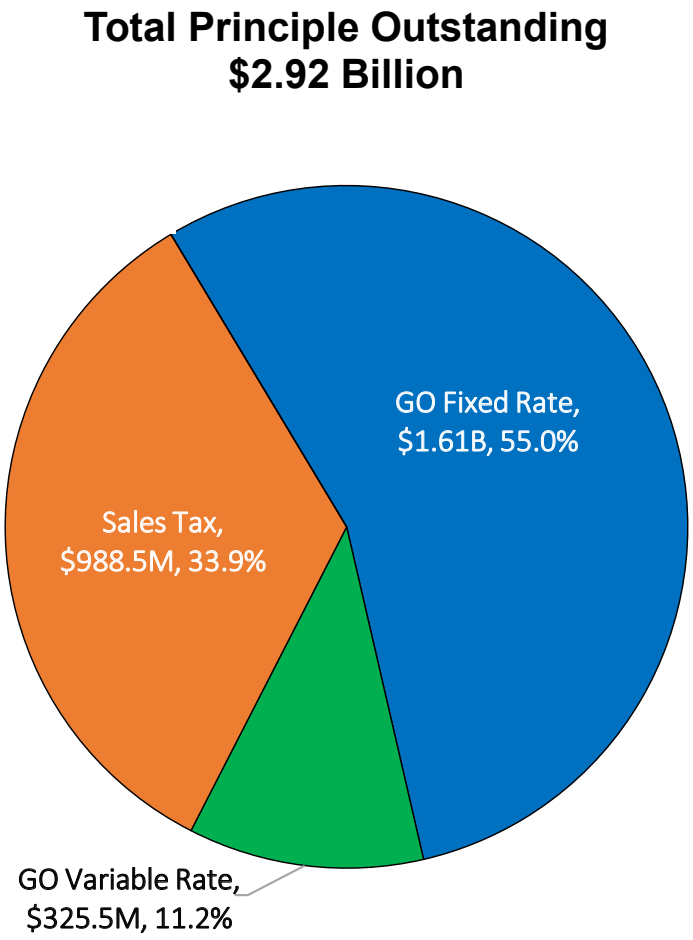
- The use of debt to finance components of the Capital Budget will be used only when other financing sources have been evaluated and deemed unavailable.
- The County will prioritize equipment/projects costing less than $150,000 and equipment/projects with five years or lower useful life to be funded through Pay-Go means.
- The County will decrease the planned budgeted expenditure on debt supported capital equipment every year with the goal of eventually funding capital equipment through Pay-Go means entirely, except for large non-recurring, multi-year initiatives to acquire entirely new depreciable technology.
- The County will utilize a Capital Equipment inventoy submitted by all County departments in FY2025 to guide the long-term funding plan for a replacement cycle of all capital equipment countywide.
- The County anticiptes additional Pay-Go financial resources for the Capital Budget for FY2026 to reduce the amount of debt needed to fund shorter duration assets.
- Limit and clearly identify any County personnel that are asociated with a capital project to be funded from debt proceeds and will seek to avoid the funding of personnel from debt proceeds.

DEBT OVERVIEW

The County's debt is issued pursuant to the County's home rule powers under the 1970 Constitution of the State of Illinois and authorizing ordinances adopted by the County Board. The County has the authority to incur debt payable from ad valorem property tax receipts or any other lawful source with a maximum maturity of 40 years without referendum approval.

Analysis of the County's legacy and current debt obligations is essential to determine a prudent level of debt financing to allow for the critical renewal, repair/maintenance of capital projects and equipment, and ensure the County's debt does not unduly burden taxpayers or pose a risk to the County's credit ratings and overall creditworthiness.

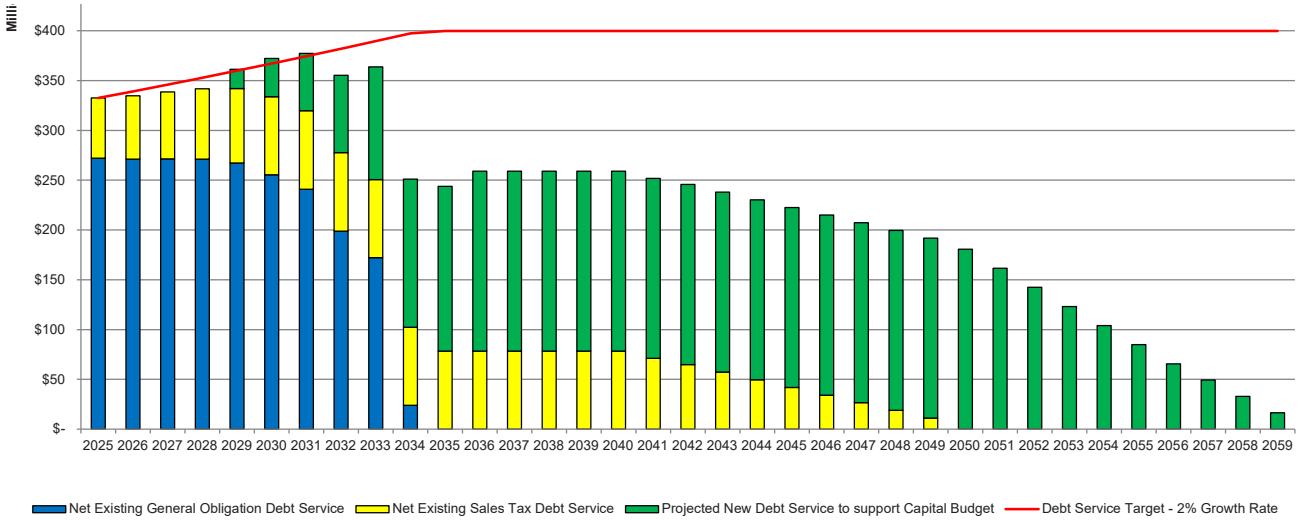
As of November 30, 2025, the total debt portfolio is expected to be comprised of $2.92 billion worth of General Obligation ("GO") Bonds, Sales Tax Revenue Bonds, and a GO Tax-Exempt Revolving Line of Credit. The following chart shows a breakdown of the County's debt portfolio:



Metric	Current	Maximum*
Direct Debt per Capita	$558	$1,000
Direct Debt as a percentage of Estimated Market Value of all taxable property	0.39%	1.3%
Direct Debt as a percentage of Equalized Assessed Value of all taxable property	1.48%	4.0%
Debt Service as a percentage of all operating funds	3.47%	15.0%
Variable Rate Debt as a percentage of overall debt portfolio	11.1%	25.0%

FINANCIAL & DEBT MANAGEMENT POLICIES

The Cook County Board adopted financial and debt management policies providing parameters for the amounts and timing of bond-financed projects to be included in the Capital Budget. This ensures the CIP is financially sustainable and supports best practices in budgeting and capital programming. The County is best served by a long-term debt policy to manage its legacy debt service costs and future borrowing needs by following a debt structure that rises by no more than 2.0% annually until it reaches a $400.0 million threshold. The County utilizes a revolving line of credit or other short-term efficient financial mechanisms to fund capital projects during its construction and acquisition phases. The County also looks to strategically employ variable rate or other short duration debt instruments to take advantage of lower borrowing costs and manage interest rate exposure at the front-end of the yield curve to reduce expected capital costs.



Fiscal Year	Principal	Net Interest[1]	Existing General Obligation Debt Service[1][2]	Anticipated Refunding Adjustments	Net Existing General Obligation Debt Service	Existing Sales Tax Debt Service[1]	Anticipated Refunding Adjustments	Net Existing Sales Tax Debt Service	Projected New Debt Service to support Capital Budget	Total Projected Debt Service
2025	178,595,000	93,426,073	272,021,073	-	272,021,073	60,525,055	-	60,525,055	-	332,546,128
2026	186,660,000	85,357,809	272,017,809	(784,913)	271,232,897	63,562,014	-	63,562,014	-	334,794,911
2027	194,875,000	77,144,957	272,019,957	(719,393)	271,300,565	67,354,514	-	67,354,514	-	338,655,078
2028	204,285,000	67,733,910	272,018,910	(864,600)	271,154,310	71,187,514	(572,505)	70,615,009	-	341,769,319
2029	211,215,000	56,996,666	268,211,666	(989,295)	267,222,371	75,452,514	(565,005)	74,887,509	19,175,425	361,285,304
2030	211,936,750	45,812,971	257,749,721	(2,451,593)	255,298,128	79,060,764	(557,505)	78,503,259	38,354,300	372,155,687
2031	208,020,000	33,734,142	241,754,142	(983,273)	240,770,870	80,276,264	(1,233,927)	79,042,337	57,529,300	377,342,507
2032	179,375,000	20,988,330	200,363,330	(1,559,717)	198,803,613	80,275,764	(1,412,937)	78,862,827	77,674,363	355,340,802
2033	161,845,000	10,976,815	172,821,815	(736,740)	172,085,075	80,277,514	(1,850,861)	78,426,653	113,258,200	363,769,928
2034	23,385,000	1,169,250	24,554,250	(736,628)	23,817,623	80,276,514	(1,850,786)	78,425,728	148,838,938	251,082,288
2035	-	-	-	-	-	80,277,964	(1,850,852)	78,427,112	165,247,025	243,674,137
2036			-	-	-	80,274,763	(1,915,208)	78,359,555	180,686,425	259,045,980
2037	-	-	-	-	-	80,279,213	(1,915,094)	78,364,119	180,688,525	259,052,644
2038	-	-	-	-	-	80,278,413	(1,946,157)	78,332,255	180,688,200	259,020,455
2039	-	-	-	-	-	80,274,863	(1,946,028)	78,328,834	180,685,738	259,014,572
2040	-	-	-	-	-	80,279,213	(1,945,926)	78,333,286	180,685,900	259,019,186
2041	-	-	-	-	-	72,597,963	(1,460,976)	71,136,986	180,687,663	251,824,649
2042	-	-	-	-	-	64,919,963	-	64,919,963	180,689,475	245,609,438
2043	-	-	-	-	-	57,242,463	-	57,242,463	180,689,263	237,931,725
2044	-	-	-	-	-	49,562,800	-	49,562,800	180,689,425	230,252,225
2045	-	-	-	-	-	41,889,950	-	41,889,950	180,686,575	222,576,525
2046	-	-	-	-	-	34,211,500	-	34,211,500	180,686,800	214,898,300
2047	-	-	-	-	-	26,531,250	-	26,531,250	180,685,138	207,216,388
2048	-	-	-	-	-	18,854,750	-	18,854,750	180,686,100	199,540,850
2049	-	-	-	-	-	11,177,250	-	11,177,250	180,683,150	191,860,400
2050	-	-	-	-	-	-	-	-	180,679,225	180,679,225
2051	-	-	-	-	-	-	-	-	161,506,213	161,506,213
2052	-	-	-	-	-	-	-	-	142,331,375	142,331,375
2053	-	-	-	-	-	-	-	-	123,157,525	123,157,525
2054	-	-	-	-	-	-	-	-	103,979,050	103,979,050
2055	-	-	-	-	-	-	-	-	84,802,438	84,802,438
2056	-	-	-	-	-	-	-	-	65,625,750	65,625,750
2057	-	-	-	-	-	-	-	-	49,219,150	49,219,150
2058	-	-	-	-	-	-	-	-	32,814,475	32,814,475
2059	-	-	-	-	-	-	-	-	16,408,475	16,408,475
2060	-	-	-	-	-	-	-	-	-	-
2061						-			-	-
Total	**$1,760,191,750**	**$493,340,922**	**$2,253,532,672**	**-$9,826,149**	**$2,243,706,523**	**$1,596,900,743**	**-$21,023,768**	**$1,575,876,976**	**$2,788,326,675**	**$6,777,419,024**

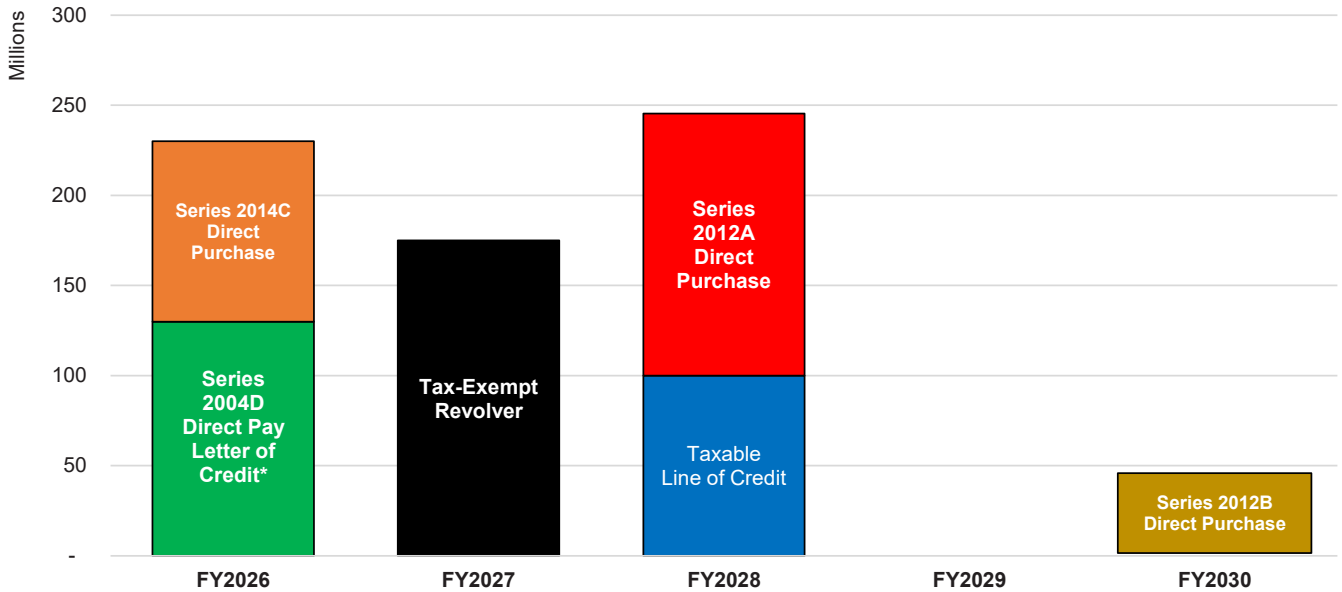
[1] *Interest is net of Federal subsidies received on Build America Bonds and Qualified Energy Conservation Bonds*

DEBT SERVICE

The County's Debt Service Fund is utilized for debt service payments. The debt service payments are the annual principle and interest payments that are due on outstanding bonds. The GO debt service is paid through the levy of ad valorem taxes upon all the taxable property in the County. Sales Tax debt service is paid through monthly deposits of sales tax revenue received by the County. The preceding chart and the accompanying table shows how the County might finance the 10-year Capital Program. Under this scenario, we assume the County issues $230 million in debt annually. To keep debt service below the 2.0% growth limit the County must push out the maturity dates of bonds and capitalize interest for the next six years. In doing so the County will pay an estimated $163.0 million in debt service over the life of the bonds as compared to a level debt service structure. Even so, the County exceeds the 2.0% growth limitation in 2030 through 2032. To avoid significant levels of restructuring in the short term, the County will seek to reduce capital expenses through the use of available Pay-Go Capital funds, refunding older debt when able, and enforcing stricter budgetary controls.

CREDIT FACILITY EXPIRATION TIMING

The County currently has four outstanding variable rate bond issuances and two lines of credit. The bank credit facilities associated with variable rate bonds and lines of credit are subject to expiration between fiscal years 2025 and 2030. The table below summarizes the expiration timing for each facility and type of credit facility. Specifically, bonds are supported by a Direct Pay Letter of Credit or are direct bank placements. The County does not have any interest rate derivatives associated with any of its outstanding indebtedness. The credit agreements generally terminate if the County's GO bond rating is downgraded below BBB/Baa2.



COUNTY BOND RATING

GENERAL OBLIGATION DEBT

Rating Agency	Rating	Outlook
Moody's	Aa3	Stable
S&P Global Ratings	A+	Stable
Fitch Ratings	AA	Positive

SALES TAX DEBT

Rating Agency	Rating	Outlook
Kroll Bond Rating Agency	AAA	Stable
S&P Global Ratings	AA-	Stable
Fitch Ratings	AA	Positive

FY2025 DEBT MANAGEMENT RECAP

The national municipal market in 2024 saw a significant increase in total issuance and that trend has continued in 2025. As of September 18, 2024, national municipal issuance saw an increase of 17.1% in volume year over year while the Illinois market saw an increase of 10.07% year-over-year. In FY2025, the municipal market experienced higher supply due to a number of factors including funding delayed projects, recession fears and federal threats to tax-exempt status many issuers have given up on waiting for lower rates before funding their capital projects. As an issuer of municipal debt, the County must balance our fiduciary duty to taxpayers to get the lowest possible cost of funding against our need to provide necessary capital improvement and equipment and for operations. The following is a recap of the County's FY2025 debt activity.

EXTENSION OF TAXABLE GENERAL OBLIGATION NOTE, SERIES 2016

The County extended its $100.0 million Taxable General Obligation Note, Series 2016 that had a mandatory purchase date of February 25, 2025. The balance on the line of credit is currently undrawn. This taxable line of credit provides additional liquidity should the County's cashflows be weakened by an unforeseeable event. The County solicited bids from banks to get the lowest rate.

NEW MONEY ISSUANCE OF SALES TAX REVENUE BONDS, SERIES 2025

The County anticipates issuing approximately $149.4 million of Sales Tax Bonds. The proceeds will be used to repay the County's existing tax-exempt revolving line of credit that is drawn upon to pay for capital expenditures. At this time, it is anticipated that the sale of the bonds will occur in October 2025.

EXTENSION OF 2004D LETTER OF CREDIT AND REMARKETING AGREEMENT

The County will extend its $130.0 million Taxable General Obligation Variable Rate Bonds, Series 2004 D that expires on December 1, 2025.

FUTURE FINANCING ANTICIPATED IN FY2026

NEW MONEY ISSUANCE OF SALES TAX REVENUE BONDS, SERIES 2025

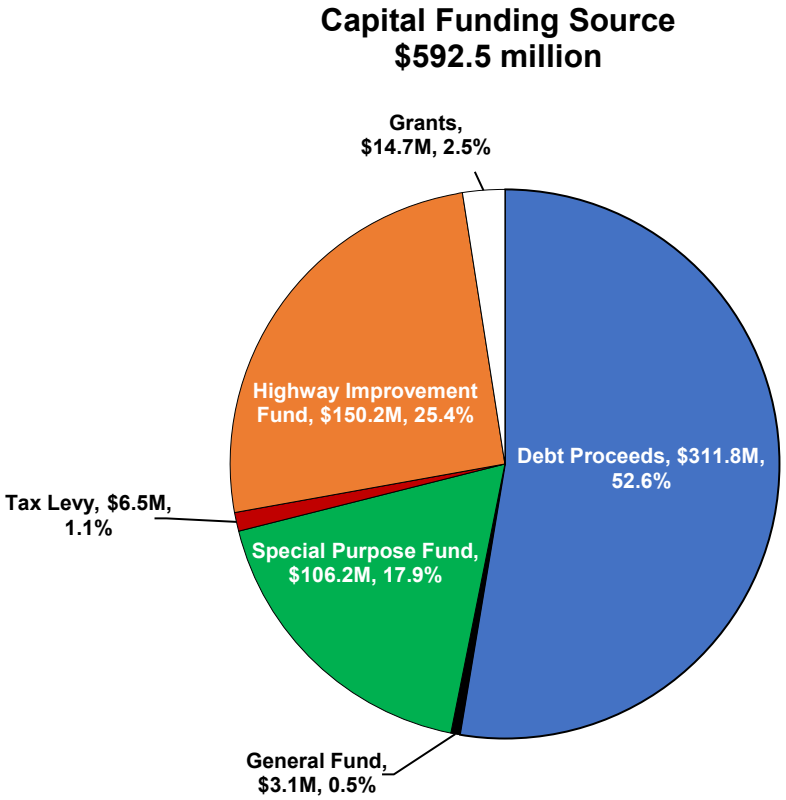
The County anticipates issuing approximately $175.0 million of Sales Tax Bonds. The proceeds will be used to repay the County's existing tax-exempt revolving line of credit that is drawn upon to pay for capital expenditures. The County will monitor market conditions to determine the most favorable timing. However, we anticipate that the sale of the bonds will occur in the summer of 2026.

REFUNDING OF THE SERIES 2016A AND 2018A GO BONDS

The County anticipates refunding our Taxable General Obligation Series 2016A and 2018A Bonds that have a call date of November 15, 2026. From time to time the County may use refinancing or "refundings" to achieve debt service savings. In 2026, the County will be looking to generate debt service savings while also creating debt service capacity in the upcoming years. We anticipate that the refunding's will occur in conjunction with the issuance of the Sales Tax Revenue Bonds in the summer of 2026.

EXTENSION OF THE 2014C DIRECT PURCHASE AGREEMENT

The County's direct purchase agreement on the 2014A General Obligation variable rate bond is set to expire on September 29, 2026. Under this agreement the County agrees to modify the approximately $100.0 million in variable rate debt to a fixed rate with the purchasing agent. This facility provides certainty around the debt service payments and is particularly attractive in times of high market volatility. The County will evaluate if it is in our best interest to extend this agreement and, solicit bids to extend accordingly.



RELATIONSHIP BETWEEN CAPITAL & OPERATING BUDGETS

The County's Debt Service Fund is utilized to fund GO debt service payments through a designated debt service property tax levy. The County's Capital Budget is predominately funded through the issuance of municipal bonds. Accordingly, any further increase in debt service will further reduce available revenues from property tax receipts to fund general operations. Sales Tax Revenue Bonds also reduce Sales Tax revenues available for operations in future years as debt service claims a portion of these revenues. As an example, if borrowing is used to fund the capital investment, a $10.0 million investment in a capital equipment asset with an eight-year useful life would have about a $1.6 million impact in subsequent operating budgets through increased debt service. Similarly, if debt is used to fund a $10.0 million investment in highways or County facilities, an impact of $550,000 would be realized during the initial 10-year interest-only period with greater impacts in out-years. These factors underlie the need to prudently determine the best means of financing the Capital Budget, and to ensure investments resulting in reduced operating expenditures are prioritized.

The cost of operating and maintaining newly completed capital projects also have an impact on the operating budget. For example, the replacement of a building's roof, windows and mechanical systems may result in a decrease in the cost of utilities, which would effectively lower the facility's operating costs. Conversely, the greatest operating impacts often occur with the construction of a new facility. In such cases, costs related to staffing the facility, including the required professional support and maintenance staff along with the additional operating and utility costs, would add expense lines to the operating budget. Completed information technology projects will also likely entail additional operating costs such as upgrades, license renewals or the training of staff to operate new systems but may have reduced operating costs associated with efficiencies.

Capital expenditures selected by the County in the Capital Budget can have positive impacts on the operating budget. Specific positive impacts are highlighted in the following section.

SUMMARY OF CAPITAL INVESTMENTS & THEIR IMPACT ON THE COOK COUNTY OPERATING BUDGET

Each year Cook County lays out its capital investment needs through its CIP for facilities, CEP for asset purchases and THP for road and bridge infrastructure improvements.

CAPITAL IMPROVEMENT PROGRAM

The Bureau of Asset Management (BAM) develops and implements the CIP and works collaboratively with the Bureau of Finance to determine available resources and project the cash flow needs for implementation. The CIP includes a long-term projection of debt service levels and funding implications for County initiatives over a 10-year period. The cost of capital improvements is developed by considering the initial costs but also the long-term fiscal impacts on the County's operating budget. FY2026-FY2035 plan represents $2.99 billion investment for the CIP.

The individual CIP projects follow priorities that are aligned with President Preckwinkle's Policy Roadmap. These priorities are: Unlocking the Value of County Assets, Green Buildings Program and Operational Efficiencies.

Cook County will continue the implementation of the County's Build Up Cook (BUC) program, which started in FY2023. The BUC program provides technical assistance, project management and support to suburban Cook County municipalities for capital facility and infrastructure projects funded through various Federal grant programs, primarily through the County's ARPA allocation in FY2026.

In FY2026, the County will also continue toward the goal of reducing one million square feet of real estate through the demolition of an underutilized housing unit at the DOC (Division IV). This project, along with previous demolition of DOC Divisions I/IA, reflects the substantially reduced average daily pre-trial detained population, from over 10,000 to at or below 6,000.

For the Downtown Corporate campus, the continuous consolidation of user departments is right sizing the County's real estate footprint through the implementation of Workplace Strategy and Design (WS+D). This highly collaborative process leads to reductions in operational expenses, while at the same time supporting increased productivity, and results in additional space that is leasable for revenue. As part of the WS+D, BAM is pivoting from lessons learned from the pandemic to a focus on long-term responses to increased public health concerns including systemic upgrades, and the impact of remote work on workplace types and renovations.

The FY2026 CIP also supports the County's aggressive targets for reducing energy and water consumption throughout County facilities and reducing greenhouse gas emissions. In FY2026, efforts will also include projects directed at increased energy efficiency in all portfolios in support of the County's energy reduction goals.

TRANSPORTATION & HIGHWAYS PROGRAM

The Cook County Department of Transportation and Highways (DOTH) FY2026-2030 Transportation & Highway Program (THP) totals $1.3 billion, with approximately $434.7 million budgeted in FY2026 for planning, engineering, construction, right-of-way acquisition, and maintenance contracts. DOTH balances maintenance and preservation of the County's existing infrastructure assets with the systemwide modernization and expansion needed to support the economic competitiveness of the region.

The fiscal years 2026-2030 THP is funded primarily by Motor Fuel Tax (MFT) revenues, supplemented by State bond proceeds, Federal and State grants, local reimbursements, township MFT funds, and interest earnings. DOTH continues to capitalize on the additional transportation funding provided by the State of Illinois' 2019 REBUILD Illinois Capital Bill with the FY2026 THP. The projected MFT allotment for the 2026-2030 THP is calculated based on the historical allotment levels and projected revenues from the June 2019 amendment to Illinois' Motor Fuel Tax state statute (35 ILCS 505), which doubled Illinois' Motor Fuel Tax from nineteen cents to thirty-eight cents with an annual inflation adjustment. The impact of these new revenue streams is substantial and will be discussed in more detail in the Departmental narrative.

The Department receives project-specific revenue from federal, state, and local governments in the form of grants and reimbursements. DOTH has budgeted the expenditure of $57.3 million in Federal and State grant funds in FY2026 to augment its program. In addition, DOTH also partners with other agencies including the Illinois Department of Transportation (IDOT), the Illinois State Toll Highway Authority (ISTHA), Metropolitan Water Reclamation District (MWRD), and local municipalities to complete specific projects, often of regional significance. When DOTH leads these projects, the other agencies often provide reimbursements for a portion of the project costs. A total of $54.6 million is expected to be received in FY2026 from these partnerships.

The FY2026-2030 THP is guided by Connecting Cook County, the Long-Range Transportation Plan (LRTP) adopted by the Cook County Board of Commissioners in FY2016 as the County's first strategic transportation plan in 70 years. The LRTP put Cook County in a leadership role when it comes to creating a modern transportation network, guiding where and how DOTH invests in mobility improvements across the County to benefit the regional transportation system.

CAPITAL EQUIPMENT PROGRAM

The FY2026 proposed CEP budget includes $155.6 million of investments in capital equipment.

There are several major new and ongoing IT projects in FY2026. One project is the Public Safety Digital Evidence Management System ($4.6 million) that will assist both the Cook County Law Office of the Public Defender and Cook County State's Attorney with improved efficiency, transparency and data security of digital evidence. Also, continuing into FY2026 are the Bureau of Technology's Disaster Recovery System project ($3.5 million), Computer Refresh ($11.9 million), and the development of a Generative Artificial Intelligence program ($3.0 Million) that will increase efficiency Countywide. These major projects reflect the County's continued investment in technology and commitment to upgrading and modernizing county applications and software.

CAPITAL BUDGET HIGHLIGHTS & SIGNIFICANT PROJECTS FOR THE UPCOMING YEAR

CAPITAL IMPROVEMENT PROJECTS - CORPORATE

- County Building - 5th Floor ADA Board Room Renovation
- County Building - Clerk's Office Re-stack and Modernization
- County Building – BOT Data Center Resilience Upgrades
- Oak Forest Campus Demolition/Redevelopment
- County DOTH District #1 New Facility
- Dunne Building - Bureau of Technology & Department of Emergency Management & Regional Security Re-stack & Modernization

CAPITAL IMPROVEMENT PROJECTS - HEALTH & HOSPITALS

- Provident and Stroger Hospital Campus Renovations and Upgrades
- CCH Long-Term Real Estate Plan

CAPITAL IMPROVEMENT PROJECTS - PUBLIC SAFETY

- New Medical Examiner's Office Facility
- Demotion of Divisions I & IA, Division IV
- ADA Assessments and Upgrades
- Courtroom Technology Upgrades
- Renovation of Criminal Courts Administration Building Plaza
- Interrior Renovation of Criminal Courts Administration Building
- DOC Campus Mechanical/Electrical/Plumbing Systems Replacement

- Elevator Upgrades
- Fire & Life Safety System Upgrades
- Roof Replacements and Countywide Solar

TRANSPORTATION & HIGHWAYS PROJECTS

- 88th Avenue / Cork Avenue at I-294 Interchange
- 175th Street/Ridgeland Avenue/Oak Forest Avenue
- Central Road – Barrington Road to Huntington Boulevard
- Franklin Avenue/Green Street – York Road to Runge Street
- Old Orchard Road – Woods Drive to Skokie Boulevard
- Touhy Avenue – Elmhurst Road to Mount Prospect Road
- Traffic Signal Replacement Program (HSIP) Packages #1 and 2 – Various locations
- Pavement Maintenance and Pavement Rehabilitation Programs
- Bridge Replacements
- Invest in Cook Program

CAPITAL EQUIPMENT PROJECTS

- Countywide Computer Refresh
- Disaster Recovery and Business Continuity
- Generative Artificial Intelligence Program

Return to TOC

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

The Bureau of Asset Management (BAM) develops Cook County's annual Capital Improvement Program (CIP), which sets forth a 10-year plan for the design, construction, and renovation of County assets to make them safe, functional, efficient and cost-effective. The approximately 19 million square feet of real estate maintained by BAM is managed in three portfolios: Corporate Facilities (CF), Health & Hospitals (HH) and Public Safety (PS). The County's Real Estate Asset Strategic Realignment Plan (REASRP), Green Buildings Program (GBP, 2020) and the asset management lifecycle (develop, construct, operate and dispose) provide the framework for developing the CIP. This work helps fulfill the policy priorities laid out in the Policy Roadmap, especially the Connected Communities and Sustainable Communities policy directions. The Department of Capital Planning and Policy (DCPP) is responsible for developing the CIP and works with various departments and programs within BAM and user agencies in its development. The CIP is approved by the Cook County Board President and Board of Commissioners and implemented by DCPP.

At the start of FY2023, BAM began to pivot from responding to the pandemic to a focus on long-term responses to increased public health concerns, including more systemic upgrades to HVAC systems, updating the Bureau's Workplace Strategy + Design program and continuing to work with the Bureau of Human Resources to respond to changes from the introduction of remote work. The FY2026 CIP emphasizes the County's commitment to supporting the various agency missions and enhancing the experience and quality of life for its employees and residents. With a focus on finishing critical projects already underway, the FY2026 CIP builds upon the previous year's initiatives and continues with strategic developments across all portfolios to realize these goals.

DEVELOPING THE CAPITAL IMPROVEMENT PROGRAM

BAM develops the CIP by assembling projects from the prior year that are already underway and need to be carried over, current year projects that may have been delayed, work order and facility conditions information, and business cases submitted by individual user agencies. The preliminary CIP considers functional, regulatory and fiscal priorities, Green Building Program and Clean Energy Plan goals, facility strategic plans, and recurring or ongoing needs. The CIP is augmented by input from the Department of Facilities Management (DFM) and the Bureau of Technology (BOT) with information that may address the needs of multiple facilities, years, and agencies.

The CIP development is an annual cycle that starts with user agencies. In the first months of the year, BAM conducts meetings with over 30 agencies and departments to review the status of current CIP projects and begin discussions about potential new needs and requests. After the opening of the online business case system in April, BAM gathers existing projects already underway and consolidates them with the new requests.

For FY2026, due to a large volume of requests, the BAM prioritized four categories of projects for inclusion in the CIP:

- Existing CIP projects already underway
- Projects for life safety (fire alarms and escapes, etc.) and security
- ADA/Accessibility upgrades
- Critical systems upgrades needed to sustain building operation (HVAC, roofs, etc.)

Some additional projects are included to sustain County policy objectives, such as some clean energy projects which will reduce operational expenses and greenhouse gas emissions. Many new requests. However, many new requests – a number of interior renovation requests, for example - were deferred to future fiscal years.

The facility condition data developed during the Real Estate Asset Strategic Realignment Plan (REASRP) provided a baseline Facility Condition Index (FCI) for each facility. BAM is currently undertaking a 10-year update of the Facility Condition Assessments (FCA), originally conducted for the REASRP. An additional consideration in identifying the requests to be funded in the CIP is prioritizing multi-year programs which gradually reduce deficiencies in the aggregate facility conditions and provide important new functionality, such as building-wide Wi-Fi systems.

This cumulative process enables the County to:

- Identify and address critical system replacements and upgrades
- Reduce long-term recurring operating expenses
- Address new regulatory requirements and compliance directives
- Prioritize improvements according to the County's long-term objectives, as expressed in the Policy Roadmap
- Reduce energy, water and waste while meeting the County's Clean Energy Plan goals including achieving the carbon neutral goal by 2050
- Deliver a capital plan that can be responsibly and sustainably funded, which will consistently provide County facilities that support our user agencies' critical functions

Once identified for inclusion in the CIP, projects are designated in four categories:

- Life Safety/ADA/Security
- Capital Renewals/Deferred Maintenance
- Energy/Department Initiatives
- Redevelopment/Demolition

The categories, tasks, and projections of the CIP are developed to support generally accepted accounting principles, GASB standards, and ensure a balanced approach to capital expenditures that addresses both near-term and long-term needs.

STRATEGIC FRAMEWORK

Real Estate Asset Strategic Realignment Plan (REASRP)

$$\text{FCI} = \frac{\text{Cost of maintenance, replacements, deficiencies}}{\text{Current replacement cost}}$$

In April 2014, the County engaged a consultant team to conduct condition assessments of building structures, systems, utilities, and equipment at County-owned facilities. The team developed the REASRP, a 10-year plan to address capital renewals and renovations, reduce recurring uncapitalizable operating expenses, and execute strategic redevelopments across all County portfolios. The REASRP's comprehensive recommendations serve as a basis for asset utilization efforts and priority capital improvements. Using inspection data, a long-range capital improvement plan was developed to strategically address identified County asset needs. The REASRP consultant team also made high-level recommendations for each of the County's portfolios, detailing how to consolidate and make better use of County assets. The FY2026–FY2035 CIP continues to build upon, update and implement the REASRP recommendations.

GREEN BUILDING PLAN

In January 2019, President Preckwinkle announced an updated goal for Cook County owned-and-operated buildings to be carbon neutral by 2050. Carbon neutral means achieving a net of zero greenhouse gas emissions, accounting for emissions with offsets such as renewable energy production and renewable energy credits. In FY2020, in coordination with the Department of Environment and Sustainability (DES), BAM released the Clean Energy Plan. This policy direction establishes a series of measurable actions to meet the County's environmental goals – namely, for Cook County's owned-and-operated buildings to (1) achieve a 45% emissions reduction by 2030 from a 2010 baseline, (2) use 100% renewable energy for electricity by 2030 and (3) be carbon neutral by 2050. As of December 31, 2023, Cook County has reduced greenhouse gas emissions 49% from a 2010 baseline for its owned-and-operated buildings, achieving the first goal seven years ahead of schedule. This achievement led to Cook County joining the Department of Energy's (DOE) Better Climate Challenge for its next interim greenhouse gas emissions goal, which is a 50% Scope 1 and Scope 2 greenhouse gas emissions reduction by 2033 from a 2018 baseline.

BAM worked with DES and the Department of Research, Operations, and Innovation (ROI) to negotiate an offsite renewable energy agreement that will support the County's goal of 100% renewable energy for electricity by 2030. The County signed this renewable energy supply agreement in fall of 2023, accounting for approximately 25% of its electricity footprint (as of 2023 electricity usage data). This Illinois solar project goes beyond energy to incorporate community co-benefits, including the creation of jobs, investment in training programs and development of a pollinator-friendly habitat. In addition to renewable electricity, the County was also able to secure community benefits of $432,000 in monetary support for local Cook County workforce development opportunities over the life of the contract. The County began receiving electricity from this effort as of March 2025.

BUILD UP COOK

In FY2025, Build Up Cook completed a Strategic Assessment and Recommendations report in partnership with ROI. The report outlines a series of 17 recommendations, categorized by timing, funding requirements, alignment with the Policy Roadmap, and collaborator consensus. Through a second engagement with the Program Management Office (PMO), Build Up Cook will also complete an Action Plan by the end of FY2025 with a focus on identifying and prioritizing opportunities to raise additional funding from state and federal agencies as well as philanthropic organizations. These efforts are intended to transition the initiative from pilot to program before the sunsetting of ARPA funds at the end of FY2026.

FY2026 CIP BUDGET

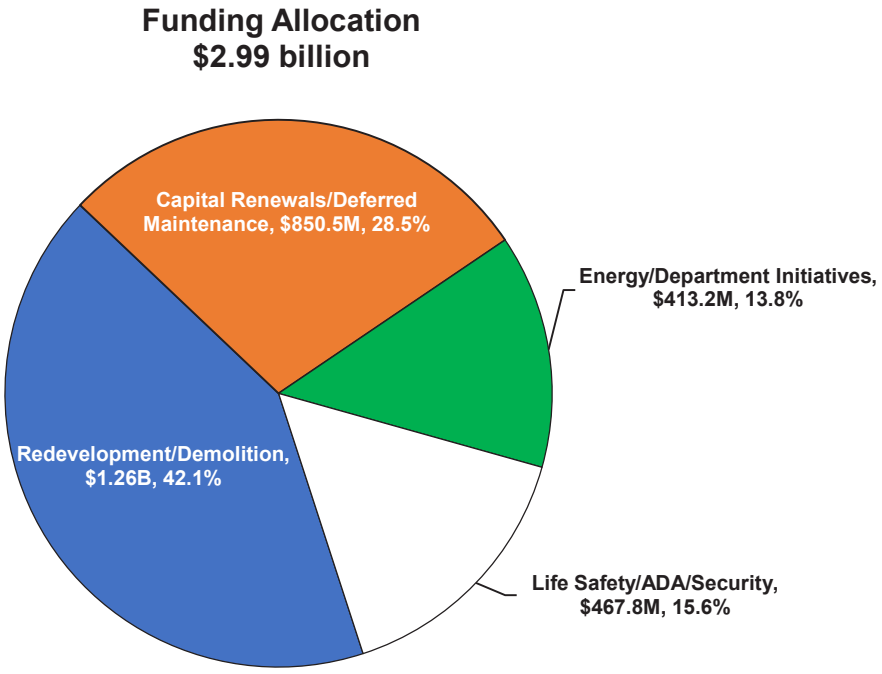
For FY2026, BAM's spending plan is $260.1 million allocated across approximately 500 projects.

FUNDING

Revenues for the CIP program are majority-funded through debt proceeds. As the CIP supports major infrastructure projects, using bond financing offers a more stable and reliable source of revenue. Debt will fund $230.0 million, or 88.4%, of the $260.1 million in capital improvements projects proposed in this budget. An additional $24.7 million, or 9.4%, is funded through the Infrastructure and Equipment Fund.

The County's assets are categorized into three separate portfolios in the CIP as follows:

- Corporate Facilities – comprises $73.2 million, or 28.1%, of FY2026 proposed CIP debt-funded projects
- Health and Hospitals – comprises $87.2 million, or 33.5%, of FY2026 proposed CIP debt-funded projects
- Public Safety – comprises $99.7 million, or 38.4%, of FY2026 proposed CIP debt-funded projects



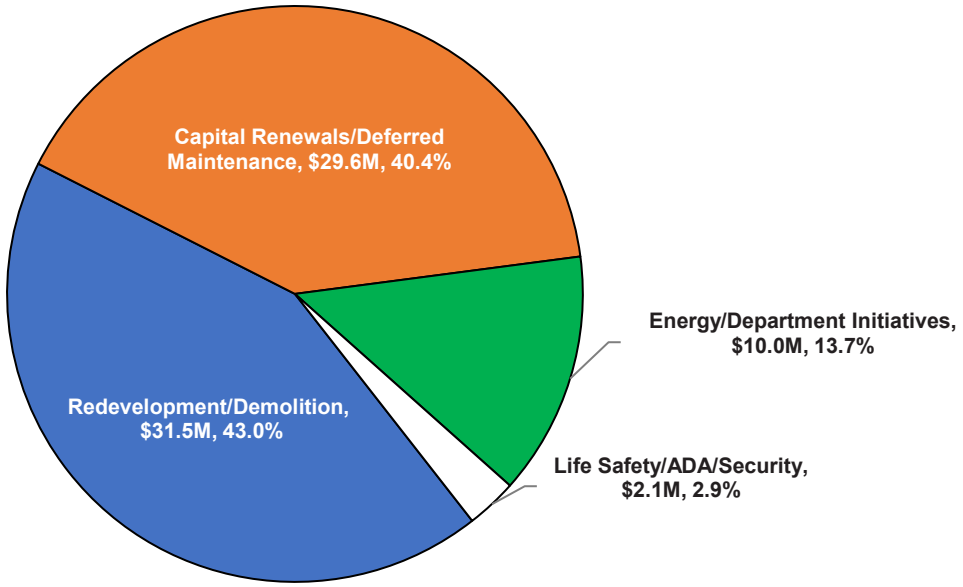
PORTFOLIO OVERVIEWS & SIGNIFICANT PROJECTS

CORPORATE FACILITIES PORTFOLIO

The Cook County Corporate Portfolio includes approximately 2.7 million square feet of facilities, built between 1906 and 2013. The Corporate Portfolio includes projects at facilities such as the County Building, George W. Dunne County Office Building, warehouses, and multiple facilities for the Department of Transportation & Highways.

Corporate Portfolio	FY2026 - FY2035	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031 - FY2035
County Building (118 N. Clark St.)	5,715,000	1,215,000	1,200,000	-	-	3,300,000	-
County-Wide Corporate Facilities ()	400,000	400,000	-	-	-	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	27,579,520	5,079,520	3,375,000	8,050,000	5,650,000	5,425,000	-
CCHD Maintenance Fac. Dist. 1 - Site (2325 N. Meacham Rd.)	55,260,000	2,010,000	6,000,000	14,500,000	10,250,000	10,250,000	12,250,000
CCHD Maintenance Fac. Dist. 2 - Bldg A (9801 Ballard Rd.)	70,000	70,000	-	-	-	-	-
CCHD Maintenance Fac. Dist. 4 - Site (8900 W. 135th St.)	4,195,666	2,141,942	2,053,724	-	-	-	-
CCHD Maintenance Fac. Dist. 5 - Site (13600 S. Ashland Ave.)	4,300,666	2,946,942	653,724	700,000	-	-	-
Cicero Records Center	13,056,167	3,765,682	2,290,485	3,500,000	3,500,000	-	-
County Building (118 N. Clark St.)	168,815,480	22,605,480	39,260,000	44,750,000	21,300,000	20,400,000	20,500,000
County-Wide Corporate Facilities	48,405,000	12,605,000	10,500,000	10,200,000	8,100,000	7,000,000	-
Des Plaines TB Clinic	15,000	15,000	-	-	-	-	-
Englewood Health Center	80,000	80,000	-	-	-	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	102,040,000	13,790,000	21,250,000	16,750,000	13,750,000	12,500,000	24,000,000
Logan Square Health Center	150,000	150,000	-	-	-	-	-
Oak Forest Campus (OFC) Site	1,795,000	1,795,000	-	-	-	-	-
Robbins Health Center	80,000	80,000	-	-	-	-	-
Rockwell Warehouse	16,205,000	4,461,334	3,243,666	6,430,000	1,035,000	1,035,000	-
Grand Total	**$ 448,162,499**	**$ 73,210,900**	**$ 89,826,599**	**$ 104,880,000**	**$ 63,585,000**	**$ 59,910,000**	**$ 56,750,000**

FY2026 Corporate (CF) by Project Type
$73.2 million



5TH FLOOR ADA BOARD ROOM RENOVATION – COUNTY BUILDING

The first phase of construction on the 5th and 3M floors continues in FY2025, which includes the new Commissioner offices and Boardroom. The Cook County Boardroom continues to be located on the 5th floor of the County Building, fully accessible to the public throughout the construction phases, with the newly created Boardroom opening in early FY2026. The second phase of construction, that includes the remainder of the 5th floor for the Office of the President, will conclude later in FY2025. This project is currently seeking LEED Silver certification, which includes a new state-of-the-art HVAC system delivering 100% dedicated fresh air, supplemented with a highly efficient Variable Refrigerant Flow (VRF) heating and cooling system with integrated controls that will reduce energy use and increase building occupant health and comfort. Construction of this project is being completed by a local Minority-Owned Business (MBE) Construction Manager at Risk (CMaR), with sub-trade participation exceeding the Minority and Women-Owned Business (M/WBE) Cook County contract compliance goals.

CLERK'S OFFICE MODERNIZATION – COUNTY BUILDING

The Office of the Cook County Clerk is on the south and east portions of the first and second floor, with storage access to the B1 level, of the County Building. In support of the County's REASRP, BAM is completing a re-stack for the consolidation of the Clerk spaces in a phased multi-year program; design has been completed and phased construction of the 2nd floor temporary swing space is targeted to begin in late FY2025, enabling full construction to start in FY2026. This project includes new ADA compliant public cashier stations, all new finishes throughout, a new state-of-the-art HVAC system, a new circadian spectrum-controlled LED lighting upgrade and all new ergonomic furnishings.

BOT DATA CENTER RESILIENCE UPGRADES - COUNTY BUILDING

The County Building data center serves as a part of the backbone of the communications and data network across the County. BAM engaged an architectural/engineering (AE) firm in FY2025 for a design to connect a redundant and independent power feed, strengthening operational resilience. Construction is targeted to begin in FY2026.

OAK FOREST CAMPUS DEMOLITION / REDEVELOPMENT

Oak Forest Demolition Phase 1 continued in FY2025, and Phase 2 will begin in FY2026. As part of the work enabling operations to remain consistent and reliable, design and construction began in FY2025 on the isolation of the remaining Department of Emergency Management and Regional Security (DEMRS) facilities, as well as on the relocation of the BOT Fiber Hub that serves as a part of the backbone of the communications and data network across the County.

CC DOTH DISTRICT #1 NEW FACILITY

As part of a redevelopment agreement with the Village of Schaumburg, BAM engaged an AE firm in FY2025 for the design of a new state-of-the-art facility on a new site enhancing DOTH operational effectiveness. The current project timeline anticipates design completion in FY2026 and construction completion in FY2028.

DUNNE BUILDING

A multi-year program to upgrade building systems and infrastructure like mechanical, electrical and plumbing will continue in FY2026. These projects address life safety issues, contribute to energy efficiency and reduce operating costs.

Also, a multi-year program to upgrade the building escalators and elevators will be initiated. The escalators are over 70 years old, with servicing being increasingly difficult and expensive.

In support of the County's REASRP, BAM is completing a re-stack for the consolidation of the Bureau of Technology and Department of Emergency Management and Regional Security on the 26th, 27th, and 30th floors, for the Bureau of Administration

and Bureau of Economic Development on the 28th floor, and Administrative Hearings on the 14th floor of the Dunne Building. This work continues implementation of Workplace Strategy + Design standards. Completion is expected in FY2027.

The County is replacing the waterproofing and damaged pavers in the 69 West Washington Plaza. This project will alleviate leaking conditions causing damage to the pedway tenant areas. Construction began in FY2025 and will be completed in FY2026.

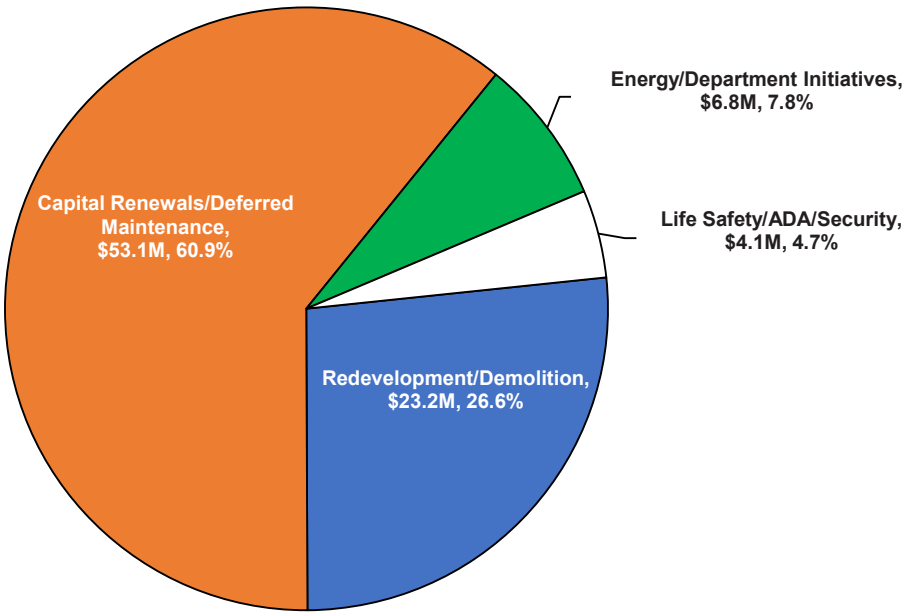
HEALTH AND HOSPITALS SYSTEM PORTFOLIO

Cook County Health (CCH) operates in 4.6 million square feet of facilities built between 1908 and 2022. Projects for this operating group are found at locations throughout the County, including the John H. Stroger Hospital, Provident Hospital and various health clinics.

Bronzeville Health Center

Health and Hospital Portfolio	FY2026 - FY2035	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031 - FY2035
John H. Stroger Jr. Parking Structure (1800 W. Polk St.)	250,000	250,000	-	-	-	-	-
Ruth M. Rothstein Core Center (2020 West Harrison St.)	5,100,000	50,000	5,050,000	-	-	-	-
Sheriff's Warrant Division (937 N. Wood St.)	3,650,000	2,400,000	1,250,000	-	-	-	-
Stroger Campus Site ()	200,000	-	200,000	-	-	-	-
Arlington Heights Clinic	1,150,000	1,010,000	140,000	-	-	-	-
Austin Health Clinic	150,000	10,000	140,000	-	-	-	-
Belmont Cragin Health Center	150,000	10,000	140,000	-	-	-	-
Blue Island Regional Outpatient Center	477,000	327,000	150,000	-	-	-	-
CCDPH Administration	42,000,000	1,000,000	18,000,000	15,000,000	8,000,000	-	-
CCHHS Administration Building	10,939,000	4,085,000	5,854,000	1,000,000	-	-	-
Cottage Grove Medical Center	305,000	305,000	-	-	-	-	-
County-Wide Health and Hospital	90,941,869	8,716,421	8,100,614	8,341,832	8,590,287	8,846,196	48,346,519
Dr. Jorge Prieto Health Center	770,000	630,000	140,000	-	-	-	-
Durand Building	7,555,500	265,000	5,000,000	2,290,500	-	-	-
Edward Piszczek TB Clinic	10,000	10,000	-	-	-	-	-
Englewood Health Center	105,000	105,000	-	-	-	-	-
Hektoen Building	7,555,500	265,000	5,000,000	2,290,500	-	-	-
JHS Campus Power Plant	11,087,276	550,000	5,037,276	5,500,000	-	-	-
John H. Stroger Jr. Hospital	76,075,319	14,344,000	31,007,276	15,650,000	8,000,000	7,074,043	-
John H. Stroger Jr. Hospital	214,230,250	17,284,449	41,515,801	35,520,000	33,160,000	27,500,000	59,250,000
John H. Stroger Jr. Parking Structure	5,250,000	3,500,000	1,750,000	-	-	-	-
North Riverside Clinic	150,000	10,000	140,000	-	-	-	-
Oak Forest Campus (OFC) Site	15,823,000	9,823,000	6,000,000	-	-	-	-
Old Cook County - Market Rate Redevelopment	780,000	780,000	-	-	-	-	-
Provident Hospital	22,820,000	15,100,000	4,720,000	3,000,000	-	-	-
Provident Hospital Parking Structure	1,965,000	1,965,000	-	-	-	-	-
Robbins Health Center	195,000	195,000	-	-	-	-	-
Ruth M. Rothstein Core Center	3,420,500	3,420,500	-	-	-	-	-
Stroger Campus Site	730,000	730,000	-	-	-	-	-
TBD	10,000	10,000	-	-	-	-	-
The Professional Building (Central Campus Health Center)	10,000	10,000	-	-	-	-	-
Grand Total	**$ 523,855,214**	**$ 87,160,370**	**$139,334,967**	**$ 88,592,832**	**$ 57,750,287**	**$ 43,420,239**	**$ 107,596,519**

FY2026 Health & Hospitals (HH) by Project Type
$87.2 million



PROVIDENT AND STROGER HOSPITAL CAMPUS RENOVATIONS AND UPGRADES

As a result of the assessment completed in FY2024, BAM, with the facilitation of CCH Procurement, selected firms for the Provident Hospital campus at a contract value of over $100.0 million and for Stroger Hospital at a contract value of over $372.0 million. Provident Hospital Campus upgrades include modernizing the ambulance bay area, the elevators, the lobby and the interior corridors, as well as replacing various mechanical/electrical/plumbing systems. John H. Stroger Hospital upgrades include replacing the hospital roof, upgrading the hospital and parking garage elevators, replacing hospital interior lighting, and mechanical/plumbing/electrical upgrades. Other Stroger campus investments include replacing and upgrading various systems, and renovation initiatives such as expansion of the hospital MRI department area and the CORE Center to enhance clinical services.

CCH LONG TERM REAL ESTATE PLAN

In response to the Cook County Health (CCH) Strategic Plan 2023-2025, "Impact, Change, Equity," a consultant team hired by BAM and CCH Leadership will complete an implementation plan outlining mid- and long-term actions toward restructuring operations, services, and service area locations to optimize resident access to amenities across the County in the most fiscally responsible manner possible. This long-term planning initiative will also inform CCH regarding the development of the next iteration of their Strategic Plan.

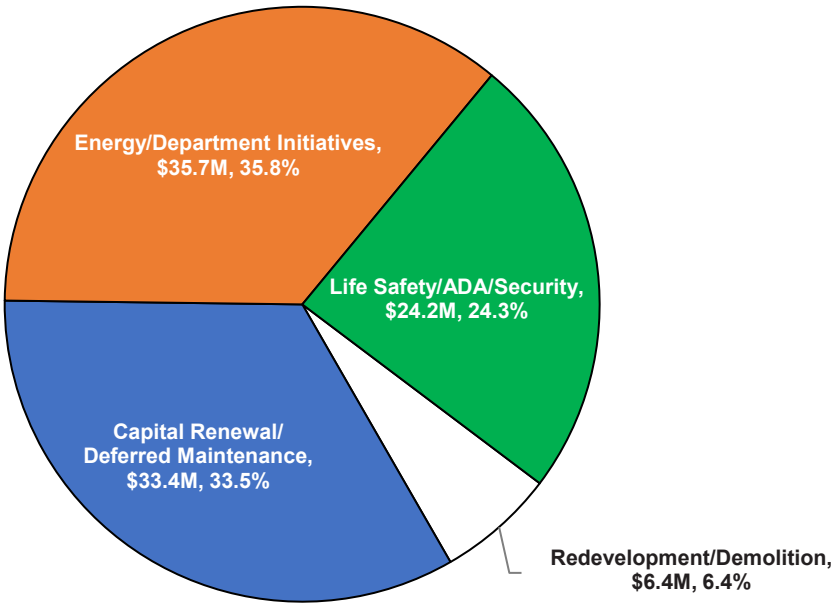
Bronzeville Health Interior Buildout

PUBLIC SAFETY PORTFOLIO

The Circuit Court of Cook County and the Cook County Department of Corrections (DOC) occupy or operate approximately eight million square feet of leased and owned facilities with structures built between 1910 and 2013. Projects in this portfolio are found at various locations throughout the County, including the DOC Campus, Criminal Courts Administration Building and Leighton Criminal Courts Building (CCAB and CCB) at 26th and California, Juvenile Courthouse and Temporary Detention Center, Domestic Violence Courthouse, three branch courthouses, Daley Center, and five other outlying courthouses.

Public Safety Portfolio	FY2026 - FY2035	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031 - FY2035
Bridgeview Courthouse (5th Dist.) (10220 S. 76th Ave.)	100,000	100,000	-	-	-	-	-
Criminal Court Admin. Building (2650 S. California Ave.)	2,635,150	2,335,150	300,000	-	-	-	-
Daley Center (50 W. Washington St.)	35,096,720	5,026,720	2,970,000	3,500,000	3,000,000	600,000	20,000,000
DOC Cermak Hospital (2800 S. California Ave.)	30,000	30,000	-	-	-	-	-
DOC Powerhouse (3045 S. Sacramento Ave.)	750,000	750,000	-	-	-	-	-
Domestic Violence Courthouse (555 W. Harrison St.)	500,000	-	500,000	-	-	-	-
Jefferson Building - Maywood Campus (1401 Maybrook Dr.)	120,000	120,000	-	-	-	-	-
JTDC Parking Structure (1101 S. Hamilton Ave.)	150,000	150,000	-	-	-	-	-
Juvenile Temp. Detention Center (East) (1100 S. Hamilton Ave.)	40,487,750	3,487,750	7,300,000	9,700,000	7,000,000	6,500,000	6,500,000
Markham Courthouse (6th Dist.) (16501 S. Kedzie Ave.)	367,000	167,000	200,000	-	-	-	-
Maywood Courthouse (4th Dist.) (1500 Maybrook Dr.)	5,500,000	250,000	250,000	-	5,000,000	-	-
Rolling Meadows Courthouse (3rd Dist.)	15,383,524	633,524	2,750,000	5,000,000	4,000,000	2,500,000	500,000
Rolling Meadows Courthouse (3rd Dist.) (2121 Euclid Ave.)	4,500,000	-	4,500,000	-	-	-	-
Rolling Meadows Courthouse Parking Structure (2121 Euclid Ave.)	100,000	100,000	-	-	-	-	-
Skokie Courthouse Parking Structure (5600 Old Orchard Rd.)	300,000	300,000	-	-	-	-	-
Whitcomb Building - Maywood Campus (1311 Maybrook Dr.)	100,000	100,000	-	-	-	-	-
Boot Camp Building #10 (2801 S. Rockwell St.)	75,000	75,000	-	-	-	-	-
Bridgeview Courthouse (5th Dist.)	6,250,000	250,000	-	-	-	-	6,000,000
Bridgeview Courthouse (5th Dist.)	21,122,860	1,122,860	7,740,000	3,720,000	2,220,000	1,720,000	4,600,000
Circuit Court Branch 23/50	1,000	1,000	-	-	-	-	-
Circuit Court Branch 35/38	13,251,000	251,000	6,500,000	6,500,000	-	-	-
Circuit Court Branch 43/44	1,000	1,000	-	-	-	-	-
County-Wide Public Safety Facilities	332,160,000	14,160,000	42,000,000	77,000,000	77,000,000	42,000,000	80,000,000
County-Wide Public Safety Facilities ()	1,700,000	100,000	200,000	200,000	200,000	200,000	800,000
Criminal Court Admin. Building	2,318,000	1,618,000	700,000	-	-	-	-
Criminal Court Admin. Building	32,825,001	2,325,001	9,000,000	5,500,000	4,000,000	2,000,000	10,000,000
Criminal Courts (26th/California)	111,290,519	9,465,519	19,805,000	22,940,000	16,440,000	13,440,000	29,200,000
DOC Cermak Hospital	23,131,892	1,931,892	5,200,000	2,500,000	3,000,000	4,000,000	6,500,000
DOC Div. II, Dorm I	78,222	78,222	-	-	-	-	-
DOC Div. II, Dorm II	78,222	78,222	-	-	-	-	-
DOC Div. II, Dorm III	78,222	78,222	-	-	-	-	-
DOC Division III Annex (RTU)	20,000	20,000	-	-	-	-	-
DOC Division IV	51,000,000	1,000,000	15,000,000	25,000,000	10,000,000	-	-
DOC Division IX	4,983,751	4,005,001	978,750	-	-	-	-
DOC Division VI	10,905,000	1,405,000	5,000,000	4,500,000	-	-	-
DOC Division X	788,750	788,750	-	-	-	-	-
DOC Division XI	4,598,333	2,579,711	2,018,622	-	-	-	-
DOC Division XI (3015 S. California Ave.)	275,000	275,000	-	-	-	-	-
DOC Guard House B / Post 5	3,100,000	600,000	2,500,000	-	-	-	-
DOC Guard House H / Post 8	215,000	15,000	200,000	-	-	-	-
DOC Kitchen	2,590,250	1,906,870	683,380	-	-	-	-
DOC Site	862,473,201	16,713,205	25,839,996	74,000,000	140,000,000	60,920,000	545,000,000
DOC South Campus Building 1	100,000	100,000	-	-	-	-	-
DOC South Campus Building 2	6,050,000	50,000	-	-	6,000,000	-	-
DOC South Campus Building 3	6,900,000	900,000	6,000,000	-	-	-	-
DOC South Campus Building 4	6,700,000	50,000	650,000	6,000,000	-	-	-
DOC South Campus Building 5	6,050,000	50,000	-	-	-	6,000,000	-
DOC Tunnels	10,400,000	400,000	3,000,000	3,000,000	2,000,000	2,000,000	-
Domestic Violence Courthouse	47,006,524	1,106,524	9,840,000	5,620,000	9,120,000	8,220,000	13,100,000
Domestic Violence Courthouse (555 W. Harrison St.)	100,000	100,000	-	-	-	-	-
Jefferson Building - Maywood Campus	150,000	150,000	-	-	-	-	-
JTDC Parking Structure	13,360,000	860,000	6,500,000	5,000,000	1,000,000	-	-
Juvenile Temp. Detention Center (East) (1100 S. Hamilton Ave.)	275,000	275,000	-	-	-	-	-
Juvenile West (Courthouse)	25,523,524	2,523,524	3,100,000	5,200,000	5,600,000	2,100,000	7,000,000
Markham Courthouse (6th Dist.)	32,473,124	3,423,124	9,790,000	6,720,000	2,220,000	1,720,000	8,600,000
Markham Courthouse (6th Dist.) (16501 S. Kedzie Ave.)	1,254,999	1,254,999	-	-	-	-	-
Maywood Campus Site	6,410,000	410,000	2,000,000	2,000,000	2,000,000	-	-
Maywood Courthouse (4th Dist.)	42,347,384	5,811,602	10,275,782	2,720,000	7,720,000	6,720,000	9,100,000
Robert J. Stein Institute of Forensic Medicine	174,580,000	1,580,000	46,000,000	100,000,000	27,000,000	-	-
Rob't J. Stein Institute of Forensic Medicine (2121 W. Harrison St.)	100,000	100,000	-	-	-	-	-
Rolling Meadows Courthouse (3rd Dist.)	6,250,000	250,000	-	-	-	-	6,000,000
Rolling Meadows Courthouse Parking Structure (2121 Euclid Ave.)	100,000	100,000	-	-	-	-	-
Skokie Courthouse (2nd Dist.)	27,647,324	5,597,324	5,790,000	4,220,000	3,220,000	3,720,000	5,100,000
Skokie Courthouse (2nd Dist.) (5600 Old Orchard Rd.)	175,000	175,000	-	-	-	-	-
TBD	12,055,001	55,001	12,000,000	-	-	-	-
Grand Total	**$ 2,017,438,246**	**$ 99,716,716**	**$ 277,081,530**	**$ 380,540,000**	**$ 337,740,000**	**$ 164,360,000**	**$ 758,000,000**

FY2026 Public Safety (PS) by Project Type
$99.7 million



NEW MEDICAL EXAMINER'S OFFICE FACILITY

This project will deliver a new, state-of-the-art 120,000 square foot (approximate) facility for the Medical Examiner's Office (MEO). The new facility will address changes in forensic technology, services, and capacity, along with energy and environmental goals. The anticipated building will house visitor areas, administrative offices, laboratories, law enforcement support areas, forensics, storage areas and parking areas. Upon completion and move-in of the new MEO facility, the existing MEO building will be demolished, and the site cleared for redevelopment. The design services for this project are expected to begin in FY2025.

DEMOLITION OF DIVISIONS I & IA, DIVISION IV

As the detainee population has declined, BAM will demolish vacant and unused facilities in accordance with the recommendations from the REASRP. Primary demolition of Division I/IA (495,000 square feet) was completed in FY2023, and the site restoration work will be completed in FY2025. Based upon the most recent FCA and the sustained lower average daily population of the jail, Division IV has been recommended for closure and demolition to relieve the County of maintenance and utility costs for a building that is no longer being occupied. The project is estimated to include the demolition of an additional 122,362 square feet, followed by a site restoration. The scope of work will include an investigation of the feasibility of demolishing the connecting wing between Division IV and the Recreation Center. The design work for Division IV demolition, which will be the next major footprint reduction on the DOC campus, is projected to begin in FY2025, with demolition projected in FY2026.

ADA ASSESSMENTS AND UPGRADES

In FY2025, BAM continued full accessibility assessments of all public safety facilities. These will eventually include "wrap-around" evaluations of both the DOC campus and the outlying courthouses - the entire 11 million gross square feet public safety portfolio - to supplement prior evaluations and update the partial barriers report issued by the Department of Justice in 2015. Some of these assessments began in FY2023, continued in FY2024-2025 and will continue through FY2026. The assessments will collectively yield designs for accessibility upgrades to all public safety facilities. Construction will occur in a phased approach coordinated with the Judiciary and the Sheriff over the next few years. In FY2025, BAM continued with procurement of construction services for a new fully accessible courtroom at the Skokie courthouse - the first pilot courtroom upgrade - with work planned to start in late FY2025 and continue into FY2026.

COURTROOM TECHNOLOGY UPGRADES

Working with the Office of the Chief Judge (OCJ) and other court stakeholders, BAM solicited a consultant team in FY2024 to begin evaluating the audio-visual and information technology (AV/IT) needs for the courts system in FY2026. The consultant will be working with stakeholders' data and court stakeholders to produce a procurement package and bring on a contractor, who will provide programming, planning, design for the specific systems, infrastructure, and technology needed to expand accessibility in all aspects of court proceedings. This will help the courts respond to changes to the digital visual environment and enhance the extent to which digital tools can support judicial proceedings. The system upgrades will be implemented across the entire system in a phased multi-year construction program. One goal for this program is to establish a new benchmark for technology integration in courtrooms.

RENOVATION OF CRIMINAL COURTS ADMINISTRATION BUILDING (CCAB) PLAZA

Design will start at the beginning of FY2026, followed by construction in FY2027 into FY2028, for the redesign and reconstruction of the existing elevated public plaza, alleviating stormwater infiltration and repairing of the structural deck caused by stormwater leakage. Additionally, the project will include the renovation or replacement of the existing entry ramp, from sidewalk level up to the plaza, to provide compliance with current ADA requirements and other applicable laws and codes. Also included are renovations to the main stairs serving the plaza entry, along with the coordination and support for design of the proposed hardening and lobby/security screening extensions of the CCAB Plaza.

INTERIOR RENOVATION OF CRIMINAL COURTS ADMINISTRATION BUILDING (CCAB)

Cook County State's Attorney's Office (SAO) occupies multiple floors at the Criminal Court Administration Building (CCAB) at the County's Justice Complex at 26th and California in Chicago. Design started in FY2025 for the complete renovation of floors 11-14 to provide new office space for the SAO, with construction beginning in late FY2025 and continuing into FY2026.

DOC CAMPUS MECHANICAL/ELECTRICAL/PLUMBING SYSTEMS REPLACEMENTS

Many of the core building systems on the DOC campus are reaching the end of their asset lifecycle and need to be renovated or replaced. In FY2024, the department started the larger mechanical/electrical/plumbing project at the DOC Campus involving over 30 buildings and support tunnels. The contract for architectural/engineering (AE) services for this larger work was finalized in FY2022. The firm has conducted comprehensive assessments of the campus and four structures, evaluated sustainable energy alternatives and will be developing design drawings of the improvements starting in late FY2024, with the construction of larger work scheduled to start in FY2025. It is expected that the upgrades will yield substantial and sustained energy cost savings to taxpayers across a campus that is currently the largest consumer of electricity and gas in the County's entire asset portfolio.

Department of Corrections Power House

COUNTYWIDE CAPITAL PROJECTS FOR FY2026

The Countywide Capital Projects Program comprehensively targets the needs of various facilities with similar systems across all three portfolios. These Countywide programs increase efficiency by packaging similar projects together for cost effective procurement and project delivery. Properties are assessed regularly for the need to replace or upgrade building systems such as HVAC, elevators, roofs, fire and life safety systems, and telecommunications.

ELEVATOR UPGRADES

A Countywide Elevator upgrades program across all portfolios has been developed via a cooperative competitive purchasing ("piggyback") contract, with assessment design work being executed in FY2025 and FY2026. The majority of elevators to be upgraded through this program are in Public Safety facilities. The design work started in FY2024 in a phased approach based on age of elevator systems and condition of the elevators. Once the designs (consistent across the entire system) have been completed, BAM intends to issue multiple bid pages to implement upgrades for 150 elevators and escalators. To ensure adequate continuity of operations, the construction is targeted to be executed in phases and in multiple procurement packages over a five-year period. The bid packages will be released to market at different times and will be executed with extensive collaboration from the DOC Campus and Courts user groups (e.g., CCSO, DFM, OCJ, and CCH).

FIRE & LIFE SAFETY SYSTEM UPGRADES

Fire and Life Safety Systems are critical to the well-being of employees and visitors of all County facilities. Throughout the portfolio, the County has a variety of Life Safety Systems that need replacement, renovation, or upgrades. A multi-year, Countywide program is ongoing to assess and address these core building systems.

ROOF REPLACEMENTS & COUNTYWIDE SOLAR

70.0% of the overall County portfolio consists of facilities built before 1970. The requirement for new roofs and significant replacements is a critical need for many buildings. In FY2017, a roofing consultant was engaged to assess and prioritize County facilities' roof replacements. A review was conducted to appropriately marry existing and new roofing systems, maximizing their useful life and energy efficiency. In association with the President's Carbon Neutral Initiative and utilizing LEED principles, BAM is utilizing roofing systems that reduce the heat island effect, increasing its life expectancy. The first phase of construction began in FY2018 of this multi-year program and completed in FY2023. The second phase of construction was procured in FY2025, with the work scheduled to be commence in FY2026 and be completed in FY2027.

With the Carbon Neutral Initiative, photovoltaic systems will become an important part of the overall strategy to be carbon neutral. Since roof and solar life expectancy are very similar, it is prudent to align both projects to maximize environmental and operational benefits. Two vendors were engaged in FY2024 to provide photovoltaic systems for two courthouses, with construction completed in FY2025. An additional solicitation was issued in FY2025 with multiple, turnkey vendors selected to advance the next phase of the county-wide photovoltaic program.

Markham Court House Solar Installation

WAREHOUSE ASSESSMENT INITIATIVE

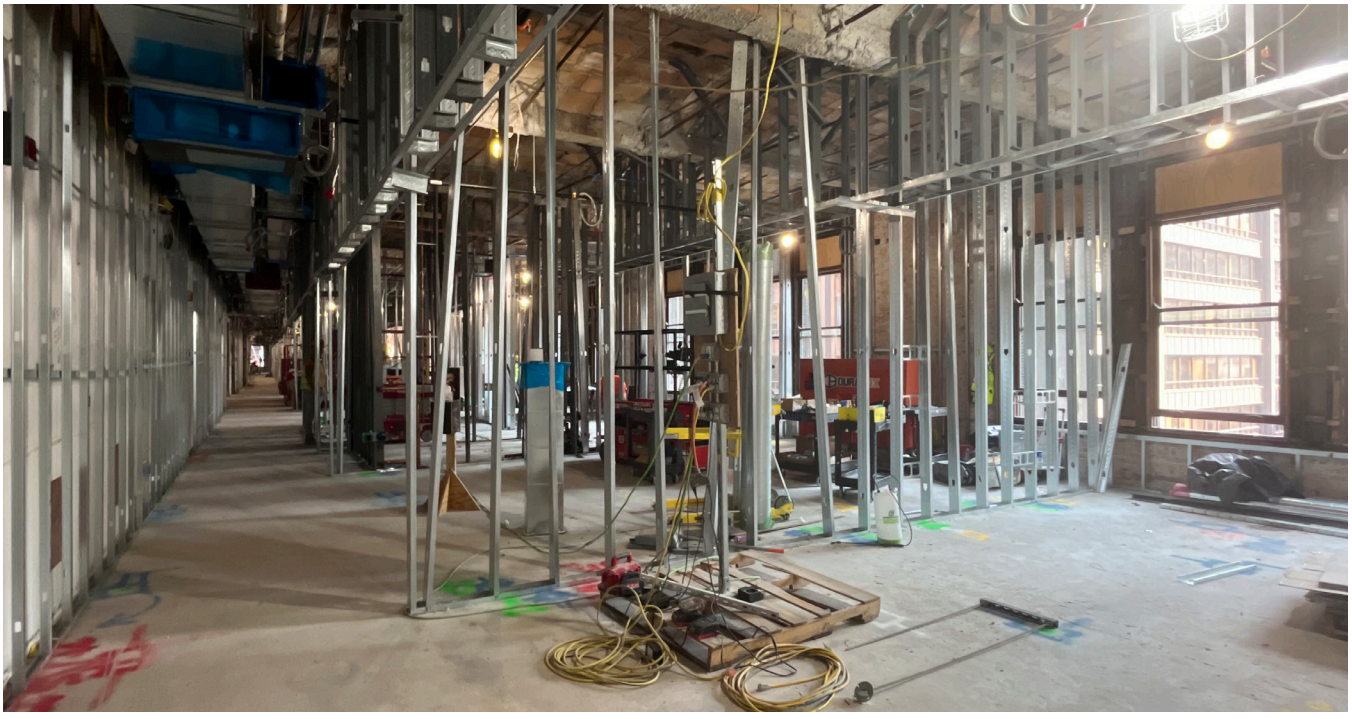
In collaboration with the Bureau of Administration (BOA), BAM contracted with a vendor in FY2024 to assess how records and materials are being stored county-wide, and develop strategic consolidation plans to use county real estate efficiently and cost effectively. The assessment and recommendation report process was completed in FY2025, affecting over 50 end-user departments and agencies within approximately 40 County-wide facilities. Implementation programs are targeting commencement in FY2026.

CIP PROJECTS COMPLETED IN FY2025

In FY2025, BAM completed many projects in all three DCPP portfolios. Staff are augmented by a pre-qualified pool of professional consultants, a Job Order Contracting program, increased capital project support by DFM forces, and cloud-based project management software. These additional resources have allowed the delivery of more projects on time and within budget during the fiscal year.

CORPORATE PORTFOLIO

- CC DOTH District #5 (Riverdale) - Smart Water Submeters, Energy Efficiency and Decarbonization Report
- County Building – 5th Floor, Phase 1 ADA Improvements
- Rockwell Warehouse – Energy Efficiency and Decarbonization Report
- Rockwell Fuel Tank #2 Removal
- State's Attorney's Office (SAO) Rockwell Warehouse Intake Remodel
- Cicero HVAC Assessment/Replacement
- Dunne Building – Multiple County Office Renovations and Building Systems Upgrades
- Dunne Building – Replacement of Building Automation System



New ADA Boardroom and Commissioner's Offices in the County Building

HEALTH AND HOSPITALS PORTFOLIO

- Bronzeville Health Center – New Behavioral Health Facility (facility buildout and exterior site work)
- Provident Hospital – Triage Center
- Stroger Renovation of Sterile Processing Department – Cart Wash Installation
- Stroger Blind Replacement
- JHS Bicycle Rack Storage System
- Provident Bicycle Rack Storage
- Purchase and Installation of Security Camera System at Englewood
- Stroger Bullet Resistant Glass Replacement (Phase 3)
- Stroger Power House Roof – Roof Drain Replacement
- Stroger Three Clean Steam Generator Replacement
- Provident Nurse Call
- Professional Building New Revolving Door
- Stroger Parking Garage Fire Recall
- Provident AHU Refurbishment
- Professional Building 9th Floor Reconfiguration
- EV Station at Belmont Cragin

Provident Hospital Triage Center

PUBLIC SAFETY PORTFOLIO

- Fire Alarm Replacement Projects – Markham Courthouse; DOC Campus Division 2 Dorms 1 and 4
- Courthouse Wireless Access Installation – Rolling Meadows and Bridgeview; Branch Courts 23/50, 43/44, 35/38
- Maywood Courthouse - Roof Replacement
- Solar Panel Installation – Markham Courthouse; Skokie Courthouse
- Daley Center – State's Attorney's Office Reception Remodel
- Daley Center – Wireless Access Installation
- Domestic Violence Courthouse – Lobby Modifications
- DOC Powerhouse – Chiller Replacements and Boiler Renovations
- Juvenile West Courthouse - Cooling Tower Replacement
- Criminal Courts Admin Building - Office of the Chief Judge – Social Services Office Renovation
- Maywood Courthouse - Office of the Chief Judge – Social Services Office Renovation

For a comprehensive list of Capital Improvements Projects covering FY2026-FY2035 refer to Appendix E.

Domestic Violence Court Lobby

Return to TOC

TRANSPORTATION AND HIGHWAYS OVERVIEW

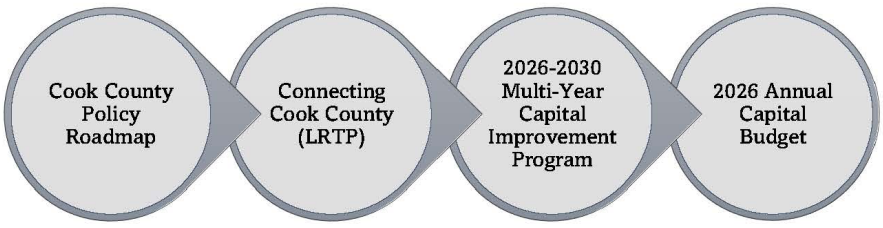
Cook County's transportation system is one of its greatest assets – key to the national and international movement of people and goods and economic vitality of the region. The Cook County Department of Transportation and Highways (DOTH) prioritizes investment in its existing transportation assets, recognizing it as an investment in the County's future and the lives of its residents. The County is equally committed to identifying and responding to changes in demands on the transportation network by building a truly multimodal system that supports the economy, reduces transportation costs and creates livable communities.

Connecting Cook County, DOTH's Long Range Transportation Plan (LRTP), establishes policy goals that support efficient movement of freight and people, while expanding, maintaining, or modernizing infrastructure for all modes, such as passenger vehicles, cyclists, and pedestrians. Accordingly, Cook County has partnered with other entities in the region to support increased access to public transit, including rail, bus, and paratransit. The County's transportation and highways capital budget demonstrates how DOTH will advance the goals of the LRTP with a detailed forecast of spending for the next five years.

DOTH has jurisdiction over 561 miles of roadway and maintains 1,620 lane miles of pavement, 365 traffic signals, seven pumping stations, and four maintenance facilities. It also has jurisdiction over 93 structures (bridges and large drainage culverts) and shares responsibility with other agencies for another 42 structures. The County's transportation and highways capital budget presents work to be implemented in fiscal years 2026-2030 that will maintain, modernize and strategically expand this system.

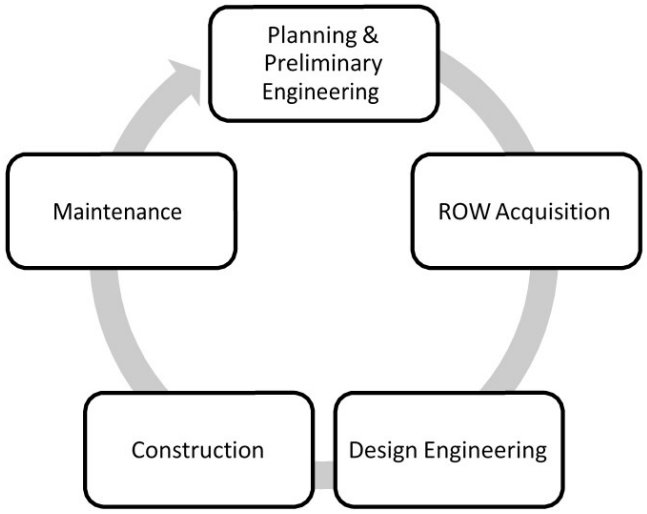
DEVELOPING THE TRANSPORTATION AND HIGHWAYS PROGRAM

DOTH develops the County's transportation and highways capital budget annually. Additionally, DOTH is required to publish a Multi-Year Capital Improvement Program (MYP) annually as a recipient of state Motor Fuel Tax (MFT) revenues. DOTH's MYP transforms policy principles into project implementation. It provides a five-year overview of DOTH's wide portfolio of planned improvements to execute County goals and previews DOTH's commitments to the transportation industry by project, phase and estimated cost.



Budget development process. The 2026 THP capital budget implements the goals of the Policy Roadmap and LRTP by advancing projects in the MYP.

At the project level, DOTH integrates stakeholder input with quantitative analysis including asset inventories, traffic surveys, crash analyses, pavement condition analyses, intersection design studies, drainage analyses and other technical criteria. Once the need for an improvement is defined, preliminary design studies are conducted, viable options considered, and a preferred alternative is selected in coordination with municipalities, local residents, area businesses, and other project stakeholders. Next, detailed design plans, specifications and estimated construction costs are prepared, any necessary right-of-way is secured and the project is constructed.



Project development cycle. A project's development is a complex process that proceeds through multiple phases, each of which can span multiple years.

The Transportation and Highway Program (THP) capital budget provides a detailed, cashflow-based look at the next five years to ensure adequate funding is available for ongoing and future projects over multiple phases. Most projects presented in the Capital Budget are a continuation of work that began in previous years. In a given year, many projects will advance from one phase to the next, while others continue work on a current phase.

STRATEGIC FRAMEWORK

The development of the THP capital budget is a process driven by the combined policy priorities of the Cook County Policy Roadmap and DOTH's Long Range Transportation Plan (LRTP).

The LRTP is an essential part of the transportation planning process, directing transportation investments to carry out the County's long-term vision and goals. It functions as a framework for capital planning that expands on DOTH's previous role as a highway maintenance agency and broadens its scope of work to reflect the County's evolving multimodal transportation system. The LRTP is part of DOTH's active leadership to holistically address mobility challenges for people and goods. The LRTP also supports the Cook County Policy Roadmap's goal of integrating strategies for work on justice, health, economic development and the environment into all facets of County operations. The LRTP identifies five policy priorities to guide future implementation of transportation projects:

- Prioritize transit and other transportation alternatives
- Support the region's role as North America's freight capital
- Promote equal access to opportunities
- Maintain and modernize what already exists
- Increase investments in transportation

In FY2025, Cook County began an update to the LRTP, Connecting Cook County, which was previously published in 2016. Plan updates are necessary due to changes in regional economic trends; climate, safety, and equity goals; changing travel patterns and modal needs; revised performance metrics; and to integrate recently adopted plans. New DOTH plans since the publication of Connecting Cook County include the 2017 freight plan, the 2023 countywide bicycle and transit plans, and the 2025 countywide safety action plan. With the update, the new Cook County LRTP will guide transportation investments in Cook County through the coming decades.

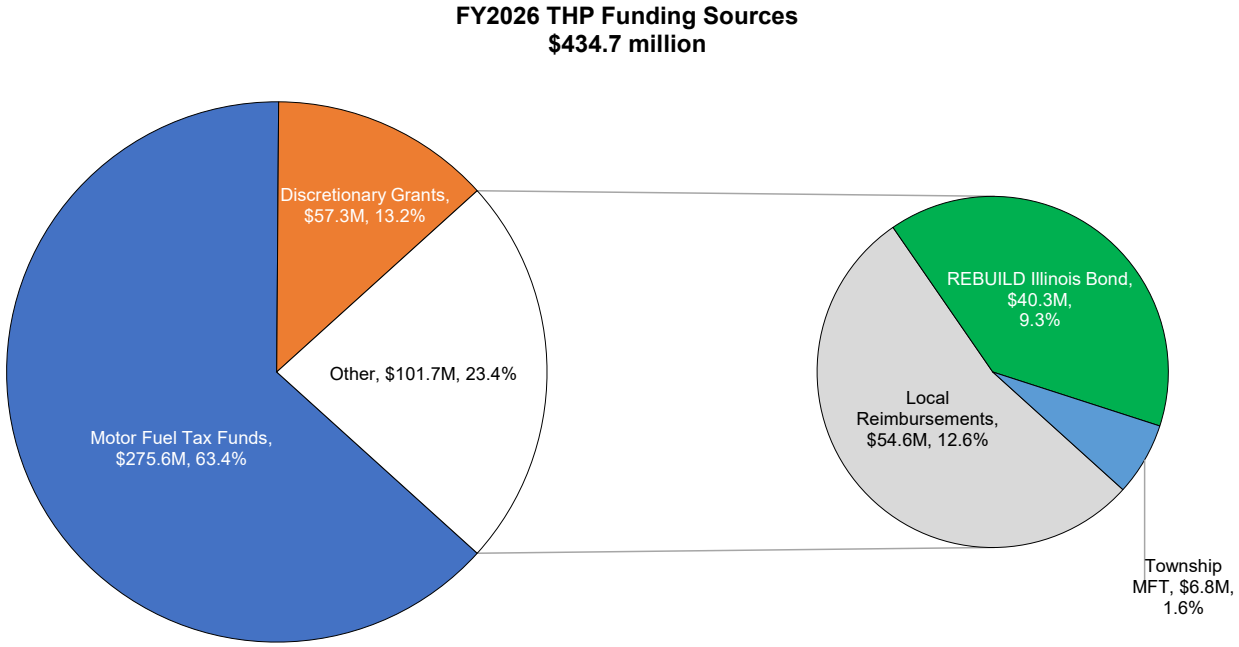
FY2026 TRANSPORTATION AND HIGHWAYS BUDGET

The adopted FY2026 budget for DOTH projects is $434.7 million, which includes $176.8 million in capitalizable project expenditures and $257.9 million in maintenance and other non-capitalizable expenditures.

FUNDING

Revenues for DOTH's projects are comprised of a mix of state Motor Fuel Tax (MFT), federal and state grants, and local agency reimbursements. The 2019 REBUILD Illinois capital bill provided DOTH with two new sources of revenue: the Transportation Renewal Fund (TRF) and REBUILD Illinois Bond Funds.

The impact of these new revenue streams is substantial. However, DOTH is taking a conservative approach to forecasting MFT revenues based on industry consultation. Vehicle miles traveled (VMT) in Cook County and the State of Illinois are 4-8% lower than pre-pandemic levels, a one-time downward shift likely to remain due to the rise of remote and hybrid work. Lower VMT reduces fuel consumption, as does the adoption of electric vehicles, a growing share of total vehicle volumes that is not yet taxed at the rate of gas vehicles. Both have the potential to impact MFT revenue long-term, and DOTH is monitoring travel behaviors and revenue trends closely to develop the FY2026-2030 THP and beyond.



**FY20206 Motor Fuel Revenues minus operating and debt service expensess, including prior year MFT carryover funding allocated for construction.*

MOTOR FUEL TAX (MFT)/TRANSPORTATION RENEWAL FUND (TRF) REVENUE

Motor Fuel Tax revenue is the Department's primary funding source for its operations and projects. The TRF, an additional MFT revenue source created by REBUILD Illinois, increased the Motor Fuel Tax rate from 19 cents to 38 cents per gallon in 2019, supplementing the traditional monthly allotments DOTH receives from the State of Illinois. As of July 2025, the combined tax rate for MFT and the TRF was 48.3 cents per gallon in Illinois.

In FY2026, DOTH estimates new MFT revenue of $173.0 million to be available for capital projects, debt service and operations.

MFT INTEREST INCOME

MFT funds are invested on DOTH's behalf by the Cook County Treasurer, creating an estimated $1.0 million in interest revenue in FY2026.

REBUILD ILLINOIS BOND FUNDS

The FY2026 budget illustrates the ongoing expenditure of REBUILD bond funds allocated to Cook County from the State of Illinois. As of September 2025, DOTH has implemented nearly $194.6 million in bond-funded project work. In FY2026, $40.3 million in bond funds are programmed for capital improvements.

FEDERAL AND STATE GRANTS AND LOCAL REIMBURSEMENTS

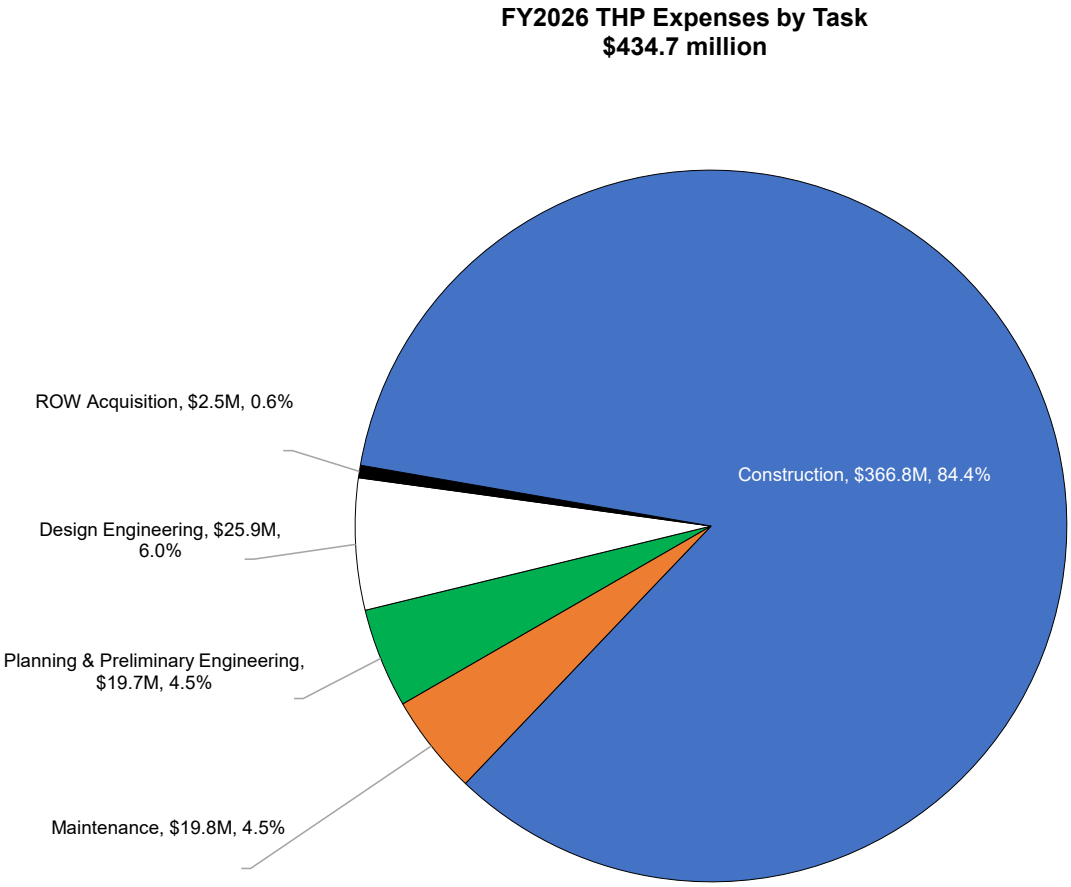
DOTH also receives project-specific revenue from federal, state, and local governments in the form of competitive grants and reimbursements. In FY2026, anticipated grant funds used for County projects total $57.3 million and local reimbursements total $54.6 million. DOTH will continue to compete for grant funding and partner with local agencies to advance projects.

TOWNSHIP MFT FUNDS

DOTH serves as the central repository for the monthly Township MFT allotments and has fiduciary responsibility over these accounts on behalf of 23 townships in a separate special purpose fund. Townships advance projects for jurisdictional roadway construction and maintenance needs and seek reimbursement for these efforts from DOTH. Approximately $850,000 in new township revenues are projected for FY2026, in addition to the nearly $6.6 million in carryover township revenues from prior years. Townships are also recipients of REBUILD Illinois bond funds, contributing to their available carryover. DOTH works closely with each township to program use of these funds.

EXPENDITURES

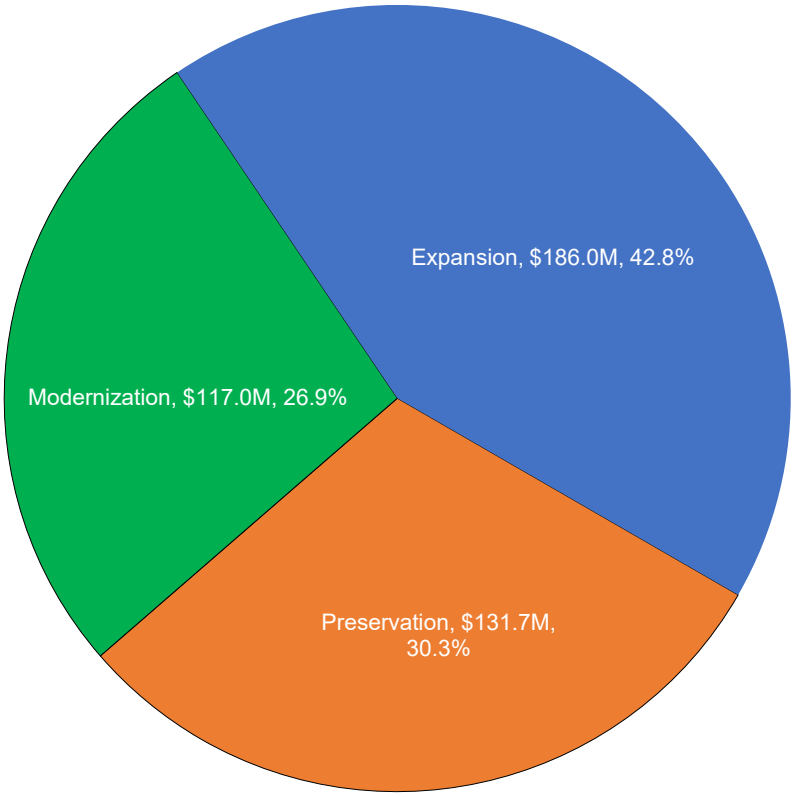
Of the $434.7 million expenditures outlined in the proposed FY2026 budget for DOTH projects, $366.8 million, or 84.4%, are for construction, $19.7 million, or 4.5%, for planning and preliminary engineering, $25.9 million, or 6.0%, for design engineering, $19.8 million, or 4.5%, for maintenance, and $2.5 million, or 0.6%, for right-of-way acquisition. FY2026 expenditures also include a $2.0 million annual statutory transfer to the Chicago Transit Authority.



For a full list of FY2026 Transportation and Highway Projects refer to Appendix E.

Expenditures are categorized into three primary work types: preservation, modernization and expansion. Preservation projects, which account for about 30.3% of FY2026 expenditures, extend the service life of transportation assets to minimize life cycle costs. Modernization projects, which make up 26.9% of FY2026 expenditures, provide safety and capacity improvements to the system and accommodate future enhancement opportunities. Expansion projects, which represent 42.8% of the FY2026 expenditures, typically involve additions to the system in the form of new multi-use paths, travel lanes, ramps, or new roadways.

FY2026 THP Expenses by Work Type
$434.7 million



FY2026-2030 DOTH FORECAST

DOTH develops a five-year forecast of revenues and expenditures to enable accurate financial management and planning. Anticipated capital expenditures total $1.29 billion over the five-year program. The revenues provided by the 2019 REBUILD Illinois capital bill have allowed DOTH to increase investment in local partner projects and address a backlog of deferred investment. DOTH continues to aggressively pursue competitive federal funding opportunities for critical infrastructure improvements. Construction projects advancing in the later years of the program will focus on maintaining and modernizing the County's transportation network.

FIVE-YEAR REVENUE PROJECTIONS

The five-year revenue projections for the fiscal years 2026-2030 period total $780.2 million, an 8.3% increase from FY2025's projections. Motor Fuel Tax fund carryover in FY2026 is $421.3 million, and this is largely due to the front-loaded nature of DOTH's new revenue streams. MFT revenues available for projects (i.e., those remaining after operations expenditures and debt service payments) are projected to represent more than half of total revenues for DOTH's capital improvement program, accounting for $513.6 million, or 71.5%, of the total anticipated revenue through FY2030. Grants are the next largest share of revenues, accounting for $144.5 million, or 18.5%, of the total. Local reimbursements are expected to total $112.8 million, or 14.5%, of the total and township MFT allotments and interest from investments make up $4.3 million (0.5%) and $5.0 million (0.6%), respectively.

FIVE-YEAR REVENUE PROJECTIONS BY FUNDING SOURCE*

Revenue Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Annual MFT for capital improvements	103,145,600	102,933,980	102,795,891	102,542,407	102,176,229	513,594,107
Federal/State Grants	57,308,997	26,665,928	33,436,992	16,264,065	10,837,785.30	144,513,768
Local Reimbursements	54,610,765	24,037,811	9,508,523	13,414,903	11,250,000	112,822,002
Township MFT	850,000	851,488	852,765	853,617	854,258	4,262,127
Interest	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total	**$216,915,362**	**$155,489,205**	**$147,594,172**	**$134,074,992**	**$126,118,272**	**$780,192,004**

FIVE-YEAR EXPENDITURE PROJECTIONS

The five-year expenditure projections for the fiscal years 2026-2030 total approximately $1.29 billion, which includes $576.1 million in anticipated capitalizable project expenditures and $711.8 million in anticipated maintenance and other non-capitalizable expenditures. About 78.4% of expenditures are allocated to construction projects. Planning and preliminary engineering projects are predicted to account for 5.1% of expenditures, design engineering will account for 7.6%, and land acquisition and maintenance will account for 0.9% and 8.0%, respectively. Approximately $366.8 million is budgeted for construction in FY2026, advancing major, regionally significant projects like the Touhy Avenue Reconstruction and Franklin Avenue/Green Street. DOTH has strategically reserved funds over the last few years to implement multiple, large-scale infrastructure improvements. Construction expenditures are forecasted to peak in FY2026, falling each year thereafter.

REBUILD bond funds have allowed DOTH to grow its capital program to immediately respond to systemwide maintenance needs while proactively upgrading the regional transportation network. Over the five-year program, 33.2% of expenditures are expected to be for preservation projects, 41.2% for modernization projects and 25.6% for expansion projects. The split among work types is reflective of DOTH's diverse portfolio of projects.

DOTH's transportation projects are equitable investments in the future of the region – from road to rail, transit to trail, being forward thinking will keep Cook County thriving. DOTH's five-year program supports the present transportation needs of Cook County residents and businesses and demonstrates policy priorities for future infrastructure investments.

For a list of Transportation and Highway projects covering FY2026-FY2030 refer to Appendix E.

Additional details of the 2026-2030 Transportation and Highways Program split between capitalizable and non-capitalizable projects can be found here.

THP SIGNIFICANT PROJECTS AND HIGHLIGHTS

FY2026 CONSTRUCTION PROJECTS

Cook County has emerged as a regional leader in supporting and improving the area transportation network by advancing a dynamic vision of mobility and promoting strong local partnerships. DOTH brings multiple municipalities, public entities and private agencies to the table to realize critical improvements that boost economic outcomes and quality of life for all Cook County residents. These investments are guided by the five LRTP policy priorities. Every project in the DOTH's MYP and THP capital budget addresses at least one of the priorities, and many projects address two or more. Consistent across the program is an awareness that transportation policy is integral to regional development and economic health.

Central Road: Barrington Road to Huntington Boulevard – In FY2026, construction will begin on the $18.9 million Central Road improvement project. Coordinating with the Village of Hoffman Estates, this DOTH project will reconstruct 1.3 miles of roadway, add a new enclosed stormwater system and modernize traffic signals. Partially supported by Congressional Directed Spending competitive grant funding awarded to DOTH, Congestion Mitigation and Air Quality (CMAQ) competitive grant funding and Regional Transportation Authority (RTA) Access-to-Transit competitive grant funding secured by the Village of Hoffman Estates, the project will also add a new multi-use path along the north side of Central Road from the Paul Douglas Forest Preserves to the Pace Park-n-Ride multimodal facility at Barrington Road. It will also connect to the existing Barrington Road sidepath, closing the gap in the cycling network between the Pace facility and the forest preserve.

Touhy Avenue: Elmhurst Road to Mt. Prospect Avenue – This $91.2 million project involves improvements to 1.5 miles of IL 72/ Touhy Avenue between Elmhurst Road and Mt. Prospect Road. Work includes the grade separation of Touhy Avenue over the Union Pacific Railroad - a busy corridor with an average of 47 trains a day that is immediately adjacent to the Chicago Terminal Railroad's operations within the Elk Grove Village industrial park.

This improvement provides a substantial reduction in highway congestion throughout the corridor, benefitting all modes of transportation. DOTH has been awarded $41.2 million in CMAQ competitive grant funding to support this improvement, $6.4 million of which was granted to the project in FY2025. Touhy Avenue is an important link in the regional transportation network: it serves as a major corridor for trucks, providing access to the largest industrial district in the Chicago metropolitan area, located North and West of O'Hare International Airport. The project will improve access to the airport itself, including the new northeast air cargo facility, remote parking, and rental car facilities. Construction is anticipated to start in late 2025.

FY2025 CONSTRUCTION PROJECTS

DOTH advanced critical planning, engineering, and construction contracts in FY2025. Several major, federally funded construction projects, in partnership with the Illinois Department of Transportation (IDOT) and the Illinois Tollway, are scheduled to begin or continue in FY2025 and FY2026.

The following projects advanced to construction in FY2025:

Bridge Replacements North & South – In FY2025, DOTH initiated four separate bridge replacements, two in North Cook County and two in South Cook County. These vital projects boost economic development by building up regional transportation infrastructure and improving quality of life for Cook County residents. In North Cook, DOTH will reconstruct the Lehigh Avenue bridge over East Lake Avenue in the Village of Glenview and the Meacham Avenue bridge over the West Branch of Salt Creek in the Village of Schaumburg.

In South Cook, DOTH will reconstruct the 143rd Street bridge over Tinley Creek adjacent to the Cook County Forest Preserve and the 170th Street bridge over Thorn Creek in South Holland. Multi-modal improvements are included in both bridge replacements. The multi-use path on the north side of the 143rd Street bridge will be widened slightly to better accommodate users accessing the Tinley Creek trail system, while the sidewalk on the south side of the bridge will be replaced. A sidewalk will be constructed along the north side of 170th Street between Van Dam Road and Carrington Drive improving pedestrian facilities in the area.

DOTH has jurisdiction over 92 structures, bridges and large drainage culverts, across Cook County. DOTH balances rehabilitative maintenance to extend a structure's working life with scheduled reconstruction to maintain a state of good repair across the Cook County bridge system.

Franklin Avenue/Green Street: York Road to Runge Street – Construction began on the Franklin Avenue/Green Street improvement in 2025. This $35.0 million dollar project is partially supported by $27.1 million in federal CMAQ competitive grant funding, $6.7 million of which was granted to the project in FY2025. Coordinating with IDOT, the Illinois Tollway and the Village of Franklin Park, this DOTH project reconstructs 1.8 miles of roadway, expand a two-lane road into a five-lane road, improves drainage infrastructure and installs a new multi-use path. Franklin Avenue was identified as a priority trucking corridor in the 2018 Cook County Freight Plan. It provides access to the Canadian Pacific Railway's Bensenville Intermodal Facility and major industrial areas in Franklin Park, as well as improved access to O'Hare, the second largest freight airport in the nation by shipped tonnage.

Improvements to Franklin Avenue and Green Street will support freight movement in and through the region as part of the Illinois Tollway's ongoing Elgin O'Hare Western Access (EOWA) project. Hundreds of businesses are adjacent to this corridor, located just south of O'Hare Airport.

PRE-FY2025 CONSTRUCTION PROJECTS

Active construction projects vary in size, scope, and complexity, and are typically active for several fiscal years. The following projects advanced to construction in a previous year and substantial work continued in FY2025.

175th Street, Ridgeland Avenue, Oak Forest Avenue – DOTH is coordinating with the Village of Tinley Park to implement roadway and pedestrian improvements along 175th Street from Oak Forest Avenue to Ridgeland Avenue; Ridgeland Avenue from 175th Street to Oak Forest Avenue; and Oak Forest Avenue from Ridgeland Avenue to 167th Street. This $24.4 million project includes a total reconstruction and widening of the roadways, the addition of new traffic signals on 175th Street and Oak Park Avenue, the addition of an on-street bike path along 175th Street and a new multi-use path along Ridgeland Avenue. The project is expected to complete in FY2025.

88th/Cork Avenue at I-294 Interchange – DOTH's regional partners often work together in the management of complex. multi-jurisdictional projects, as is the case for the I-294 Interchange at 88th/Cork Avenue improvement. DOTH was awarded $13.4 million in Illinois Competitive Freight grant funding to support this $28.6 million project. The Village of Justice and the Illinois Tollway are also participating financially. Work involves the construction of two new interchange ramps to create a full access interchange at 88th/Cork Avenue and I-294, the widening of the 88th Avenue bridge, construction of a multi-use path, improvements on 79th Street, Archer Avenue, and Oak Grove Avenue, and more.

Central Avenue over Chicago Sanitary & Ship Canal – Construction work continues to replace the existing bridge deck, perform joint and substructure repairs, storm sewer and bridge structure cleaning, painting, and installation of LED lighting on the Central Avenue bridge over the Chicago Sanitary & Ship Canal. This $33.3 million project, improving the longest bridge in DOTH's system, is funded by REBUILD Illinois bond funds, which have enhanced DOTH's ability to tackle more complex but critical bridge repairs. This project is nearing substantial completion and is anticipated to finish work in FY2026.

The nearly 1-mile long Central Avenue Bridge spans the Sanitary & Shipping Canal, MWRD Southwest Sewage Treatment Plant, and BNSF and Canadian Pacific Railroads. The bridge's proximity to the I-55 interchange adds complexity for staging the improvements.

County Line Road from the I-294 Ramp to North Avenue – Construction is almost complete on the County Line Road South Project from I-294 to North Avenue, with $32.8 million allocated for construction and construction engineering through FY2026 including $23.2 million in CMAQ competitive grant funds. This federally funded project, led by the County in partnership with the Illinois Tollway, City of Northlake and Village of Elmhurst, reconfigures the IL 64/North Avenue and US 20/Lake Street Intersections with County Line Road and adds new connections between County Line Road and North Avenue. The project involves multiple components to eliminate bottlenecks in traffic and improve access to the regional expressway network in west Cook County and eastern DuPage County.

Old Orchard Road: Woods Drive to Skokie Boulevard – The $34.5 million Old Orchard Road project is partially supported by $9.1 million in federal Congestion Air Quality Mitigation (CMAQ) competitive grant funding and $800,000 in High Priority Project (HPP) competitive grant funding, and over $13.2 million in National Highway Performance Program (NHPP) funds from the State of Illinois. Work includes the addi-tion of turn lanes at the I-94 southbound ramps and Old Orchard Road intersection, pavement widening, bridge widening of the IDOT bridge over I-94, and installation of storm sewers, traffic signals, and lighting. The project will also construct a new multi-use path on the south side of Old Orchard Road, ensuring safe and smooth travel while reducing congestion for a more efficient and sustainable highway system.

The Old Orchard Road project involves coordination between DOTH, the Village of Skokie, and the Illinois Department of Transportation to implement drainage, electrical, roadway, and bicycle and pedestrian upgrades along Old Orchard Road. The bridge over the I-94/Edens Expressway will also be replaced.

ASSET MANAGEMENT PROGRAM

DOTH's asset management program seeks to balance maintenance and preservation of existing infrastructure assets with transportation system modernization and expansion needs. DOTH aims to build and sustain work programs that effectively respond to demands on the transportation system, while also facilitating equity-driven, innovative investments that ready the region for the future. DOTH's asset management programs represent the backbone of services it delivers to Cook County residents.

Countywide General Maintenance – Performing regular maintenance is an essential component of asset management. The County's adopted budget for FY2026 maintenance activities is $16.7 million, and projects include cold and hot patching, minor roadway repair, pavement marking, sign maintenance, and tree and snow removal. DOTH's Maintenance Bureau uses data to strategically identify opportunities to modernize how they meet the maintenance needs for the Cook County network. For example, since 2022, DOTH has reduced the quantity of rock salt used as part of annual snow removal operations, minimizing the environmental impact of winter weather operations while still ensuring safe roadway conditions.

Bridge Maintenance and Replacement Projects – DOTH's bridge maintenance program is determined using condition- and schedule-based assessments. Started in FY2025 and continuing into FY2026, DOTH will use a new bridge scupper and drainage system cleaning contract to address drainage needs at 32 locations. In FY2025, DOTH cleaned 51 bridges - over 50% of the 96 bridges and structures in the County system with the remaining bridges having been recently cleaned or scheduled for FY2026. Regular cleaning, deck repairs, and preventive maintenance are performed regularly to extend the life of bridge assets. In FY2026, DOTH will be continuing or initiating construction for the replacement of five County bridges, including the East Lake Avenue bridge over the Middle Fork of the North Branch of the Chicago River and East Lake Avenue bridge over Canadian National Railroad. This work is supported by REBUILD bond funds and is consistent with DOTH's goal to replace 11 bridge decks by 2030.

Pavement Program – DOTH's Pavement Preservation and Pavement Rehabilitation Programs use a data-driven approach to evaluate roadway conditions and prioritize project work. Maintenance tasks, such as grinding, patching, and filling, along with rehabilitation tasks, such as milling and the installation of structural overlays, improve the useful service life of the pavement. Contracts for the work are issued geographically, with one for the northern half of the County and the other for the southern half. Nearly $88.1 million is budgeted for pavement maintenance and rehabilitation activities across north and south Cook County in FY2026, representing approximately 39% of the $225.1 million allocated between FY2026-2030 for this routine roadway work systemwide.

Traffic Signal Modernization and Replacement Program – The FY2026-2030 THP capital budget also includes over $11.3 million for the Countywide Traffic Signal Modernization/Replacement Program. Partially funded with federal Highway Safety Improvement Program competitive grant funds, the program will proactively provide upgrades to the County's aging traffic signal equipment, most of which exceeds its service life. The program will incorporate the latest technological and safety standards to improve operations, increase safety and minimize life-cycle maintenance costs. As part of the traffic signal upgrades, existing pedestrian and bicyclist ramps will be brought into compliance with ADA standards. In FY2026, DOTH will finish implementing the $11.9 million construction package initiated in 2024, replacing 13 traffic signals and modernizing 10 others. These 23 signals will be the first cloud-connected signals under the County's jurisdiction, allowing centralized control of traffic operations.

For a list of Transportation and Highway projects covering FY2026-FY2030 refer to Appendix E.

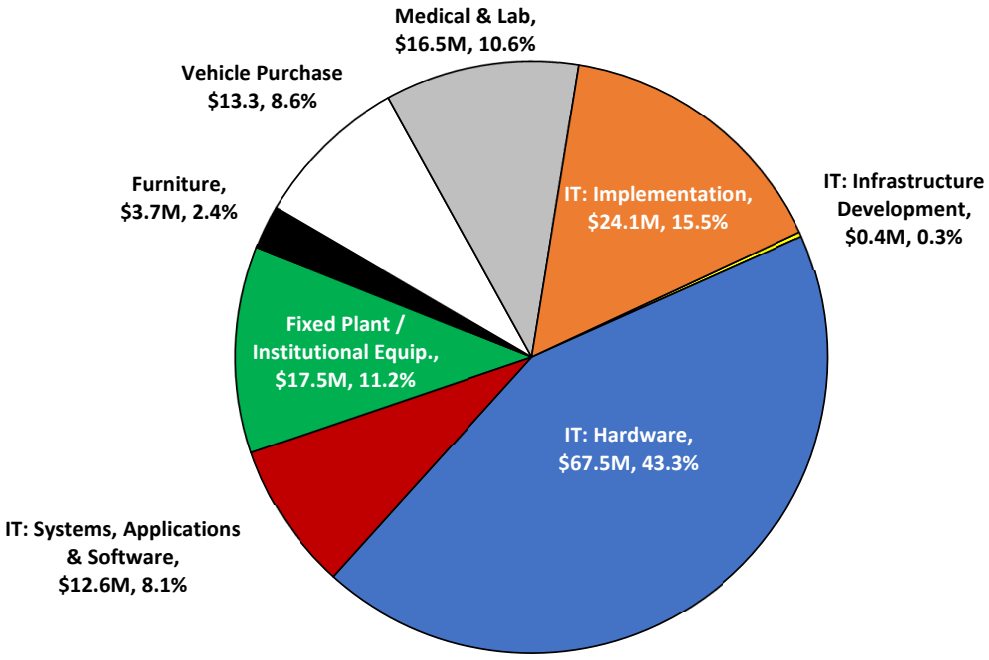
Additional details of the 2026-2030 Transportation and Highways Program split between capitalizable and non-capitalizable projects can be found here.

Return to TOC

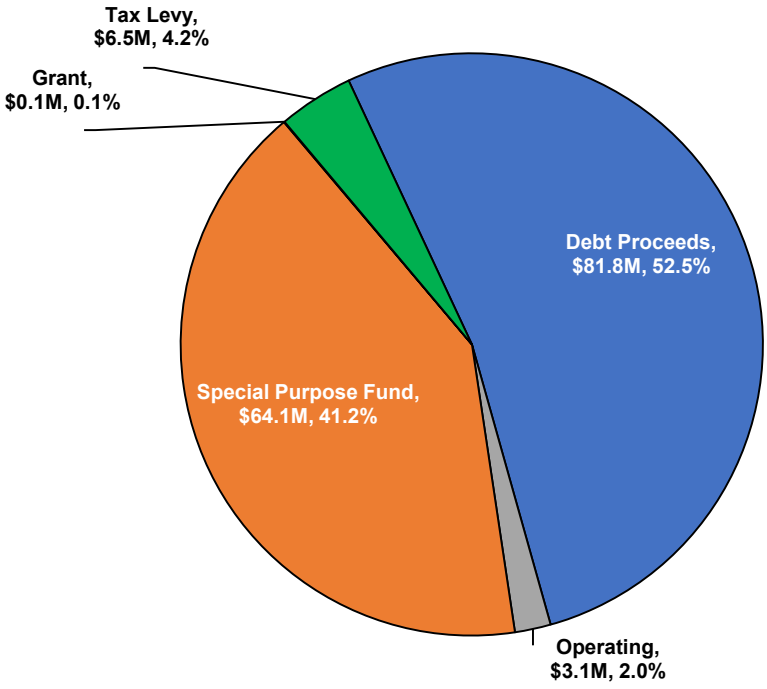
CAPITAL EQUIPMENT OVERVIEW

Cook County's capital equipment acquisition strategy is primarily focused on improving customer service and fostering taxpayer savings. These goals are achieved by updating aging technologies, replacing existing infrastructure, refreshing outdated computer systems, purchasing vehicles and making cost-conscious purchases on various equipment, including technology hardware and software, furniture and institutional equipment. The County's Capital Equipment Program (CEP) makes long-term investments in major countywide systems and ensures the essential tools for day-to-day operations are available and functioning. The proposed capital equipment budget for FY2026 totals $155.6 million, a decrease of $37.8 million from FY2025.

FY2026 Capital Equipment Proposal
$155.6 million



FY2026 Capital Equipment Funding Sources
$155.6 million



DEVELOPING THE CAPITAL EQUIPMENT PROGRAM

Each year, as part of the annual budget process, Cook County departments provide the Department of Budget and Management Services (DBMS) with cost estimates, project details, operating budget impact specifics and explanations of how capital equipment investments have the potential to improve services and yield value to taxpayers. All County departments are required to submit an annual capital equipment inventory which includes a replacement cycle for all IT and non-IT assets under its control. Departments are also required to provide a business case to justify FY2026 capital equipment needs and a review of alternative financing for acquiring the item.

To improve oversight and reduce waste, these capital equipment requests undergo an extensive review process. This ensures the recommended projects are indeed necessary – i.e., produce operational savings or improve services to County residents and employees. DBMS reviews requests in partnership with the Bureau of Technology (BOT), Chief Administrative Officer, Department of Real Estate Management, Chief Financial Officer, and Department of Capital Planning and Policy to prioritize limited resources and ensure compatibility with the County's long-term strategic plan and vision. An additional analysis is performed by the County's Vehicle Steering Committee (VSC) for vehicle requests to determine if vehicles are being utilized as intended according to the County's fleet vehicle policy, and to ensure additional or replacement vehicles are required due to safety reasons or useful life parameters. The departments requesting furniture for FY2026 are required to submit a space request form to the Space Allocation Committee, who then evaluate departmental needs as well as conduct site visits and interviews to confirm certain criteria were met. In consultation with the capital committees and the Office of the Chief Financial Officer, project requests are ranked based on priorities of the County, feasibility of completion and overall departmental needs.

STRATEGIC FRAMEWORK

As part of President Preckwinkle's comprehensive plan for Cook County, capital equipment recommendations have historically been driven by four key goals: fiscal responsibility, innovative leadership, transparency and accountability, and improved services. Additionally, capital equipment appropriations are guided by the County's Policy Roadmap goals of Open Communities and Connected Communities; focusing on investments that improve data integration and analysis, while promoting transparency and innovative IT solutions. Investments in capital equipment directly support these goals while providing departments and employees with the tools they need to better serve all residents.

The proposed capital equipment budget of $155.6 million in FY2026 is made up of investments which meet the following criteria:

- Support County strategic priorities such as centralized vehicle management, reuse of equipment in good condition and standardizing County computer hardware and software;
- Secure operational savings and process efficiencies to support departments' core functions;
- Achieve strategic savings through Countywide contracts when possible; and
- Have a viable implementation plan.

FY2026 CAPITAL EQUIPMENT BUDGET

FUNDING

The primary source of capital equipment funding is debt proceeds. Debt will fund $81.8 million, or 52.5%, of the $155.6 million in capital equipment enacted in this budget. The debt-funded capital includes several major IT projects, discussed in the Investments in Technology section below, that are expected to transform the way the County operates. The remaining $73.8 million, or 47.5%, is funded on a "Pay-As-You-Go" basis by using tax levy, operating funds, grant funds and special purpose funds (SPF), to reduce the reliance on debt proceeds.

Special Purpose Funds (SPF) make up $64.1 million, or 41.2%, of the total capital equipment project funding. In FY2026, the County will use the Infrastructure and Equipment Fund to prioritize budgeting of CEP projects with a useful life of five years or less to reduce the long-term debt outlook of the County. This fund makes up $51.4 million, or 33.0%, of the total budgeted capital equipment project funding. The largest of these projects funded with SPFs is the computer equipment refresh ($18.4 million).

EXPENDITURES

Of the proposed $155.6 million, $73.2 million are new project requests and the remaining $82.4 million consist of current FY2025 projects to be carried forward into FY2026. Of the proposed FY2026 capital equipment budget, a total of $104.6 million, or 67.2%, is devoted to information technology (IT) with the remaining $51.0 million, or 32.8%, composed of vehicle purchases, fixed plant assets, institutional equipment, furniture and medical lab equipment.

IMPACT ON OPERATING BUDGET

Funding CEPs with debt, special purpose funds and grant funds allows Cook County not only to fund vital projects, but to reduce the impact on a department's fiscal operating budget. Financing projects with debt instead of operating funds allows County agencies to use operating dollars to fund core functions, including corporate, public safety and health services.

Further, the decision to fund various capital equipment projects often provides some additional savings to the operating budgets of County offices. The continued investment in cloud-based software applications allows the County to continue to migrate computing and data operations off on-premise mainframes, leading to lower operating and maintenance expenses, as well as reduced energy costs.

The implementation of new vehicle management software will allow OUP and other user agencies to better manage routine maintenance projects on vehicles, preventing costly major repairs. Additionally, the continued replacement of aging or end-of-life County fleet vehicles helps reduce fuel consumption as departments procure newer, more fuel efficient or hybrid vehicles.

Finally, the replacement of outdated, end-of-life fixed-plant and institutional equipment will provide savings to departments in the form of reduced maintenance and repair costs within their operating budgets.

CEP SIGNIFICANT PROJECTS AND PRIORITIES

Capital equipment recommendations are driven by four key goals: fiscal responsibility, innovative leadership, transparency and accountability, and improved services. The following projects directly advance the County toward each of these goals, as well as making some key investments in technology and updates to the County fleet.

FISCAL RESPONSIBILITY

Modernization of the County's software applications to phase out legacy applications that reside on mainframes or mid-range systems. Continuation and expansion of a hybrid-cloud approach to computer and storage. Countywide IVR (Interactive Voice Response) Migration that will retire the County's legacy system.

INNOVATIVE LEADERSHIP

Establishment of a Countywide disaster recovery and business continuity plan to protect Cook County systems and data. Continued investment in Countywide cybersecurity detection and response infrastructure. Establishment of the groundwork for a Countywide, collaborative Artificial Intelligence (AI) framework.

TRANSPARENCY & ACCOUNTABILITY

Increased investment in network infrastructure to enhance and expand Countywide capabilities. New case and document management systems that will eliminate manual data entry, enhance reporting abilities and improve data analysis for numerous departments. Property Imaging, Multi-Aerial Imaging and LiDAR imaging that will assist the County in regional planning, environmental monitoring, property assessment and disaster preparedness.

IMPROVED SERVICES

Expansion of Digital Access Terminals (DAT) located across County courthouses for resident access to public court documents. Continued commitment to public health by investing in new and advanced medical equipment for CCH's hospitals and clinics. Replacement of heavy equipment and machinery for DOTH's work on countywide roadway construction and maintenance projects.

INVESTMENTS IN TECHNOLOGY

The County's continued investment in technology has allowed for upgrades to critical IT infrastructure, software and systems that support key human resource, public safety, public health, finance and tax-related functions. Partnered with those investments, the County is also able to modernize countywide infrastructure and improve system security.

BOT and DBMS met with departments putting forward major IT requests to review computer, software, case management system and other IT infrastructure needs. The initial IT requests went through the capital review process that determined which of these requests would best meet the County's most critical IT needs and provide the highest return on investment, resulting in the recommendation of a $104.6 million, or 67.2%, of the $155.6 million in total capital equipment recommended for FY2026.

FY2026 Major IT capital equipment projects include:

PUBLIC DEFENDER CASE MANAGEMENT SYSTEM ($5.0 MILLION)

The new case management system will serve as a central hub for managing all case-related activities, and support improved coordination for public defense attorneys, investigators, specialists, and administrative support staff. The system will facilitate upstream data sources, streamline complex workflows, strengthen reporting capabilities for informed decision-making, while protecting client confidentiality.

PUBLIC SAFETY DIGITAL EVIDENCE MANAGEMENT SYSTEM ($4.6 MILLION)

The volume of digital evidence gathered, maintained and utilized in legal proceedings continues to exponentially grow. Having a system in place to seamlessly manage and transfer shared evidence between prosecutors and defense attorneys is a cornerstone of an effective justice system. In FY2026, a new digital evidence management system will be fully implemented allowing the Law Office of the Cook County Public Defender and Cook County State's Attorney to utilize the shared resource. The new system is designed to improve efficiency, transparency, and data security; and will retain videos, still images, audio recordings, digital tags of physical evidence, social media content, PDF documents and other forms of digital evidence.

DISASTER RECOVERY AND BUSINESS CONTINUITY ($3.5 MILLION)

The hosting, disaster recovery and managed services initiative will help streamline and consolidate these operations as well implement disaster recovery solutions for our critical applications and infrastructure to help maintain continuity of system operations in numerous disaster scenarios.

GENERATIVE ARTIFICIAL INTELLIGENCE IMPLEMENTATION ($3.0 MILLION)

Understanding the capabilities of evolving generative AI technologies and implementing use cases which bring the most business value is critical for local governing bodies, Cook County has developed a strategy which provides a clear roadmap for leveraging AI from machine learning to Generative AI to enhance operational efficiency and deliver greater value to our community. Cook County Offices Under the President (OUP) will ensure that AI technology is implemented ethically and responsibly, with a focus on transparency, accountability and inclusivity. The County will evaluate business needs from each bureau, prioritize and implement several projects leading to cost savings and operational efficiencies.

FLEET MANAGEMENT

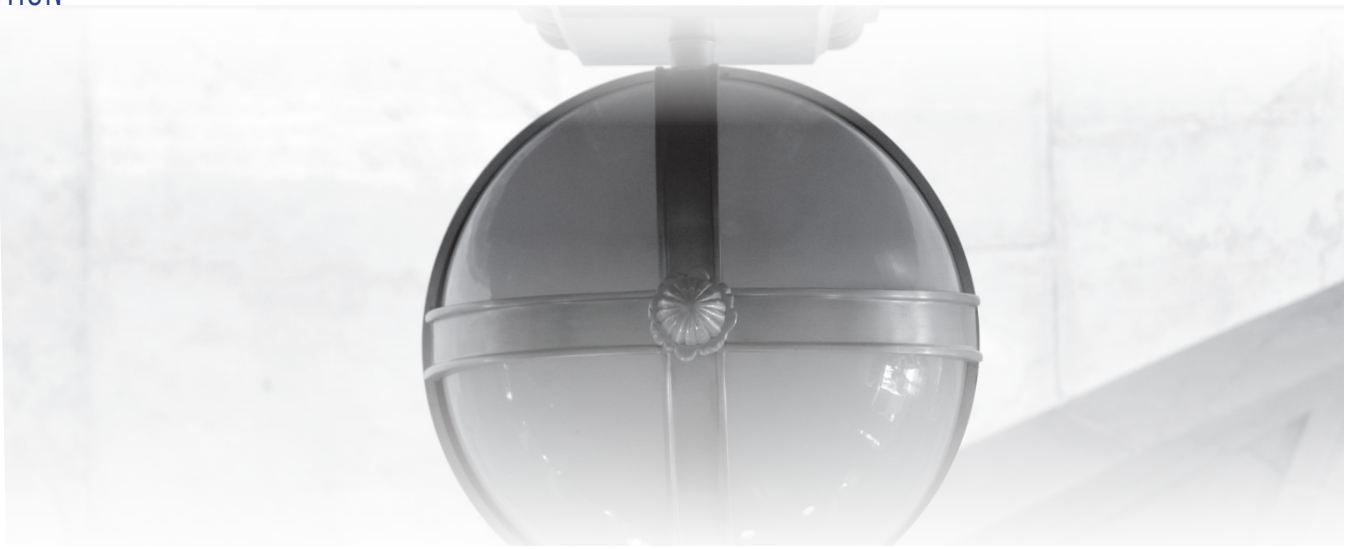
To reduce costs and improve efficiencies, the countywide fleet continues to undergo a comprehensive fleet assessment. In coordination with the Vehicle Steering Committee (VSC), vehicle requests are based on criteria such as: vehicle utilization, odometer readings and fleet age. All FY2026 vehicle requests were reviewed against these criteria to ensure the County's established requirements for new or replacement vehicles were met. The vehicle request and acquisition process was improved by providing a standardized vehicle list menu to all departments for passenger and light duty vehicles. For FY2026, vehicle requests were appropriated by the capital committee in the amount of $11.9 million.

The Bureau of Administration's Fleet Management office is responsible for managing, coordinating and replacing all passenger and light duty vehicles for OUP. All departments under the Offices of the President coordinate with the Bureau of Administration for future vehicle requests and all non-routine repairs. User departments will continue to coordinate their own routine preventative maintenance, such as oil changes, tires, brakes, belts, spark plugs, filters and lights. Elected offices, along with their fleet managers, are responsible for managing, coordinating and replacing their department vehicles.

Per the Cook County Vehicle Ordinance, the VSC annually reviews all take-home vehicle assignments, not including Law Enforcement or Specialty Vehicles. The County will continue to move into a cost-efficient replacement cycle by establishing a replacement plan for all passenger vehicles.

The Countywide Fleet Management System was implemented in FY2022 and gives user departments a better understanding of fleet operations. By having a comprehensive fleet system, it will improve operational costs and increase efficiency. The fleet management system will produce fleet reports to help departments understand their fleet and make the necessary adjustments. In addition, the fleet management system, which is managed and administered by the Sheriff's Fleet Management Office, will track all maintenance and repairs throughout the life cycle of the vehicle.

For a full list of Capital Equipment Projects in FY2026 refer to Appendix E.



RESOLUTION

SPONSORED BY

THE HONORABLE TONI PRECKWINKLE

PRESIDENT OF THE COOK COUNTY BOARD OF COMMISSIONERS

RESOLUTION AND ANNUAL APPROPRIATION BILL

FOR THE FISCAL YEAR 2026

A **RESOLUTION** providing for the Annual Appropriation for the Fiscal Year 2026 and for the closing of accounts of the County of Cook, Illinois, under the Annual Appropriation Bill for the Fiscal Year 2025.

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

WHEREAS, the County will close out its accounts as of November 30, 2025 and render an account and make settlements with the County for the Annual Appropriation Bill for the Fiscal Year 2025.

NOW THEREFORE, at a meeting convened and concluded on November 21, 2025, 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 2026

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 2026 as commencing on December 1, 2025 and concluding on November 30, 2026.

Section 3. That this Resolution be and the same is hereby termed the "Annual Appropriation Bill" of the County of Cook for Fiscal Year 2026 and governs all Elected Officials, Departments, Offices, 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 ("CCH"), 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 Assessor, Chief Judge of the Circuit Court of Cook County, Board of Review, the Office of the Independent Inspector General, the Veterans Assistance Commission of Cook County, the Cook County Land Bank Authority ("Land Bank Authority"), and the Public Administrator (hereinafter, "Agencies" or "Agency"). The Estimates of Current Assets and the Revenues of the Fiscal Year 2026 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 2026, 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 2026, as amended by the County Board through the amendment process.

Section 4. That the amounts set forth herein and the same are hereby appropriated for Fiscal Year 2026 and as further noted in Sections 28, 29 and 34.

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 2026 Appropriation Bill. Amounts 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. Step advancement, cost of living increases and/or non-compounding allowances and other economic packages for union employees will be dictated per the terms of the applicable collective bargaining agreements. Step advancement for non-union employees will be dictated per the salary schedules and/or compensation plans in force and effect in Fiscal Year 2026, unless otherwise amended. Cost of living increases, non-compounding one-time allowances, and other one-time payments in Fiscal Year 2026 as a result of negotiated and approved collective bargaining agreements, shall also apply to non-union employees.

The Chief of the Bureau of Human Resources and Budget Director are authorized to evaluate and approve the Agencies' requests to participate in the Recruitment Incentive Pay and/or Retention Bonus Pay Program, previously authorized under Resolution No. 22-3501, to offer non-compounding one-time incentive payments to address attrition, operational and hiring challenges, and to overcome other labor market challenges. Agencies

shall submit the request to the Chief of Bureau of Human Resources and the Budget Director. Such requests shall be evaluated in accordance with the rules set forth by the Bureau of Human Resources. Agencies shall utilize the appropriate and available funding for the implementation of the Program.

Except for the non-compounding one-time vacation payments for Executive-level Positions defined in Volume III and approved by the Chief of the Bureau of Human Resources, any other non-compounding, one-time allowances, bonuses or other one-time non-compounding payments, including but not limited to relocation expenses and severance pay, for employees shall be subject to approval by the Chief of the Bureau of Human Resources, the Budget Director, and the Board. Healthcare benefit plan design and cost changes as a result of negotiated and approved collective bargaining agreements shall also apply to the non-union employees through the same terms approved for union employees and as authorized by Resolution No. 21-4938. Any non-compounding allowances shall be considered a one-time payment and offered only as a non-pensionable incentive. Any employee who accepts the non-compounding allowance does so voluntarily and with the knowledge and on the express condition that the payment is not included in any pension calculations.

Section 6. That whatever appropriations for salaries or wages of any office, agency or place of employment are supported by a detailed salary schedule as provided in Volume III of this Fiscal Year 2026 Appropriation Bill, 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 Agencies of the County to expend all or any portion of the appropriation herein contained reserved for adjustments in wages of employees, when approved by the County Board.

The proposed salary or rate of compensation for an employee hired into any position must be supported by market analysis carried out by the applicable Agency's human resources department or a third-party vendor. The resulting market analysis must follow compensation study guidelines provided by the Chief of Bureau of Human Resources. Salary increases shall only result from an employment action such as a reclassification, promotion, or cost of living adjustments as approved by the Board of Commissioners and step progression as defined in Volume III of this Fiscal Year 2026 Appropriation Bill. Instances of salary increases require an updated market analysis for the position supporting the increase. The results of the market analysis conducted by the Agency shall be provided to the Budget Director for review and approval in advance of hiring or change in salary. Step progression is limited to the instances prescribed in Volume III of the Fiscal Year 2026 Appropriation Bill.

Section 7. Only full-time employees working at least 30 hours per week on average during a standard measurement period as established by the Cook County Director of Risk Management (the "Director of Risk Management"), may receive healthcare benefits unless otherwise authorized by a Collective Bargaining Agreement, or Employment Agreement, as approved by the Chief of the Bureau of Human Resources. Employees shall contribute towards the cost of health (including pharmacy), dental or vision benefits as required by a standard of 40 working hours 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 Cook County Department of Budget and Management Services Director (the "Budget Director") shall implement such a chargeback upon notification of an inaccuracy by the Director of Risk Management or Comptroller. All employers shall promptly utilize the payroll and timekeeping systems to identify duration and type of all Leaves

of Absence, including Personal Leave of Absence. County healthcare benefits are not available to (i) judges and associate judges of the Circuit Court, (ii) employees who work less than 30 hours per week for standard measurement periods, (iii) Chairman and members of the Cook County Sheriff's Merit Board, (iv) commissioners of the Chicago Board of Elections and (v) employees (excluding workers compensation claimants or those with other regulatory exemptions) on an authorized leave of absence in excess of 365 days; unless such individuals contribute the full cost of the healthcare premium associated with said County healthcare benefits.

Section 8. That the Budget Director is hereby authorized to utilize or transfer amounts between the Salaries and Wages of Regular Employees (501010), Salaries and Wages of Extra Employees (501140), Planned Salary Adjustment (501166), Planned Overtime Compensation (501211), Planned Benefit Adjustment (501225), Per Diem Personnel (501296), and Salaries and Wages of Employees per Contract (501421) 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 in the Corporate, Public Safety, Special Purpose and Health Enterprise Funds, out of the Personal Services account series (501000) to the Contractual Services (520000), Supplies and Materials (530000), Operations and Maintenance (540000), Rental and Leasing (550000), Capital Equipment and Improvements (560000), or Contingency and Special Purposes (580000) account series will be required to follow the provisions outlined in Section 9 of this Resolution.

Section 9. Agencies must request and receive advance approval from the Budget Director in order to make necessary transfers of $50,000 or less in the Corporate, Public Safety, Special Purpose and Health Enterprise Funds, within and between the Personal Services (501000) (other than from the Salaries and Wages of Regular Employees (501010) account), Contractual Services (520000), Supplies and Materials (530000), Operations and Maintenance (540000), Rental and Leasing (550000), or Contingency and Special Purposes (580000) accounts/account series. Upon request and justification from the Agency, the Budget Director is hereby authorized to review said transfer requests and approve said transfer requests in an amount equal to $50,000 or less within and between accounts without Board approval. The Budget Director shall issue a report of such approved transfers to the County Board and copy the Cook County Health System Board, where applicable, on a quarterly basis for the preceding quarter.

Except for transfers authorized in Section 8, Agencies, including the Veterans Assistance Commission of Cook County, Land Bank Authority and CCH, must request and receive advance approval from the Board of Commissioners in order to make necessary transfers that are (i) from the Personnel Services account series (501000) to an account outside the Personnel Services account series, or (ii) greater than $50,000 that are between the Personal Services (501000), Contractual Services (520000), Supplies and Materials (530000), Operations and Maintenance (540000), Rental and Leasing (550000), or Contingency and Special Purposes (580000) account. The Agencies of the County, including Land Bank Authority and CCH, are prohibited from incurring any liability against any account in excess of the amount herein authorized for such account without securing prior approval by the Budget Director for transfers under $50,000, or the Budget Director and the Board of Commissioners, for the pledging of appropriate unencumbered balances over $50,000 for subsequent transfer as provided for by the Board of Commissioners.

Transfers made by Department 1018 from the Office Supplies (530605) account are restricted to the following

accounts: Seminars for Professional Employees (501770), Transportation and Other Travel Expenses for Employees (501838), Communication Services (520150), Printing and Internal Reproduction (520508), Technical Services (521265) or Rental of Office and Data Processing Equipment (550010).

No transfers are allowed from the Workers' Compensation (501541), Group Life Insurance Program (501590), Group Health Insurance (501610), Group Dental Insurance Plan (501640), Unemployment Compensation (501660), Vision Care Insurance (501690), Group Pharmacy Insurance (501715) and Reserve for Claims (580010) accounts, except for the purposes of payment of employee benefit claims and related expenses.

Any newly Elected or appointed Official who assumes office on or after December 1, 2025, but before September 1, 2026 is hereby authorized to transfer funds within and between the Personal Services (501000), Contractual Services (520000), Supplies and Materials (530000), Operations and Maintenance (540000), Rental and Leasing (550000), or Contingency and Special Purposes (580000) accounts/account series under their respective departments or business units for 90 days after assuming office. Newly Elected or appointed Officials may also create and/or transfer positions among departments under their control during that 90-day period, subject to any necessary approval of any monitor appointed pursuant to the Shakman Consent Decree; provided however, that any funding of existing or newly created positions or transfer of funds within or between the Personal Services (501000), Contractual Services (520000), Supplies and Materials (530000), Operations and Maintenance (540000), Rental and Leasing (550000), or Contingency and Special Purposes (580000) account/account series by a newly Elected or appointed Official may not increase the total appropriation of their Office as Approved and Adopted in the 2026 Cook County Appropriation Bill. Any newly Elected or appointed Official subject to this provision shall provide a report to the Budget Director and the Board of Commissioners summarizing any transfers made under this provision.

The Budget Director is hereby authorized to issue rules governing transfers and the limitations of authority placed on the Land Bank Authority and CCH in furtherance of Sections 8 and 9.

Section 10. Agencies of the County are prohibited from taking any employment action 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 Director that funds are available for said employment action.

Before any individual is extended an offer of employment and added to the payroll system or employees are recommended for a reclassification, the relevant Agency of the County must obtain the prior approval of the Budget Director to validate those funds as "available." Should employees be put onto the payroll system without these requisite prior 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. The Budget Director shall issue a report of approved position reclassifications to the County Board on a quarterly basis for the preceding quarter.

The Department of Budget and Management Service's validation of funds available for the purpose of position control shall include the combined Salaries and Wages of Regular Employees (501010), Salaries and Wages of Extra Employees (501140), Planned Salary Adjustment (501166), Planned Overtime Compensation (501211), Planned Benefit Adjustment (501225), Per Diem Personnel (501296), and Salaries and Wages of Employees per Contract (501421) accounts. In those instances where the Department of Budget and Management Services has

determined that an Agency or Department's annualized payrolls will exceed the turnover requirement for the next funding period, for purposes of position control, funds will be deemed to be unavailable.

Section 11. That persons funded from accounts designated as Extra Employees (501131), Salaries and Wages of Replacements for Employees on Authorized L.O.A. (501137), Salaries and Wages of Extra Employees (501140), Per Diem Personnel (501296) and Salaries and Wages of Employees per Contract (501421) 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 Salaries and Wages of Extra Employees (501140) positions are limited to new positions, programs or emergencies that were not anticipated during the budget process. New appointments to Salaries and Wages - Extra Employees (501131) positions must be authorized for Salaries and Wages of Regular Employees (501010) funding in the next fiscal year or the position will be deleted at year-end. Funding the employment of persons as Extra Employees shall be in accordance with the rules established by the Department of Budget and Management Services.

Section 12. The Budget Director will create internal service accounts for 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 13. Workers' 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 workers' compensation expenditures generally averaged more than $50,000, calculated under policies jointly established by the Director of Risk Management and the Budget Director.

Section 14. 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 15. That capital equipment purchases will follow an ongoing equipment replacement policy for each major category of equipment used by 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 2026, 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 2026, except as permitted pursuant to Section 30. 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. In connection with any such short- and long-term financing alternatives, the Chief Financial Officer of Cook County (the "Chief Financial Officer") is authorized from time to time during Fiscal Year 2026 to declare in writing in connection with such financings that all or a portion of the proceeds from such financing alternatives be used to reimburse the County, which writing shall be filed and received with the Finance Committee.

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.

Notwithstanding anything herein to the contrary, the County expects to incur significant costs for the capital equipment, capital improvements and transportation and highway capital equipment referenced above and approved hereby (the "Capital Improvements") and the County has determined that it intends to finance all or a portion of the cost of the Capital Improvements with the proceeds of obligations the interest on which is excludable from gross income for federal income tax purposes ("tax exempt bonds"). No costs of the Capital Improvements to be so financed or reimbursed were paid more than 60 days prior to the date of this Resolution, other than preliminary expenditures (not exceeding 20% of the aggregate issue price of the tax exempt bonds issued to finance the Capital Improvements), provided that such preliminary expenditures shall not include costs of land acquisition or site preparation or other costs of construction or acquisition of the Capital Improvements. The County hereby declares its intention and reasonable expectation to use proceeds of tax exempt bonds (the "Reimbursement Bonds") to reimburse itself for expenditures for costs of the Capital Improvements. The County intends that the Reimbursement Bonds are to be issued, and the reimbursements made, by the later of 18 months after the payment of the costs or after the Capital Improvements are placed in service, but in any event, no later than three years after the date the original expenditure was paid. The County anticipates that the maximum principal amount of Bonds issued to finance the County including Reimbursement Bonds, will not exceed $400,000,000.00. The costs of the Capital Improvements consist entirely of capital expenditures or cost of issuance of tax exempt bonds, and no cost of the Capital Improvements to be reimbursed with the proceeds of the Reimbursement Bonds is a cost of working capital. The appropriate officers of the County are hereby authorized and directed to take or approve the taking of such actions as may be necessary or appropriate in order to preserve the ability of the County to finance its capital expenditures in accordance with the federal tax regulations and this Resolution. The County will not, at any time within one year after any allocation of proceeds of the Reimbursement Bonds to reimburse any expenditure, use the reimbursed funds to create a sinking fund for any issue of tax exempt bonds to otherwise replace the proceeds of any issue of tax exempt bonds.

Section 16. That appropriations for Capital Improvements and Capital Equipment are made by projects and classified by a project type. The Budget Director is authorized to allocate available appropriations to projects. Appropriate Internal Revenue Service Useful Life conditions shall be considered and met to allocate appropriations to projects financed through debt proceeds. Additionally, the Budget Director is authorized to allocate available appropriations between Capitalizable and Non-Capitalizable projects within the Motor Fuel Tax fund. Upon completion or de-prioritization of a Capital Improvement project, the Director of Capital Planning of Cook County (the "Director of Capital Planning") shall submit a formal request to the Budget Director to close or deprioritize the project and may request a reallocation of excess appropriations to other approved Capital Improvement projects, or approved Capital Equipment projects per the terms set forth herein. With regards to Capital Equipment, the respective requesting agency shall submit a formal request to the Budget Director to close or deprioritize the project. In the event excess appropriations remain, the Budget Director may reallocate the associated appropriations to other approved Capital Equipment projects within said fiscal year.

In the event the Capital Equipment Appropriation reserves are exhausted, and Capital Equipment projects are not available to be deprioritized, the Budget Director is authorized to process a transfer from the Capital Improvement Appropriation with the approval of the Chief Financial Officer and Director of Capital Planning. Internal Revenue Service Useful Life conditions shall be met for capital projects financed through debt proceeds.

Should the Agencies have encumbered debt funds for the capital projects, Budget Director shall be authorized to carryforward the debt funded encumbrances and encumbrance budget upon Chief Financial Officer's approval. Such carryover of debt funded projects shall be reported to the Board of Commissioners at the end of the first quarter.

The Budget 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; provided that the fourth quarter report shall be an annual report submitted by the 31st day of January. The first section of the report will identify all Capital Improvement and Capital Equipment expenditures, encumbrances and unencumbered balances by funding sources and shall show, when applicable the bond funding by source and gross funds available through the end of the fiscal year. The second section of the report shall show all Capital Improvements by bond series, when applicable and project number; and for each project, the funding allocated towards each project, the total amount of expenditures paid, the balance of encumbered funds, the amount of unencumbered funds, any transfers of funding allocated between projects, any adjustments made by the Budget Director upon the completion of a Capital Improvement project pursuant to this section, and the status of each project. The third section of the report shall show all Capital Equipment by bureau/department by bond series when applicable and project number; and for each project, the funding allocated towards each project, the total amount of expenditures paid, the balance of encumbered funds, the amount of unencumbered funds, any transfers of funding allocated between projects, and any adjustments made by the Budget Director upon the final purchase of Capital Equipment pursuant to this section.

Section 17. 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 and to provide adequate support for the County's bond ratings and protection against unanticipated revenue shortfalls, 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, 2025 (unless the County Board elects to change this said amount as necessary), notwithstanding any provisions of the Illinois Compiled Statutes. The Working Cash Funds shall be reimbursed from time to time by authority of the Chief Financial Officer. The amount due to the Working Cash Funds after December 1, 2025 shall be repaid in its entirety by no later than November 30, 2026.

The Chief Financial Officer may direct the Comptroller to make a permanent transfer not to exceed $25.0 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.

For the purpose of enabling Health Plan Services (HPS) to have in its treasury at all times sufficient money to meet demands thereon for ordinary and necessary expenditures and to provide adequate support for managed care claims, HPS must maintain a HPS Working Cash Balance equal to 1 and a half months of FY2024 foreign claims as reported in the Audited Annual Financial Report. The total HPS Working Cash Balance shall be maintained in the estimated amount of $392,978,000 (unless the County Board elects to change this said amount as necessary), notwithstanding any provisions of the Illinois Compiled Statutes.

Separately, HPS shall maintain a Managed Care Claims Cash Reserve that shall be the remainder of available cash after annually determining the HPS Working Cash Balance referenced in this section. Interest associated with cash in the Managed Care Claims Cash Reserve shall be captured in the General Fund and available for appropriation in the General Fund. Interest associated with HPS Working Cash Balance would remain within HPS.

No later than June 15, 2026, CCH shall provide to the Cook County CFO their Annual Audited Financial statements so that the Office of the CFO may calculate the HPS Working Cash Balance.

Section 18. Any interest earned within the Class C Funds as defined in the Cook County Treasurer's Investment Policy shall be deposited into the General Fund and available for appropriation in the General Fund, unless otherwise required by Illinois Complied Statutes or Federal law. The disposition of interest in the Managed Care Fund shall be pursuant to Section 17. This section does not apply to debt service funds.

Section 19. For the purpose of enabling Cook County Health to have in its treasury at all times sufficient money to meet demands thereon for ordinary and necessary expenditures and to provide adequate support for health care services, the Health Enterprise Adjusted Fund Balance shall be $164,752,000 as of December 1, 2024. The "floor" shall be one month of the Fiscal Year 2024 operating expenses of Cook County Health and the "ceiling" shall be two months of Fiscal Year 2024 operating expenses of Cook County Health. The future value of the Health Enterprise Adjusted Fund Balance, the "floor," and the "ceiling" shall be determined by the Chief Financial Officer, pursuant to the County's financial policies.

The amount in the Health Enterprise Adjusted Fund Balance greater than the floor noted above shall be available for appropriation in the following year, Fiscal Year 2027, in the Annual Appropriation. If the Health Enterprise Adjusted Fund Balance exceeds the ceiling, the amount over the ceiling must be appropriated to Cook County Health for operating purposes in the following year, Fiscal Year 2027, and the County must offset those appropri-

ated funds in the property tax allocation to the Health Enterprise Fund.

Cook County Health shall provide the Chief Financial Officer, on a monthly basis, an unaudited estimate of Health Enterprise Adjusted Fund Balance. No later than June 15, 2026, CCH shall provide to the Chief Financial Officer their Annual Audited Financial statements including the ending fund balance so that the Office of the CFO may calculate the adjusted ending fund balance, and corresponding "floor" and "ceiling".

Section 20. The Chief Financial Officer, in accordance 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 21. That the Comptroller and the Cook County 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 2025 and that such unexpended balances of the Annual Appropriation Bill for the Fiscal Year 2026 be placed to the credit of each specific fund.

Section 22. 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 2025 was passed and last adjusted. The Comptroller, Budget Director, and the Cook County 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 CCH) 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 Director as authorized by the Board of Commissioners, pursuant to Section 9.

Per the Encumbrance Policy promulgated by the Chief Financial Officer, all operating expenses will be applied to the fiscal year in which the goods 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 year. Therefore, Grant and Capital Improvement programs may have their encumbrances carried forward into the following fiscal year as appropriated, in accordance with the provisions of the encumbrance policy.

Section 23. When all accounts and books for Fiscal Year 2025 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 Financial Report. All appropriated amounts for Fiscal Year 2025 shall be reported as adopted by the County Board in the Annual Appropriation Bill for Fiscal Year 2025 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 2024. The unaudited Final Appropriation Trial Balance for 2025 will be posted

alongside the 2026 line-item budget in a single document on the County's website by April 30, 2026 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 24. In accordance with the County's Fund Diversity and Stabilization/Financial Reserve Policy, the Chief Financial Officer is authorized to assign up to $55.2 million in the aggregate of the County's unassigned general fund balance after the end of the 2025 fiscal year when final amounts are determined within the primary ledger, including:

- Up to $35.2 million for the Infrastructure and Equipment Fund Reserve;
- And, up to $20.0 million to the Pension Stabilization Reserve.
- In addition, $55,847,563 in the Self Insurance Reserve shall be appropriated, to the Self Insurance fund balance in Fiscal Year 2026.

Section 25. That the Annual Appropriation Bill for Fiscal Year 2026 shall be made available on the Cook County website at www.cookcountyil.gov/Budget.

Section 26. As submitted in the 2026 Revenue Estimate, amounts equal to three percent of the estimated property tax levy allocated to the Public Safety Fund, Health Enterprise Fund, Capital Project Fund and Election Fund are hereby appropriated for Fiscal Year 2026 for the Public Safety Fund, Health Enterprise Fund, Capital Project Fund and Election Fund (a) 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; (b) to ensure the County meets its obligations for indebtedness as represented by the Bond and Interest Fund; and (c) in order that the actual collections of property taxes received by the Annuity and Benefit Fund are commensurate with the amounts so levied. The Cook County Clerk is authorized to extend loss and collections for the Public Safety Fund, Health Enterprise Fund, Capital Project Fund, and Election Fund in a manner that is sufficient for these purposes.

Section 27. 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 11303, sub-account 501225, Board Appropriated Payments for Annuitant Health Care Costs, in the sum of $49,494,725, provided that the County Board 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 501225, 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 27.

Additionally, the Chief Financial Officer may from time to time transfer into a Pension Stabilization Account within the Annuity and Benefit Fund otherwise permissible funds, provided that each transfer of funds into the Pension Stabilization Account is, in the opinion of the Chief Financial Officer, feasible and prudent, taking into account the then-current and projected state of the County's revenues and authorized expenditures; provided further that such transfers do not, in the aggregate, exceed $20,000,000; and provided further that the Chief Financial

Officer shall notify the Board of Commissioners immediately upon such transfer. Funds so transferred into the Pension Stabilization Account shall be available for payment to the County Officers' and Employees' Annuity and Benefit Fund, provided the disbursement, receipt, and purposes of such funds are authorized through an intergovernmental agreement between the County Board and the County Officers' and Employees' Annuity and Benefit Fund or the annual appropriation.

The FY2024 budget resolution directed that $99,778,176 be paid to the County Officers' and Employees' Annuity and Benefit Fund from the Pension Stabilization Account. In FY2024, the payment to the County Officers' and Employees' Annuity and Benefit Fund came from the unassigned ending General Fund Balance rather than the Pension Stabilization Account. The $99,778,176 shall remain in the Pension Stabilization Account until and unless appropriated.

Section 28. In FY2025, the Federal Grant Risk Mitigation Fund was created as a special purpose fund to ensure that financial resources are available to address any future loss or denial of federal grant funds to the County. The Chief Financial Officer may from time to time assign and transfer unassigned General Fund Balance for stabilization of the Federal Grant Risk Mitigation Fund in an amount not to exceed $75,000,000.00 in any given year and future years and such contribution will be subject to the annual appropriation process and based on an analysis of projected year-end unassigned General Fund Balance in accordance with Cook County's Fund Balance Policy. The use of funds in the Federal Grant Risk Mitigation Fund shall be subject to the approval of the Chief Financial Officer and the Budget Director upon the loss, limitation, cancellation, and/or non-renewal of any high-risk reoccurring federally funded grants awarded to the County. A written report will be provided to the Finance Committee of the Cook County Board of Commissioners on the uses of the Grant Risk Mitigation Fund annually in accordance with Resolution 25-3527 which was approved by the Cook County Board of Commissioners on September 18, 2025.

In FY2026, $65,000,000.00 shall be allocated for the loss, limitation, cancellation or non-renewal of reoccurring federally funded grants awarded to Cook County that may transpire in FY2026.

Section 29. The following accounts have additional requirements imposed on expenditures therefrom:

(1205/1490/1499-580170) - Grants Disbursement. 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 County Board.

(11287) - Equity Fund. All grants of funds from this special purpose fund administered by any department to entities outside of Cook County, must 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 County Board.

Section 30. All Grants or other financial awards, including grants and financial awards that may be awarded to the Land Bank Authority and CCH, and their intended purpose must first be approved by the County Board, unless otherwise authorized pursuant to this Section or by the County Board. In accordance with procedures prescribed by the Budget 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 or other financial awards from governmental and private grantors. With respect to such grants or other financial awards, the President of the Board and the heads of various County Agencies are authorized to execute agreements and amendments to effectuate the purposes of such grants or other financial awards and appropriations and provide such additional information, assurances, and certifications as are necessary, in connection with any of the foregoing.

All grant applications and renewals as well as any financial awards regardless of amount must be submitted to the Department of Budget and Management Services no later than five business days prior to submission to the granting or awarding 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.

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 Director. Additionally, no amount shall be expended on any grant except to the degree approved by the Budget Director. To the extent that revenue of a grant or other financial award is not described in the Annual Appropriation Bill, or an amendment increases the budget of a grant beyond the appropriation described in the Annual Appropriation Bill, in each case, in an amount greater than $150,000, no expenditure of such grant revenues or other financial award, including grants or awards applicable to the Land Bank Authority or CCH, shall be made without prior approval of the County Board, unless otherwise permitted herein. Grants, grant amendments, grant renewals or other financial awards received in an amount of $150,000 or less, or solely for time extensions, shall not require approval by the County Board, but shall require the approval of the Budget Director. For grants or financial awards that cover multiple years, the Budget Director is authorized to roll over any unspent appropriation from a prior year and increase the FY2026 appropriation by such unspent amount.

Transfers of grant budgets or other financial awards are allowable subject to the terms of the specified agreements and advance approval from the Budget Director. Departments shall request capital appropriations during the annual budget process to expend grant funds on capital projects. Upon request from the Department, the Budget Director is authorized to allocate additional capital appropriation to projects when the grantor authorizes grant funds or other financial awards for use on such capital projects.

All grants are required to include indirect cost, unless disallowed by the granting agency, or the inclusion of indirect cost is otherwise waived by the Budget Director during negotiations with the granting agency.

All grants or other financial awards 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 of such grant or financial award on Cook County, if any. The Budget Director shall issue a report to the Board of Commissioners and the Cook County Health System Board by the 15th day after the end of each quarter identifying (i) all awards received and (ii) any grants, grant amendments, grant renewals or financial awards approved by the Budget Director pursuant to the terms of this Section 30, during the preceding quarter; provided that the fourth quarter report shall be submitted by the 31st day of January.

The Budget Director shall promulgate rules to County Agencies regarding the contents of a grant application,

and the review and approval process for grant or financial awards, as well as the limitations of authority placed on the Veterans Assistance Commission of Cook County, the Land Bank Authority and CCH, and the documents that must be submitted for review to 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 or financial award.

Section 31. Notwithstanding any other provision of this Resolution and Annual Appropriation Bill for Fiscal Year 2026, 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 the personnel and non-personnel accounts identified by the Budget Director each fiscal year. The Budget 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 Director, the Agency may request a release directly from the Board of Commissioners. Should the Budget Director deny a request from CCH, the Veterans Assistance Commission of Cook County, or the Land Bank Authority for a holdback release, CCH, the Veterans Assistance Commission of Cook County, or the 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 Agencies, 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 32. Where Agencies identify new revenues or modifications to existing revenues for purposes of avoiding decreases in appropriations, the Agency must complete a revenue business case in the form and manner provided by the Budget Director. Such approved new or modified 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 or modified revenues fall short of their Revenue Estimate, the Chief Financial Officer, the Comptroller, or the Budget Director shall report the shortfall to the Board of Commissioners which may result in 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 does not meet the annual projection and a shortfall is projected, as determined by the Budget 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 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 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 33. The Comptroller shall make available to the Finance Committee of the County Board a monthly report of revenue and expenses for the General Fund (which includes the Corporate and Public Safety Funds), the Health Enterprise 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 34. 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 Business and Travel Expense Reimbursement Policy. This policy will supersede any other business or travel expense policy, except those provisions that may be contained in contracts approved by the County Board between the County and recognized collective bargaining agents. The Cook County Business and Travel Expense Reimbursement Policy is subject to change and such changes shall be issued by the Chief Financial Officer.

Section 35. The County's Financial and Anti-Fraud Policies set forth in Volume I of this Appropriation Bill are fully incorporated herein by reference and hereby fully adopted. Said Financial and Anti-Fraud Policies apply to all Agencies, Employees, Appointees and Elected/Appointed Officials and are supplemental to provisions mandated in the County's Code of Ordinances. 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 36. Any excess CCH revenues received in Fiscal Year 2026, shall be designated to fund CCH, as approved by the Budget Director. A continuing appropriation is established for all amounts necessary for the express purpose of allowing the Health System to comply with payment terms of its Managed Care agreements. Any such continuing appropriation, under such controls as imposed by the Budget Director, shall be appropriated strictly and solely to the Managed Care Claims (521155) account to pay for costs associated with managed care members or to fund amounts to the health plan services reserve fund (the "Health Plan Services Reserve"). Further, the Budget Director shall be authorized to appropriate funds available in the Managed Care Claims Cash Reserve solely to support Managed Care Claims (521155) in an event the excess revenues received in FY2026 are not adequate to pay for the costs associated with managed care claims. Any such continuing appropriation for Managed Care Claims is contingent on the Health System's managed care expenditures not exceeding capitation revenue plus funds available in the Managed Care Claims Cash Reserve. Excess revenues shall not include a designated

grant or financial award. Grants and financial awards not anticipated in the annual appropriation may be appropriated in accordance with Section 30.

If CCH's net patient fee revenues collected through Medicaid, Medicare, Private and other payors, as well as Directed Payments received in FY2026 exceed the total amount budgeted for FY2026, CCH is authorized to utilize up to 30% of any such excess CCH net patient fee revenues, including directed payments, received in Fiscal Year 2026 as a continuing appropriation to address any increased costs related to direct patient care not otherwise appropriated, upon the approval of the County Budget Director. Any such continuing appropriation, under such controls as imposed by the Budget Director, shall be appropriated strictly and solely to account for increased costs related to direct patient care not otherwise anticipated. Any such continuing appropriation is contingent on CCH's total expenditures not exceeding total revenue. Excess revenues shall not include a designated grant or financial award are defined as amounts received in excess of Budget. Grants and financial awards not anticipated in the annual appropriation may be appropriated in accordance with Section 30.

Section 37. For the purpose of enabling the County to have in its treasury sufficient funds to meet demands of Health Plan Services' claims and other Health Plan expenses and to provide adequate support for the County's bond ratings and protection against unanticipated revenue shortfalls at Health Plan Services, the Health Plan Services reserve account is hereby established. The Chief Financial Officer may from time to time transfer funds into the Health Plan Services Reserve, provided that each transfer of funds into the Health Plan Services Reserve is, in the opinion of the Chief Financial Officer, feasible and prudent, taking into account the then-current and projected state of the County's revenues, authorized expenditures and total Health Plan Services Reserves, provided further that the Chief Financial Officer shall notify the County Board, the Cook County Health Board, and the CCH Chief Financial Officer immediately upon such transfer. Health Plan Services Reserve funds may be invested in accordance with the investment policy of the Cook County Treasurer's Office and the Illinois Public Funds Act (30 ILCS 235). The Chief Financial Officer, with approval from the Cook County Health Board, may utilize funds from the Health Plan Services Reserve for payment of claims and other health plan expenses.

Section 38. Any additional revenues received in the State's Attorney's Narcotics Forfeiture, the Sheriff's Operations State Asset Forfeiture, and Money Laundering State Asset Forfeiture special purpose funds in excess of the appropriation on a cash basis for Fiscal Year 2026 shall be designated to the aforementioned special purpose funds, respectively, under controls as imposed by the Budget Director to pay for additional costs within these funds. This provision shall constitute a continuing appropriation of amounts necessary for such purposes subject to applicable procurement rules. Excess revenues shall not include a designated grant or financial award. Grants and financial awards not anticipated in the annual appropriation may be appropriated in accordance with Section 30.

Section 39. Any excess Land Bank Authority revenues received in Fiscal Year 2026 shall be designated to fund the Land Bank Authority. This provision shall constitute a continuing appropriation of amounts necessary for such purposes as may be authorized pursuant to Chapter 103, Article I, Section 103-1, et seq., of the Cook County Code.

The Land Bank Authority may expend such sums as it draws against a Line of Credit that it is party to as approved by the Board of Commissioners, under such limits of repayment requirements as established by such Line of Credit. Excess revenues shall not include a designated grant or financial award. Grants and financial awards not anticipated in the annual appropriation may be appropriated in accordance with Section 30.

The County may appropriate corporate funds to the Land Bank Authority in accordance with this Resolution and

Annual Appropriation Bill to offset expenditures of the Land Bank Authority.

Section 40. 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. With the 2026 Appropriation Bill the County shall transfer $6,011,250 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 2022B Sales Tax Revenue Bonds during the course of Fiscal Year 2026. The Cook County Treasurer 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 County Board of the executed transfer within thirty days of the transfer of dollars from the Motor Fuel Tax Fund to the Public Safety Fund.

Section 41. The Transportation Home Rule Taxes Special Purpose Fund ("Transportation Fund") exists for the receipt of revenues from the County Use Tax, Gasoline and Diesel Fuel Tax, Parking Lot & Garage Operations Tax, New Motor Vehicle Tax, and Non-Retailer Transfers of Motor Vehicles Tax, and, to the extent that such revenues are subject to Article IX, §11 of the Illinois Constitution (also known as the "Safe Roads Amendment"), authorizes the use of such revenues to offset transportation-related expenditures authorized under the Safe Roads Amendment. With the 2026 Appropriation Bill, the County will allocate allowable expenditures from the Public Safety Fund to the Transportation Fund in accordance with the County's Supplemental Analysis of Safe Roads Amendment – Rules of Road Expenditures Report and applicable court rulings. The Budget Director is hereby further authorized to allocate or transfer expenditures from the Public Safety Fund to the Transportation Fund in accordance with the County's Supplemental Analysis of the Safe Roads Amendment – Rules of Road Expenditures Report and applicable court rulings, up to the amount of revenue receipts within the Transportation Fund. The inclusion of these five taxes within the Transportation Fund does not waive any of the County's defenses regarding the applicability of Article IX, §11 of the Illinois Constitution. The County reserves the right to remove some or all the above noted taxes from the Transportation Fund pending the results of litigation.

Section 42. The Equity Fund addresses historically disinvested and vulnerable communities which may include but are not necessarily limited to communities impacted over time by a lack of economic investment, declining property values and tax receipts, limited employment opportunities and household income, declining population, disproportionate exposure to crime and violence, or environmental and health hazards, or limited access to healthcare. Funding within the Equity Fund shall be allocated for the recommendations identified within the 2021 Cook County Equity Fund Report and other priorities identified by the Equity Fund Taskforce. Budget allocations for Equity Fund initiatives and priorities in the Annual Appropriation Bill include estimated carryforward of the funding from the prior fiscal year. In the first quarter of the fiscal year, the Budget Director shall review the final expenses for each initiative and priority and amend the allocation of initiative funding not to exceed the final available fund balance. The Budget Director shall not increase the total annual appropriation of the Fund. Further, budget transfers within the Equity Fund, necessary to execute the Equity Fund Taskforce initiatives and other priorities established by the Equity Fund Taskforce, shall be allowable subject to the review and advance approval of the Budget Director.

Section 43. 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 44. 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 for bodily injury and $25,000 for property damage per occurrence, and the resolution of medical bills in accordance with the County Jail Act and Cook County Ordinance 10-O-48. 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 45. 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 46. Repealed - 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 47. 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 48. The Budget Director and the Comptroller are authorized to correct any factual errors or appropriation adjustments from the Appropriation Adjustments (580380) account in the Annual Appropriation Bill and to implement the adopted Amendments with any required modifications.

Section 49. 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 20th day of November 2025.

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TONI PRECKWINKLE
President of the Cook County Board of Commissioners

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Attest: **MONICA GORDON**, County Clerk

Return to TOC

POLICIES

Cook County government is dedicated to delivering the highest levels of public service, while minimizing the use of taxpayer resources. The County recognizes that the best method for achieving this goal is to incorporate strong, goal-oriented financial policies and practices into all its operations. Through strategic planning and a sound resource allocation process, the County strives for fiscal resiliency, ensuring its core functions and mission are met even in the face of economic adversity.

The Cook County financial policies contained in this section provide a framework for the efficient and fiscally responsible management of County operations. The financial policies have been developed to (1) conform to Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB) best practices; (2) comply with the Cook County code of ordinances and State of Illinois statutes; and (3) provide various County entities with sound direction in managing the County's operations in an efficient and fiscally responsible manner.

1. BUDGETING POLICIES

ADOPTION OF A TIMELY BALANCED BUDGET

Cook County is committed to producing a balanced budget in a timely fashion.

The Cook County Board of Commissioners, in accordance with the applicable County code ordinance, will adopt an annual appropriation to defray all necessary expenses and liabilities of Cook County. The County is committed to adhering to a balanced budget under normal circumstances and will provide disclosure when deviations are expected in either the preliminary budget forecast and/or executive budget recommendation before the start of the next fiscal year.

Illinois statute provides that the Board of Commissioners adopt the annual appropriation bill prior to or during the first quarter of each fiscal year. County ordinance requires a budget forecast to be published no later than June 30th in any given year, to identify the expected year-end status of the current fiscal year and to provide an initial estimate for the ensuing fiscal year. An executive budget recommendation shall be presented no later than October 31st and be designed with the County's long-term financial outlook in mind, minimizing the use of non-recurring measures in favor of a structurally balanced approach. The final budget and appropriations are approved and adopted by the Cook County Board of Commissioners, with a target of adopting a balanced budget (where total revenues equal total expenses) prior to the start of the ensuing fiscal year. Adopting a structurally balanced budget before the start of the fiscal year allows for greater accountability and enhanced capacity to make mid-year corrections.

The annual budget document will also include:

- An overview of all available funding in a "Revenue Section".
- Identification of the key variables that affect the level of revenue.
- Assessments of the level at which capital investment can be made in a "Capital Budget".
- Identification of future commitments and resource demands in a long-term forecast.

MULTI-YEAR FORECASTING OF REVENUES AND EXPENDITURES

The County recognizes the importance of forecasting revenues, other resources and expenditures in order to understand the level of funding available for services and investment in capital improvement and equipment. The County will employ a conservative, but realistic forecasting approach, allowing it to forecast revenues and expenditures as accurately as possible, as well as provide conservative and optimistic scenarios. The approach shall also incorporate annual recommendations of the Independent Revenue Forecasting Commission. Assumptions for expenditure forecasts are consistent with parallel revenue and program performance assumptions. The forecasts shall be reviewed by the Independent Revenue Forecasting Commission. Forecasting methodology will incorporate the following elements:

- Analysis of historical, demographic, micro-economic, macro-economic and regulatory trends.
- Impact of strategic operational initiatives on future revenue and expenditures.
- Linear regression analysis for revenues to predict possible trends.

FINANCIAL POLICY REVIEW AND ADOPTION

Cook County will review the financial policies contained herein and any potential new policies annually during the budget process to ensure continued relevance and to identify any gap areas that should be addressed by new policies.

2. REVENUES

REVENUE DIVERSIFICATION

Prudent planning requires understanding the revenue streams that finance County operations. County revenue policies aim to achieve financial resiliency and thus minimize or eliminate service disruptions caused by revenue shortfalls through (1) limiting the exposure to one-time revenues; (2) conservatively estimating unpredictable revenues that fund ongoing expenditures; and (3) by diversifying its revenue base to avoid a single point of failure or overreliance on a single revenue solution.

The County requires a diversity of revenue sources in order to improve its ability to handle fluctuations in individual revenue sources associated with economic conditions. The County will review its projected revenue stream annually in conjunction with the executive budget recommendation in order to (1) improve its revenue diversity to the extent feasible, and (2) ensure that taxes levied do not pose an undue burden on County residents or businesses or result in adverse economic effects when measured against the associated public services provided.

ONE-TIME AND UNPREDICTABLE REVENUES

The County defines one-time revenues as those that cannot be relied on in future budget periods. In order to decrease the County's dependence on these types of revenues, as well as mitigate the risk of not having these revenues in the future, the County shall use one-time revenues sparingly for recurring expenses. Prior to using one-time revenue for recurring expenses, the County must ensure that the source is structurally sound and that other revenue sources have been ruled out or exhausted. The source of one-time revenues must be thoroughly vetted, and a determination must be made whether the revenue will be used for either general fund or capital expenditures. The County will identify the one-time non-recurring revenues and aggregate them within the Executive Budget Recommendation.

When dealing with unpredictable revenues, revenue estimates must be made in a conservative manner, and accompanied by a commitment to reduce expenditures mid-year if the updated revenue estimates within the mid-year budget forecast show revenues not meeting projections.

FEES

Cook County imposes certain user fees to fund the provision of goods and services. A fee is imposed as a result of the public need to regulate activities, typically related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as building permits and certain property tax-related services.

Per County code, Cook County maintains a comprehensive list of County fees. Some fees may be set at levels sufficient to cover the entire cost of service delivery or the service may be subsidized, as the County deems appropriate. The County will systematically review user fees and rates and consider adjustments as necessary to take into account the effects of additional service costs and inflation and to ensure that the rates will continue to support direct and indirect costs of operations, administration, plant maintenance, debt service, depreciation of capital assets, and moderate system extensions. The fee setting process will include (1) a calculation of the full cost of providing a service to provide the basis for setting the fee; and (2) a periodic review of the fees to ensure they are set at competitive rates.

PROPERTY TAX ALLOCATION

The property tax is collected in arrears, that is, the levy is recognized as revenue in the budget in the year levied, but cash is not received until the following fiscal year. The County allocates the property tax levy in the budget for various purposes:

Health Enterprise Fund: The annual allocation shall be no less than the amount budgeted for Public and Correctional Health Services in 4240-Cermak Health Service; 4241-Health Services – JTDC; and 4895-Department of Public Health but shall be reduced by any appropriation of the Health Enterprise Adjusted Fund Balance over the ceiling.

Election Fund: The annual allocation is equal to the amount budgeted from the Election Fund for 1110-County Clerk and 1525-Board of Elec Comm-Election Fund. This allocation may be higher in years with a General Election.

Capital Projects: Allocation is only provided in years that the Election Fund allocation is lower due to there not being a General Election. The allocation in those years will be determined by the Chief Financial Officer (CFO).

Bond and Interest Fund: The annual allocation is determined by the outstanding principal and interest amortization tables associated with the County's General Obligation bonds

Employee Annuity & Benefit Fund: Pursuant to 40 ILCS 5/9-169, the Retirement Board of the County Employees' and Officers' Annuity and Benefit Fund of Cook County annually approves a resolution determining a tax levy equal to 154% of employee contributions from 2 years prior, less federal funds. The allocation equals this levy, less $40 million in personal property replacement tax revenue (PPRT). By 40 ILCS 5/9-169 (c), the County may use any source of funding to repay this obligation, therefore the use of the Property Tax levy and any other source of county funds, outside of the minimum amount required by the State Revenue Sharing Act, 30 ILCS 115/12, for PPRT, may be used at the discretion of the CFO.

Public Safety Fund and Corporate Funds: The allocation of the remainder of the levy may be split between these two funds at the discretion of the CFO for all other purposes.

The CFO may assume a loss in property tax collections on any levy of 3%.

3. GRANTS

Cook County Grants Management Policies are developed and enforced to (1) strengthen the oversight and requirements for internal controls; (2) ensure accountability of County agencies managing grant funds; and (3) ensure compliance with applicable federal, state, and County laws and regulations.

Each County agency applies and implements grant programs based on agreed upon compensation, performance, regulations, and guidelines outlined by each granting agency through a written and executed grant agreement. The County will only seek out grants that are consistent with its public mission and stated priorities and when the cost of administering the grant is at least fully offset by the funds received.

All County agencies shall adhere to procedures outlined in the County's Grants Manual for general administration of the grant, including accounting, budgeting, revenue recognition, eligible expenditure and reporting.

4. ASSET MANAGEMENT, CAPITAL IMPROVEMENT PLANNING AND BUDGETING OF CAPITAL

The following policies establish the framework for the County's overall capital asset planning and management. They provide guidance for current practices and a framework for evaluation of proposals for future projects. These policies also seek to improve Cook County's financial stability by providing a consistent approach to long-term fiscal strategy.

CAPITAL BUDGET

The appropriation of the capital budget is part of the annual budget process. The capital budget will be directly linked to, and flow from, the multi-year Capital Improvement Program, the Transportation and Highway Program, and the annual Capital Equipment Program. Modifications, however, may be necessary based on changes in the project scope, funding requirements, or other issues.

CAPITAL IMPROVEMENT PLAN

The County's Capital Improvement Program (CIP) sets forth the plan for the design, construction and renovation of buildings and building systems, making them safe, functional, efficient, and cost-effective to deliver Cook County services to the public.

The CIP will be based on the capital renewal and deferred maintenance priorities of the County and will contain an analysis of the following:

- A 10-year plan for future investments
- The impact on future debt service costs
- The impact on the operating budget

CAPITAL FUNDING

Capital funding will be made using the following criteria:

- Use of debt to finance components of the capital budget will be used only when other financing sources have been evaluated and deemed unavailable.
- To the extent possible, improvement projects and major equipment purchases will be funded on a pay-as-you-go basis from existing or foreseeable revenue sources.
- All equipment with a useful life of less than 5 years will be funded through pay-as-you-go means.
- The County will prioritize equipment/projects costing less than $150,000 and equipment/projects with lower useful life to be funded through pay-as-you-go means.
- The County will seek to decrease the planned budgeted expenditure on debt supported capital equipment every year with the goal of eventually funding capital equipment through pay-as-you-go means entirely, with the exception of large non-recurring multi-year initiatives to acquire entirely new depreciable technology.
- The County will limit and clearly identify any County personnel that are associated with a capital project to be funded from debt proceeds and will avoid the funding of recurring personnel costs from debt proceeds.

DEBT ISSUANCE

Because interest costs impact our taxpayers and long-term financial flexibility, debt financing should be utilized only for the creation or full replacement of capital assets. Debt (including capital leases) may only be used to finance capital, including land acquisition, not ongoing operations. Distinct projects that are financed through debt must have a useful service life at least equal to the debt repayment period.

FIXED ASSET INVENTORY

The County shall have a policy to inventory and assess all major capital assets annually. Accurate inventories of all physical assets, their condition, life spans, and cost will be maintained to ensure proper stewardship of public property.

ACHIEVEMENT OF MAXIMUM USEFUL LIFE

Cook County shall operate and maintain its physical assets in a manner that protects the public investment and ensures achievement of the assets' maximum useful lives. Establishing clear policies and procedures for monitoring, maintaining, repairing and replacing County equipment and essential components are central to good management practices. The County will develop written policies and procedures that address:

- Determination of ideal inventory totals per asset category.
- Multi-year planning for renewal and replacement cycles using steady state analysis.
- Determination of the best available funding stream for asset classes.
- Annual maintenance plans that avoid unnecessary deferred maintenance costs.

NEW FACILITIES

New County facilities will be planned within the overall business and service objectives of Cook County. To ensure that the public gains the maximum utility from the new facility or capital asset, the County will identify the full cost of building and operating the facility throughout its useful life. Resources generated from its operation or other sources will be identified to meet these needs. Acquisition or construction of new facilities shall be done in accordance with County adopted facility and/or master plans. Prior to approving the acquisition or construction of a new asset, an estimate of the full cost to operate and maintain the facility through its useful life and the plan for meeting these costs will be established.

INFRASTRUCTURE AND EQUIPMENT FUND

The Infrastructure and Equipment Fund may be used as a pay-as-you-go source of funding subject to adoption of the Resolution and the Annual Appropriation Bill, to help reduce borrowing costs related to:

- Capital projects pursuant to a capital improvement plan, including, but not limited to, those associated with environmental, conservation, and social justice initiatives, juvenile programs, and other capital infrastructure expenses that mitigate or address the impact of climate change in the region, and
- Assets or enhanced technology and equipment with a useful life of 5 years or less
- Strategic investments in permanent infrastructure that improve the fiscal sustainability of Cook County by generating ongoing revenue or reducing expenses on an ongoing basis, while advancing County policy priorities
- For local governments within Cook County, emergency capital equipment purchases for, but not limited to, stormwater infrastructure, local water infrastructure, or other emergency capital expenses that mitigate or address the impact of climate change in the region.

5. DEBT MANAGEMENT

The County will prudently manage the issuance of debt to ensure that debt does not unduly burden County taxpayers or pose a risk to the County's credit ratings and overall credit worthiness.

Accordingly, the following self-imposed limitations will be observed:

- Direct debt will not exceed 1.25% of the estimated market value of County property or 4% of Equalized Assessed Valuation (EAV).
- Direct debt measured per capita will not exceed $1,000.
- Annual debt service costs associated with long-term debt obligations, as measured by the Debt Service Fund, should not be reasonably projected to exceed 15% of all funds' operating expenditures of the County in any given year.
- Any capital project or equipment funded through the issuance of bonds will be financed for a weighted average period not to exceed the life of the project or equipment.
- Annual debt service growth (including any issuance of new money) is aligned with the Federal Reserve's long-term aim for inflation at 2% and capped at a $400.0 million threshold.
- Variable rate debt will not exceed 20% of the total debt portfolio without a commitment to an analysis of variable rate assets and liabilities reflected on the County's balance sheet.
- Variable rate debt will not exceed 25% of total debt at any time.

The County may use various types of short-term borrowing as a cash management tool to provide interim financing for temporary cash flow deficits within a 12-month period and may not exceed in aggregate the amount of one month of general fund operating expenditures. Such types include, but are not limited to, short-term debt obligations (like commercial paper, tax anticipation notes, taxable short-term bonds, working cash notes, bond anticipation notes, lines of credit as well as any other appropriate instruments). In addition, the following processes will be observed:

- Communication will be maintained with bond and credit rating institutions, as well as capital market participants, lending institutions and financial advisors, regarding current and future financial conditions.
- Timely and comprehensive market disclosures will be provided, to include third-party credit agreements, budgets and Comprehensive Annual Financial Reports.
- Post filings promptly within 15 days of execution.
- In accordance with changes made in 2009 to Rule 15c2-12, those filings must be made electronically at the Electronic Municipal Market Access (EMMA) portal (www.emma.msrb.org).
- Maintain an up-to-date Investor Relations Page.
- Provide full and comprehensive disclosure of annual financial, operating and other significant information in a timely manner.
- The County's credit agreements will not contain immediate acceleration provisions and acceleration will only be allowed upon the completion of a tax levy, extension and collection cycle.

- Use of Swaps/interest rate derivatives may only be used to achieve a specific objective consistent with the County's overall Debt Policy and as a measure to reduce or hedge interest rate risks the County is otherwise exposed to, furthermore:
  - The County will not use interest rate swaps that are speculative in nature or increase the overall risk profile of the County.
  - The County will not execute such agreements with counterparties that are rated lower than A2/A/A from Moody's Investors Service/Fitch Ratings/Standard & Poor's and will require collateral from any counterparties that are downgraded below such a threshold.

6. OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

At a minimum, on a quarterly basis, operating expenditures will be reviewed via the budget forecast to ensure that they follow the plan set forth by the current year's Adopted Appropriation. If the budget forecast finds that operating expenditures will exceed the Adopted Appropriation, corrective actions, such as expenditure reductions, shall be implemented.

An annual review of capital expenditures shall be completed. This shall include a review of capital expenditures and encumbrances in relation to both the current budget and over the entire life of the respective project. This will be completed in order to ensure that capital funding is being spent according to the original plan approved when funds were obtained. If funds are not being spent according to plan, corrective action shall be taken. Corrective actions can include, but are not limited to, expenditure reductions, reallocation of capital funds and the sweeping of associated funds.

Appropriations and authorized expenditures pursuant to Art. IX, Section 11 of the Illinois Constitution and the County's Analysis of Safe Roads Amendment Expenditures Report are for transportation purposes authorized by the 2025 Appropriation Bill and shall be charged against the Transportation Related Home Rule Taxes special purpose fund. The Director of Budget and Management Services is further authorized to deem additional appropriations and expenditures for transportation purposes per the Analysis of Safe Roads Amendment Expenditures Report.

ENCUMBRANCES

An encumbrance is an accounting transaction where funds from a specific budgetary account are claimed for a specific purpose. Encumbrances allow the County to properly fund services that have been rendered and invoiced, but not yet paid. A fiscally sound encumbrance policy allows the County to liquidate encumbrance balances that are no longer required, while ensuring that our financial obligations are fully funded.

Accordingly, all operating fund encumbrances are available for the fiscal year following the date they are issued. One year later, all associated purchase orders that have not been expended are cancelled, unless the Department of Budget and Management grants an extension per the using department's request. While capital improvement and capital equipment encumbrances tend to have a longer encumbrance period, they are still evaluated using the same methodology for operating fund encumbrances.

7. LONG-TERM FINANCIAL PLANNING STRATEGY

The County recognizes that long-term financial planning is a key process to the County's goal of being fiscally responsible. Within the Annual Appropriation, the County shall forecast general fund, transportation fund and health enterprise fund revenues and expenditures five years into the future. This forecast will help the County plan where to allocate resources in future budgets. This forecast shall be updated annually with each budget and published in Volume I of the Annual Appropriation.

The revenue forecast will be informed by recommendations provided by the Independent Revenue Forecasting Commission (IRFC). The deliberations of the IRFC and their annual recommendation will be published on the County's website.

The County's long-range financial planning will help recognize the effects of economic cycles on the demand for services and the County's resources. Cook County financial planning will help ensure the delivery of needed services (many of which become more critical during economic downturns) by assuring adequate reliance on ongoing resources in order to support continued County services during economic downturns. The County is a major force in a complex regional economic system; hence, it must understand and anticipate changes in both regional and national economic trends in order to engage in strategic financial and management planning. Therefore, to the extent possible the long-term growth rate of the County's expenditures will be targeted to match the long-term growth rate of the County's revenue sources.

8. INVESTMENT AND CASH MANAGEMENT

INVESTMENT MANAGEMENT

Cook County recognizes the need for a prudent, professional, and practical approach to the investment of its funds. The County shall maintain liquid cash balances that reflect its cash flow needs. It is the policy of the County to manage public funds in a manner that will meet cash flow needs, ensure security of principal, and provide the highest investment return while voluntarily complying with the Illinois Public Funds Investment Act (30 ILCS 235), although the County, as a home rule unit of government, is not bound by the Act. A separate investment policy is maintained by the Cook County Treasurer's Office.

Cook County acknowledges three inherent risks associated with investing public funds: (1) credit risk, the risk of investing in instruments that may default; (2) market risk (liquidity), the risk of selling an investment prior to maturity at less than book value; and (3) opportunity risk (yield/return), the risk of investing long term and having rates rise or investing short term and having rates fall, or foregoing investment income on a risk-adjusted basis based on inefficient investment selection.

The County will at all times consider actions to mitigate these risks. These include voluntarily abiding by the set of permitted investments authorized in the Illinois Public Funds Investment Act to reduce credit risk, maintaining good cash flow estimates to reduce market risk, and integrating knowledge of prevailing and expected future market conditions with cash flow requirements to reduce opportunity risk. As with investment decisions made with other public funds, the balance is weighted heavily towards avoiding risk; accordingly, safety first, liquidity second, and yield third.

CASH MANAGEMENT

The Cook County operating cash is held by the custodian, Cook County Treasurers Office. The Treasurer's Office manages these bank accounts holding Cook County operating cash under various financial institutions, which is called collectively "the C-Fund". The C-Fund does not include debt service funds and accounts.

Subject to the Resolution, any interest earned within the C-Fund shall be deposited into the General Fund and available for appropriation in the General Fund, except for the following funds and accounts:

- All debt service funds
- American Rescue Plan Act Fund
- Motor Fuel Tax Fund
- Township Roads Fund
- MFT Illinois First Fund

Additionally, for CCH Managed Care, the C-Fund is comprised of an operating account and reserve accounts. The reserves were established for future claims by Cook County. Any interest earned within the operating account will remain within the operating account, but all interest earned within the reserve accounts will be swept to the general fund.

9. FUND DIVERSITY AND STABILIZATION/FINANCIAL RESERVE POLICY

PURPOSE

In its effort to achieve financial resiliency, Cook County has established a diversity of funds. Some of these different funds are used to account for non-current liabilities, like workers' compensation and legal settlements, while others are self-supporting internal funds that contribute to efficient overhead services. The diversity of funds helps reduce the burden on the General Fund and keeps it from becoming a single source of fiscal stress.

Cook County will maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary cyclical revenue shortfalls or unpredicted one-time expenditures. The County recognizes that financial reserve funds provide flexibility to respond to unexpected circumstances that may help the County achieve long-term fiscal objectives.

DEFINITIONS

GASB Statement 54 distinguishes fund balances based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories, though not all Governmental funds, such as enterprise funds, will have these fund balances:

- Non-spendable fund balance – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the Cook County Board of Commissioners (the "Board"). Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g. the Board's commitment in connection with future construction projects).
- Assigned fund balance – amounts intended to be used by the government for specific purposes. Intent can be expressed by the Board or by a designee to whom the governing body delegates the authority. In non-major governmental funds, the assigned fund balance represents the amount that is not restricted or committed. In major governmental funds (like the General Fund) the assigned fund balance represents amounts that are intended to be used by the government for a specific purpose.
- Unassigned fund balance – includes all amounts not contained in other classifications and is the residual classification of the General Fund only. Unassigned amounts are available for any legal purpose. The unassigned category is also used to fund any deficit balance amounts.

POLICY

Cook County's financial reserve policy is to maintain an unassigned fund balance for the General Fund ("unassigned fund balance") of no less than two months (16.67%) or "floor", and a "ceiling" of three-months-worth (25.0%), of the General Fund's and Transportation Related Home Rule Taxes Fund's total expenditures, plus total other financing uses (e.g. transfers out) from the most recent audit, excluding the Self-Insurance Account. This calculation will be based on the values reported in the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds in the most recently published Comprehensive Annual Financial Report.

MINIMUM UNASSIGNED FUND BALANCE

Should the unassigned fund balance fall below the two-month "floor", the County will develop an action plan to replenish it in coordination with the annual adopted budget. The action plan will include the unassigned fund balance from the most recent audit, an estimate of the current year's ending unassigned fund balance, the assigned fund balance, and a projection of the following three-year's-ending unassigned fund balance (as needed) derived from the County's annual long term financial plan. It will also address potential remedial actions that may need to be approved by the Board to achieve the two-month threshold over the next one-to-three years, as necessary, to return the balance to the two-month floor. The CFO may return to the unassigned fund balance any portion of a previously assigned fund balance in order to replenish it.

MAXIMUM UNASSIGNED FUND BALANCE

If the unassigned fund balance should exceed the three-month "ceiling", the County can use these funds to pay for non-recurring expenses, an outstanding liability (i.e. Pension or Other Post-Employment Benefits (OPEB) or bonded debt) or transfer it to a committed or assigned fund balance in the following fiscal year, subject to the level of approval necessary in the definitions above. Appropriation of any excess unassigned fund balance for any of these uses will be approved in the annual adopted budget and should only be considered if doing so will mean that the projected unassigned fund balance at year-end will not fall below the two-month floor in the upcoming fiscal year. The County may retain unassigned fund balance over the ceiling if the General Fund is projected to end the current fiscal year with a deficit, as determined by the CFO.

ASSIGNED FUND BALANCE

The County will maintain an assigned fund balance for the following purpose(s):

Pension Stabilization Fund Reserve: The value retained in the General Fund's fund balance for Pension Stabilization will be determined by the CFO and may be used to offset contributions to the Annuity and Benefit Fund when the required contribution is higher than projected in the previous year's actuarial report, subject to the adoption of the Resolution and the Annual Appropriation Bill.

Infrastructure and Equipment Fund Reserve: The value retained in the General Fund's fund balance for the Infrastructure and Equipment Fund Reserve will be determined by the CFO and may be used to replenish the Infrastructure and Equipment Fund for eligible projects pursuant to related financial policies.

Equity Fund Reserve: The value retained in the General Fund's fund balance for the Equity Fund reserve account may be used to sustain current Equity Fund programs, as well as equity-focused ARPA programs beyond the eligible ARPA spending period, subject to the adoption of the Resolution and the Annual Appropriation Bill.

ARPA Program Sustainability Reserve: The value retained in the General Fund's fund balance for the ARPA Program Sustainability Reserve will be determined by the CFO and may be used to sustain existing, Board-approved ARPA programs

beyond the ARPA eligible spending period, contingent upon a determination by the CFO that the County has exhausted all other reasonable means of funding the programs.

Cook County Health Reserve: The value retained in the General Fund's fund balance for the Cook County Health Reserve will be determined by the CFO and may be used to offset unanticipated costs related to the provision of care, contingent upon a determination by the CFO of Cook County that the Cook County Health and Hospital system has exhausted all other reasonable means of controlling costs or collecting revenues to offset the impact of an extenuating circumstance beyond their control, subject to the adoption of the Resolution and the Annual Appropriation Bill.

HEALTH ENTERPRISE ADJUSTED FUND BALANCE

Subject to the Resolution, the value of the Health Enterprise Adjusted Fund Balance shall be determined by the CFO of Cook County. The calculation shall start with a beginning fund balance in Fiscal Year 2015 of $0. For each year starting in Fiscal Year 2015 through the end of Fiscal Year 2024, the following operating expenses shall be deducted from the ending fund balance as reported in the Annual Comprehensive Financial Report: Pension (benefit); OPEB (Other post-employment benefits); Depreciation. For each year starting in Fiscal Year 2015 through Fiscal Year 2024, the following shall be deducted from nonoperating revenues: Interest Expense and Interest Income.

The Health Enterprise Adjusted Fund Balance will be maintained within the Annual Comprehensive Financial Report Statistical section representing 10 years of information.

The "floor" shall be one month of the operating expenses of Cook County Health, as represented in the Statement of Revenues, Expenses and Changes in Net Position Proprietary Fund - Cook County Health and Hospital Fund within the Annual Comprehensive Finanical Report, excluding: Pension (benefit); OPEB (Other post-employment benefits); Depreciation; Foreign Claims.

The "ceiling" shall be two months of the operating expenses of Cook County Health, as represented in the Statement of Revenues, Expenses and Changes in Net Position Proprietary Fund - Cook County Health and Hospital Fund within the Annual Comprehensive Finanical Report, excluding: Pension (benefit); OPEB (Other post-employment benefits); Depreciation; Foreign Claims.

The amount in the Health Enterprise Adjusted Fund Balance greater than the floor shall be available for appropriation in the following year, Fiscal Year 2027 (as of the publication of this document), in the Annual Appropriation. If the Health Enterprise Adjusted Fund Balance exceeds the ceiling, the amount over the ceiling must be appropriated to Cook County Health for operating purposes in the following year, Fiscal Year 2027 (as of the publication of this document), and the County must offset those appropriated funds in the property tax allocation to the Health Enterprise Fund.

10. SELF-INSURANCE FUND

Cook County shall maintain a Self-Insurance Fund for employee health benefits, life insurance, unemployment compensation, workers compensation and liability related claims and expenses arising from operations. The purpose of the Self-Insurance Fund is to centralize and mitigate risk to the County and provide certainty to the operating units, while properly allocating indirect costs to operational units. The County will establish a premium or premium equivalent to represent the actuarial estimate of specific health plans based on which funds will be appropriated to each department within the General, Health Enterprise, Special Purpose, and Grant Funds annually. On a monthly basis, the premium or premium equivalent will be charged to each department and credited to the Self-Insurance Fund. The premium equivalent calculation shall be revised

as necessary, but at least annually. The County will also establish an actuarial estimate of liability claim payments and an estimate of projected workers compensation payments which will be appropriated to the General and Health Enterprise Funds annually. On a monthly basis, the cost of workers compensation and liability claims will be credited to the Self-Insurance Fund.

Cook County recognizes that it is prudent to maintain a sufficient level of financial resources to protect against reducing service levels or raising taxes or fees due to large, unexpected or catastrophic events. The County shall strive to maintain a fund balance in the Self-Insurance Fund of not less than the three-year average of claims and payments for worker's compensation and liability claims, to provide financial support to cover unforeseen or catastrophic events and emergencies not covered by any stop-loss insurance procured by the County. However, the intent is not to accumulate a fund balance in the Self-Insurance Fund that is greater than what is required to offset the volatility inherent in such claims. At the end of the fiscal year, if the fund balance is greater than one and a half times the three-year average of claims and payments, for workers compensation and liability claims, only then may funds be transferred to the General Fund for operating purposes at the request of the CFO.

11. ACCOUNTING, AUDITING & FINANCIAL REPORTING

Regular monitoring of budgetary performance provides an early warning of potential problems and gives decisionmakers time to consider actions that may be needed if major deviations in budget-to-actual results become evident. It is also an essential input in demonstrating accountability.

An open government is essential for citizen-driven governance. The importance of this aspect in financial reporting cannot be overstated. Regular and frequent reporting is necessary to provide accountability, educate and inform stakeholders, and improve their confidence in County government. The financial reporting process should include the following criteria:

- The documentation of accounting policies and procedures will be evaluated annually and updated periodically, no less than once every three years, according to a predetermined schedule.
- Maintain an accounting system adequate to provide all of the data needed to allow for the timely preparation of financial statements for the entire financial reporting entity in conformity with GAAP and GASB standards.
- Issue timely audited financial statements, no greater than 180 days after the completion of the fiscal year, in conformity with GAAP and GASB standards as part of a Comprehensive Annual Financial Report.
- On or before June 30th of each year, the Department of Budget and Management Services shall issue an assessment of the fiscal condition of the County prior to the next year's budget cycle in the form of a budget forecast.
- On or before September 1st of each year, the Cook County Board President shall conduct a public hearing on the budget forecast to hear from the public on budget priorities. This input will be taken into account as the executive budget is prepared.
- The Executive Budget Recommendation shall be presented to the Cook County Board of Commissioners by October 31st of each year.

12. PERFORMANCE MANAGEMENT

The use of performance measures and standards in the planning and resource allocation processes, as well as the public reporting of performance information, will result in a more efficient and effective utilization of County resources. Performance management will also yield improved results for the public and will ensure that the County as a whole is addressing its core functions and mission.

Cook County believes performance management can assess accomplishments and identify areas for improvement on an organization-wide basis. Performance management is used in both long-term and short-term strategic planning and decision-making processes that in turn drive financial performance. The goals and initiatives derived from performance management are used to appropriately determine the allocation of limited county resources.

Performance management utilizes a statement of program mission that identifies the goals and objectives of functional areas within the County. The goals and objectives are prioritized in order to allocate resources over a specific period of time. The outcomes from the objectives must be verifiable, understandable and timely.

These benchmarks are evaluated for program efficiency and effectiveness, which are constantly assessed for improvement. A transparent outcome evaluation is produced which allows for managerial decision-making.

13. EQUITY IN FINANCIAL DECISION-MAKING

Cook County recognizes the disparate impact of many of our revenue sources. Many of the County's revenue streams are regressive by nature. Flat taxes, such as the sales tax, place a higher burden on low-income communities and communities of color, in that these communities often have access to less financial resources, and must pay a higher proportion of their disposable income in order to pay the same amount in taxes as wealthier communities. As a part of our responsibility to promote Open Communities and ensure the best and most equitable use of taxpayer dollars, we commit to limiting our reliance on additional regressive revenue sources.

By endeavoring to forecast our revenues as accurately as possible, we can ensure that we do not raise the existing financial burden on these communities beyond what is required for the functioning of the County government. In the long run, this could allow us to begin correcting historical and current disinvestment in low-income communities and communities of color.

We commit to considering and tracking the specific burdens and historical contexts of the communities we are taxing. By holding true to these principles, we can lower the burdens placed disproportionately on low-income communities and communities of color, while simultaneously ensuring that resources are allocated more equitably to these communities going

COOK COUNTY ANTI-FRAUD POLICY

PURPOSE

Cook County Government is committed to maintaining an environment containing high standards of honesty and ethical behavior by its Officials, Agencies, Board or Commissioner Appointees and Employees. The purpose of this Cook County Government Anti-Fraud Policy ("Policy") is to:

- Prohibit dishonest acts and/or fraudulent activity;
- Advise Officials, Agencies, Appointees and Employees of their responsibility to report suspected fraudulent activity;
- Guide appropriate behavior;
- Assign responsibility for the development of adequate management controls;
- Identify responsibility for performance of investigations relating to allegations of fraud; and
- Inform all Officials, Appointees and Employees regarding their obligations not to engage in fraud, and to assist in deterring fraud, as part of their fiduciary duties to the County.

SCOPE OF POLICY

This policy applies to any fraud, or suspected fraud, involving Officials, Agencies, Appointees or Employees. This Policy supplements, but does not supersede, any fraud-related provisions of the Cook County Independent Inspector General Ordinance, Cook County Ethics Ordinance, Cook County Auditor Ordinance, and the Cook County Procurement Code.

DEFINITIONS

AGENCY OR AGENCIES OF THE COUNTY means offices and departments under the jurisdiction of the Cook County Board President, the Cook County 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 Assessor, Chief Judge of the Circuit Court of Cook County, Cook County Board of Review, the Office of the Independent Inspector General, the Cook County Land Bank Authority, and the Cook County Public Administrator.

APPOINTEE means individuals appointed by an Official to any Boards or Commissions created by State Statute or County Ordinance whose members are appointed by the President or Official and is subject to the approval, confirmation or advice and consent of the Cook County Board.

BOARD OR COMMISSION means any Board or Commission created under County Ordinance or State Statute whose members are appointed by the President or Official subject to the approval, confirmation or advice and consent of the County Board.

COOK COUNTY OR COUNTY means Cook County Government and Agencies of the County.

EMPLOYEE means an individual employed by an Agency whether part-time or full-time or by a contract of employment.

FRAUD OR FRAUDULENT ACTIVITY means a deceptive act committed with the intent to secure an improper benefit to oneself or another. A fraudulent act may also involve an omission designed to conceal or mislead.

OFFICIAL means any elected official (or appointed official) of any Agency of the County, regardless of whether the official is compensated.

CONDUCT CONSTITUTING FRAUD

A fraudulent act encompasses a broad range of behavior, including anything calculated to deceive another, whether by presenting false information or concealing the truth. It is conduct involving dishonesty and is willful in nature. As used in this Policy, the term "fraud" and "fraudulent activity" may include, but is not limited to, the following conduct:

- Forgery or alteration of any document or account belonging to the County;
- Forgery or alteration of a check, bank draft, or any other financial document;
- The provision of false or misleading information in a County document or record made with the intent to deceive;
- Misappropriation or theft of funds, services, securities, supplies, or other assets through deceit or willful scheme;
- Impropriety in the handling or reporting of money or financial transactions, when done with an intent to deceive;
- Offering, accepting, or seeking bribes or illegal gratuities;
- Destruction, removal or inappropriate use of Cook County Government property, records, or equipment, when done with an intent to deceive;
- Conduct that involves ghost-payrolling or timecard fraud, including assisting another in this conduct.

DUTIES AND RESPONSIBILITIES

- Officials, Appointees and Employees have a duty to comply with all applicable Federal, State, and County laws, rules, regulations, and policies.
- Officials, Appointees and Employees should be alert for any indication of fraud within their areas of responsibility.
- Any Official, Appointee or Employee of Cook County Government who has a reasonable basis for believing a fraudulent act has occurred, or is occurring, has a responsibility to report such activity to the Office of the Independent Inspector General and, if appropriate, his or her supervisor or department head.
- Any manager who receives a report of fraudulent activity from a subordinate must conduct a reasonable investigation into the matter and, if warranted, report such activity to the Office of the Independent Inspector General without undue delay. Reporting detected or suspected fraud to the Office of the Independent Inspector General in no way limits management's ordinary responsibility to investigate detected or suspected fraud itself and impose appropriate discipline on subordinates. In addition to the Office of the Independent Inspector General, management may report detected or suspected fraud to other appropriate authorities if warranted.
- Any Official, Appointee or Employee who is unsure if an event or situation constitutes a violation of the Policy may contact the Board of Ethics, the Office of County Auditor, or Office of the Independent Inspector General for consultation or clarification.
- Agencies are responsible for establishing and maintaining proper management controls that will provide for the security and accountability of the resources entrusted to them. The Board of Ethics, Office of County Auditor, and Office of the Independent Inspector General can be consulted for additional information or assistance in establishing such controls.
- Annual countywide training will be provided by the Board of Ethics, Office of County Auditor, and Office of the Independent Inspector General. Officials and Employees have a responsibility to take this training when it is provided and to assist in the provision of this training within their Agencies as requested by the Board of Ethics, Office of County Auditor, or Office of the Independent Inspector General. A copy of the training will be provided to Appointees upon appointment.

NON-RETALIATION

No Official, Appointee, or Employee who has acted in accordance with the reporting requirements of this Policy shall be:

- Disciplined or threatened with disciplinary action for following the Policy
- Retaliated against, punished, harassed, or penalized for following the Policy
- Intimidated or coerced in retaliation for reporting fraud or fraudulent activity in accordance with this Policy
- Employees found to have engaged in retaliatory conduct shall be subject to discipline, up to and including discharge

FALSE ALLEGATIONS

It shall also be a violation of this Policy for any complainant to knowingly make a false allegation of fraudulent activity and/or to make an allegation with reckless disregard for its truth and that is intended to be disruptive or to cause harm, or to harass another individual. Any violation of this section will result in disciplinary action, up to and including discharge.

CONFIDENTIALITY

Any Official, Appointee or Employee contacted with respect to a suspected fraud or an ongoing audit/investigation into fraudulent activity shall treat the matter in a confidential manner. Any violation of this section may result in disciplinary action, up to and including discharge.

SANCTIONS

- In accordance with applicable personnel rules, employees may be suspended or placed on administrative leave during the course of an investigation into allegations involving fraud.
- Employees found to have participated in fraudulent activity may be subject to disciplinary action, up to and including discharge from employment, criminal prosecution, or civil action, and/or fines levied by the Board of Ethics, consistent with the Cook County Ethics Ordinance.
- Employees found to have knowledge of fraudulent activity and who knowingly failed to report the activity may be subject to disciplinary action up to and including discharge from employment.

STATUTORY REFERENCES

Sources of County law related to the protection of the County against fraud include but are not limited to the following:

- Cook County Independent Inspector General Ordinance – Cook County Code, Ch. 2, Art. IV, Sec. 2-281, et seq.
- Cook County Ethics Ordinance – Cook County Code, Ch. 2, Art. VII, Sec. 2-541, et seq.
- Cook County Auditor Ordinance – Cook County Code, Ch. 2, Art. IV, Sec. 2-311, et seq.
- Cook County Procurement Code – Cook County Code, Ch. 34, Art. IV, Sec. 34-120, et seq.

Rev. October 2025

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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.
ANNUAL COMPREHENSIVE FINANCIAL REPORT	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.
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 real property in Cook County. The valuation is used as the basis for computing the Property Tax Levy.
AUTO ASSIGNMENT	The process where individuals enrolled in Medicaid who did not select a managed care plan are assigned a health plan based on the State's algorithm. Changes in the levels that are auto-assigned to CountyCare impact membership levels.
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 a Bureau Chief. Cook County has a Bureau of Administration, Bureau of Economic Development, Bureau of Finance, Bureau of Human Resources, 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

Physical and intangible property that are, valued at $5,000 or more , are non-recurring in nature ,depreciable and have a useful life of multiple years, such as: institutional equipment, office furnishings and equipment, patents, copyrights 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 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.

CASH BASIS

Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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

A chart detailing the system (numbered and descriptive) of general ledger accounts used to designate funds, expenditures, revenues, and balance sheet accounts.

Operating Accounts — Provide funding for the purchase of goods and services deemed necessary throughout the fiscal year, excluding purchases categorized as Capital Outlay (See Object Classification).

Capital Accounts (New/Replacement) — 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.

Major Capital Accounts — These funds provide funding for certain projects with requirements and with a depreciable life of at least five (5) years.

Major Lease of Capital Accounts — 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.

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.

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 — 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.

DIRECTED PAYMENTS — Payments from the State of Illinois that Medicaid managed care organizations (MCO) pass through to healthcare providers that are intended to fund the difference between the cost-based rates established by the State and the rates that Medicaid MCOs pay to healthcare providers.

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 parttime 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, corrections, assessment of real property, and the collection of property taxes.

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; the Self-Insurance Fund, Annuity and Benefits Fund, Capital Projects Fund, and the Debt Service Fund.

FUND BALANCE

The difference between assets and liabilities of governmental funds.

FUND TYPES	**Enterprise —** 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. **Fiduciary —** Funds that are used to account for assets held in trust by the Cook County Government for the benefit of individuals or other entities. **Governmental —** 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. **Major —** Local governments often manage and account for their financial activities in a limited number of funds, designated as major funds. **Special Revenue —** Fund types that are required to account for the use of revenue earmarked by the law for a particular purpose.
GENERAL FUNDS	The funds used to account for all financial resources, except those accounted for in special purpose funds, grant 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 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 five (5) years.

NONRECURRING REVENUES

Revenues collected by the County that are unique and occur at one time only, or follow a sporadic, unpredictable pattern.

OBJECT ACCOUNT

The numeric system that uniquely distinguishes each account in the County's Chart of Accounts.

OBJECT CLASSIFICATION

The categorization of expenditures grouped by similarity of purpose. For Cook County, the following object classifications are used:

Personal Services includes expenditures for salaries and wages, fringe benefits, and other costs directly related to the support of employees. All budgetary accounts 501000 through 501999 are included in this object classification.

Contractual Services includes 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 520000 through 521999 are included in this object classification.

Supplies and Materials includes expenditures for necessary supplies for each department. All budgetary accounts 530000 through 531999 are included in this object classification.

Operations and Maintenance includes expenditures for routine operation and maintenance, such as utility costs and repair of equipment. All budgetary accounts 540000 through 540999 are included in this object classification.

Rental and Leasing includes expenditures for the rental and leasing of office, automotive, medical equipment, and facilities. All budgetary accounts 550000 through 550999 are included in this object classification.

Capital Outlay includes expenditures for the acquisition of fixed assets including land, buildings, and equipment. All budgetary accounts 560000 through 560999 are included in this object classification.

	Contingencies and Special Purpose Appropriations includes various unanticipated and estimated expenditures, and reserves. All budgetary accounts 580000 through 589999 are included in this object classification.
OFFICE	A unit of Cook County government. Offices are generally managed by elected County officials. However, the term is also used to designate some nonelective 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.
PER MEMBER PER MONTH (PMPM) RATE	A set amount paid by the State of Illinois to Medicaid Managed Care Organizations for each of their members. Rates vary by population group and are determined based on data from all Medicaid managed care plans in the region. The State considers the acuity of members in each of the health plans and reallocates funds to plans with higher member acuity, as a health plan with higher member acuity will likely have higher costs.
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.
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.
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.
RESERVED FUND BALANCE	Those portions of fund balance that cannot be used 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 the Department of 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.
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 real property.
TRANSPORTATION FUND	The funds used to account for all transportation-related expenses authorized under Article IX, §11 of the Illinois Constitution (also known as the "Safe Roads Amendment"), including the costs of administering laws related to vehicles and transportation.
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 breaks down service delivery functions into meaningful identifiable unit costs. Resources are allocated based on the fundamental level of service and budget priorities.

ACRONYMS

ACA - Affordable Care Act

ACHN - Ambulatory and Community Health Network

ADA - Americans with Disabilities Act

AOIC - Administrative Office of the Illinois Courts

ARPA - American Rescue Plan Act

BAM - Bureau of Asset Management

BHC - Building Healthy Communities Initiatives

BHR - Bureau of Human Resources

BIPA - Benefits Improvement Protection Act

BOT - Bureau of Technology

CAGR - Compound Annual Growth Rate

CCAB - Criminal Court Administration Building

CCB - Leighton Criminal Court Building

CCC - Clerk of the Circuit Court

CCDPH - Cook County Department of Public Health

CCH - Cook County Health and Hospitals System

CCSO - Cook County Sheriff's Office

CDOT - Chicago Department of Transportation

CEO - Chief Executive Officer

CEP - Capital Equipment Program

CFO - Chief Financial Officer

CIP - Capital Improvement Program

CMAQ - Congestion Mitigation and Air Quality

CODE - Council on Digital Equity

COLA - Cost of Living Allowance

CPI-U - Consumer Price Index for All Urban Consumers

CPO - Chief Procurement Officer

CREATE - Chicago Region Environmental and Transportation Efficiency

CTA - Chicago Transit Authority

CTAA - Criminal and Traffic Assessment Act

DBMS - Department of Budget and Management Services

DCPP - Department of Capital and Policy

DEMRS - Department of Emergency Management and Regional Security

DES - Department of Environment and Sustainability

DFM - Department of Facilities Management

DOC - Department of Corrections

DOTH - Department of Transportation and Highways

DSH - Disproportionate Share Hospital

EAV - Equalized Assessed Valuation

EM - Electronic Monitoring

EMMA - Electronic Municipal Market Access

EOWA - Elgin-O'Hare Western Access

ERP - Enterprise Resource Planning

FCA - Facility Condition Assessment

FCC - Federal Communications Commission

FCI - Facility Condition Index

FEMA ---------- Federal Emergency Management Agency

FHP ---------- Family Health Plan

FMLA ---------- Family and Medical Leave Act

FOIA ---------- Freedom of Information Act

FPD ---------- Cook County Forest Preserve District

FTE ---------- Full Time Equivalent

GAAP ---------- Generally Accepted Accounting Principles

GASB ---------- Governmental Accounting Standards Board

GBP ---------- Green Buildings Program

GDP ---------- Gross Domestic Product

GFOA ---------- Government Finance Officers Association

GIS ---------- Geographic Information System

GME ---------- Graduate Medical Education

GO ---------- General Obligation

HEF ---------- Health Enterprise Fund

HPS ---------- Health Plan Services

IDOT ---------- Illinois Department of Transportation

ILCS ---------- Illinois Compiled Statutes

IPTS ---------- Integrated Property Tax System

IRFC ---------- Independent Revenue Forecasting Commission

JAC ---------- Justice Advisory Council

JTDC ---------- Juvenile Temporary Detention Center

KPI ---------- Key Performance Indicator

LRTP ---------- **Long Range Transportation Plan**

MBE ---------- **Minority-Owned Business Enterprise**

MCCN ---------- **Managed Care Community Network**

MCO ---------- **Managed Care Organization**

MEO ---------- **Office of the Chief Medical Officer**

MFT ---------- **Motor Fuel Tax**

MWRD ---------- **Metropolitan Water Reclamation District**

MYP ---------- **Multi-Year Capital Improvement Program**

NACSLB ---------- National Advisory Council on State and Local Budgeting

NPSR ---------- Net Patient Service Revenue

OCC ---------- Office of Contract Compliance

OCJ ---------- Office of the Chief Judge

OCPO ---------- Office of the Chief Procurement Officer

OIIG ---------- Office of the Independent Inspector General

OPEB ---------- Other Post-Employment Benefits

OUP ---------- Offices Under the President

PACE ---------- Property Assessed Clean Energy

PFA ---------- Pretrial Fairness Act

PMPM ---------- Per Member Per Month

PPRT ---------- Personal Property Replacement Tax

RBI ---------- REBUILD Illinois Bond Fund

REASRP ---------- Real Estate Asset Strategic Realignment Plan

RFP ---------- Request for Proposal

ROI ---------- Department of Research, Operations and Innovation

SPF ---------- Special Purpose Funds

THP ---------- Transportation and Highways Program

TIF ---------- Tax Increment Financing

TRF ---------- Transportation Renewal Fund

UASI ---------- Urban Area Security Initiative

VAC ---------- Veterans Assistance Commission

VSC ---------- Vehicle Steering Committee

WBE ---------- Woman-Owned Business Enterprise

WS+D ---------- Workplace Strategy and Design

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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 **Adult Probation Department** provides the courts with quality information and offers viable, cost-effective sentencing options. Under the Office of 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.

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

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

The **Bureau of 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 Commissioners** is the governing board and legislative body of the County. It is comprised of 17 Commissioners; each serving a four-year term and elected from single member districts; and is responsible for the management of the affairs of Cook County.

The **Board of Election Commissioners** 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.

The **Department of Budget and Management Services (DBMS)** 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 and monitors annual appropriations.

The **Department of 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 seven Cook County departments: Animal and Rabies Control, Environment and Sustainability, Transportation and Highways, Law Library, Medical Examiner, Emergency Management and Regional Security and the Office of the Chief Administrative Officer.

The **Chief Financial Officer (CFO)** 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 (OCJ)** 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 (CPO)** leverages the County's purchasing power by managing the contracting process for all County agencies, except those in the Health and Hospital System and Forest Preserve District. Additionally, the office is responsible for the disposition and auctioning of salvage and surplus items no longer needed by the County.

The **Clerk of the Circuit Court (CCC)** 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.

The **Community Corrections Department** under the Sheriff includes Electronic Monitoring (EM), the Sheriff's Work Alternative Program (SWAP), and Restoring Neighborhoods Workforce (RENEW). These programs provide public safety, alternatives to incarceration, and community supervision for participants in these programs.

The **Office of 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 (DOC)** 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 various programming for inmates. 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 houses 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 real 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. As of December 2020, the County Clerk assumed the former Recorder of Deeds duties. The County Clerk now records, stores, and provides accurate and easily retrievable information including public records for land transactions, federal and state tax liens, articles of incorporation, and Uniform Commercial Code filings.

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.

The **Court Services Department** 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.

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

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 a 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.

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

The **Department of Facilities Management** is charged with maintaining and operating Cook County's physical plant, which is comprised of approximately eleven million square feet.

Forensic Clinical Services under the Chief Judge 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.

Health Plan Services (HPS), 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. Health Plan Services coordinates and manages patient care through a Primary Care Medical Home model while creating and implementing all aspects of CountyCare.

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 **Bureau of Human Resources (BHR**) 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.

The **Department of 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 (OIIG)** investigates citizen complaints relative to the performance of County employees with respect to any fraud, corruption, or deceit in operating procedures.

The **Independent Revenue Forecasting Commission (IRFC)** develops and analyzes the five-year consensus revenue forecast developed on an annual basis by the Chief Financial Officer (CFO) and provides quarterly updates to the Board of Commissioners.

John H. Stroger, Jr. Hospital is the flagship of the Cook County Health & Hospitals System, with a staff of more than 340 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** under the Chief Judge administers one of the largest unified court systems in the nation. Through the efforts of over 400 judges and associate judges, the Court completes approximately 1 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 (JAC)** 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 (JTDC)** under the Chief Judge 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 **Department of Labor Relations** works to ensure an effective working relationship between union personnel and Cook County management by facilitating collective, mid-term and impact bargaining, enforcing, and interpreting contract language, and administering contractual processes.

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 its Board of Directors to promote redevelopment, support targeted efforts to stabilize neighborhoods, and stimulate residential, commercial, and industrial development.

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

The **Department of 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** under the Chief Judge 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.

The **Department of Public Health (CCDPH)** is responsible for protecting and promoting the health of the citizens of suburban Cook County.

The **Department of Research, Operations, and Innovation** empowers Cook County employees to deliver excellence by supporting continuous improvement in operations and resource utilization.

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

The **Department of 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 eight departments: Administration, Information Technology, Court Services, Police Department, Community Corrections, Department of Corrections, Merit Board, and the Office of Professional Review, Professional Integrity and Special Investigations.

The **Sheriff's Administration and Human Resources** streamlines the fiscal, legal, policy, and communications administrative functions to ensure that the operational departments of the Sheriff's Office are provided with the necessary resources to carry out their mission. This bureau is comprised of the Legal Department, Office of Policy and Communication, 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 resources, training, support, and vehicle services. This bureau is comprised of the 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 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.

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

The **Social Service Department** 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 Office** 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.

The **Department of Transportation and Highways (DOTH)** 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 **Veterans Assistance Commission (VAC or VACCC)** provides immediate financial and comprehensive services to Cook County, Illinois Veterans and their families ensuring they receive entitled benefits.

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.

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CHART OF ACCOUNTS FISCAL YEAR 2026

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..

REVENUE

400010 Property Taxes
Revenue from taxes levied on an assessed valuation of real and/or personal property.

400040 Tax Increment Financing Taxes
Revenue from tax increment finance (TIF) districts.

401130 Non-Retailer Trans Use Tax
Revenue from a tax on the transfer or purchase of a motor vehicle that is titled or registered from a non-retailer.

401150 County Sales Tax
Revenue from a tax imposed on general merchandise at the rate of 1.75%.

401170 County Use Tax
Revenue derived from a tax that applies to tangible personal property (e.g., cars, motorcycles, boats) titled or registered with a State agency, within the corporate limits of Cook County.

401190 Gasoline / Diesel Tax
Revenue from a tax imposed on the retail sale of gasoline and diesel in Cook County.

401210 Alcoholic Beverage Tax
Revenue from a tax imposed on the retail sale of all alcoholic beverages in Cook County.

401230 New Motor Vehicle Tax
Revenue from a tax that applies on the retail sale of new motor vehicles in Cook County.

401250 Wheel Tax
Revenue from an annual license fee authorizing the use of any motor vehicle within the unincorporated areas of Cook County.

401310 Off Track Betting Comm.
Fees collected from off track betting.

401330 Illinois Gaming Des Plaines Casino
Revenue from gambling machines at the Des Plaines Casino.

401350 Amusement Tax
Revenue from a tax imposed upon the patrons of amusement within Cook County, such as sporting events and theaters.

401370 Parking Lot and Garage Operation
Revenue from tax imposed upon the use and privilege of parking a motor vehicle in any parking lot or garage in Cook County.

401390 State Income Tax
Revenue from the County's share of the State of Illinois' Local Government Distributive Fund derived from the state income tax and state use tax receipts.

401430 Cigarette Tax
Revenue from a tax imposed on packs of 20 cigarettes.

401450 Other Tobacco Products
Revenue from a tax imposed on all other tobacco products including vapor products.

401470 General Sales Tax
Revenue from the County's share of Illinois Retailer's Occupation Tax on sales made in unincorporated areas of Cook County.

401490 Firearms Tax
Revenue from a tax on firearms and ammunition sold in Cook County.

401530 Gambling Machine Tax
Revenue from tax on gambling machines.

401550 Hotel Accommodations Tax
Revenue from tax on gross rentals or leasing.

401570 Video Gaming Tax
Revenue generated from annual application and license fees for video gaming terminals in unincorporated Cook County, as well as the County's share of the State of Illinois' Net Terminal Income Tax.

401580 Cannabis Tax
Revenue derived from the Cannabis Retailer's Occupation Tax.

401590 Sports Wagering Tax
Revenue from the State's tax on adjusted gross receipts from online and in-person sports wagering in Cook County.

402010 Fees and Licenses
The Board of Review collects revenue for their Digital Appeals Processing System to absorb higher volumes of appeals and defend Property Tax Appeal Board cases.

402100 County Treasurer
Revenue primarily from fees and fines related to the delinquent collection of property taxes.

402150 County Clerk
Revenue primarily from fees related to the issuance of birth records, death records and marriage certificates records.

402200 County Recorder and Registrar
Fees, Taxes, and Fines related to the sale and purchase of real estate across the County including the Real Estate Transfer Tax.

402250 Recorder Audit Revenues
Revenue collected from audits of real estate transactions to recoup taxes that had previously been filed incorrectly.

402300 Building and Zoning
Building and Zoning Administration fees, including the issuances of permits and contractor registration fees.

402350 Environmental Control
Fees issued by the Department of Environment & Sustainability for permits and other fees.

402400 Highway Dept Permit Fees
Fees collected from Construction and Hauling permits.

402450 Liquor Licenses
Revenue from fees and fines related to the issuance of liquor licenses in unincorporated Cook County.

402500 County Assessor
Revenue derived from fees on FOIA requests.

402548 Clerk of the Circuit Court Fees
Fees collected by the Clerk of the Circuit Court for the provision of services within the Courts of Cook County.

402950 Sheriff General Fees
General fees collected by the Sheriff's office coming primarily from traffic tickets and overweight alarm permits and Fees collected by the Sheriff's Municipal division for summons and evictions.

403060 State's Attorney
Revenue from fees for felony and misdemeanor convictions in Circuit Court that are imposed by judges and collected by the Clerk of the Circuit Court.

403100 Supportive Services
Revenue collected from fees related to adoption.

403120 Public Administrator
Revenue from administrative fees for investigation and administration services for people who die in Cook County without a will or where there is no person with the right or desire to administer the estate.

403150 Public Guardian
Revenue from legal and estate fees charged to clients to manage their estates.

403170 Court Service Fee
Fee dedicated to defraying court security expenses incurred by the Sheriff in providing court services or any other court services deemed necessary by the sheriff to provide court security.

403210 Medical Examiner
Fees related to the provision of services by the Cook County Medical Examiner.

403280 Contract Compliance M/WBE Cert
Fees related to the certification and registration of MBE and WBE Vendors.

404040 State of Illinois Reimbursements
Reimbursement by the State of Illinois for grant programs.

404060 Other Governments
Reimbursements to the County from the Forest Preserve.

405010 Investment Income
Returns and Interest on financial investments.

406008 Indirect Cost
Reimbursements to the General Fund for indirect costs provided to the Special Purpose Funds on behalf of the County.

406010 State of Illinois
Reimbursements received from the State for invoice vouchers billed, which is used to pay the salaries of probation officers and administrative staff working in adult, social service, juvenile and JTDC probation, as well as the State's share of salaries for Pre-Trial Court, State's Attorney, and Public Defenders.

407010 Miscellaneous Revenue
Largely consists of revenues related to Pharmaceutical Rebates, telephone commissions, 69 West rental income, energy efficiency rebates and other revenues.

407080 Other
Revenues related to Favorable Settlements, Parking fees, Cable TV Franchise fees, and miscellaneous other fees.

409524 Affordable Care Act PMPM
Reimbursements to CCH for Medicaid eligible adults.

409528 Family Health Plans PMPM
Reimbursements to CCH for Medicaid eligible children, pregnant women, families, and adults.

409532 Integrated Care Program PMPM
Reimbursements to CCH for seniors and persons with disabilities who are eligible for Medicaid but not eligible for Medicare.

409536 Managed Long-Term Services and Support PMPM
Reimbursements to CCH for seniors and persons with disabilities who get full Medicare and Medicaid benefits and live in a nursing home or long-term care facility, or who get home-based waiver services.

409539 Other Population Revenue PMPM
Reimbursements to CCH for Medicaid eligible members not covered in any of the Medicaid benefits plan.

409542 Other State Revenue
Reimbursements to CCH for other Medicaid revenue not related to per member per month rates.

409549 Medicare
Reimbursements to CCH from the federal health insurance program for people who are 65 or older, certain younger people with disabilities and people with end-stage renal disease.

409563 Graduate Medical Education
State reimbursement to CCH for costs associated with instruction conducted at inpatient and outpatient facilities.

409574 CCH Medicaid BIPA IGT
Reimbursements to CCH under the Medicare, Medicaid, and SCHIP Benefits Improvement and Protection Act of 2000 (BIPA) for healthcare services provided to a disproportionate number of Medicaid and low-income patients.

409579 Medicaid Revised Plan Revenue DSH
Reimbursements to CCH under Federal law which requires that state Medicaid programs make Disproportionate Share Hospital (DSH) payments for providing healthcare services to a large number of Medicaid and uninsured patients.

409585 Domestic Transfer - Elimination
Offsets net patient service revenue at CCH facilities that is generated from domestic claims paid by Health Plan Services.

409593 Medicaid Fee for Service
Reimbursements to CCH from Medicaid, a jointly funded State and Federal government program that pays for medical assistance for eligible children, parents and caretakers of children, pregnant women, persons who are disabled, blind or 65 years of age or older, those who were formerly in foster care services, and adults aged 19-64 who are not receiving Medicare coverage and who are not the parent or caretaker relative of a minor child.

409598 Private Payors and Carriers
Payments to CCH from individual or employer-based insurance plans for healthcare services.

409604 Directed Payments
Payments to CCH from the State based on CCH managed care claims that are paid at the fee-for-service rate and adjusted to the encounter rate.

410050 Other Revenue
Miscellaneous CCH related revenue.

EXPENSES

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

501164 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.

501165 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

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

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
501710 Fringe Benefits
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

520279 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 Lodging for Non-Employees
520339 Lodging for Non-Employees

520389 Contract 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, tuck pointers, 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 Contract 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 Office and Data Processing Equipment Rental

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 $5,000. 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.

560010 Real Estate Operations
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
560111 Equipment – Special Fund

560150 Institutional Supplies

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 over $5,000. 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 Supplies

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 Communication Services

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 Communication Services

560220 Computer & Data Processing Supplies

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 & Data Processing Supplies

560240 Furniture Supplies

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 Supplies

560260 Vehicle Equipment & Supplies
Charges for the acquisition of vehicles and the equipment used for the repair of vehicles.
560265 Vehicle Equipment & Supplies
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

580425 Domestic Transfer - Elimination

Offsets domestic claims expenses incurred by Health Plan Services for CountyCare members receiving care at CCH facilities

580426 Domestic Transfer - Elimination

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 medical treatment or to reimburse insurance carriers for benefits assigned on behalf of employees and eligible dependents.
580456 Reserve for County Health Insurance Program

580499 Capital Outlay
Used to account for the acquisition, construction, and renovation of major Capital facilities of the County.
580500 Capital Outlay

580549 Principal
To record principal payments due on the general long-term debt incurred by the County.
580550 Principal

580559 Interest and Other Charges
To record interest payments due on the general long-term debt incurred by the County.
580570 Interest and Other Charges

Return to TOC

SUMMARY OF APPROPRIATIONS AND EXP BY FUND

Funds	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
General Fund						
Corporate Fund	807,236,494	916,988,665	602,874,607	861,552,176	950,489,776	88,937,600
Public Safety Fund	1,271,554,251	1,279,262,324	1,071,166,834	1,358,946,649	1,717,994,996	359,048,347
Total General Fund	**$2,078,790,745**	**$2,196,250,989**	**$1,674,041,441**	**$2,220,498,825**	**$2,668,484,772**	**$447,985,947**
Health Enterprise Fund	4,797,456,351	4,256,298,868	4,105,729,082	5,145,556,036	5,144,208,099	(1,347,937)
Total General and Enterprise	**$6,876,247,096**	**$6,452,549,857**	**$5,779,770,523**	**$7,366,054,861**	**$7,812,692,871**	**$446,638,010**
Special Purpose and Election Funds						
Election Fund	53,227,819	64,303,928	20,015,813	31,050,933	60,115,043	29,064,110
Special Purpose Funds	737,270,280	1,985,531,983	505,979,029	1,754,285,425	1,445,985,231	(308,300,194)
Total Special Purpose and Election Funds	**$790,498,099**	**$2,049,835,911**	**$525,994,842**	**$1,785,336,358**	**$1,506,100,274**	**$(279,236,083)**
Restricted	133,431,552	432,425,102	98,080,742	435,093,200	376,757,080	(58,336,121)
Total Operating Fund	**$7,800,176,748**	**$8,934,810,870**	**$6,403,846,107**	**$9,586,484,419**	**$9,695,550,225**	**$109,065,806**
Capital Fund	117,047,107	326,947,585	83,657,227	355,552,146	318,298,558	(37,253,588)
Grand Total	**$7,917,223,854**	**$9,261,758,455**	**$6,487,503,333**	**$9,942,036,565**	**$10,013,848,782**	**$71,812,218**

NOTES:
1. FY2025 expenditures are reflected as of September 2025 and are unaudited.
2. For Restricted Funds, the appropriation amount reflects the amount at the time the Annual Appropriation Bill is passed for that year. However, per the Budget Resolution, Restricted Funds have a continuing appropriation throughout the year, resulting in certain years having more expenditures than originally appropriated in the Annual Appropriation Bill.
3. Capital Fund excludes capital purchases funded with operating dollars.

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
General Funds						
1025-Offices Under the President	148,038,984	211,069,138	161,457,366	221,110,227	283,892,408	62,782,181
1151-Elected And Appointed Officials	1,197,951,089	1,205,338,231	993,501,738	1,260,016,034	1,606,228,700	346,212,665
1588-Fixed Charges	732,800,672	779,843,620	519,081,399	739,372,563	778,363,664	38,991,101
4010-Cook County Health & Hospital Systems Board	-	-	938	-	-	-
Total General Funds	**$2,078,790,745**	**$2,196,250,989**	**$1,674,041,441**	**$2,220,498,825**	**$2,668,484,772**	**$447,985,947**
Health Enterprise Fund						
1025-Offices Under the President	-	-	297	-	-	-
4010-Cook County Health & Hospital Systems Board	4,797,456,351	4,256,298,868	4,105,728,785	5,145,556,036	5,144,208,099	(1,347,937)
Total Health Enterprise Fund	**$4,797,456,351**	**$4,256,298,868**	**$4,105,729,082**	**$5,145,556,036**	**$5,144,208,099**	**$(1,347,937)**
Total General and Enterprise Funds	**$6,876,247,096**	**$6,452,549,857**	**$5,779,770,523**	**$7,366,054,861**	**$7,812,692,871**	**$446,638,010**
Special Purpose						
11306-Election						
1151-Elected And Appointed Officials	53,227,819	64,303,928	20,015,813	31,050,933	60,115,043	29,064,110
Total 11306-Election	**$53,227,819**	**$64,303,928**	**$20,015,813**	**$31,050,933**	**$60,115,043**	**$29,064,110**
11250-Self Insurance						
1025-Offices Under the President	37,678,348	-	53,576,841	-	-	-
Total 11250-Self Insurance	**$37,678,348**	**-**	**$53,576,841**	**-**	**-**	**-**
11303-Annuity and Benefit Fund						
1025-Offices Under the President	170,056	105,393,207	1,583,338	223,303,117	242,865,045	19,561,928

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
Total 11303-Annuity and Benefit Fund	**$170,056**	**$105,393,207**	**$1,583,338**	**$223,303,117**	**$242,865,045**	**$19,561,928**
11716-Bond and Interest Ser 1999 B Refunding						
1025-Offices Under the President	-	259,630,924	-	259,631,599	259,000,000	(631,599)
Total 11716-Bond and Interest Ser 1999 B Refunding	**-**	**$259,630,924**	**-**	**$259,631,599**	**$259,000,000**	**$(631,599)**
11274-Land Bank Authority						
1638-Cook County Land Bank Authority	4,995	-	7,805,612	-	12,149,527	12,149,527
Total 11274-Land Bank Authority	**$4,995**	**-**	**$7,805,612**	**-**	**$12,149,527**	**$12,149,527**
11310-County Law Library						
1025-Offices Under the President	3,660,372	3,748,277	2,947,866	3,842,762	4,309,807	467,045
1151-Elected And Appointed Officials	-	-	925	-	-	-
Total 11310-County Law Library	**$3,660,372**	**$3,748,277**	**$2,948,791**	**$3,842,762**	**$4,309,807**	**$467,045**
11312-Animal Control						
1025-Offices Under the President	4,578,776	10,614,655	(7,510,519)	8,119,432	8,661,890	542,459
Total 11312-Animal Control	**$4,578,776**	**$10,614,655**	**$(7,510,519)**	**$8,119,432**	**$8,661,890**	**$542,459**
11248-Lead Poisoning Prevention						
4010-Cook County Health & Hospital Systems Board	504,851	1,336,810	257,397	1,544,587	42,218	(1,502,369)
Total 11248-Lead Poisoning Prevention	**$504,851**	**$1,336,810**	**$257,397**	**$1,544,587**	**$42,218**	**$(1,502,369)**
11249-Geographical Information System						
1025-Offices Under the President	7,970,127	20,655,126	6,532,347	13,347,909	12,376,235	(971,673)

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
Total 11249-Geographical Information System	**$7,970,127**	**$20,655,126**	**$6,532,347**	**$13,347,909**	**$12,376,235**	**$(971,673)**
11252-State's Attorney Narcotics Forfeiture						
1151-Elected And Appointed Officials	2,466,582	3,191,029	2,297,056	3,155,971	3,131,455	(24,516)
Total 11252-State's Attorney Narcotics Forfeiture	**$2,466,582**	**$3,191,029**	**$2,297,056**	**$3,155,971**	**$3,131,455**	**$(24,516)**
11258-Clerk Circuit Court Administrative						
1151-Elected And Appointed Officials	647,195	683,372	460,008	741,149	658,773	(82,375)
Total 11258-Clerk Circuit Court Administrative	**$647,195**	**$683,372**	**$460,008**	**$741,149**	**$658,773**	**$(82,375)**
11259-GIS Fee						
1151-Elected And Appointed Officials	2,512,570	4,115,285	2,257,626	7,452,013	7,081,325	(370,688)
Total 11259-GIS Fee	**$2,512,570**	**$4,115,285**	**$2,257,626**	**$7,452,013**	**$7,081,325**	**$(370,688)**
11260-County Clerk Rental Housing Support Fee						
1151-Elected And Appointed Officials	3,786	7,878	58,108	100,694	196,386	95,692
Total 11260-County Clerk Rental Housing Support Fee	**$3,786**	**$7,878**	**$58,108**	**$100,694**	**$196,386**	**$95,692**
11262-Sheriff's Women's Justice Services						
1151-Elected And Appointed Officials	3,153	320,000	510	153,768	303,321	149,553
Total 11262-Sheriff's Women's Justice Services	**$3,153**	**$320,000**	**$510**	**$153,768**	**$303,321**	**$149,553**
11268-Assessor Special Revenue						
1151-Elected And Appointed Officials	150	639,942	1,130	551,356	550,103	(1,253)
Total 11268-Assessor Special Revenue	**$150**	**$639,942**	**$1,130**	**$551,356**	**$550,103**	**$(1,253)**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
11269-Circuit Court Electronic Citation						
1151-Elected And Appointed Officials	93,766	800,508	86,996	809,183	1,123,299	314,116
Total 11269-Circuit Court Electronic Citation	**$93,766**	**$800,508**	**$86,996**	**$809,183**	**$1,123,299**	**$314,116**
11270-Medical Examiner Fees						
1025-Offices Under the President	683,657	785,040	19,832	782,856	688,186	(94,670)
Total 11270-Medical Examiner Fees	**$683,657**	**$785,040**	**$19,832**	**$782,856**	**$688,186**	**$(94,670)**
11271-State's Attorney Records Automation Fund						
1151-Elected And Appointed Officials	42,678	196,155	-	-	-	-
Total 11271-State's Attorney Records Automation Fund	**$42,678**	**$196,155**	**-**	**-**	**-**	**-**
11273-Environmental Control Solid Waste Management						
1025-Offices Under the President	564,436	1,111,027	439,465	892,402	905,896	13,493
Total 11273-Environmental Control Solid Waste Management	**$564,436**	**$1,111,027**	**$439,465**	**$892,402**	**$905,896**	**$13,493**
11275-HUD Section 108 Loan Program						
1025-Offices Under the President	602,010	707,729	-	710,906	719,985	9,079
Total 11275-HUD Section 108 Loan Program	**$602,010**	**$707,729**	**-**	**$710,906**	**$719,985**	**$9,079**
11276-Erroneous Homestead Exemption Recovery						
1151-Elected And Appointed Officials	1,160,626	1,215,220	1,015,102	1,266,561	2,176,630	910,069
Total 11276-Erroneous Homestead Exemption Recovery	**$1,160,626**	**$1,215,220**	**$1,015,102**	**$1,266,561**	**$2,176,630**	**$910,069**
11277-Pharmaceutical Disposal Fund						
1151-Elected And Appointed Officials	-	250,000	10,606	295,000	295,000	-

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
Total 11277-Pharmaceutical Disposal Fund	**-**	**$250,000**	**$10,606**	**$295,000**	**$295,000**	**-**
11278-Sheriff's Operations State Asset Forfeiture						
1151-Elected And Appointed Officials	406,942	1,005,819	211,351	647,944	672,921	24,977
Total 11278-Sheriff's Operations State Asset Forfeiture	**$406,942**	**$1,005,819**	**$211,351**	**$647,944**	**$672,921**	**$24,977**
11279-Sheriff's Money Laundering State Asset Forfeiture						
1151-Elected And Appointed Officials	-	247,803	27,000	248,654	281,249	32,595
Total 11279-Sheriff's Money Laundering State Asset Forfeiture	**-**	**$247,803**	**$27,000**	**$248,654**	**$281,249**	**$32,595**
11281-PEG Access Support Fund						
1025-Offices Under the President	-	110,000	-	144,000	-	(144,000)
Total 11281-PEG Access Support Fund	**-**	**$110,000**	**-**	**$144,000**	**-**	**$(144,000)**
11282-Cook County Assessor GIS Fee Fund						
1151-Elected And Appointed Officials	1,077,756	2,405,108	962,398	2,843,365	1,921,085	(922,280)
Total 11282-Cook County Assessor GIS Fee Fund	**$1,077,756**	**$2,405,108**	**$962,398**	**$2,843,365**	**$1,921,085**	**$(922,280)**
11285-Mortgage Foreclosure Mediation Program						
1151-Elected And Appointed Officials	241,739	2,900,000	953,219	3,799,274	3,919,740	120,466
Total 11285-Mortgage Foreclosure Mediation Program	**$241,739**	**$2,900,000**	**$953,219**	**$3,799,274**	**$3,919,740**	**$120,466**
11288-Zaborowski Fund						
1151-Elected And Appointed Officials	-	812,238	-	812,238	812,238	-
Total 11288-Zaborowski Fund	**-**	**$812,238**	**-**	**$812,238**	**$812,238**	**-**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
11291-DOC Program Services Fund						
1151-Elected And Appointed Officials	-	732,492	-	732,492	732,492	-
Total 11291-DOC Program Services Fund	**-**	**$732,492**	**-**	**$732,492**	**$732,492**	**-**
11294-State's Attorney Fraud Case Settlements Fund						
1151-Elected And Appointed Officials	-	-	-	-	3,215,727	3,215,727
Total 11294-State's Attorney Fraud Case Settlements Fund	**-**	**-**	**-**	**-**	**$3,215,727**	**$3,215,727**
11300-Motor Fuel Tax						
1025-Offices Under the President	162,469,350	334,238,133	111,806,634	422,103,070	376,561,634	(45,541,436)
Total 11300-Motor Fuel Tax	**$162,469,350**	**$334,238,133**	**$111,806,634**	**$422,103,070**	**$376,561,634**	**$(45,541,436)**
11302-Township Roads						
1025-Offices Under the President	78,263	7,413,285	852,147	7,103,992	6,834,777	(269,215)
Total 11302-Township Roads	**$78,263**	**$7,413,285**	**$852,147**	**$7,103,992**	**$6,834,777**	**$(269,215)**
11314-County Clerk Document Storage System						
1151-Elected And Appointed Officials	6,280,219	9,205,364	4,805,780	9,803,138	12,047,608	2,244,470
Total 11314-County Clerk Document Storage System	**$6,280,219**	**$9,205,364**	**$4,805,780**	**$9,803,138**	**$12,047,608**	**$2,244,470**
11316-County Clerk Automation						
1151-Elected And Appointed Officials	941,937	1,753,053	546,507	1,821,029	2,062,592	241,563
Total 11316-County Clerk Automation	**$941,937**	**$1,753,053**	**$546,507**	**$1,821,029**	**$2,062,592**	**$241,563**
11318-Circuit Court Document Storage						
1151-Elected And Appointed Officials	6,549,720	8,277,253	4,019,719	8,897,145	8,544,472	(352,674)

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
Total 11318-Circuit Court Document Storage	**$6,549,720**	**$8,277,253**	**$4,019,719**	**$8,897,145**	**$8,544,472**	**$(352,674)**
11320-Circuit Court Automation						
1151-Elected And Appointed Officials	5,756,111	8,067,361	4,593,221	8,736,233	9,141,746	405,512
Total 11320-Circuit Court Automation	**$5,756,111**	**$8,067,361**	**$4,593,221**	**$8,736,233**	**$9,141,746**	**$405,512**
11322-Circuit Court Illinois Dispute Resolution						
1151-Elected And Appointed Officials	300,146	300,146	300,368	300,442	300,160	(282)
Total 11322-Circuit Court Illinois Dispute Resolution	**$300,146**	**$300,146**	**$300,368**	**$300,442**	**$300,160**	**$(282)**
11324-Sheriff 911 - Intergovernmental Agreement - ETSB						
1151-Elected And Appointed Officials	3,727,153	4,170,446	3,197,869	3,169,435	3,332,692	163,256
Total 11324-Sheriff 911 - Intergovernmental Agreement - ETSB	**$3,727,153**	**$4,170,446**	**$3,197,869**	**$3,169,435**	**$3,332,692**	**$163,256**
11326-Adult Probation Service Fee						
1151-Elected And Appointed Officials	483,336	1,653,906	428,958	4,149,681	7,454,828	3,305,147
Total 11326-Adult Probation Service Fee	**$483,336**	**$1,653,906**	**$428,958**	**$4,149,681**	**$7,454,828**	**$3,305,147**
11328-Social Services Probation Court Fee						
1151-Elected And Appointed Officials	296,384	1,673,622	141,743	1,549,913	4,711,191	3,161,278
Total 11328-Social Services Probation Court Fee	**$296,384**	**$1,673,622**	**$141,743**	**$1,549,913**	**$4,711,191**	**$3,161,278**
11854-County Treasurer Tax Sales Automation						
1151-Elected And Appointed Officials	13,511,084	14,783,691	10,014,027	17,006,288	17,760,188	753,900
Total 11854-County Treasurer Tax Sales Automation	**$13,511,084**	**$14,783,691**	**$10,014,027**	**$17,006,288**	**$17,760,188**	**$753,900**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
11856-MFT Illinois First (1st)						
1025-Offices Under the President	45,164,515	56,831,140	39,530,110	65,620,749	69,296,575	3,675,826
Total 11856-MFT Illinois First (1st)	**$45,164,515**	**$56,831,140**	**$39,530,110**	**$65,620,749**	**$69,296,575**	**$3,675,826**
11857-PACE Note and Interest Fund						
1025-Offices Under the President	531,463	818,918	862,176	1,394,330	1,464,047	69,717
Total 11857-PACE Note and Interest Fund	**$531,463**	**$818,918**	**$862,176**	**$1,394,330**	**$1,464,047**	**$69,717**
11284-COVID-19 Federal Programs						
1025-Offices Under the President	2,059,008	20,202,354	(23,206)	-	-	-
Total 11284-COVID-19 Federal Programs	**$2,059,008**	**$20,202,354**	**$(23,206)**	**-**	**-**	**-**
11286-American Rescue Plan Act (ARPA) Fund						
1025-Offices Under the President	190,213,743	627,614,447	107,847,079	166,740,687	52,307,173	(114,433,514)
1151-Elected And Appointed Officials	4,618,438	6,762,915	1,635,122	3,935,330	1,296,549	(2,638,781)
4010-Cook County Health & Hospital Systems Board	20,659,844	49,683,682	26,914,931	45,922,770	26,252,367	(19,670,403)
Total 11286-American Rescue Plan Act (ARPA) Fund	**$215,492,025**	**$684,061,044**	**$136,397,131**	**$216,598,787**	**$79,856,089**	**$(136,742,699)**
11287-Equity Fund SPF						
1025-Offices Under the President	1,869,748	106,832,913	16,230,943	112,999,951	116,903,229	3,903,278
1151-Elected And Appointed Officials	-	20,000	-	20,000	20,000	-
1638-Cook County Land Bank Authority	1,575,073	6,270,000	2,121,573	3,528,398	2,502,144	(1,026,254)
4010-Cook County Health & Hospital Systems Board	262,500	50,000	787,500	1,557,540	507,540	(1,050,000)
Total 11287-Equity Fund SPF	**$3,707,321**	**$113,172,913**	**$19,140,016**	**$118,105,889**	**$119,932,913**	**$1,827,024**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
11289-Transportation Related Home Rule Taxes						
1151-Elected And Appointed Officials	250,827,029	248,400,000	155,729,682	252,400,000	69,159,294	(183,240,706)
Total 11289-Transportation Related Home Rule Taxes	**$250,827,029**	**$248,400,000**	**$155,729,682**	**$252,400,000**	**$69,159,294**	**$(183,240,706)**
11290-Opioid Remediation and Abatement						
1025-Offices Under the President	-	15,414,000	-	10,000,000	3,000,000	(7,000,000)
1151-Elected And Appointed Officials	236,338	423,033	256,634	330,667	384,381	53,714
4010-Cook County Health & Hospital Systems Board	-	1,056,678	256,369	2,056,553	3,518,190	1,461,637
Total 11290-Opioid Remediation and Abatement	**$236,338**	**$16,893,711**	**$513,003**	**$12,387,220**	**$6,902,571**	**$(5,484,649)**
11292-Disaster Response and Recovery Fund						
1025-Offices Under the President	(64,922,616)	-	(31,555,528)	50,000,000	50,000,000	-
Total 11292-Disaster Response and Recovery Fund	**$(64,922,616)**	**-**	**$(31,555,528)**	**$50,000,000**	**$50,000,000**	**-**
11293-Homeowner Relief Fund						
1025-Offices Under the President	-	-	(880,955)	-	-	-
Total 11293-Homeowner Relief Fund	**-**	**-**	**$(880,955)**	**-**	**-**	**-**
11601-Infrastructure and equipment fund						
1025-Offices Under the President	(1,352,390)	5,512,398	(34,521,431)	(9,923,494)	(2,957,926)	6,965,568
1151-Elected And Appointed Officials	18,262,429	22,409,708	6,057,360	27,107,046	34,789,248	7,682,202
1638-Cook County Land Bank Authority	-	12,894	-	25,300	-	(25,300)
4010-Cook County Health & Hospital Systems Board	1,796,887	2,065,000	29,484	-	-	-
Total 11601-Infrastructure and equipment fund	**$18,706,926**	**$30,000,000**	**$(28,434,587)**	**$17,208,852**	**$31,831,322**	**$14,622,471**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER

Control Officers		FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendation	Difference FY26 - FY25
	Total Special Purpose	**$790,498,099**	**$2,049,835,911**	**$525,994,842**	**$1,785,336,358**	**$1,506,100,274**	**$(279,236,083)**
Restricted		133,431,552	432,425,102	98,080,742	435,093,200	376,757,080	(58,336,121)
	Total Operating Fund	**$7,800,176,748**	**$8,934,810,870**	**$6,403,846,107**	**$9,586,484,419**	**$9,695,550,225**	**$109,065,806**
Capital Fund		**$117,047,107**	**$326,947,585**	**$83,657,227**	**$355,552,146**	**$318,298,558**	**$(37,253,588)**
	Grand Total	**$7,917,223,854**	**$9,261,758,455**	**$6,487,503,333**	**$9,942,036,565**	**$10,013,848,782**	**$71,812,218**

NOTES:

1. FY2025 expenditures are reflected as of September 2025 and are unaudited.

2. For Restricted Funds, the appropriation amount reflects the amount at the time the Annual Appropriation Bill is passed for that year. However, per the Budget Resolution, Restricted Funds have a continuing appropriation throughout the year, resulting in certain years having more expenditures than originally appropriated in the Annual Appropriation Bill.

3. Capital Fund excludes capital purchases funded with operating dollars.

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
General Funds						
1010-Office of the President	4,688,320	7,201,972	3,978,931	7,038,323	6,787,860	(250,463)
1205-Justice Advisory Council	2,415,572	2,871,457	2,408,162	3,090,629	35,875,218	32,784,589
1051-President	**$7,103,892**	**$10,073,429**	**$6,387,093**	**$10,128,952**	**$42,663,078**	**$32,534,126**
1021-Office of the Chief Financial Officer	598,856	2,911,267	2,179,787	2,924,822	3,857,973	933,151
1007-Revenue	3,726,834	11,394,943	8,191,788	11,998,336	12,740,821	742,485
1008-Risk Management	453,111	2,963,123	2,420,234	3,243,573	3,587,282	343,709
1014-Budget and Management Services	1,387,653	3,859,759	2,699,393	4,099,318	4,390,427	291,109
1020-County Comptroller	1,353,028	5,516,652	3,447,989	5,600,823	5,685,816	84,993
1022-Contract Compliance	275,333	2,324,023	-	-	-	-
1030-Chief Procurement Officer	1,421,676	7,126,142	6,269,713	9,662,207	10,715,764	1,053,557
1076-Chief Financial Officer	**$9,216,491**	**$36,095,909**	**$25,208,904**	**$37,529,080**	**$40,978,084**	**$3,449,004**
1009-Enterprise Technology	6,402,043	27,903,664	20,844,517	28,557,653	30,996,863	2,439,210
1105-Chief Information Officer	**$6,402,043**	**$27,903,664**	**$20,844,517**	**$28,557,653**	**$30,996,863**	**$2,439,210**
1011-Office of Chief Admin Officer	3,570,221	4,668,477	3,736,629	4,916,265	4,151,734	(764,531)
1015-Department of Research, Operations and Innovation	-	-	-	-	1,926,310	1,926,310
1161-Department of Environment and Sustainability	2,740,580	2,786,138	2,711,926	3,201,939	8,229,764	5,027,826
1259-Medical Examiner	18,967,917	18,986,542	14,791,404	21,172,861	23,093,303	1,920,442
1265-Cook County Department of Emergency Management & Regional Security	2,462,425	2,372,901	2,470,931	2,791,544	5,341,354	2,549,810
1500-Department of Transportation And Highways	277,381	518,944	45,318	518,944	518,944	-
1115-Chief Administrative Officer	**$28,018,524**	**$29,333,003**	**$23,756,208**	**$32,601,552**	**$43,261,409**	**$10,659,857**
1027-Office of Economic Development	5,032,475	6,647,945	6,442,960	7,911,079	12,023,770	4,112,691
1013-Planning and Development	1,632,545	1,659,022	1,156,338	1,763,593	1,958,703	195,109
1160-Building and Zoning	6,165,767	6,299,435	4,667,407	6,237,784	6,458,692	220,908
1170-Zoning Board of Appeals	459,002	460,305	380,310	480,221	522,643	42,422
1125-Office of Economic Development	**$13,289,789**	**$15,066,708**	**$12,647,014**	**$16,392,678**	**$20,963,808**	**$4,571,130**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1032-Department of Human Resources	8,031,577	10,571,525	4,110,154	7,107,383	8,014,357	906,973
1033-Department of Labor Relations	2,731,201	3,462,785	2,166,552	3,561,391	4,134,559	573,168
1034-Office of the Chief Human Resources Officer	-	-	1,868,230	3,329,144	3,122,256	(206,887)
1019-Employee Appeals Board	11,500	70,867	14,607	70,867	70,867	-
1135-Chief of Human Resources	**$10,774,278**	**$14,105,177**	**$8,159,544**	**$14,068,785**	**$15,342,040**	**$1,273,254**
1031-Office of Asset Management	1,636,162	6,146,936	5,377,181	6,720,412	8,649,803	1,929,391
1200-Department of Facilities Management	67,811,788	67,115,374	55,643,302	69,689,984	74,402,549	4,712,565
1140-Chief of Asset Management	**$69,447,950**	**$73,262,310**	**$61,020,483**	**$76,410,396**	**$83,052,352**	**$6,641,956**
1002-Human Rights And Ethics	1,299,810	1,692,297	1,162,419	1,792,440	1,994,286	201,846
1145-Department of Human Rights And Ethics	**$1,299,810**	**$1,692,297**	**$1,162,419**	**$1,792,440**	**$1,994,286**	**$201,846**
1026-Administrative Hearing Board	1,227,345	1,567,068	1,007,473	1,537,713	1,584,896	47,183
1150-Administrative Hearings	**$1,227,345**	**$1,567,068**	**$1,007,473**	**$1,537,713**	**$1,584,896**	**$47,183**
1070-County Auditor	1,258,860	1,969,572	1,263,710	2,090,977	3,055,592	964,615
1155-County Auditor	**$1,258,860**	**$1,969,572**	**$1,263,710**	**$2,090,977**	**$3,055,592**	**$964,615**
1260-Public Defender	83,723,561	85,953,131	70,327,593	95,755,776	110,442,897	14,687,122
1126-Public Defender	**$83,723,561**	**$85,953,131**	**$70,327,593**	**$95,755,776**	**$110,442,897**	**$14,687,122**
1025-Offices Under the President	**$231,762,545**	**$297,022,268**	**$231,784,959**	**$316,866,003**	**$394,335,305**	**$77,469,302**
1018-Office of The Secretary To The Board of Commissioners	1,701,851	2,162,696	1,527,194	2,321,193	2,440,075	118,882
1081-First District	446,108	465,000	334,064	475,000	488,000	13,000
1082-Second District	365,541	465,000	316,618	475,000	488,000	13,000
1083-Third District	448,979	465,000	339,676	475,000	488,000	13,000
1084-Fourth District	446,650	465,000	358,606	475,000	488,000	13,000
1085-Fifth District	370,934	465,000	322,716	475,000	488,000	13,000
1086-Sixth District	460,772	465,000	344,463	475,000	488,000	13,000
1087-Seventh District	461,212	465,000	335,381	475,000	488,000	13,000
1088-Eighth District	460,171	465,000	312,662	475,000	488,000	13,000

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1089-Ninth District	394,338	465,000	289,089	475,000	488,000	13,000
1090-Tenth District	394,606	465,000	305,032	475,000	488,000	13,000
1091-Eleventh District	392,030	523,500	308,636	533,500	553,000	19,500
1092-Twelfth District	417,728	465,000	335,236	475,000	488,000	13,000
1093-Thirteenth District	446,018	465,000	333,393	475,000	488,000	13,000
1094-Fourteenth District	469,740	465,000	347,280	475,000	488,000	13,000
1095-Fifteenth District	448,721	465,000	351,119	475,000	488,000	13,000
1096-Sixteenth District	428,244	465,000	349,044	475,000	488,000	13,000
1097-Seventeenth District	451,995	465,000	356,243	475,000	488,000	13,000
1176-Cook County Board of Commissioners	**$9,005,640**	**$10,126,194**	**$7,166,453**	**$10,454,692**	**$10,801,074**	**$346,381**
1040-County Assessor	32,094,942	32,165,816	24,855,868	34,955,544	37,712,642	2,757,097
1251-Assessor	**$32,094,942**	**$32,165,816**	**$24,855,868**	**$34,955,544**	**$37,712,642**	**$2,757,097**
1050-Board of Review	18,780,181	19,644,374	15,770,425	21,196,744	23,793,731	2,596,987
1276-Board of Review	**$18,780,181**	**$19,644,374**	**$15,770,425**	**$21,196,744**	**$23,793,731**	**$2,596,987**
1060-County Treasurer	644,869	706,312	520,049	702,067	686,609	(15,458)
1301-Treasurer	**$644,869**	**$706,312**	**$520,049**	**$702,067**	**$686,609**	**$(15,458)**
1080-Office of Independent Inspector General	1,883,441	2,456,335	1,678,820	2,789,173	3,537,706	748,533
1327-Inspector General	**$1,883,441**	**$2,456,335**	**$1,678,820**	**$2,789,173**	**$3,537,706**	**$748,533**
1110-County Clerk	17,430,528	20,686,223	14,209,878	20,201,546	20,795,213	593,666
1352-County Clerk	**$17,430,528**	**$20,686,223**	**$14,209,878**	**$20,201,546**	**$20,795,213**	**$593,666**
1130-Recorder of Deeds	12,768	-	(10,238)	-	-	-
1402-Recorder of Deeds	**$12,768**	**-**	**$(10,238)**	**-**	**-**	**$0**
1210-Office of the Sheriff	2,165,396	1,940,751	1,583,816	2,045,760	2,285,468	239,708
1214-Sheriff's Administration And Human Resources	40,988,498	40,718,000	34,092,867	42,188,776	48,975,414	6,786,638
1216-Office of Prof Review, Prof Integrity Special Investigations	3,898,889	4,216,212	3,830,852	3,967,044	7,837,227	3,870,183

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1239-Department of Corrections	278,074,912	268,866,787	224,055,320	284,705,379	388,845,258	104,139,879
1249-Sheriff's Merit Board	1,878,578	1,964,540	1,429,819	1,875,690	1,804,114	(71,576)
1230-Court Services Division	104,296,881	95,785,664	83,844,820	107,103,192	121,909,438	14,806,246
1231-Police Department	64,561,318	53,782,422	61,406,832	63,741,041	84,494,917	20,753,875
1232-Community Corrections Department	12,944,559	19,051,441	12,277,300	8,776,034	-	(8,776,034)
1427-Sheriff	**$539,785,425**	**$516,701,652**	**$447,306,926**	**$555,125,782**	**$727,856,488**	**$172,730,706**
1250-State's Attorney	128,919,383	132,868,738	106,684,071	131,844,867	181,320,496	49,475,630
1453-State's Attorney	**$128,919,383**	**$132,868,738**	**$106,684,071**	**$131,844,867**	**$181,320,496**	**$49,475,630**
1310-Office of the Chief Judge	48,065,461	53,327,933	41,853,184	53,279,104	69,930,283	16,651,179
1280-Adult Probation Dept.	52,617,104	55,621,793	40,565,197	56,475,023	83,132,730	26,657,706
1305-Public Guardian	27,480,214	26,550,089	23,278,862	27,178,577	30,035,653	2,857,076
1312-Forensic Clinical Services	3,152,297	3,393,419	2,554,181	3,502,638	3,842,691	340,053
1313-Social Service	21,898,457	20,541,590	18,275,388	22,119,849	21,401,196	(718,654)
1326-Juvenile Probation	29,114,858	39,266,623	24,984,249	40,365,269	54,010,807	13,645,538
1300-Judiciary	17,332,973	15,050,425	14,321,436	15,364,731	19,769,860	4,405,130
1440-Juvenile Temporary Detention Center	67,058,646	67,308,346	58,233,841	61,683,826	79,833,672	18,149,846
1478-Chief Judge	**$266,720,010**	**$281,060,218**	**$224,066,339**	**$279,969,018**	**$361,956,893**	**$81,987,875**
1360-Clerk of the Circuit Court/1St Municipal Bureau	-	-	700	-	-	-
1335-Clerk of the Circuit Court-Office of Clerk	96,596,033	99,599,049	77,996,864	102,419,007	122,127,973	19,708,966
1503-Clerk of the Circuit Court	**$96,596,033**	**$99,599,049**	**$77,997,564**	**$102,419,007**	**$122,127,973**	**$19,708,966**
1390-Public Administrator	1,748,978	1,768,874	1,324,492	1,852,799	1,955,153	102,354
1536-Public Administrator	**$1,748,978**	**$1,768,874**	**$1,324,492**	**$1,852,799**	**$1,955,153**	**$102,354**
1452-Veterans Assistance Commission	605,331	1,601,316	1,603,497	2,749,020	3,241,826	492,806
1563-Veterans Assistance Commission	**$605,331**	**$1,601,316**	**$1,603,497**	**$2,749,020**	**$3,241,826**	**$492,806**
1151-Elected And Appointed Officials	**$1,114,227,528**	**$1,119,385,100**	**$923,174,144**	**$1,164,260,259**	**$1,495,785,802**	**$331,525,544**
1490-Fixed Charges and Special Purpose Appropriations	670,397,514	709,879,231	450,852,692	644,138,180	704,740,993	60,602,813

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1499-Fixed Charges and Special Purpose Appropriations	62,403,159	69,964,389	68,228,707	95,234,383	73,622,671	(21,611,712)
1489-Fixed Charges And Special Purpose Appropriations	**$732,800,672**	**$779,843,620**	**$519,081,399**	**$739,372,563**	**$778,363,664**	**$38,991,101**
4897-John H. Stroger Jr, Hospital of Cook County	-	-	938	-	-	-
4020-Cook County Health & Hospital Systems Board	**-**	**-**	**$938**	**-**	**-**	**$0**
4010-Cook County Health & Hospital Systems Board	**-**	**-**	**$938**	**-**	**-**	**$0**
Total General Funds	**$2,078,790,745**	**$2,196,250,989**	**$1,674,041,489**	**$2,220,498,825**	**$2,668,484,772**	**$447,985,947**
Health Enterprise Fund						
1160-Building and Zoning	-	-	297	-	-	-
4890-Health System Administration	115,090,932	125,923,427	78,226,735	166,051,572	156,169,046	(9,882,527)
4240-Cermak Health Services	90,382,835	107,151,085	72,566,597	115,380,949	100,882,355	(14,498,594)
4241-Health Services - JTDC	9,257,641	9,697,327	7,152,029	11,084,807	11,291,836	207,029
4891-Provident Hospital	85,714,841	101,438,445	60,232,320	112,841,642	92,126,857	(20,714,785)
4893-Ambulatory & Community Health Network of Cook County	171,044,734	180,540,249	120,151,376	209,473,589	172,008,614	(37,464,975)
4894-Ruth M. Rothstein CORE Center	23,546,394	30,090,011	10,794,359	31,066,336	26,347,704	(4,718,632)
4895-Department of Public Health	17,740,128	22,266,880	13,637,579	24,308,812	28,263,711	3,954,899
4896-Health Plan Services	3,230,165,492	2,527,840,128	3,013,028,994	3,188,513,333	3,399,849,925	211,336,592
4897-John H. Stroger Jr, Hospital of Cook County	1,029,883,230	1,115,701,050	700,409,230	1,245,336,206	1,118,484,709	(126,851,498)
4898-Oak Forest Health Center	-	-	(8,521)	-	-	-
4899-Special Purpose Appropriations	24,630,125	35,650,267	29,538,086	41,498,790	38,783,343	(2,715,447)
Total Enterprise Funds	**$4,797,456,351**	**$4,256,298,868**	**$4,105,729,082**	**$5,145,556,036**	**$5,144,208,099**	**$(1,347,937)**
Total General and Enterprise Funds	**$6,876,247,096**	**$6,452,549,857**	**$5,779,770,571**	**$7,366,054,861**	**$7,812,692,871**	**$446,638,010**
Special Purpose Funds						
1110-County Clerk	31,777,608	37,898,846	20,526,727	30,000,000	36,544,249	6,544,249
1525-Board of Elec Comm-Election Fund	21,450,211	26,405,082	(510,914)	1,050,933	23,570,794	22,519,861
Total 11306-Election	**$53,227,819**	**$64,303,928**	**$20,015,813**	**$31,050,933**	**$60,115,043**	**$29,064,110**
1021-Office of the Chief Financial Officer	37,678,348	-	53,576,841	-	-	-

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
Total 11250-Self Insurance	**$37,678,348**	**$0**	**$53,576,841**	**$(0)**	**$0**	**$0**
1590-Annuity and Benefits	170,056	105,393,207	1,583,338	223,303,117	242,865,045	19,561,928
Total 11303-Annuity and Benefit Fund	**$170,056**	**$105,393,207**	**$1,583,338**	**$223,303,117**	**$242,865,045**	**$19,561,928**
1700-Bond and Interest	-	259,630,924	-	259,631,599	259,000,000	(631,599)
Total 11716-Bond and Interest Ser 1999 B Refunding	**-**	**$259,630,924**	**-**	**$259,631,599**	**$259,000,000**	**$(631,599)**
1586-Land Bank Authority	4,995	0	7,805,612	0	12,149,527	12,149,527
Total 11274-Land Bank Authority	**$4,995**	**$0**	**$7,805,612**	**$0**	**$12,149,527**	**$12,149,527**
1530-Cook County Law Library	3,660,372	3,748,277	2,947,866	3,842,762	4,309,807	467,045
1110-County Clerk	-	-	925	-	-	-
Total 11310-County Law Library	**$3,660,372**	**$3,748,277**	**$2,948,791**	**$3,842,762**	**$4,309,807**	**$467,045**
1011-Office of Chief Admin Officer	-	-	(6,738)	-	245,000	245,000
1510-Cook County Animal and Rabies Control	4,578,776	10,614,655	(7,503,780)	8,119,432	8,416,890	297,459
Total 11312-Animal Control	**$4,578,776**	**$10,614,655**	**$(7,510,519)**	**$8,119,432**	**$8,661,890**	**$542,459**
4890-Health System Administration	504,851	1,336,810	257,397	1,544,587	42,218	(1,502,369)
Total 11248-Lead Poisoning Prevention	**$504,851**	**$1,336,810**	**$257,397**	**$1,544,587**	**$42,218**	**$(1,502,369)**
1009-Enterprise Technology	7,970,127	20,655,126	6,532,347	13,347,909	12,376,235	(971,673)
Total 11249-Geographical Information System	**$7,970,127**	**$20,655,126**	**$6,532,347**	**$13,347,909**	**$12,376,235**	**$(971,673)**
1250-State's Attorney	2,466,582	3,191,029	2,297,056	3,155,971	3,131,455	(24,516)
Total 11252-State's Attorney Narcotics Forfeiture	**$2,466,582**	**$3,191,029**	**$2,297,056**	**$3,155,971**	**$3,131,455**	**$(24,516)**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1335-Clerk of the Circuit Court-Office of Clerk	647,195	683,372	460,008	741,149	658,773	(82,375)
Total 11258-Clerk Circuit Court Administrative	**$647,195**	**$683,372**	**$460,008**	**$741,149**	**$658,773**	**$(82,375)**
1110-County Clerk	2,512,570	4,115,285	2,257,806	7,452,013	7,081,325	(370,688)
1130-Recorder of Deeds	-	-	(180)	-	-	-
Total 11259-GIS Fee	**$2,512,570**	**$4,115,285**	**$2,257,626**	**$7,452,013**	**$7,081,325**	**$(370,688)**
1110-County Clerk	3,786	7,878	58,108	100,694	196,386	95,692
Total 11260-County Clerk Rental Housing Support Fee	**$3,786**	**$7,878**	**$58,108**	**$100,694**	**$196,386**	**$95,692**
1210-Office of the Sheriff	3,153	320,000	510	153,768	303,321	149,553
Total 11262-Sheriff's Women's Justice Services	**$3,153**	**$320,000**	**$510**	**$153,768**	**$303,321**	**$149,553**
1040-County Assessor	150	639,942	1,130	551,356	550,103	(1,253)
Total 11268-Assessor Special Revenue	**$150**	**$639,942**	**$1,130**	**$551,356**	**$550,103**	**$(1,253)**
1335-Clerk of the Circuit Court-Office of Clerk	93,766	800,508	86,996	809,183	1,123,299	314,116
Total 11269-Circuit Court Electronic Citation	**$93,766**	**$800,508**	**$86,996**	**$809,183**	**$1,123,299**	**$314,116**
1259-Medical Examiner	683,657	785,040	19,832	782,856	688,186	(94,670)
Total 11270-Medical Examiner Fees	**$683,657**	**$785,040**	**$19,832**	**$782,856**	**$688,186**	**$(94,670)**
1250-State's Attorney	42,678	196,155	-	-	-	-
Total 11271-State's Attorney Records Automation Fund	**$42,678**	**$196,155**	**-**	**-**	**-**	**$0**
1161-Department of Environment and Sustainability	564,436	1,111,027	439,465	892,402	905,896	13,493
Total 11273-Environmental Control Solid Waste Management	**$564,436**	**$1,111,027**	**$439,465**	**$892,402**	**$905,896**	**$13,493**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1013-Planning and Development	602,010	707,729	-	710,906	719,985	9,079
Total 11275-HUD Section 108 Loan Program	**$602,010**	**$707,729**	**-**	**$710,906**	**$719,985**	**$9,079**
1040-County Assessor	1,160,626	1,215,220	1,015,102	1,266,561	2,176,630	910,069
Total 11276-Erroneous Homestead Exemption Recovery	**$1,160,626**	**$1,215,220**	**$1,015,102**	**$1,266,561**	**$2,176,630**	**$910,069**
1210-Office of the Sheriff	-	250,000	10,606	295,000	295,000	-
Total 11277-Pharmaceutical Disposal Fund	**-**	**$250,000**	**$10,606**	**$295,000**	**$295,000**	**$0**
1210-Office of the Sheriff	406,942	1,005,819	211,351	647,944	672,921	24,977
Total 11278-Sheriff's Operations State Asset Forfeiture	**$406,942**	**$1,005,819**	**$211,351**	**$647,944**	**$672,921**	**$24,977**
1210-Office of the Sheriff	-	247,803	27,000	248,654	281,249	32,595
Total 11279-Sheriff's Money Laundering State Asset Forfeiture	**$0**	**$247,803**	**$27,000**	**$248,654**	**$281,249**	**$32,595**
1011-Office of Chief Admin Officer	-	110,000	-	144,000	-	(144,000)
Total 11281-PEG Access Support Fund	**-**	**$110,000**	**-**	**$144,000**	**-**	**$(144,000)**
1040-County Assessor	1,077,756	2,405,108	962,398	2,843,365	1,921,085	(922,280)
Total 11282-Cook County Assessor GIS Fee Fund	**$1,077,756**	**$2,405,108**	**$962,398**	**$2,843,365**	**$1,921,085**	**$(922,280)**
1310-Office of the Chief Judge	241,739	2,900,000	953,219	3,799,274	3,919,740	120,466
Total 11285-Mortgage Foreclosure Mediation Program	**$241,739**	**$2,900,000**	**$953,219**	**$3,799,274**	**$3,919,740**	**$120,466**
1210-Office of the Sheriff	-	812,238	-	812,238	812,238	-
Total 11288-Zaborowski Fund	**-**	**$812,238**	**-**	**$812,238**	**$812,238**	**$0**
1210-Office of the Sheriff	-	732,492	-	732,492	732,492	-

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
Total 11291-DOC Program Services Fund	**-**	**$732,492**	**-**	**$732,492**	**$732,492**	**$0**
1250-State's Attorney	-	-	-	-	3,215,727	3,215,727
Total 11294-State's Attorney Fraud Case Settlements Fund	**-**	**-**	**-**	**-**	**$3,215,727**	**$3,215,727**
1500-Department of Transportation And Highways	162,469,350	334,238,133	111,806,634	422,103,070	376,561,634	(45,541,436)
Total 11300-Motor Fuel Tax	**$162,469,350**	**$334,238,133**	**$111,806,634**	**$422,103,070**	**$376,561,634**	**$(45,541,436)**
1500-Department of Transportation And Highways	78,263	7,413,285	852,147	7,103,992	6,834,777	(269,215)
Total 11302-Township Roads	**$78,263**	**$7,413,285**	**$852,147**	**$7,103,992**	**$6,834,777**	**$(269,215)**
1110-County Clerk	6,280,219	9,205,364	4,805,780	9,803,138	12,047,608	2,244,470
Total 11314-County Clerk Document Storage System	**$6,280,219**	**$9,205,364**	**$4,805,780**	**$9,803,138**	**$12,047,608**	**$2,244,470**
1110-County Clerk	941,937	1,753,053	546,507	1,821,029	2,062,592	241,563
Total 11316-County Clerk Automation	**$941,937**	**$1,753,053**	**$546,507**	**$1,821,029**	**$2,062,592**	**$241,563**
1335-Clerk of the Circuit Court-Office of Clerk	6,549,720	8,277,253	4,019,719	8,897,145	8,544,472	(352,674)
Total 11318-Circuit Court Document Storage	**$6,549,720**	**$8,277,253**	**$4,019,719**	**$8,897,145**	**$8,544,472**	**$(352,674)**
1335-Clerk of the Circuit Court-Office of Clerk	5,756,111	8,067,361	4,593,221	8,736,233	9,141,746	405,512
Total 11320-Circuit Court Automation	**$5,756,111**	**$8,067,361**	**$4,593,221**	**$8,736,233**	**$9,141,746**	**$405,512**
1310-Office of the Chief Judge	300,146	300,146	300,368	300,442	300,160	(282)
Total 11322-Circuit Court Illinois Dispute Resolution	**$300,146**	**$300,146**	**$300,368**	**$300,442**	**$300,160**	**$(282)**
1210-Office of the Sheriff	3,727,153	4,170,446	3,197,869	3,169,435	3,032,497	(136,939)
1231-Police Department	-	-	-	-	300,195	300,195

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
Total 11324-Sheriff 911 - Intergovernmental Agreement - ETSB	**$3,727,153**	**$4,170,446**	**$3,197,869**	**$3,169,435**	**$3,332,692**	**$163,256**
1310-Office of the Chief Judge	483,336	1,653,906	428,958	4,149,681	7,454,828	3,305,147
Total 11326-Adult Probation Service Fee	**$483,336**	**$1,653,906**	**$428,958**	**$4,149,681**	**$7,454,828**	**$3,305,147**
1310-Office of the Chief Judge	296,384	1,673,622	141,743	1,549,913	4,711,191	3,161,278
Total 11328-Social Services Probation Court Fee	**$296,384**	**$1,673,622**	**$141,743**	**$1,549,913**	**$4,711,191**	**$3,161,278**
1060-County Treasurer	13,511,084	14,783,691	10,014,027	17,006,288	17,760,188	753,900
Total 11854-County Treasurer Tax Sales Automation	**$13,511,084**	**$14,783,691**	**$10,014,027**	**$17,006,288**	**$17,760,188**	**$753,900**
1500-Department of Transportation And Highways	45,164,515	56,831,140	39,530,110	65,620,749	69,296,575	3,675,826
Total 11856-MFT Illinois First (1st)	**$45,164,515**	**$56,831,140**	**$39,530,110**	**$65,620,749**	**$69,296,575**	**$3,675,826**
1013-Planning and Development	531,463	818,918	862,176	1,394,330	1,464,047	69,717
Total 11857-PACE Note and Interest Fund	**$531,463**	**$818,918**	**$862,176**	**$1,394,330**	**$1,464,047**	**$69,717**
1205-Justice Advisory Council	1,814,975	20,002,354	-	-	-	-
1013-Planning and Development	244,032	200,000	-	-	-	-
1200-Department of Facilities Management	-	-	(23,206)	-	-	-
Total 11284-COVID-19 Federal Programs	**$2,059,008**	**$20,202,354**	**$(23,206)**	**-**	**-**	**$0**
1010-Office of the President	957,193	6,348,643	2,672,136	2,926,173	1,080,558	(1,845,615)
1205-Justice Advisory Council	28,789,026	35,713,428	16,682,291	24,977,371	7,727,622	(17,249,749)
1021-Office of the Chief Financial Officer	8,771,007	10,045,800	3,893,980	3,409,160	7,173,025	3,763,865
1007-Revenue	6,850,620	-	-	-	-	-
1008-Risk Management	2,326,310	-	-	-	-	-
1014-Budget and Management Services	12,579,951	419,768,975	6,418,400	42,014,988	-	(42,014,988)

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1020-County Comptroller	2,898,148	-	-	-	-	-
1022-Contract Compliance	1,667,023	-	-	-	-	-
1030-Chief Procurement Officer	3,621,838	-	-	-	-	-
1009-Enterprise Technology	22,140,617	8,420,743	(760,430)	2,712,126	2,579,299	(132,827)
1011-Office of Chief Admin Officer	1,321,296	815,550	712,536	405,604	-	(405,604)
1161-Department of Environment and Sustainability	17,914,767	32,966,407	23,420,332	32,552,403	15,808,142	(16,744,261)
1265-Cook County Department of Emergency Management & Regional Security	350,154	244,414	61,667	329,012	-	(329,012)
1500-Department of Transportation And Highways	4,986,743	17,950,000	9,644,161	16,846,532	746,875	(16,099,657)
1027-Office of Economic Development	53,906,101	85,039,391	35,688,170	33,748,033	12,468,900	(21,279,133)
1013-Planning and Development	2,487,374	794,800	2,023,980	1,853,652	-	(1,853,652)
1032-Department of Human Resources	441,007	441,007	-	-	-	-
1031-Office of Asset Management	17,817,541	8,045,848	6,976,884	4,965,633	4,722,751	(242,882)
1200-Department of Facilities Management	387,028	800,000	412,972	-	-	-
1070-County Auditor	-	219,442	-	-	-	-
1260-Public Defender	364,793	618,351	222,656	1,082,296	811,144	(271,152)
1050-Board of Review	113,710	268,000	-	-	-	-
1250-State's Attorney	647,365	885,187	172,531	1,023,307	-	(1,023,307)
1310-Office of the Chief Judge	3,093,887	4,592,693	1,239,935	1,829,727	485,405	(1,344,323)
1452-Veterans Assistance Commission	398,684	398,684	-	-	-	-
4890-Health System Administration	232,810	828,669	190,234	803,970	92,671	(711,299)
4241-Health Services - JTDC	221,654	221,608	93,223	295,916	-	(295,916)
4893-Ambulatory & Community Health Network of Cook County	1,934,855	2,278,093	912,615	1,400,419	-	(1,400,419)
4895-Department of Public Health	6,592,955	12,580,791	10,733,355	16,472,117	9,531,027	(6,941,089)
4896-Health Plan Services	296,590	-	-	-	-	-
4897-John H. Stroger Jr, Hospital of Cook County	11,380,980	33,774,521	14,985,503	26,950,348	16,628,668	(10,321,680)
Total 11286-American Rescue Plan Act (ARPA) Fund	**$215,492,025**	**$684,061,044**	**$136,397,131**	**$216,598,787**	**$79,856,089**	**$(136,742,699)**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1010-Office of the President	(14,202,200)	42,403,913	2,249,612	45,518,000	59,205,512	13,687,512
1205-Justice Advisory Council	8,584,595	35,250,000	10,555,311	55,178,726	40,989,277	(14,189,449)
1161-Department of Environment and Sustainability	38,870	61,000	355,552	2,110,425	1,650,000	(460,425)
1500-Department of Transportation And Highways	107,007	71,500	291,340	2,421,300	2,124,119	(297,181)
1027-Office of Economic Development	7,294,977	29,000,000	2,779,129	7,680,000	12,889,321	5,209,321
1002-Human Rights And Ethics	46,500	46,500	-	91,500	45,000	(46,500)
1018-Office of The Secretary To The Board of Commissioners	-	20,000	-	20,000	20,000	-
1586-Land Bank Authority	1,575,073	6,270,000	2,121,573	3,528,398	2,502,144	(1,026,254)
4895-Department of Public Health	262,500	50,000	787,500	1,557,540	507,540	(1,050,000)
Total 11287-Equity Fund SPF	**$3,707,321**	**$113,172,913**	**$19,140,016**	**$118,105,889**	**$119,932,913**	**$1,827,024**
1260-Public Defender	15,392,466	14,831,548	10,628,640	13,155,329	5,862,651	(7,292,678)
1239-Department of Corrections	103,528,764	109,974,922	61,529,498	102,358,442	1,727,276	(100,631,166)
1231-Police Department	36,903,135	37,718,764	22,564,206	35,067,164	39,504,726	4,437,562
1232-Community Corrections Department	14,526,061	10,758,476	9,492,604	12,350,965	-	(12,350,965)
1250-State's Attorney	21,927,722	20,132,526	15,219,167	26,411,021	5,548,692	(20,862,329)
1310-Office of the Chief Judge	8,698,645	7,922,316	6,100,316	9,965,284	2,111,018	(7,854,266)
1280-Adult Probation Dept.	7,846,940	5,846,740	9,126,033	9,286,436	3,802,476	(5,483,960)
1313-Social Service	750,696	2,290,293	538,848	1,276,447	5,559,852	4,283,405
1326-Juvenile Probation	15,831,738	8,735,984	10,477,897	12,872,563	525,764	(12,346,799)
1300-Judiciary	267,907	2,525,549	201,570	2,982,557	65,578	(2,916,979)
1440-Juvenile Temporary Detention Center	10,584,626	11,033,841	(174,031)	11,426,571	1,263,542	(10,163,029)
1335-Clerk of the Circuit Court-Office of Clerk	14,568,328	16,629,041	10,024,936	15,247,221	3,187,721	(12,059,500)
Total 11289-Transportation Related Home Rule Taxes	**$250,827,029**	**$248,400,000**	**$155,729,682**	**$252,400,000**	**$69,159,294**	**$(183,240,706)**
1014-Budget and Management Services	-	15,414,000	-	10,000,000	3,000,000	(7,000,000)

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1231-Police Department	236,338	423,033	256,634	330,667	384,381	53,714
4890-Health System Administration	-	428,088	-	-	-	-
4240-Cermak Health Services	-	628,590	129,542	703,500	-	(703,500)
4891-Provident Hospital	-	-	-	-	240,151	240,151
4893-Ambulatory & Community Health Network of Cook County	-	-	50,667	552,253	2,116,078	1,563,825
4895-Department of Public Health	-	-	-	-	760,572	760,572
4897-John H. Stroger Jr, Hospital of Cook County	-	-	76,160	800,800	401,390	(399,410)
Total 11290-Opioid Remediation and Abatement	**$236,338**	**$16,893,711**	**$513,003**	**$12,387,220**	**$6,902,571**	**$(5,484,649)**
1265-Cook County Department of Emergency Management & Regional Security	(64,922,616)	-	(31,555,528)	50,000,000	50,000,000	-
Total 11292-Disaster Response and Recovery Fund	**$(64,922,616)**	**$0**	**$(31,555,528)**	**$50,000,000**	**$50,000,000**	**$0**
1027-Office of Economic Development	-	-	(880,955)	-	-	-
Total 11293-Homeowner Relief Fund	**-**	**-**	**$(880,955)**	**$0**	**-**	**$0**
1010-Office of the President	-	36,533	-	-	-	-
1021-Office of the Chief Financial Officer	(9,116,389)	(5,656,386)	(41,067,468)	(39,574,270)	(40,423,572)	(849,302)
1007-Revenue	-	40,831	-	-	-	-
1014-Budget and Management Services	-	8,596	-	-	-	-
1020-County Comptroller	-	53,725	-	-	-	-
1009-Enterprise Technology	6,558,490	9,530,105	6,287,897	14,207,577	10,197,437	(4,010,140)
1011-Office of Chief Admin Officer	425,401	486,096	258,140	268,532	-	(268,532)
1161-Department of Environment and Sustainability	-	38,682	-	-	66,800	66,800
1259-Medical Examiner	74,981	-	-	-	-	-
1265-Cook County Department of Emergency Management & Regional Security	-	12,894	-	-	-	-
1500-Department of Transportation And Highways	100,610	192,321	-	130,000	29,390	(100,610)
1013-Planning and Development	-	8,596	-	-	-	-

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
1160-Building and Zoning	-	10,745	-	-	23,200	23,200
1032-Department of Human Resources	-	46,490	-	-	174,896	174,896
1031-Office of Asset Management	-	10,745	-	15,044,667	25,542,486	10,497,819
1200-Department of Facilities Management	604,517	692,425	-	-	1,431,437	1,431,437
1260-Public Defender	71,401	213,984	-	-	650,000	650,000
1018-Office of The Secretary To The Board of Commissioners	-	32,235	-	-	-	-
1040-County Assessor	-	62,500	602,563	766,300	585,268	(181,032)
1050-Board of Review	19,979	300,000	98,770	98,900	166,641	67,741
1080-Office of Independent Inspector General	-	-	-	23,000	-	(23,000)
1110-County Clerk	228,250	462,500	390,891	1,562,386	1,381,031	(181,355)
1214-Sheriff's Administration And Human Resources	2,977,351	3,200,377	246,859	912,119	406,302	(505,817)
1217-Sheriff's Information Technology	12,145,331	12,603,365	1,165,426	9,350,456	13,234,106	3,883,650
1250-State's Attorney	818,492	1,660,128	1,055,977	4,878,136	7,284,571	2,406,435
1310-Office of the Chief Judge	1,028,598	1,091,966	2,231,782	4,920,254	3,035,071	(1,885,183)
1280-Adult Probation Dept.	99,496	165,000	(597,877)	477,000	-	(477,000)
1305-Public Guardian	-	556,378	8,306	426,035	413,035	(13,000)
1313-Social Service	47,864	56,000	-	-	-	-
1326-Juvenile Probation	129,625	534,545	86,373	773,578	603,989	(169,589)
1335-Clerk of the Circuit Court-Office of Clerk	696,043	1,470,730	768,290	2,882,082	7,029,234	4,147,152
1390-Public Administrator	-	-	-	36,800	-	(36,800)
1586-Land Bank Authority	-	12,894	-	25,300	-	(25,300)
4890-Health System Administration	500,000	500,000	-	-	-	-
4893-Ambulatory & Community Health Network of Cook County	499,999	500,000	-	-	-	-
4895-Department of Public Health	470,516	500,000	29,484	-	-	-
4897-John H. Stroger Jr, Hospital of Cook County	326,372	565,000	-	-	-	-
Total 11601-Infrastructure and equipment fund	**$18,706,926**	**$30,000,000**	**$(28,434,587)**	**$17,208,852**	**$31,831,322**	**$14,622,471**

SUMMARY OF APPROPRIATIONS AND EXP BY CONTROL OFFICER AND DEPARTMENT

Departments	FY 2024 Expenditures	FY 2024 Appropriations	FY 2025 Expenditures	FY 2025 Appropriations	FY 2026 Recommendations	Difference FY26 - FY25
Total Special Purpose Funds	**$790,498,099**	**$2,049,835,911**	**$525,994,842**	**$1,785,336,358**	**$1,506,100,274**	**$(279,236,083)**
Restricted	133,431,552	432,425,102	98,080,742	435,093,200	376,757,080	(58,336,121)
Total Operating Funds	**$7,800,176,748**	**$8,934,810,870**	**$6,403,846,155**	**$9,586,484,419**	**$9,695,550,225**	**$109,065,806**
Capital Fund	**$117,047,107**	**$326,947,585**	**$83,657,227**	**$355,552,146**	**$318,298,558**	**$(37,253,588)**
Grand Total	**$7,917,223,854**	**$9,261,758,455**	**$6,487,503,381**	**$9,942,036,565**	**$10,013,848,782**	**$71,812,217**

NOTES:

1. FY2025 expenditures are reflected as of September 2025 and are unaudited.

2. For Restricted Funds, the appropriation amount reflects the amount at the time the Annual Appropriation Bill is passed for that year. However, per the Budget Resolution, Restricted Funds have a continuing appropriation throughout the year, resulting in certain years having more expenditures than originally appropriated in the Annual Appropriation Bill.

3. Capital Fund excludes capital purchases funded with operating dollars.

SUMMARY OF APPROPRIATIONS BY CONTROL OFFICER

Control Officer	Corporate Fund	Public Safety Fund	Health Enterprise Fund	Election Fund	Special Purpose Funds	Restricted	Capital	Total Appropriations
1051-President	$6,787,860	$35,875,218	-	-	$109,002,969	$2,346,880	-	$154,012,927
1076-Chief Financial Officer	40,978,084	-	-	-	471,614,498	100,000	-	512,692,582
1105-Chief Information Officer	30,996,863	-	-	-	25,152,971	-	-	56,149,834
1115-Chief Administrative Officer	14,826,752	28,434,657	-	-	537,684,091	99,750,167	-	680,695,667
1125-Office of Economic Development	20,963,808	-	-	-	27,565,453	128,519,406	-	177,048,667
1135-Chief of Human Resources	15,342,040	-	-	-	174,896	-	-	15,516,936
1140-Chief of Asset Management	8,649,803	74,402,549	-	-	31,696,674	36,000	-	114,785,027
1145-Department of Human Rights And Ethics	1,994,286	-	-	-	45,000	-	-	2,039,286
1150-Administrative Hearings	1,584,896	-	-	-	-	-	-	1,584,896
1155-County Auditor	3,055,592	-	-	-	-	-	-	3,055,592
1025-Offices Under the President	**$145,179,983**	**$138,712,424**	**-**	**-**	**$1,202,936,553**	**230,752,453**	**-**	**$1,717,581,414**
1126-Public Defender	-	110,442,897	-	-	7,323,795	-	-	117,766,692
1176-Cook County Board of Commissioners	10,801,074	-	-	-	20,000	-	-	10,821,074
1251-Assessor	37,712,642	-	-	-	5,233,086	-	-	42,945,727
1276-Board of Review	23,793,731	-	-	-	166,641	-	-	23,960,372
1301-Treasurer	686,609	-	-	-	17,760,188	-	-	18,446,797
1327-Inspector General	3,537,706	-	-	-	-	-	-	3,537,706
1352-County Clerk	20,795,213	-	-	36,544,249	22,768,942	-	-	80,108,404
1377-Board of Election Commissioners	-	-	-	23,570,794	-	-	-	23,570,794
1427-Sheriff	-	727,856,488	-	-	61,686,704	25,112,726	-	814,655,918
1453-State's Attorney	-	181,320,496	-	-	19,180,445	58,818,139	-	259,319,080
1478-Chief Judge	-	361,956,893	-	-	34,251,647	18,241,592	-	414,450,131
1503-Clerk of the Circuit Court	-	122,127,973	-	-	29,685,245	-	-	151,813,218
1536-Public Administrator	-	1,955,153	-	-	-	-	-	1,955,153
1563-Veterans Assistance Commission	3,241,826	-	-	-	-	-	-	3,241,826
1151-Elected And Appointed Officials	**$100,568,799**	**$1,505,659,901**	**-**	**$60,115,043**	**$198,076,692**	**102,172,457**	**-**	**$1,966,592,892**
1489-Fixed Charges And Special Purpose Appropriations	704,740,993	73,622,671	-	-	-	-	-	778,363,664
1588-Fixed Charges	**$704,740,993**	**$73,622,671**	**-**	**-**	**-**	**-**	**-**	**$778,363,664**
1943-Cook County Land Bank Authority	-	-	-	-	14,651,671	562,000	-	15,213,671
1638-Cook County Land Bank Authority	**-**	**-**	**-**	**-**	**$14,651,671**	**562,000**	**-**	**$15,213,671**
4020-Cook County Health & Hospital Systems Board	-	-	5,144,208,099	-	30,320,315	43,270,169	-	5,217,798,583
4010-Cook County Health & Hospital Systems Board	**-**	**-**	**$5,144,208,099**	**-**	**$30,320,315**	**43,270,169**	**-**	**$5,217,798,583**
Total Operating Funds	**$950,489,776**	**$1,717,994,996**	**$5,144,208,099**	**$60,115,043**	**$1,445,985,231**	**$376,757,080**	**-**	**$9,695,550,225**
Capital Fund*	**-**	**-**		**-**	**-**	**-**	**$318,298,558**	**$318,298,558**
Grand Totals	**$950,489,776**	**$1,717,994,996**	**$5,144,208,099**	**$60,115,043**	**$1,445,985,231**	**$376,757,080**	**$318,298,558**	**$10,013,848,782**

NOTES:
1. FY2025 expenditures are reflected as of September 2025 and are unaudited.
2. For Restricted Funds, the appropriation amount reflects the amount at the time the Annual Appropriation Bill is passed for that year. However, per the Budget Resolution, Restricted Funds have a continuing appropriation throughout the year, resulting in certain years having more expenditures than originally appropriated in the Annual Appropriation Bill.
3. Capital Fund excludes capital purchases funded with operating dollars.

SUMMARY OF FTE BY FUND

Departments	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Fund										
Corporate Fund										
1010-Office of the President	18.0	17.9	18.8	25.0	24.0	31.0	42.0	43.0	43.0	42.0
1021-Office of the Chief Financial Officer	11.0	11.0	12.1	13.0	13.0	15.0	24.0	21.0	21.0	21.0
1007-Revenue	76.6	79.6	82.7	85.0	79.0	86.0	85.0	84.0	84.0	84.0
1008-Risk Management	22.0	23.0	25.1	25.0	25.0	25.0	27.0	27.0	27.0	28.0
1014-Budget and Management Services	19.0	20.0	19.0	16.0	18.0	18.0	33.0	33.0	33.0	33.0
1020-County Comptroller	41.7	37.0	38.0	39.0	39.0	39.0	54.0	54.0	54.0	54.0
1022-Contract Compliance	12.0	12.0	12.1	13.0	12.0	16.0	30.0	30.0	-	-
1030-Chief Procurement Officer	32.0	31.0	31.0	31.0	37.0	38.0	59.0	59.0	87.0	85.0
1009-Enterprise Technology	135.0	131.9	144.1	147.0	141.0	136.0	193.0	190.0	182.0	182.0
1029-Enterprise Resource Planning (ERP)	16.0	14.1	-	-	-	-	-	-	-	-
1011-Office of Chief Admin Officer	31.7	31.1	37.0	44.0	42.0	42.0	45.0	49.0	48.0	33.0
1015-Department of Research, Operations and Innovation	-	-	-	-	-	-	-	-	-	15.0
1161-Department of Environment and Sustainability	23.0	24.0	25.1	26.0	24.0	26.0	26.0	28.0	30.0	35.0
1027-Office of Economic Development	10.0	6.9	10.0	12.0	17.0	19.0	36.2	36.2	38.2	48.4
1013-Planning and Development	12.0	6.7	8.1	13.0	12.0	12.0	12.0	11.2	8.5	9.2
1160-Building and Zoning	42.0	40.6	43.1	45.0	45.0	45.0	45.0	46.0	45.0	45.0
1170-Zoning Board of Appeals	5.0	3.1	3.1	3.0	3.0	3.0	3.0	3.0	3.0	3.0
1032-Department of Human Resources	44.0	54.2	59.3	60.0	57.0	50.0	73.0	91.0	64.0	62.0
1033-Department of Labor Relations	-	-	-	-	-	20.0	22.0	27.0	28.0	28.0
1034-Office of the Chief Human Resources Officer	-	-	-	-	-	-	-	-	20.0	20.0
1031-Office of Asset Management	25.0	26.1	28.1	31.0	30.0	38.0	42.0	45.0	47.0	52.0
1002-Human Rights And Ethics	10.0	9.2	9.2	10.0	9.0	9.0	13.0	15.0	15.0	16.0
1026-Administrative Hearing Board	9.0	9.1	9.1	9.0	9.0	9.0	9.0	9.0	9.0	9.0
1070-County Auditor	12.0	12.0	12.0	12.0	12.0	12.0	21.0	21.0	21.0	23.0
1018-Office of The Secretary To The Board of Commissioners	9.8	10.0	10.6	10.8	11.0	11.0	12.0	13.0	13.0	13.0
1081-First District	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0

SUMMARY OF FTE BY FUND

Departments	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
1082-Second District	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1083-Third District	4.0	4.0	4.1	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1084-Fourth District	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1085-Fifth District	5.0	4.0	4.1	4.1	5.0	5.0	5.0	5.0	5.0	5.0
1086-Sixth District	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1087-Seventh District	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1088-Eighth District	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1089-Ninth District	4.1	4.1	4.2	4.2	4.2	4.2	5.0	5.0	5.0	5.0
1090-Tenth District	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1091-Eleventh District	5.7	5.7	6.2	6.0	6.0	6.0	6.0	6.0	6.0	6.0
1092-Twelfth District	4.0	4.0	4.1	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1093-Thirteenth District	4.5	4.5	4.6	4.2	4.2	4.6	5.0	5.0	5.0	5.0
1094-Fourteenth District	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0
1095-Fifteenth District	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1096-Sixteenth District	4.0	4.1	4.1	4.0	5.0	5.0	5.0	5.0	5.0	5.0
1097-Seventeenth District	4.0	4.0	4.1	5.0	4.0	4.0	4.0	4.0	4.0	4.0
1040-County Assessor	309.0	258.0	253.0	260.0	259.0	259.0	268.0	278.0	284.0	284.0
1050-Board of Review	130.0	111.0	115.0	142.0	142.0	142.0	157.0	167.0	167.0	177.0
1060-County Treasurer	13.0	10.0	9.0	9.0	7.0	7.0	7.0	6.0	6.0	5.0
1080-Office of Independent Inspector General	18.0	17.0	17.0	19.0	19.0	19.0	19.0	19.0	20.0	25.0
1110-County Clerk	135.0	130.6	129.6	136.4	183.4	186.0	193.0	193.0	193.0	193.5
1130-Recorder of Deeds	81.0	78.0	80.0	71.0	-	-	-	-	-	-
1452-Veterans Assistance Commission	-	-	-	-	-	-	-	11.0	15.0	20.0
Total Corporate Fund	**1,381.1**	**1,294.5**	**1,321.6**	**1,389.7**	**1,352.8**	**1,396.8**	**1,635.2**	**1,693.4**	**1,688.7**	**1,728.1**
Public Safety Fund										
1205-Justice Advisory Council	7.0	6.1	7.0	8.0	10.8	14.0	14.0	29.0	31.0	32.0
1259-Medical Examiner	117.4	113.1	113.0	105.0	107.0	116.2	118.0	119.0	119.0	122.0

SUMMARY OF FTE BY FUND

Departments	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
1265-Cook County Department of Emergency Management & Regional Security	21.0	16.5	7.9	7.5	6.5	6.5	17.5	19.5	22.0	28.0
1451-Department of Adoption and Family Supportive Services	11.0	10.0	10.0	9.0	-	-	-	-	-	-
1200-Department of Facilities Management	524.0	515.1	511.0	521.0	524.0	525.0	525.0	521.0	540.5	541.5
1260-Public Defender	679.0	676.4	685.0	690.0	694.0	740.0	791.0	823.0	823.0	863.0
1210-Office of the Sheriff	21.0	19.0	13.0	14.0	13.0	12.0	15.0	11.0	10.0	11.0
1214-Sheriff's Administration And Human Resources	339.6	299.5	339.0	366.0	330.0	318.0	321.0	382.0	363.0	384.0
1216-Office of Prof Review, Prof Integrity Special Investigations	99.0	86.0	34.0	33.0	31.0	33.0	33.0	38.0	36.0	72.0
1217-Sheriff's Information Technology	35.0	28.0	97.0	101.0	91.0	116.0	119.0	141.0	181.0	252.3
1239-Department of Corrections	4,267.7	3,870.2	3,715.0	3,439.0	3,480.0	3,401.0	3,389.0	3,162.0	2,997.0	2,749.0
1249-Sheriff's Merit Board	28.0	13.0	19.0	17.0	19.0	21.0	19.0	22.0	21.0	19.0
1230-Court Services Division	1,173.0	1,035.5	1,024.0	1,063.0	799.0	909.0	910.0	881.0	946.0	967.0
1231-Police Department	643.0	614.0	625.0	639.0	624.0	671.0	677.0	747.0	815.0	876.0
1232-Community Corrections Department	-	-	-	194.0	173.0	239.0	239.0	237.0	214.0	-
1250-State's Attorney	1,134.2	1,126.1	1,150.2	1,170.0	1,170.4	1,205.0	1,244.0	1,244.0	1,244.0	1,333.5
1310-Office of the Chief Judge	463.7	415.8	443.2	505.7	484.6	513.7	545.6	552.9	583.7	583.7
1280-Adult Probation Dept.	586.6	518.0	562.0	639.5	554.0	554.0	590.0	586.0	586.0	739.0
1305-Public Guardian	220.8	208.8	209.0	210.0	208.4	219.4	223.0	229.0	240.0	243.0
1312-Forensic Clinical Services	29.9	24.3	24.8	24.8	24.8	24.8	24.8	25.0	25.0	25.0
1313-Social Service	201.0	174.0	189.0	212.0	207.0	220.0	244.0	248.0	253.0	269.0
1326-Juvenile Probation	421.1	342.0	374.0	373.0	329.0	329.0	326.0	367.7	417.4	409.4
1300-Judiciary	437.0	437.0	437.0	437.0	437.0	437.0	437.0	437.0	437.0	437.0
1440-Juvenile Temporary Detention Center	679.0	569.5	617.8	610.8	604.3	574.3	574.0	531.0	523.0	520.0
1335-Clerk of the Circuit Court-Office of Clerk	1,433.5	1,334.3	1,270.8	1,320.2	1,256.2	1,323.0	1,402.1	1,333.2	1,327.4	1,310.4
1390-Public Administrator	17.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Total Public Safety Fund	**13,589.5**	**12,467.1**	**12,492.5**	**12,724.4**	**12,192.9**	**12,536.8**	**12,812.9**	**12,701.3**	**12,770.0**	**12,801.8**
Total General Fund	**14,970.6**	**13,761.6**	**13,814.1**	**14,114.0**	**13,545.7**	**13,933.6**	**14,448.1**	**14,394.7**	**14,458.7**	**14,529.9**

SUMMARY OF FTE BY FUND

Departments	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Health Enterprise Fund										
4890-Health System Administration	503.0	504.7	366.0	328.0	317.0	375.0	469.0	555.8	483.3	525.3
4240-Cermak Health Services	637.5	653.0	631.0	575.0	667.0	657.0	654.0	601.0	590.0	587.0
4241-Health Services - JTDC	38.0	33.0	65.0	62.0	59.8	60.8	64.0	60.0	61.0	63.0
4891-Provident Hospital	339.0	328.0	377.8	401.0	388.2	394.0	396.0	376.0	435.0	419.0
4893-Ambulatory & Community Health Network of Cook County	847.0	828.0	848.8	401.0	345.1	880.0	905.0	849.0	866.0	887.9
4894-Ruth M. Rothstein CORE Center	78.0	74.0	75.0	71.0	71.0	72.0	72.0	70.0	74.0	71.0
4895-Department of Public Health	108.0	110.0	102.0	118.0	128.0	129.0	173.0	123.2	125.7	167.3
4896-Health Plan Services	99.0	179.0	495.0	407.0	344.0	441.0	444.0	433.0	428.0	425.0
4897-John H. Stroger Jr, Hospital of Cook County	4,133.4	4,119.0	4,240.8	4,189.3	4,482.4	4,581.0	4,457.0	4,258.0	4,466.0	4,493.7
4898-Oak Forest Health Center	82.0	66.0	37.8	49.0	-	-	-	-	-	-
Total Health Enterprise Fund	**6,864.9**	**6,894.7**	**7,239.3**	**6,601.3**	**6,802.4**	**7,589.8**	**7,634.0**	**7,326.0**	**7,529.0**	**7,639.3**
Total General and Enterprise Funds	**21,835.5**	**20,656.3**	**21,053.4**	**20,715.3**	**20,348.1**	**21,523.4**	**22,082.1**	**21,720.7**	**21,987.7**	**22,169.2**
Special Purpose and Election Funds										
Election Fund										
1110-County Clerk	125.0	120.5	120.5	116.6	121.6	117.0	113.0	111.0	111.0	105.5
1525-Board of Elec Comm-Election Fund	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Election Fund	**129.0**	**124.5**	**124.5**	**120.6**	**125.6**	**121.0**	**117.0**	**115.0**	**115.0**	**109.5**
Special Purpose Funds										
1010-Office of the President	-	-	-	-	-	1.0	1.0	1.0	1.0	-
1205-Justice Advisory Council	-	-	-	-	-	-	12.0	-	-	-
1021-Office of the Chief Financial Officer	-	-	-	-	-	8.0	-	-	-	-
1007-Revenue	-	-	-	-	-	-	1.0	-	-	-
1008-Risk Management	-	-	-	-	-	1.0	-	-	-	-
1014-Budget and Management Services	-	-	-	-	-	12.0	-	-	-	-
1020-County Comptroller	-	-	-	-	-	15.0	-	-	-	-

SUMMARY OF FTE BY FUND

Departments	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
1022-Contract Compliance	-	-	-	-	-	2.0	-	-	-	-
1030-Chief Procurement Officer	-	-	-	-	-	20.0	-	-	-	-
1009-Enterprise Technology	16.0	16.3	16.0	16.0	16.0	72.0	16.0	21.0	20.0	20.0
1011-Office of Chief Admin Officer	-	-	-	-	-	1.0	7.0	-	-	-
1161-Department of Environment and Sustainability	2.0	2.0	2.0	2.0	3.0	4.0	12.0	17.0	11.0	5.0
1265-Cook County Department of Emergency Management & Regional Security	-	-	-	-	-	8.0	1.0	1.0	1.0	-
1500-Department of Transportation And Highways	289.5	315.5	327.1	340.0	344.0	342.0	345.0	344.0	351.0	351.0
1510-Cook County Animal and Rabies Control	23.0	23.0	23.0	24.0	24.0	25.0	26.0	24.5	25.0	25.0
1530-Cook County Law Library	30.0	30.0	30.0	30.0	27.0	26.0	26.0	23.0	23.0	23.0
1027-Office of Economic Development	-	0.2	-	-	-	12.0	2.8	5.8	8.1	-
1013-Planning and Development	-	-	-	-	-	-	2.0	3.2	0.8	-
1032-Department of Human Resources	-	-	-	-	-	18.0	-	-	-	-
1033-Department of Labor Relations	-	-	-	-	-	2.0	-	-	-	-
1031-Office of Asset Management	-	-	-	-	-	-	-	7.0	2.0	-
1002-Human Rights And Ethics	-	-	-	-	-	1.0	-	-	-	-
1070-County Auditor	-	-	-	-	-	8.0	2.0	2.0	-	-
1260-Public Defender	-	-	-	-	-	-	6.0	5.0	-	-
1040-County Assessor	22.0	20.0	12.0	17.0	17.0	17.0	18.0	18.0	22.0	31.0
1050-Board of Review	-	-	11.0	-	-	9.0	-	-	-	-
1060-County Treasurer	75.5	78.5	77.5	77.5	70.5	65.5	68.5	70.0	72.0	73.0
1110-County Clerk	15.0	12.0	12.0	12.0	45.0	45.0	45.0	45.0	45.0	45.0
1130-Recorder of Deeds	60.0	58.0	55.0	50.0	-	-	-	-	-	-
1210-Office of the Sheriff	18.0	18.0	18.0	40.0	47.0	61.0	68.0	81.0	100.0	99.0
1250-State's Attorney	34.2	17.0	21.6	27.6	34.0	34.0	43.0	39.0	34.0	23.9
1310-Office of the Chief Judge	32.0	33.0	18.5	-	-	23.0	31.5	32.5	8.5	8.0
1313-Social Service	-	-	-	-	-	6.0	-	-	-	-
1335-Clerk of the Circuit Court-Office of Clerk	176.2	142.6	149.8	145.4	116.8	143.0	106.9	94.8	94.6	94.6
1586-Land Bank Authority	14.0	14.0	15.0	15.0	12.0	15.0	15.0	18.0	19.0	25.0

SUMMARY OF FTE BY FUND

Departments	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
4890-Health System Administration	53.0	48.0	49.0	17.0	18.0	18.0	23.0	19.8	11.0	-
4240-Cermak Health Services	-	-	-	-	-	-	-	7.0	-	-
4241-Health Services - JTDC	-	-	-	-	-	-	2.0	2.0	2.0	-
4891-Provident Hospital	-	-	-	-	-	-	-	-	-	2.0
4893-Ambulatory & Community Health Network of Cook County	-	-	-	-	-	-	19.0	20.0	20.0	6.0
4895-Department of Public Health	-	-	-	-	-	-	21.0	40.8	31.9	5.0
4897-John H. Stroger Jr, Hospital of Cook County	-	-	-	-	-	-	50.0	97.0	52.0	2.0
Total Special Purpose Funds	**860.4**	**828.1**	**837.5**	**813.5**	**774.3**	**1,014.5**	**970.7**	**1,039.4**	**954.9**	**838.5**
Total Special Purpose and Election Funds	**989.4**	**952.6**	**962.0**	**934.1**	**899.9**	**1,135.5**	**1,087.7**	**1,154.4**	**1,069.9**	**948.0**
Restricted	403.0	407.9	422.0	424.3	628.7	879.5	590.6	489.2	483.9	507.0
Total Full Time Equivalent	**23,227.9**	**22,016.8**	**22,437.5**	**22,073.7**	**21,876.8**	**23,538.4**	**23,760.4**	**23,364.3**	**23,541.5**	**23,624.2**

SUMMARY OF FTE BY CONTROL OFFICER

Departments	2024	2025	2026
General Funds			
1051-President	72.0	74.0	74.0
1076-Chief Financial Officer	308.0	306.0	305.0
1105-Chief Information Officer	190.0	182.0	182.0
1115-Chief Administrative Officer	215.5	219.0	233.0
1125-Office of Economic Development	96.4	94.7	105.6
1135-Chief of Human Resources	118.0	112.0	110.0
1140-Chief of Asset Management	566.0	587.5	593.5
1145-Department of Human Rights And Ethics	15.0	15.0	16.0
1150-Administrative Hearings	9.0	9.0	9.0
1155-County Auditor	21.0	21.0	23.0
1025-Offices Under the President	**1,610.9**	**1,620.2**	**1,651.1**
1126-Public Defender	823.0	823.0	863.0
1176-Cook County Board of Commissioners	97.0	96.0	96.0
1251-Assessor	278.0	284.0	284.0
1276-Board of Review	167.0	167.0	177.0
1301-Treasurer	6.0	6.0	5.0
1327-Inspector General	19.0	20.0	25.0
1352-County Clerk	193.0	193.0	193.5
1427-Sheriff	5,621.0	5,583.0	5,330.3
1453-State's Attorney	1,244.0	1,244.0	1,333.5
1478-Chief Judge	2,976.6	3,065.1	3,226.1
1503-Clerk of the Circuit Court	1,333.2	1,327.4	1,310.4

SUMMARY OF FTE BY CONTROL OFFICER

Departments	2024	2025	2026
1536-Public Administrator	15.0	15.0	15.0
1563-Veterans Assistance Commission	11.0	15.0	20.0
1151-Elected And Appointed Officials	**12,783.8**	**12,838.5**	**12,878.8**
Total General Funds	**14,394.7**	**14,458.7**	**14,529.9**
Health Enterprise Fund			
4010-Cook County Health & Hospital Systems	**7,326.0**	**7,529.0**	**7,639.3**
Total Health Enterprise Fund	**7,326.0**	**7,529.0**	**7,639.3**
Total General and Enterprise	**21,720.7**	**21,987.7**	**22,169.2**
Special Revenue Fund			
1051-President	1.0	1.0	-
1105-Chief Information Officer	21.0	20.0	20.0
1115-Chief Administrative Officer	409.5	411.0	404.0
1125-Office of Economic Development	9.0	8.9	-
1140-Chief of Asset Management	7.0	2.0	-
1155-County Auditor	2.0	-	-
1025-Offices Under the President	**449.5**	**442.9**	**424.0**
1126-Public Defender	5.0	-	-
1251-Assessor	18.0	22.0	31.0
1301-Treasurer	70.0	72.0	73.0
1352-County Clerk	156.0	156.0	150.5
1377-Board of Election Commissioners	4.0	4.0	4.0
1427-Sheriff	81.0	100.0	99.0
1453-State's Attorney	39.0	34.0	23.9

SUMMARY OF FTE BY CONTROL OFFICER

Departments	2024	2025	2026
1478-Chief Judge	32.5	8.5	8.0
1503-Clerk of the Circuit Court	94.8	94.6	94.6
1151-Elected And Appointed Officials	**500.3**	**491.1**	**484.0**
1943-Cook County Land Bank Authority	18.0	19.0	25.0
1638-Cook County Land Bank Authority	**18.0**	**19.0**	**25.0**
4010-Cook County Health & Hospital Systems	**186.6**	**116.9**	**15.0**
Total Special Revenue Fund	**1,154.4**	**1,069.9**	**948.0**
Total Operating Fund	**22,875.1**	**23,057.6**	**23,117.2**
Total Grants	**489.2**	**483.9**	**507.0**
Total Full Time Equivalent	**23,364.3**	**23,541.5**	**23,624.2**

Return to TOC

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
Corporate	**448,162,499**	**73,210,900**	**89,826,599**	**104,880,000**	**63,585,000**	**59,910,000**	**56,750,000**
Capital Renewals/Deferred Maintenance	**99,998,047**	**29,628,047**	**18,445,000**	**22,350,000**	**16,650,000**	**12,925,000**	**-**
CCHD Maintenance Fac. Dist. 2 - Bldg A (9801 Ballard Rd.)	**70,000**	**70,000**	-	-	-	-	-
Dist #2- Replace RTU (Roof Top Unit) 1	70,000	70,000	-	-	-	-	-
CCHD Maintenance Fac. Dist. 4 - Site (8900 W. 135th St.)	**1,950,000**	**550,000**	**1,400,000**	-	-	-	-
Dist #4- Maintenance Replace Roof Top Units (RTU) 1 and 2	110,000	110,000	-	-	-	-	-
Dist #4- Storm Drain and Triple Basin Structure Rebuild	125,000	125,000	-	-	-	-	-
District #4 Masonry Tuckpointing	300,000	300,000	-	-	-	-	-
District #4 Roof Replacement Bldgs A, B, C	1,415,000	15,000	1,400,000	-	-	-	-
CCHD Maintenance Fac. Dist. 5 - Site (13600 S. Ashland Ave.)	**1,965,000**	**1,265,000**	-	**700,000**	-	-	-
District 5 Maintenance Facility Concrete Floor Replacement	1,250,000	1,250,000	-	-	-	-	-
District 5 Roof & Exhaust Fan Replacement	715,000	15,000	-	700,000	-	-	-
Cicero Records Center	**8,055,000**	**435,000**	**620,000**	**3,500,000**	**3,500,000**	-	-
Cicero AHU Replacement	200,000	200,000	0	0	0	-	-
Cicero Records Center Emergency Generator / Secondary Power Source	840,000	220,000	620,000	-	-	-	-
Cicero Records Center Envelope Upgrades	7,015,000	15,000	-	3,500,000	3,500,000	-	-
County Building (118 N. Clark St.)	**8,783,527**	**1,833,527**	**4,350,000**	**2,600,000**	-	-	-
County Building- Power Remediation	1,950,000	700,000	250,000	1,000,000	-	-	-
County Building Recorder of Deeds:CCL Leakage (21175)	6,500,000	800,000	4,100,000	1,600,000	-	-	-
Cty Bldg 2nd Fl Swing Space Buildout	333,527	333,527	-	-	-	-	-
County-Wide Corporate Facilities	**38,760,000**	**10,760,000**	**7,000,000**	**7,000,000**	**7,000,000**	**7,000,000**	-
550 Countywide CF CM Services	35,400,000	7,400,000	7,000,000	7,000,000	7,000,000	7,000,000	-
Countywide Legal Services for Capital Assets	50,000	50,000	-	-	-	-	-
DFM Capital Projects	1,310,000	1,310,000	-	-	-	-	-
CSFN Expansion County-Wide (NT096) - ARPA	2,000,000	2,000,000	-	-	-	-	-
Englewood Health Center	**80,000**	**80,000**	-	-	-	-	-
DOTH District 2 Des Plaines - Exterior Security Camera VMS	80,000	80,000	-	-	-	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	**4,850,000**	**4,850,000**	-	-	-	-	-
69WW 4th Floor Tenant Improvement	115,000	115,000	-	-	-	-	-
69WW Plaza Improvements	1,020,000	1,020,000	-	-	-	-	-
Dunne Pedway Tenant Improvements	215,000	215,000	-	-	-	-	-
69W Vertical Transportation Consulting Services	3,500,000	3,500,000	-	-	-	-	-
Oak Forest Campus (OFC) Site	**1,500,000**	**1,500,000**	-	-	-	-	-
Oak Forest MDF Relocation	1,500,000	1,500,000	-	-	-	-	-
Robbins Health Center	**80,000**	**80,000**	-	-	-	-	-
DOTH District 4 Orland Park - Exterior Security Camera VMS	80,000	80,000	-	-	-	-	-
Rockwell Warehouse	**4,040,000**	**2,040,000**	**500,000**	**500,000**	**500,000**	**500,000**	-
Renovate Rockwell Warehouse Envelope, Concrete Flooring,	4,000,000	2,000,000	500,000	500,000	500,000	500,000	-
Rockwell Fuel Tank #2 Removal	15,000	15,000	-	-	-	-	-
SAO Rockwell Warehouse Intake Remodel	25,000	25,000	-	-	-	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	**27,464,520**	**4,964,520**	**3,375,000**	**8,050,000**	**5,650,000**	**5,425,000**	-
69 W Riser Cable	1,700,000	1,700,000	-	-	-	-	-
69WW VACCC Expansion Project	50,000	50,000	-	-	-	-	-
69W--Suite 1220 Space Improvements	939,520	939,520	-	-	-	-	-
69W 28th Floor Renovations	8,250,000	1,000,000	1,250,000	3,000,000	3,000,000	-	-
69W--Access Control Equipment Upgrades	175,000	175,000	-	-	-	-	-
69W Monochloramine Feeding System	150,000	150,000	-	-	-	-	-
69W Pedway Upgrades and Elevator Installation Design	325,000	250,000	-	75,000	-	-	-
69W State of IL Dept. of Transportation Suite 2100 Tenant Improvements	700,000	700,000	-	-	-	-	-
69W Reheat Valve and Actuators	550,000	-	550,000	-	-	-	-
69W Citibank Fire Protection Upgrade	500,000	-	-	500,000	-	-	-
69W ADA Improvements	1,150,000	-	-	825,000	-	325,000	-
69W Façade Upgrade	975,000	-	325,000	325,000	325,000	-	-
69W State of IL 35th Floor	525,000	-	525,000	-	-	-	-
69W Pedway Vacancy	5,600,000	-	-	250,000	250,000	5,100,000	-
69W Restrooms Renovations & Riser Replacement	5,875,000	-	725,000	3,075,000	2,075,000	-	-
County Building (118 N. Clark St.)	**2,400,000**	**1,200,000**	**1,200,000**	-	-	-	-
County Building Escalators	2,400,000	1,200,000	1,200,000	-	-	-	-
Energy/Department Initiatives	**98,652,499**	**9,980,900**	**16,921,599**	**26,930,000**	**16,285,000**	**16,285,000**	**12,250,000**

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
CCHD Maintenance Fac. Dist. 1 - Site (2325 N. Meacham Rd.)	**55,250,000**	**2,000,000**	**6,000,000**	**14,500,000**	**10,250,000**	**10,250,000**	**12,250,000**
District 1 Maintenance New Location	55,250,000	2,000,000	6,000,000	14,500,000	10,250,000	10,250,000	12,250,000
CCHD Maintenance Fac. Dist. 4 - Site (8900 W. 135th St.)	**845,666**	**541,942**	**303,724**	**-**	**-**	**-**	**-**
Dist #4- Unit Heater Overrides at Orland Park	50,000	50,000	-	-	-	-	-
DOTH District 4 Orland Park Solar Panels	795,666	491,942	303,724	-	-	-	-
CCHD Maintenance Fac. Dist. 5 - Site (13600 S. Ashland Ave.)	**935,666**	**631,942**	**303,724**	**-**	**-**	**-**	**-**
Dist #5- Controls on Unit Heaters at Riverdale HMF	50,000	50,000	-	-	-	-	-
DOTH District 5 Riverdale Solar Panels	795,666	491,942	303,724	-	-	-	-
Dist #5 Unit Heater Controls and Decarbonization at Riverdale HMF (Phase 2)	90,000	90,000	-	-	-	-	-
Cicero Records Center	**4,741,167**	**3,070,682**	**1,670,485**	**-**	**-**	**-**	**-**
Cicero Records Center- EV Charging Station	15,000	15,000	-	-	-	-	-
Countywide warehouses planning	350,000	350,000	-	-	-	-	-
Cicero Records Center Solar Panels	4,376,167	2,705,682	1,670,485	-	-	-	-
County Building (118 N. Clark St.)	**1,435,000**	**35,000**	**400,000**	**1,000,000**	**-**	**-**	**-**
County Bldg Elevator Lighting and Ceiling Upg	35,000	35,000	-	-	-	-	-
County Building- Mechanical Work	1,400,000	-	400,000	1,000,000	-	-	-
County-Wide Corporate Facilities	**65,000**	**65,000**	**-**	**-**	**-**	**-**	**-**
831 Countywide Historic Preservation & Public Art Planning	15,000	15,000	-	-	-	-	-
Countywide CF - Toilet Room Upgrades	50,000	50,000	-	-	-	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	**22,600,000**	**600,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**-**
69WW Window Replacement	22,600,000	600,000	5,500,000	5,500,000	5,500,000	5,500,000	-
Logan Square Health Center	**150,000**	**150,000**	**-**	**-**	**-**	**-**	**-**
Logan Square Health Center Feasibility Study	150,000	150,000	-	-	-	-	-
Rockwell Warehouse	**12,165,000**	**2,421,334**	**2,743,666**	**5,930,000**	**535,000**	**535,000**	**-**
Rockwell Electrical Supply	600,000	100,000	500,000	-	-	-	-
Rockwell Office HVAC upgrade	285,000	135,000	150,000	-	-	-	-
Renovation of Rockwell Warehouse - Solar Panels	3,520,000	2,176,334	1,343,666	-	-	-	-
Rockwell- Energy Efficiency Upgrades - Ph1 - Existing Controls Upgrade ECM IFB	7,750,000	-	750,000	5,930,000	535,000	535,000	-
Vehicle Maintenance Facility (Rockwell)	10,000	10,000	-	-	-	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	**65,000**	**65,000**	**-**	**-**	**-**	**-**	**-**
69W Environmental Conditions Assessment	65,000	65,000	-	-	-	-	-
County-Wide Corporate Facilities ()	**400,000**	**400,000**	**-**	**-**	**-**	**-**	**-**
Countywide Decarbonization Audits	400,000	400,000	-	-	-	-	-
Life Safety/ADA/Security	**45,517,500**	**2,057,500**	**5,510,000**	**4,550,000**	**4,100,000**	**5,300,000**	**24,000,000**
CCHD Maintenance Fac. Dist. 1 - Site (2325 N. Meacham Rd.)	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
DOTH Disttrict 1 Maintenance Facilities - exterior security cameras	10,000	10,000	-	-	-	-	-
County Building (118 N. Clark St.)	**392,500**	**32,500**	**10,000**	**350,000**	**-**	**-**	**-**
Cty Bldg Safety and Protection Bullet Block Glass	22,500	22,500	-	-	-	-	-
County Building - exterior security cameras	370,000	10,000	10,000	350,000	-	-	-
County-Wide Corporate Facilities	**8,550,000**	**750,000**	**3,500,000**	**3,200,000**	**1,100,000**	**-**	**-**
Countywide CF ADA Improvements (21178)	8,550,000	750,000	3,500,000	3,200,000	1,100,000	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	**33,200,000**	**1,200,000**	**2,000,000**	**1,000,000**	**3,000,000**	**2,000,000**	**24,000,000**
Dunne ADA Restrooms and Riser Renovation	33,200,000	1,200,000	2,000,000	1,000,000	3,000,000	2,000,000	24,000,000
George W. Dunne Admin. Building- Main (69 W. Washington St.)	**50,000**	**50,000**	**-**	**-**	**-**	**-**	**-**
69W Critical Facade Examination and Upgrade Recommendations	50,000	50,000	-	-	-	-	-
County Building (118 N. Clark St.)	**3,315,000**	**15,000**	**-**	**-**	**-**	**3,300,000**	**-**
County Building Sprinkler System Upgrades (excl'g Main Flrs)	3,315,000	15,000	-	-	-	3,300,000	-
Redevelopment/Demolition	**203,994,453**	**31,544,453**	**48,950,000**	**51,050,000**	**26,550,000**	**25,400,000**	**20,500,000**
CCHD Maintenance Fac. Dist. 4 - Site (8900 W. 135th St.)	**1,400,000**	**1,050,000**	**350,000**	**-**	**-**	**-**	**-**
Dist #4 Salt Dome Snow Fighter Loading Area Improvements	1,400,000	1,050,000	350,000	-	-	-	-
CCHD Maintenance Fac. Dist. 5 - Site (13600 S. Ashland Ave.)	**1,400,000**	**1,050,000**	**350,000**	**-**	**-**	**-**	**-**
Dist #5 Salt Dome Snow Fighter Loading Area Improvements	1,400,000	1,050,000	350,000	-	-	-	-
Cicero Records Center	**260,000**	**260,000**	**-**	**-**	**-**	**-**	**-**
Cicero Power Re-distribution	260,000	260,000	-	-	-	-	-
County Building (118 N. Clark St.)	**158,204,453**	**20,704,453**	**34,500,000**	**40,800,000**	**21,300,000**	**20,400,000**	**20,500,000**
712 County Building 11th Floor Renovation and Department Consolidation	46,300,000	4,600,000	10,300,000	10,300,000	16,000,000	5,100,000	-
County Bldg Restack Flrs 1, 2, 5 CMAR	22,639,453	7,639,453	7,500,000	7,500,000	-	-	-
County Building 3rd & 9th floor Restacking	43,615,000	15,000	-	2,500,000	5,300,000	15,300,000	20,500,000
County Building 6th & 8th floor Restacking	40,400,000	3,200,000	16,700,000	20,500,000	-	-	-

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
Marriage Court renovation	250,000	250,000	-	-	-	-	-
2141 CB Space Allocation Cook County Historic Archives and Records Office	5,000,000	5,000,000	-	-	-	-	-
County-Wide Corporate Facilities	**1,030,000**	**1,030,000**	**-**	**-**	**-**	**-**	**-**
Renovation county-owned properties to increase value prior to redevelopment or sale	1,030,000	1,030,000	-	-	-	-	-
Des Plaines TB Clinic	**15,000**	**15,000**	**-**	**-**	**-**	**-**	**-**
Des Plaines TB Clinic Renovation	15,000	15,000	-	-	-	-	-
George W. Dunne Admin. Building- Main (69 W. Washington St.)	**41,390,000**	**7,140,000**	**13,750,000**	**10,250,000**	**5,250,000**	**5,000,000**	**-**
Dunne Building OPD Buildout Flrs 16 and 17	21,600,000	850,000	5,250,000	5,250,000	5,250,000	5,000,000	-
Dunne Exterior Canopy Renovation	6,950,000	3,450,000	3,500,000	-	-	-	-
Restack 27th and 30th floors	12,840,000	2,840,000	5,000,000	5,000,000	-	-	-
Oak Forest Campus (OFC) Site	**295,000**	**295,000**	**-**	**-**	**-**	**-**	**-**
578 Oak Forest--Long-Term Plan	250,000	250,000	-	-	-	-	-
New EMRS Facility	15,000	15,000	-	-	-	-	-
Oak Forest DEMRS Consolidation Building	30,000	30,000	-	-	-	-	-
Health and Hospitals	**523,855,214**	**87,160,370**	**139,334,967**	**88,592,832**	**57,750,287**	**43,420,239**	**107,596,519**
Capital Renewals/Deferred Maintenance	**388,182,964**	**53,051,500**	**71,002,587**	**63,361,832**	**49,750,287**	**43,420,239**	**107,596,519**
Blue Island Regional Outpatient Center	**292,000**	**292,000**	**-**	**-**	**-**	**-**	**-**
Blue Island Flooring/Loading Zone Improvements	100,000	100,000	-	-	-	-	-
Blue Island Perimeter Heating	192,000	192,000	-	-	-	-	-
Cottage Grove Medical Center	**85,000**	**85,000**	**-**	**-**	**-**	**-**	**-**
ACHN Emergency Power - Cottage Grove	85,000	85,000	-	-	-	-	-
County-Wide Health and Hospital	**90,941,869**	**8,716,421**	**8,100,614**	**8,341,832**	**8,590,287**	**8,846,196**	**48,346,519**
CM Services for Health and Hospitals Portfolio	90,941,869	8,716,421	8,100,614	8,341,832	8,590,287	8,846,196	48,346,519
Dr. Jorge Prieto Health Center	**600,000**	**600,000**	**-**	**-**	**-**	**-**	**-**
561 Prieto Clinic-Site and Envelope Renovations	600,000	600,000	-	-	-	-	-
Englewood Health Center	**85,000**	**85,000**	**-**	**-**	**-**	**-**	**-**
ACHN Emergency Power - Englewood	85,000	85,000	-	-	-	-	-
JHS Campus Power Plant	**11,087,276**	**550,000**	**5,037,276**	**5,500,000**	**-**	**-**	**-**
JHS BAS Replacement	10,937,276	400,000	5,037,276	5,500,000	-	-	-
Stroger Four Domestic Hot Water Tanks	150,000	150,000	-	-	-	-	-
John H. Stroger Jr. Hospital	**45,546,319**	**7,010,000**	**12,462,276**	**11,000,000**	**8,000,000**	**7,074,043**	**-**
565 JHS Interior LED Lighting Replacement Phase I	24,737,276	2,500,000	5,037,276	6,000,000	6,000,000	5,200,000	-
JHS Main Loading Dock Modernization	2,645,000	220,000	2,425,000	-	-	-	-
JHS Mechanical Systems Capital Renewal/Replacement Projects (21298)	100,000	100,000	-	-	-	-	-
JHS Roof Replacement Design (24071)	16,874,043	3,000,000	5,000,000	5,000,000	2,000,000	1,874,043	-
JHS Upgrade Medical Gas Sys	1,150,000	1,150,000	-	-	-	-	-
Stroger Blind Replacement	40,000	40,000	-	-	-	-	-
John H. Stroger Jr. Hospital	**211,620,000**	**15,557,579**	**40,632,421**	**35,520,000**	**33,160,000**	**27,500,000**	**59,250,000**
JHS Emergency Entrance and Site Upgrades	2,615,000	500,000	2,115,000	-	-	-	-
JHS Fire Sprinkler System Evaluation	9,310,000	600,000	3,050,000	3,000,000	2,660,000	-	-
Stroger Hospital Elevator Modernization	12,050,000	3,050,000	3,000,000	3,000,000	3,000,000	-	-
Stroger Radiology Capital Equipment Installations	5,890,000	510,000	3,400,000	1,980,000	-	-	-
Stroger Hospital Mammography	5,000	5,000	-	-	-	-	-
JHS Restacking	36,150,000	150,000	1,000,000	5,000,000	5,000,000	5,000,000	20,000,000
CCH Cancer Center	81,000,000	-	1,000,000	3,000,000	20,000,000	20,000,000	37,000,000
JHS Clinic N Coversion to ICU	10,000,000	-	250,000	2,500,000	2,500,000	2,500,000	2,250,000
Stroger Hospital MEP Upgrades	24,700,000	5,142,579	12,017,421	7,540,000	-	-	-
Stroger Powerhouse MEP Upgrades	21,800,000	5,100,000	10,700,000	6,000,000	-	-	-
JHS Sterile Processing Dept Renovation	8,100,000	500,000	4,100,000	3,500,000	-	-	-
John H. Stroger Jr. Parking Structure	**5,250,000**	**3,500,000**	**1,750,000**	**-**	**-**	**-**	**-**
559 JHS Parking Garage Upgrade	5,250,000	3,500,000	1,750,000	-	-	-	-
Provident Hospital	**17,215,000**	**11,195,000**	**3,020,000**	**3,000,000**	**-**	**-**	**-**
269 Provident Sewer Replacement	3,000,000	3,000,000	-	-	-	-	-
Prov Hosp AHU Refurbishing	12,020,000	6,000,000	3,020,000	3,000,000	-	-	-
Prov Hosp Ambulance Bay	790,000	790,000	-	-	-	-	-
Provident Hospital Elevator Modernization	955,000	955,000	-	-	-	-	-
Provident Pharmacy Clean Room Renovation	450,000	450,000	-	-	-	-	-
Provident Hospital Parking Structure	**1,965,000**	**1,965,000**	**-**	**-**	**-**	**-**	**-**
931 Provident - Parking Structure - Capital Renewals	1,350,000	1,350,000	-	-	-	-	-

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
Provident Parking Structure Elevator Modernization	615,000	615,000	-	-	-	-	-
Robbins Health Center	**85,000**	**85,000**	**-**	**-**	**-**	**-**	**-**
ACHN Emergency Power - Robbins	85,000	85,000	-	-	-	-	-
Ruth M. Rothstein Core Center	**3,400,500**	**3,400,500**	**-**	**-**	**-**	**-**	**-**
Rothstein CORE Center	3,400,500	3,400,500	-	-	-	-	-
TBD	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Arlington Heights Building Purchase FY25	10,000	10,000	-	-	-	-	-
Energy/Department Initiatives	**58,970,250**	**6,796,870**	**27,973,380**	**16,200,000**	**8,000,000**	**-**	**-**
Blue Island Regional Outpatient Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Blue Island Smart Water Meters	10,000	10,000	-	-	-	-	-
Cottage Grove Medical Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Cottage Grove Smart Water Meters	10,000	10,000	-	-	-	-	-
Dr. Jorge Prieto Health Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Prieto Smart Water Meters	10,000	10,000	-	-	-	-	-
Edward Piszczek TB Clinic	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Piszczrek Smart Water Meters	10,000	10,000	-	-	-	-	-
Englewood Health Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Englewood Smart Water Meters	10,000	10,000	-	-	-	-	-
John H. Stroger Jr. Hospital	**5,760,000**	**520,000**	**4,040,000**	**1,200,000**	**-**	**-**	**-**
Stroger MRI Center Expansion	5,750,000	510,000	4,040,000	1,200,000	-	-	-
Stroger Smart Water Meters	10,000	10,000	-	-	-	-	-
John H. Stroger Jr. Hospital	**1,790,250**	**1,106,870**	**683,380**	**-**	**-**	**-**	**-**
JHS Solar Panels	1,790,250	1,106,870	683,380	-	-	-	-
Oak Forest Campus (OFC) Site	**800,000**	**800,000**	**-**	**-**	**-**	**-**	**-**
Pump on water system at OFHC	500,000	500,000	-	-	-	-	-
OFHC Water Tower Rehabilitation	300,000	300,000	-	-	-	-	-
Provident Hospital	**1,275,000**	**1,275,000**	**-**	**-**	**-**	**-**	**-**
Provident Hospital Smart Water Meters	10,000	10,000	-	-	-	-	-
Provident Lobby and Interior Corridor Upgrades	1,115,000	1,115,000	-	-	-	-	-
Provident Public EV Charging Stations	150,000	150,000	-	-	-	-	-
Robbins Health Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Robbins Smart Water Meters	10,000	10,000	-	-	-	-	-
Ruth M. Rothstein Core Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
CORE Smart Water Meters	10,000	10,000	-	-	-	-	-
Stroger Campus Site	**715,000**	**715,000**	**-**	**-**	**-**	**-**	**-**
Healthcare Services Long-Term Plan_	715,000	715,000	-	-	-	-	-
The Professional Building (Central Campus Health Center)	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
ProfBldg Smart Water Meters	10,000	10,000	-	-	-	-	-
John H. Stroger Jr. Parking Structure (1800 W. Polk St.)	**250,000**	**250,000**	**-**	**-**	**-**	**-**	**-**
Stroger Public EV Charging Stations	250,000	250,000	-	-	-	-	-
Ruth M. Rothstein Core Center (2020 West Harrison St.)	**5,100,000**	**50,000**	**5,050,000**	**-**	**-**	**-**	**-**
CORE MEP Upgrades	5,100,000	50,000	5,050,000	-	-	-	-
Stroger Campus Site ()	**200,000**	**-**	**200,000**	**-**	**-**	**-**	**-**
Decarbonization Study Stroger Mechanical Systems	200,000	-	200,000	-	-	-	-
Arlington Heights Clinic	**1,000,000**	**1,000,000**	**-**	**-**	**-**	**-**	**-**
Outpatient Imaging Center at Arlington Heights	1,000,000	1,000,000	-	-	-	-	-
CCDPH Administration	**42,000,000**	**1,000,000**	**18,000,000**	**15,000,000**	**8,000,000**	**-**	**-**
CCDPH Long-Term Plan	42,000,000	1,000,000	18,000,000	15,000,000	8,000,000	-	-
Life Safety/ADA/Security	**7,704,000**	**4,144,000**	**3,510,000**	**50,000**	**-**	**-**	**-**
Blue Island Regional Outpatient Center	**175,000**	**25,000**	**150,000**	**-**	**-**	**-**	**-**
Blue Island Health Center Emergency Generator	175,000	25,000	150,000	-	-	-	-
Cottage Grove Medical Center	**200,000**	**200,000**	**-**	**-**	**-**	**-**	**-**
Purchase & Installation of New Entry doors for the site lobby and two back doors at Cottage Grove	200,000	200,000	-	-	-	-	-
Dr. Jorge Prieto Health Center	**150,000**	**10,000**	**140,000**	**-**	**-**	**-**	**-**
Jorge Prieto Clinic Emergency Generator	150,000	10,000	140,000	-	-	-	-
John H. Stroger Jr. Hospital	**4,389,000**	**1,879,000**	**2,460,000**	**50,000**	**-**	**-**	**-**
569 JHS Interior Signage / Life Safety	1,679,000	1,679,000	-	-	-	-	-
JHS Overhead Paging System & Nurse Call System Replacement	2,710,000	200,000	2,460,000	50,000	-	-	-
John H. Stroger Jr. Hospital	**820,000**	**620,000**	**200,000**	**-**	**-**	**-**	**-**

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
JHS ED Expansion and Upgrades	800,000	600,000	200,000	-	-	-	-
Stroger Hospital -Replacement of Automatic Transfer Switches	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Stroger Hospital -Fire Alarm Panel Replacement	10,000	10,000	-	-	-	-	-
Provident Hospital	**1,280,000**	**1,280,000**	**-**	**-**	**-**	**-**	**-**
Provident - Exterior Inspections and Renovations	280,000	280,000	-	-	-	-	-
Provident Ambulance Bay Renovation	1,000,000	1,000,000	-	-	-	-	-
Robbins Health Center	**90,000**	**90,000**	**-**	**-**	**-**	**-**	**-**
Robbins Health Purchase & Installation of New Entry doors	90,000	90,000	-	-	-	-	-
North Riverside Clinic	**150,000**	**10,000**	**140,000**	**-**	**-**	**-**	**-**
North Riverside Emergency Generator	150,000	10,000	140,000	-	-	-	-
Belmont Cragin Health Center	**150,000**	**10,000**	**140,000**	**-**	**-**	**-**	**-**
Belmont Craigin Emergency Generator	150,000	10,000	140,000	-	-	-	-
Austin Health Clinic	**150,000**	**10,000**	**140,000**	**-**	**-**	**-**	**-**
Austin Emergency Generator	150,000	10,000	140,000	-	-	-	-
Arlington Heights Clinic	**150,000**	**10,000**	**140,000**	**-**	**-**	**-**	**-**
Arlington Heights Emergency Generator	150,000	10,000	140,000	-	-	-	-
Redevelopment/Demolition	**68,998,000**	**23,168,000**	**36,849,000**	**8,981,000**	**-**	**-**	**-**
Sheriff's Warrant Division (937 N. Wood St.)	**3,650,000**	**2,400,000**	**1,250,000**	**-**	**-**	**-**	**-**
Ambulatory Clinic Co-location	3,650,000	2,400,000	1,250,000	-	-	-	-
CCHHS Administration Building	**10,939,000**	**4,085,000**	**5,854,000**	**1,000,000**	**-**	**-**	**-**
Polk Building Demolition	9,854,000	3,000,000	5,854,000	1,000,000	-	-	-
Polk Decommissioning Project (B&G Relocation)	1,085,000	1,085,000	-	-	-	-	-
Cottage Grove Medical Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Cottage Grove Health Center	10,000	10,000	-	-	-	-	-
Dr. Jorge Prieto Health Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
New Prieto Health Center	10,000	10,000	-	-	-	-	-
Durand Building	**7,555,500**	**265,000**	**5,000,000**	**2,290,500**	**-**	**-**	**-**
Demolition of Durand	7,555,500	265,000	5,000,000	2,290,500	-	-	-
Englewood Health Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
New Englewood Health Center	10,000	10,000	-	-	-	-	-
Hektoen Building	**7,555,500**	**265,000**	**5,000,000**	**2,290,500**	**-**	**-**	**-**
Demolition of Hektoen	7,285,500	15,000	4,980,000	2,290,500	-	-	-
Hektoen Demolition	270,000	250,000	20,000	-	-	-	-
John H. Stroger Jr. Hospital	**20,380,000**	**4,935,000**	**12,045,000**	**3,400,000**	**-**	**-**	**-**
JHS Cardiology/Cath Lab	8,000,000	600,000	4,000,000	3,400,000	-	-	-
JHS Lab Frozen Section Extension	5,600,000	1,305,000	4,295,000	-	-	-	-
Relocation of Mail Order Pharmacy	6,780,000	3,030,000	3,750,000	-	-	-	-
Oak Forest Campus (OFC) Site	**15,023,000**	**9,023,000**	**6,000,000**	**-**	**-**	**-**	**-**
946 OFC - Major Site Demolition (A/E)	50,000	50,000	-	-	-	-	-
OF Major Site Demolition (CMAR)	14,473,000	8,473,000	6,000,000	-	-	-	-
OFC - Major Site Demolition (CMAR)	500,000	500,000	-	-	-	-	-
Old Cook County - Market Rate Redevelopment	**780,000**	**780,000**	**-**	**-**	**-**	**-**	**-**
Harrison Square Space Buildout	780,000	780,000	-	-	-	-	-
Provident Hospital	**3,050,000**	**1,350,000**	**1,700,000**	**-**	**-**	**-**	**-**
GI Suites at Provident	1,200,000	500,000	700,000	-	-	-	-
Provident Hospital Replacement Project	750,000	750,000	-	-	-	-	-
Women's Pavilion at Provident	1,100,000	100,000	1,000,000	-	-	-	-
Robbins Health Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
New Robbins Health Center	10,000	10,000	-	-	-	-	-
Ruth M. Rothstein Core Center	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
Ruth M. Rothstein Core Center	10,000	10,000	-	-	-	-	-
Stroger Campus Site	**15,000**	**15,000**	**-**	**-**	**-**	**-**	**-**
Hospital Planning Services	15,000	15,000	-	-	-	-	-
Public Safety	**2,017,438,246**	**99,716,716**	**277,081,530**	**380,540,000**	**337,740,000**	**164,360,000**	**758,000,000**
Capital Renewals/Deferred Maintenance	**362,279,233**	**33,384,233**	**73,855,000**	**55,440,000**	**44,440,000**	**39,460,000**	**115,700,000**
Bridgeview Courthouse (5th Dist.)	**7,000,000**	**500,000**	**4,740,000**	**220,000**	**220,000**	**220,000**	**1,100,000**
Bridgeview Courthouse - Elevator Upgrades and Modernizations	100,000	100,000	-	-	-	-	-
Bridgeview Courthouse - FY22 Flooring Replacement Projects	2,350,000	350,000	240,000	220,000	220,000	220,000	1,100,000
Bridgeview Courthouse Carpet Replacement	50,000	50,000	-	-	-	-	-

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
Bridgeview roof replacement	4,500,000	-	4,500,000	-	-	-	-
County-Wide Public Safety Facilities	**49,310,000**	**3,310,000**	**9,000,000**	**9,000,000**	**9,000,000**	**9,000,000**	**10,000,000**
JOC Administration	20,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Program Management Services	29,310,000	1,310,000	7,000,000	7,000,000	7,000,000	7,000,000	-
Criminal Court Admin. Building	**2,318,000**	**1,618,000**	**700,000**	**-**	**-**	**-**	**-**
CCAB - Plaza Deck Replacement	750,000	750,000	-	-	-	-	-
CCAB 10th Floor Camera Project	28,000	28,000	-	-	-	-	-
CCAB UPS Replacement	1,540,000	840,000	700,000	-	-	-	-
Criminal Court Admin. Building	**30,800,000**	**1,800,000**	**8,000,000**	**5,000,000**	**4,000,000**	**2,000,000**	**10,000,000**
650 States Attorney Office Space Remodel	8,750,000	750,000	3,000,000	3,000,000	2,000,000	-	-
CCAB - Elevator Upgrades and Modernizations	18,250,000	250,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
CCAB Roof Replacement	3,800,000	800,000	3,000,000	-	-	-	-
Criminal Courts (26th/California)	**24,255,019**	**6,180,019**	**4,555,000**	**4,440,000**	**2,440,000**	**2,440,000**	**4,200,000**
627 CCB - Replace Pnuematic Controls	10,000	10,000	-	-	-	-	-
Carpet and Flooring Replacement for Leighton Courthouse	2,010,000	10,000	240,000	220,000	220,000	220,000	1,100,000
CCB - Elevator Upgrades and Modernizations	10,350,000	350,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
CCB - FY22 Flooring Replacement Projects	2,450,000	450,000	240,000	220,000	220,000	220,000	1,100,000
CCB 4" main water line replacement	212,500	212,500	-	-	-	-	-
CCB Holding Area Renovation	1,930,000	1,930,000	-	-	-	-	-
CCB/CCAB Emergency Generator Project	7,050,000	3,050,000	2,000,000	2,000,000	-	-	-
Leighton Zoom Room	67,519	67,519	-	-	-	-	-
OCJ – Court Reporters Room	75,000	-	75,000	-	-	-	-
CCB Leighton Courthouse and Child Protection Division Carpet Replacement	100,000	100,000	-	-	-	-	-
DOC Cermak Hospital	**131,892**	**131,892**	**-**	**-**	**-**	**-**	**-**
Cermak ADA Tunnel Redesign	131,892	131,892	-	-	-	-	-
DOC Div. II, Dorm I	**78,222**	**78,222**	**-**	**-**	**-**	**-**	**-**
Division II, Dorm I Variable Speed Drive Replacement	78,222	78,222	-	-	-	-	-
DOC Div. II, Dorm II	**78,222**	**78,222**	**-**	**-**	**-**	**-**	**-**
Division II, Dorm II Variable Speed Drive Replacement	78,222	78,222	-	-	-	-	-
DOC Div. II, Dorm III	**78,222**	**78,222**	**-**	**-**	**-**	**-**	**-**
Division II, Dorm III Variable Speed Drive Replacement	78,222	78,222	-	-	-	-	-
DOC Division III Annex (RTU)	**20,000**	**20,000**	**-**	**-**	**-**	**-**	**-**
Cable TV Phase 3 RTU Cable TV Upgrade	10,000	10,000	-	-	-	-	-
Cable TV Phase 3 Division III Annex Cable TV Upgrade	10,000	10,000	-	-	-	-	-
DOC Division IX	**1,910,000**	**1,910,000**	**-**	**-**	**-**	**-**	**-**
Division IX Shower Rehabilitation	850,000	850,000	-	-	-	-	-
Division IX Water Heater Replacement	1,050,000	1,050,000	-	-	-	-	-
Cable TV Phase 3 Division IX DOC Cable TV Upgrade	10,000	10,000	-	-	-	-	-
DOC Division VI	**9,030,000**	**30,000**	**4,500,000**	**4,500,000**	**-**	**-**	**-**
CCDOC Division 6 Foundation Leaks	10,000	10,000	-	-	-	-	-
Division VI - Replace Chilled Water & Steam Coils - All AHU's	9,010,000	10,000	4,500,000	4,500,000	-	-	-
Cable TV Phase 3 Division VI Cable TV Upgrade	10,000	10,000	-	-	-	-	-
DOC Division XI	**60,000**	**60,000**	**-**	**-**	**-**	**-**	**-**
2126 Division 11 Roof duct heaters	50,000	50,000	-	-	-	-	-
Cable TV Phase 3 Division XI Cable TV Upgrade	10,000	10,000	-	-	-	-	-
DOC Site	**124,925,145**	**1,005,145**	**9,000,000**	**14,000,000**	**15,000,000**	**15,920,000**	**70,000,000**
CCDOC Elevators	18,150,000	150,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
DOC Campus - Elevator Upgrades and Modernizations	33,422,144	422,144	2,000,000	2,000,000	2,000,000	2,000,000	25,000,000
DOC Campus Camera Project	16,963,000	43,000	4,000,000	4,000,000	4,000,000	4,920,000	-
DOC MEP A/E Services	56,300,000	300,000	1,000,000	6,000,000	7,000,000	7,000,000	35,000,000
CCDOC Central Kitchen Commercial Walk-In Freezer Units	40,000	40,000	-	-	-	-	-
Central Kitchen walk-in Freezer and cooler sprinkler head replacement	50,000	50,000	-	-	-	-	-
DOC Long Term Plan – DOC Cafeteria	1	1	-	-	-	-	-
DOC South Campus Building 3	**650,000**	**650,000**	**-**	**-**	**-**	**-**	**-**
South Campus Building 3 Roof Replacement	650,000	650,000	-	-	-	-	-
DOC South Campus Building 4	**650,000**	**-**	**650,000**	**-**	**-**	**-**	**-**
South Campus Building 4 Roof Replacement	650,000	-	650,000	-	-	-	-
DOC Tunnels	**10,400,000**	**400,000**	**3,000,000**	**3,000,000**	**2,000,000**	**2,000,000**	**-**
802 Rolling Fire Door Replacement - DOC Tunnels	10,400,000	400,000	3,000,000	3,000,000	2,000,000	2,000,000	-

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
Domestic Violence Courthouse	**38,588,000**	**688,000**	**7,840,000**	**5,620,000**	**6,120,000**	**5,220,000**	**13,100,000**
Domestic Violence Courthouse - Elevator Upgrades and Modernizations	21,265,000	265,000	5,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Domestic Violence Courthouse - FY21 Flooring Replacement Projects	2,200,000	200,000	240,000	220,000	220,000	220,000	1,100,000
Domestic Violence Courthouse Camera Project	5,923,000	23,000	2,000,000	2,000,000	1,900,000	-	-
Domestic Violence - ADA Assessment	9,200,000	200,000	600,000	1,400,000	2,000,000	3,000,000	2,000,000
Jefferson Building - Maywood Campus	**50,000**	**50,000**	**-**	**-**	**-**	**-**	**-**
2318 Jefferson Plumbing Upgrade	50,000	50,000	-	-	-	-	-
JTDC Parking Structure	**13,360,000**	**860,000**	**6,500,000**	**5,000,000**	**1,000,000**	**-**	**-**
JTDC Garage Renovation	7,300,000	300,000	3,000,000	3,000,000	1,000,000	-	-
Skokie Garage Renovation	4,760,000	260,000	2,500,000	2,000,000	-	-	-
JTDC Parking Garage Shoring	1,300,000	300,000	1,000,000	-	-	-	-
Juvenile West (Courthouse)	**1,600,000**	**1,600,000**	**-**	**-**	**-**	**-**	**-**
JTDC Roof Replacement	1,600,000	1,600,000	-	-	-	-	-
Markham Courthouse (6th Dist.)	**11,467,408**	**2,467,408**	**3,240,000**	**220,000**	**220,000**	**220,000**	**5,100,000**
Markham 2nd Floor PD Office Renovation	57,500	57,500	-	-	-	-	-
Markham Courthouse - Elevator Upgrades and Modernizations	3,050,000	50,000	3,000,000	-	-	-	-
Markham Courthouse - FY22 Flooring Replacement Projects	2,285,000	285,000	240,000	220,000	220,000	220,000	1,100,000
Markham Courthouse Camera Project	5,819,908	1,819,908	-	-	-	-	4,000,000
Markham Social Services Office Flooring	255,000	255,000	-	-	-	-	-
Maywood Campus Site	**6,410,000**	**410,000**	**2,000,000**	**2,000,000**	**2,000,000**	**-**	**-**
Maywood - Gun Range Suppression System Replacement	60,000	60,000	-	-	-	-	-
Maywood parking lot curb replacement and asphalt paving	6,350,000	350,000	2,000,000	2,000,000	2,000,000	-	-
Maywood Courthouse (4th Dist.)	**9,711,712**	**711,712**	**3,240,000**	**220,000**	**2,220,000**	**2,220,000**	**1,100,000**
2143 Maywood VFD Replacement	75,500	75,500	-	-	-	-	-
Maywood Courthouse - Elevator Upgrades and Modernizations	3,050,000	50,000	3,000,000	-	-	-	-
Maywood Courthouse - FY22 Flooring Replacement Projects	2,483,212	483,212	240,000	220,000	220,000	220,000	1,100,000
Maywood Courthouse Camera Project	4,028,000	28,000	-	-	2,000,000	2,000,000	-
2124 Maywood Dock and Ramp Renovation Including Epoxy Flooring	75,000	75,000	-	-	-	-	-
Skokie Courthouse (2nd Dist.)	**2,393,524**	**393,524**	**240,000**	**220,000**	**220,000**	**220,000**	**1,100,000**
SAO - Skokie Courthouse Interior Renovation	253,524	253,524	-	-	-	-	-
Skokie Courthouse - Elevator Upgrades and Modernizations	50,000	50,000	-	-	-	-	-
Skokie Courthouse -FY22 Flooring Replacement Projects	2,080,000	80,000	240,000	220,000	220,000	220,000	1,100,000
West Driveway - Skokie	10,000	10,000	-	-	-	-	-
Daley Center (50 W. Washington St.)	**3,341,719**	**2,491,719**	**350,000**	**500,000**	**-**	**-**	**-**
531 Re-lining of Cooling	964,786	964,786	-	-	-	-	-
575 RJDC - Retrofit (6) revolving doors in SW and SE 1st floor lobby	425,000	425,000	-	-	-	-	-
841 Daley Center Lock-Up Security and Privacy Upgrades	42,933	42,933	-	-	-	-	-
Boiler Feed Water Valve Upgrades	5,000	5,000	-	-	-	-	-
Daley Center CL 16 Permanent ZOOM Room	150,000	150,000	-	-	-	-	-
Plaza Fountain Rebuild	200,000	200,000	-	-	-	-	-
RJDC - Replace lower level drainline to Sheriff's LL locker room	50,000	50,000	-	-	-	-	-
Air Compressor Upgrades	15,000	15,000	-	-	-	-	-
Chiller Isolation Valves	1,000,000	150,000	350,000	500,000	-	-	-
Judge's, semi-private and jury room toilet upgrades	75,000	75,000	-	-	-	-	-
1300 - Courtroom State Seals	204,000	204,000	-	-	-	-	-
590 ADA Upgrades	180,000	180,000	-	-	-	-	-
RJDC Docket Room Conversion to Probate Hearing Room	30,000	30,000	-	-	-	-	-
Markham Courthouse (6th Dist.) (16501 S. Kedzie Ave.)	**67,000**	**67,000**	**-**	**-**	**-**	**-**	**-**
Markham Skylights - Roof A	67,000	67,000	-	-	-	-	-
Criminal Court Admin. Building (2650 S. California Ave.)	**2,635,150**	**2,335,150**	**300,000**	**-**	**-**	**-**	**-**
DOC Pedestrian and Utility Tunnel renovations	25,000	25,000	-	-	-	-	-
PD FY26 CCAB PD Office Reconfigulation	450,000	150,000	300,000	-	-	-	-
1300 -Leighton Courtroom Refresh - "Fishbowl" Rooms	1,870,000	1,870,000	-	-	-	-	-
Div 5 Wall on California Ave	80,000	80,000	-	-	-	-	-
Ironworker Fab Shop New O/H Crane and lighting	98,150	98,150	-	-	-	-	-
State's Attorney Office Digital Forensic Lab	80,000	80,000	-	-	-	-	-
State's Attorney Office Physical Forensic Renovation	32,000	32,000	-	-	-	-	-
Jefferson Building - Maywood Campus (1401 Maybrook Dr.)	**120,000**	**120,000**	**-**	**-**	**-**	**-**	**-**
Replace Roof - Jefferson Building	70,000	70,000	-	-	-	-	-

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
Roof top unit replacement for server room in Jefferson building	50,000	50,000	-	-	-	-	-
Whitcomb Building - Maywood Campus (1311 Maybrook Dr.)	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
Install Exhaust System Maywood-Whitcomb Basement	100,000	100,000	-	-	-	-	-
Juvenile Temp. Detention Center (East) (1100 S. Hamilton Ave.)	**275,000**	**275,000**	**-**	**-**	**-**	**-**	**-**
JTDC Food Services Walk-In Freezer	75,000	75,000	-	-	-	-	-
Replace Pumps w/ VFD Driven Pumps & Drives-JTDC East	200,000	200,000	-	-	-	-	-
Markham Courthouse (6th Dist.) (16501 S. Kedzie Ave.)	**1,254,999**	**1,254,999**	**-**	**-**	**-**	**-**	**-**
Coollng Tower -Markham courthouse	750,000	750,000	-	-	-	-	-
Exhaust Fans -Markham Courthouse	504,999	504,999	-	-	-	-	-
Rob't J. Stein Institute of Forensic Medicine (2121 W. Harrison St.)	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
Replace Water Heaters - Forensics	100,000	100,000	-	-	-	-	-
DOC Division XI (3015 S. California Ave.)	**275,000**	**275,000**	**-**	**-**	**-**	**-**	**-**
Domestic Water Booster System - Div XI	250,000	250,000	-	-	-	-	-
Install Pinned Cleanout Plugs - Div XI	25,000	25,000	-	-	-	-	-
Skokie Courthouse (2nd Dist.) (5600 Old Orchard Rd.)	**175,000**	**175,000**	**-**	**-**	**-**	**-**	**-**
Sump Pump System Replacement-Skokie Courthouse	100,000	100,000	-	-	-	-	-
Replace 12 Toilet Exhaust Hoods - Skokie Courthouse	75,000	75,000	-	-	-	-	-
Rolling Meadows Courthouse Parking Structure (2121 Euclid Ave.)	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
Ejector System Replacement LL - Rolling Meadows	100,000	100,000	-	-	-	-	-
Boot Camp Building #10 (2801 S. Rockwell St.)	**75,000**	**75,000**	**-**	**-**	**-**	**-**	**-**
Replacement Water Heater - Boot Camp Bldg 2	75,000	75,000	-	-	-	-	-
TBD	**55,000**	**55,000**	**-**	**-**	**-**	**-**	**-**
Zoom Focus Booths - Markham and Rolling Meadows	55,000	55,000	-	-	-	-	-
Juvenile Temp. Detention Center (East) (1100 S. Hamilton Ave.)	**750,000**	**750,000**	**-**	**-**	**-**	**-**	**-**
882 JTDC - Floor Tile Replacement - Plus Abatement	550,000	550,000	-	-	-	-	-
JTDC Ramp/Wall Repairs	75,000	75,000	-	-	-	-	-
JTDC Loading Dock Renovation	125,000	125,000	-	-	-	-	-
DOC Powerhouse (3045 S. Sacramento Ave.)	**50,000**	**50,000**	**-**	**-**	**-**	**-**	**-**
DA Tank - Powerhouse	50,000	50,000	-	-	-	-	-
Rolling Meadows Courthouse (3rd Dist.) (2121 Euclid Ave.)	**4,500,000**	**-**	**4,500,000**	**-**	**-**	**-**	**-**
Rolling Meadows roof replacement	4,500,000	-	4,500,000	-	-	-	-
Rolling Meadows Courthouse (3rd Dist.)	**3,180,000**	**180,000**	**1,500,000**	**1,500,000**	**-**	**-**	**-**
2196 Rolling Meadows Social Services Office Flooring	130,000	130,000	-	-	-	-	-
Rolling Meadows Courthouse - Elevator Upgrades and Modernizations	3,050,000	50,000	1,500,000	1,500,000	-	-	-
Energy/Department Initiatives	**255,620,875**	**35,743,095**	**42,477,780**	**23,200,000**	**30,200,000**	**22,200,000**	**101,800,000**
Bridgeview Courthouse (5th Dist.)	**5,422,860**	**422,860**	**2,000,000**	**-**	**-**	**-**	**3,000,000**
Bridgeview Courthouse - MEP System Upgrades	5,000,000	-	2,000,000	-	-	-	3,000,000
Bridgeview Courthouse - Renovation of Circuit Clerk Work Areas	69,336	69,336	-	-	-	-	-
Return Fan Replacement - Unit F	100,000	100,000	-	-	-	-	-
SAO - Bridgeview Courthouse Interior Renovation	253,524	253,524	-	-	-	-	-
County-Wide Public Safety Facilities	**80,000,000**	**8,000,000**	**8,000,000**	**8,000,000**	**8,000,000**	**8,000,000**	**40,000,000**
CM Services for Public Safety Portfolio	80,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
Criminal Court Admin. Building	**25,001**	**25,001**	**-**	**-**	**-**	**-**	**-**
CCAB - Corridor and Stairwell LED and Lighting Controls Upgrades	10,000	10,000	-	-	-	-	-
SAO Victim Witness Remodel at CCAB	15,001	15,001	-	-	-	-	-
Criminal Courts (26th/California)	**58,562,500**	**562,500**	**5,000,000**	**10,000,000**	**10,000,000**	**8,000,000**	**25,000,000**
CCB - Touch Screen Installations	110,000	110,000	-	-	-	-	-
Courtroom Technology AV/IT Upgrades	58,400,000	400,000	5,000,000	10,000,000	10,000,000	8,000,000	25,000,000
Pretrial Conference Room - Leighton	52,500	52,500	-	-	-	-	-
DOC Division X	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**
819 Division 10 energy efficiency upgrades	10,000	10,000	-	-	-	-	-
DOC Division XI	**3,988,333**	**2,469,711**	**1,518,622**	**-**	**-**	**-**	**-**
818 Division 11 energy efficiency upgrades	10,000	10,000	-	-	-	-	-
DOC Div. XI Ready Rooftop Solar	3,978,333	2,459,711	1,518,622	-	-	-	-
DOC Guard House B / Post 5	**3,100,000**	**600,000**	**2,500,000**	**-**	**-**	**-**	**-**
DOC Visitor Lobby Expansion - Receiving Post 5	3,100,000	600,000	2,500,000	-	-	-	-
DOC Kitchen	**1,790,250**	**1,106,870**	**683,380**	**-**	**-**	**-**	**-**
DOC Central Kitchen Rooftop Solar	1,790,250	1,106,870	683,380	-	-	-	-
DOC Site	**17,056,912**	**10,816,916**	**6,239,996**	**-**	**-**	**-**	**-**

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
799 Community Resource Center CCSO	10,000	10,000	-	-	-	-	-
Upgrade to LED lighting on DOC Campus	199,999	199,999	-	-	-	-	-
DOC EV Charging Stations Capacity Study and Installation	500,000	500,000	-	-	-	-	-
DOC Campus Rooftop Solar Installations - Division VI Rooftop Solar (.28)	795,666	491,942	303,724	-	-	-	-
DOC Campus Rooftop Solar Installations - Division II Dorm 3 Rooftop Solar (0.27)	795,666	491,942	303,724	-	-	-	-
DOC Campus Rooftop Solar Installations - Division II Dorm 2 (0.26 MW)	795,666	491,942	303,724	-	-	-	-
DOC Division II Dorm 4 Rooftop Solar (0.5 MW)	1,790,250	1,106,870	683,380	-	-	-	-
DOC Bootcamp Rooftop Solar (0.47 MW)	1,790,250	1,106,870	683,380	-	-	-	-
DOC Division IX Solar Panels	1,790,250	1,106,870	683,380	-	-	-	-
South Campus Building 1 -Solar panels	397,833	245,971	151,862	-	-	-	-
South Campus Building 2 - Solar panels	397,833	245,971	151,862	-	-	-	-
South Campus Building 3 - Solar panels	397,833	245,971	151,862	-	-	-	-
South Campus Building 4 - Solar panels	397,833	245,971	151,862	-	-	-	-
South Campus Building 5 - Solar panels	397,833	245,971	151,862	-	-	-	-
Rolling Meadows Courthouse Solar Panels	3,300,000	2,040,313	1,259,687	-	-	-	-
Bridgeview Courthouse Solar Panels	3,300,000	2,040,313	1,259,687	-	-	-	-
Domestic Violence Courthouse	**2,168,524**	**168,524**	**2,000,000**	**-**	**-**	**-**	**-**
812 DVC HVAC Upgrades	2,040,000	40,000	2,000,000	-	-	-	-
SAO - Domestic Violence Courthouse Interior Renovation	128,524	128,524	-	-	-	-	-
Juvenile West (Courthouse)	**253,524**	**253,524**	**-**	**-**	**-**	**-**	**-**
SAO - Juvenile Courthouse Interior Renovation	253,524	253,524	-	-	-	-	-
Markham Courthouse (6th Dist.)	**6,034,974**	**484,974**	**2,550,000**	**-**	**-**	**-**	**3,000,000**
Markham Courthouse - MEP System Upgrades	5,000,000	-	2,000,000	-	-	-	3,000,000
Replace centrifugal pumps at Maywood Courthouse	200,000	-	200,000	-	-	-	-
SAO - Markham Courthouse Interior Renovation	253,524	253,524	-	-	-	-	-
Markham Courthouse - CCAO Space Reallocation	216,450	216,450	-	-	-	-	-
Markham Courthouse Resilience/Battery Storage	365,000	15,000	350,000	-	-	-	-
Maywood Courthouse (4th Dist.)	**16,685,672**	**4,649,890**	**5,035,782**	**-**	**-**	**-**	**7,000,000**
808 Renovation of waiting area at PD Maywood Courthouse location	13,148	13,148	-	-	-	-	-
Maywood Courthouse - MEP System Upgrades	9,500,000	-	2,500,000	-	-	-	7,000,000
Replace Chilled water valves at Maywood Courthouse	50,000	-	50,000	-	-	-	-
SAO - Maywood Courthouse Interior Renovation	253,524	253,524	-	-	-	-	-
Update MCC Panels at Maywood Courthouse	272,000	272,000	-	-	-	-	-
DES Maywood Environmental Lab Relocate	85,000	85,000	-	-	-	-	-
Maywood Courthouse Rooftop and Ground Mount Solar	6,512,000	4,026,218	2,485,782	-	-	-	-
Skokie Courthouse (2nd Dist.)	**8,493,800**	**3,243,800**	**2,250,000**	**-**	**-**	**-**	**3,000,000**
807 Remodel of waiting area of PD space at Skokie Courthouse	20,000	20,000	-	-	-	-	-
849 Skokie Envelope Project	5,208,800	3,208,800	2,000,000	-	-	-	-
Mechanical Rebuild at Skokie Courthouse	3,250,000	-	250,000	-	-	-	3,000,000
Office of the Chief Judge, Social Services Department - Skokie Waiting Area Renovation	15,000	15,000	-	-	-	-	-
Daley Center (50 W. Washington St.)	**21,265,001**	**965,001**	**300,000**	**-**	**-**	**-**	**20,000,000**
Daley - Courthouse Point of Drinking Water Appliances	800,000	800,000	-	-	-	-	-
Erie City Iron Works Boiler Valve Replacement	20,000	20,000	-	-	-	-	-
Replace Deair & Surge Tank Level Gages	90,000	90,000	-	-	-	-	-
RJDC - EV Charging Stations	50,000	-	50,000	-	-	-	-
Water controls for 19th floor water tanks	10,000	10,000	-	-	-	-	-
Water Heater Upgrades	250,000	-	250,000	-	-	-	-
Switch Gear Upgrades	30,000	30,000	-	-	-	-	-
RJDC Reglazing	20,000,001	1	-	-	-	-	20,000,000
2288 Daley Lobby LED Conversion	15,000	15,000	-	-	-	-	-
Maywood Courthouse (4th Dist.) (1500 Maybrook Dr.)	**5,500,000**	**250,000**	**250,000**	**-**	**5,000,000**	**-**	**-**
Maywood EV Charging Stations	175,000	175,000	-	-	-	-	-
Replace Windows - Maywood Courthouse	5,250,000	-	250,000	-	5,000,000	-	-
Install Light Timers on lighting banks Maywood Courthouse	75,000	75,000	-	-	-	-	-
Markham Courthouse (6th Dist.) (16501 S. Kedzie Ave.)	**300,000**	**100,000**	**200,000**	**-**	**-**	**-**	**-**
Markham Courthouse Fleet EV Charging Stations	100,000	100,000	-	-	-	-	-
Markham LED	100,000	-	100,000	-	-	-	-
Markham submetering	100,000	-	100,000	-	-	-	-
JTDC Parking Structure (1101 S. Hamilton Ave.)	**150,000**	**150,000**	**-**	**-**	**-**	**-**	**-**

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
JTDC Public EV Charging Stations	150,000	150,000	-	-	-	-	-
Rolling Meadows Courthouse Parking Structure (2121 Euclid Ave.)	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
Rolling Meadows Fleet EV Charging Stations	100,000	100,000	-	-	-	-	-
County-Wide Public Safety Facilities ()	**1,700,000**	**100,000**	**200,000**	**200,000**	**200,000**	**200,000**	**800,000**
VFD's - Countywide	1,700,000	100,000	200,000	200,000	200,000	200,000	800,000
Domestic Violence Courthouse (555 W. Harrison St.)	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
Window Tint Film -Domestic Violence Courthouse	100,000	100,000	-	-	-	-	-
Bridgeview Courthouse (5th Dist.) (10220 S. 76th Ave.)	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
Bridgeview Courthouse Fleet EV Charging Stations	100,000	100,000	-	-	-	-	-
Domestic Violence Courthouse (555 W. Harrison St.)	**500,000**	**-**	**500,000**	**-**	**-**	**-**	**-**
DVC Solar Replacement	500,000	-	500,000	-	-	-	-
Juvenile Temp. Detention Center (East) (1100 S. Hamilton Ave.)	**18,110,000**	**110,000**	**3,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**-**
Youth Secure Care Center	18,010,000	10,000	3,000,000	5,000,000	5,000,000	5,000,000	-
Upgrade Motors ACH580 VFD Juvenile East	100,000	100,000	-	-	-	-	-
DOC Powerhouse (3045 S. Sacramento Ave.)	**700,000**	**700,000**	**-**	**-**	**-**	**-**	**-**
SS_Air Eliminator and Dirt Separator_DOC_Chillers	700,000	700,000	-	-	-	-	-
Rolling Meadows Courthouse (3rd Dist.)	**3,503,524**	**253,524**	**250,000**	**-**	**2,000,000**	**1,000,000**	**-**
Rolling Meadows Courthouse - MEP System Upgrades	3,250,000	-	250,000	-	2,000,000	1,000,000	-
SAO - Rolling Meadows Courthouse Interior Renovation	253,524	253,524	-	-	-	-	-
Life Safety/ADA/Security	**414,531,251**	**24,182,501**	**64,148,750**	**71,900,000**	**61,100,000**	**52,700,000**	**140,500,000**
Bridgeview Courthouse (5th Dist.)	**6,250,000**	**250,000**	**-**	**-**	**-**	**-**	**6,000,000**
Security Upgrades- Bridgeview	6,250,000	250,000	-	-	-	-	6,000,000
Bridgeview Courthouse (5th Dist.)	**8,700,000**	**200,000**	**1,000,000**	**3,500,000**	**2,000,000**	**1,500,000**	**500,000**
Bridgeview Courthouse ADA Comprehensive Assessment	8,700,000	200,000	1,000,000	3,500,000	2,000,000	1,500,000	500,000
Circuit Court Branch 23/50	**1,000**	**1,000**	**-**	**-**	**-**	**-**	**-**
875 Branch Courthouse 23/50 Grand Location Renovations	1,000	1,000	-	-	-	-	-
Circuit Court Branch 35/38	**13,251,000**	**251,000**	**6,500,000**	**6,500,000**	**-**	**-**	**-**
872 Branch Courthouse 35-38 111th Renovations	7,001,000	1,000	3,500,000	3,500,000	-	-	-
Security Upgrades- Circuit Cou.35/38	6,250,000	250,000	3,000,000	3,000,000	-	-	-
Circuit Court Branch 43/44	**1,000**	**1,000**	**-**	**-**	**-**	**-**	**-**
871 Branch Courthouse 43-44 Flournoy Renovations	1,000	1,000	-	-	-	-	-
County-Wide Public Safety Facilities	**52,800,000**	**2,800,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**30,000,000**
835 Countywide PS ADA Improvements	52,700,000	2,700,000	5,000,000	5,000,000	5,000,000	5,000,000	30,000,000
Countywide Fire & Life Safety Systems Upgrades Package #10	100,000	100,000	-	-	-	-	-
Criminal Court Admin. Building	**2,000,000**	**500,000**	**1,000,000**	**500,000**	**-**	**-**	**-**
CCAB Fire Alarm Project	2,000,000	500,000	1,000,000	500,000	-	-	-
Criminal Courts (26th/California)	**28,473,000**	**2,723,000**	**10,250,000**	**8,500,000**	**4,000,000**	**3,000,000**	**-**
CCB - Exterior Inspection and Renovation	6,150,000	150,000	3,000,000	2,000,000	1,000,000	-	-
CCB Courthouse ADA Comprehensive Assessment	9,400,000	400,000	1,000,000	2,000,000	3,000,000	3,000,000	-
CCB Fire Alarm Project	6,250,000	1,500,000	3,250,000	1,500,000	-	-	-
OCJ - ADA Bathroom Leighton Courthouse	100,000	100,000	-	-	-	-	-
Security Upgrades- Leighton	6,250,000	250,000	3,000,000	3,000,000	-	-	-
Leighton Courthouse - Rekeying	323,000	323,000	-	-	-	-	-
DOC Cermak Hospital	**23,000,000**	**1,800,000**	**5,200,000**	**2,500,000**	**3,000,000**	**4,000,000**	**6,500,000**
869 Cermak - Renovation, ADA Improvements, Fixture Installation and Replacements	19,000,000	500,000	2,500,000	2,500,000	3,000,000	4,000,000	6,500,000
Cermak Health Replacement Facility	2,550,000	50,000	2,500,000	-	-	-	-
Cermak Health Service Fire Alarm Project	1,450,000	1,250,000	200,000	-	-	-	-
DOC Division IX	**3,073,751**	**2,095,001**	**978,750**	**-**	**-**	**-**	**-**
Div IX - Structural Facade Egress Elements Inspection and Renovation	550,000	50,000	500,000	-	-	-	-
Div. IX Cell Doors, Locks, Frames and Master Control System Replacement	2,523,751	2,045,001	478,750	-	-	-	-
DOC Division VI	**1,875,000**	**1,375,000**	**500,000**	**-**	**-**	**-**	**-**
Div VI - Structural Facade Egress Elements Inspection and Renovation	550,000	50,000	500,000	-	-	-	-
Division VI ATS and Generator Replacement	1,325,000	1,325,000	-	-	-	-	-
DOC Division X	**778,750**	**778,750**	**-**	**-**	**-**	**-**	**-**
DOC Campus Security Gate Replacements	778,750	778,750	-	-	-	-	-
DOC Division XI	**550,000**	**50,000**	**500,000**	**-**	**-**	**-**	**-**
Div XI - Structural Facade Egress Elements Inspection and Renovation	550,000	50,000	500,000	-	-	-	-
DOC Guard House H / Post 8	**215,000**	**15,000**	**200,000**	**-**	**-**	**-**	**-**
845 Post 8 New Construction	215,000	15,000	200,000	-	-	-	-

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
DOC Kitchen	**800,000**	**800,000**	**-**	**-**	**-**	**-**	**-**
DOC Kitchen Fire Alarm Project	800,000	800,000	-	-	-	-	-
DOC Site	**123,500,000**	**1,500,000**	**7,000,000**	**10,000,000**	**15,000,000**	**15,000,000**	**75,000,000**
616 DOC - ADA Assessment and Improvements - Div. 2, 4, 6, 9 & 10	45,500,000	500,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
DOC ADA Assessment - pkg 2	39,000,000	500,000	1,000,000	2,500,000	5,000,000	5,000,000	25,000,000
DOC ADA Assessment - pkg 3	39,000,000	500,000	1,000,000	2,500,000	5,000,000	5,000,000	25,000,000
DOC South Campus Building 1	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
South Campus Building 1 - Exterior Inspection and Renovation	100,000	100,000	-	-	-	-	-
DOC South Campus Building 2	**6,050,000**	**50,000**	**-**	**-**	**6,000,000**	**-**	**-**
South Campus Building 2 - Structural Facade Egress Elements Inspection and Renovation	6,050,000	50,000	-	-	6,000,000	-	-
DOC South Campus Building 3	**6,250,000**	**250,000**	**6,000,000**	**-**	**-**	**-**	**-**
South Campus Building 3 - Structural Facade Egress Elements Inspection and Renovation	6,050,000	50,000	6,000,000	-	-	-	-
South Campus Bldg III renovate	200,000	200,000	-	-	-	-	-
DOC South Campus Building 4	**6,050,000**	**50,000**	**-**	**6,000,000**	**-**	**-**	**-**
South Campus Building 4 - Structural Facade Egress Elements Inspection and Renovation	6,050,000	50,000	-	6,000,000	-	-	-
DOC South Campus Building 5	**6,050,000**	**50,000**	**-**	**-**	**-**	**6,000,000**	**-**
South Campus Building 5 - Structural Facade Egress Elements Inspection and Renovation	6,050,000	50,000	-	-	-	6,000,000	-
Domestic Violence Courthouse	**6,250,000**	**250,000**	**-**	**-**	**3,000,000**	**3,000,000**	**-**
Security Upgrades- Domestic Violence	6,250,000	250,000	-	-	3,000,000	3,000,000	-
Juvenile West (Courthouse)	**23,670,000**	**670,000**	**3,100,000**	**5,200,000**	**5,600,000**	**2,100,000**	**7,000,000**
JTDC West 7th Floor Location - Install Key Card Entry System and Security Partition for Reception Area	10,000	10,000	-	-	-	-	-
Juvenile West Courthouse ADA Comprehensive Assessment	10,400,000	300,000	1,500,000	3,100,000	3,500,000	1,000,000	1,000,000
Juvenile West Courthouse -Exterior Inspection and Renovation	7,010,000	110,000	1,600,000	2,100,000	2,100,000	1,100,000	-
Security Upgrades- Juvenile West	6,250,000	250,000	-	-	-	-	6,000,000
Markham Courthouse (6th Dist.)	**14,950,000**	**450,000**	**4,000,000**	**6,500,000**	**2,000,000**	**1,500,000**	**500,000**
Markham Courthouse ADA Comprehensive Assessment	8,700,000	200,000	1,000,000	3,500,000	2,000,000	1,500,000	500,000
Security Upgrades- Markham	6,250,000	250,000	3,000,000	3,000,000	-	-	-
Maywood Courthouse (4th Dist.)	**15,950,000**	**450,000**	**2,000,000**	**2,500,000**	**5,500,000**	**4,500,000**	**1,000,000**
Maywood Courthouse ADA Comprehensive Assessment	9,700,000	200,000	2,000,000	2,500,000	2,500,000	1,500,000	1,000,000
Security Upgrades- Maywood	6,250,000	250,000	-	-	3,000,000	3,000,000	-
Rolling Meadows Courthouse (3rd Dist.)	**6,250,000**	**250,000**	**-**	**-**	**-**	**-**	**6,000,000**
Security Upgrades- Rolling Meadows	6,250,000	250,000	-	-	-	-	6,000,000
Skokie Courthouse (2nd Dist.)	**16,760,000**	**1,960,000**	**3,300,000**	**4,000,000**	**3,000,000**	**3,500,000**	**1,000,000**
Skokie Courthouse ADA Comprehensive Assessment	10,700,000	200,000	1,000,000	2,000,000	3,000,000	3,500,000	1,000,000
Skokie Underground Watermain	1,510,000	1,510,000	-	-	-	-	-
Security Upgrades- Skokie	4,550,000	250,000	2,300,000	2,000,000	-	-	-
Daley Center (50 W. Washington St.)	**10,400,000**	**1,480,000**	**2,320,000**	**3,000,000**	**3,000,000**	**600,000**	**-**
528 Security Enhancements	8,800,000	200,000	2,000,000	3,000,000	3,000,000	600,000	-
RJDC - 31st Flr generator load transfer to 27th Flr generator	850,000	850,000	-	-	-	-	-
Fire Pump Replacement	750,000	430,000	320,000	-	-	-	-
Juvenile Temp. Detention Center (East) (1100 S. Hamilton Ave.)	**21,502,750**	**2,502,750**	**4,300,000**	**4,700,000**	**2,000,000**	**1,500,000**	**6,500,000**
848 JTDC Renovation of Bathroom Shower Stalls - Phase 2	750,000	750,000	-	-	-	-	-
886 JTDC - Fire Grade Doors in North and South Gyms	100,000	100,000	-	-	-	-	-
JTDC ADA Comprehensive Assessment	10,500,000	500,000	2,500,000	3,500,000	2,000,000	1,500,000	500,000
JTDC Security Camera System	2,800,500	300,500	1,300,000	1,200,000	-	-	-
Security Upgrades- JDTC	6,250,000	250,000	-	-	-	-	6,000,000
Juvenile East Emergency Generator Project	1,102,250	602,250	500,000	-	-	-	-
Skokie Courthouse Parking Structure (5600 Old Orchard Rd.)	**300,000**	**300,000**	**-**	**-**	**-**	**-**	**-**
Skokie Dry Sprinkler System Replacement	300,000	300,000	-	-	-	-	-
DOC Cermak Hospital (2800 S. California Ave.)	**30,000**	**30,000**	**-**	**-**	**-**	**-**	**-**
Doc Cermak Receiving Dock Dry System Replacement	30,000	30,000	-	-	-	-	-
Rolling Meadows Courthouse (3rd Dist.)	**8,700,000**	**200,000**	**1,000,000**	**3,500,000**	**2,000,000**	**1,500,000**	**500,000**
Rolling Meadows Courthouse ADA Comprehensive Assessment	8,700,000	200,000	1,000,000	3,500,000	2,000,000	1,500,000	500,000
Redevelopment/Demolition	**984,956,887**	**6,356,887**	**96,600,000**	**230,000,000**	**202,000,000**	**50,000,000**	**400,000,000**
County-Wide Public Safety Facilities	**150,050,000**	**50,000**	**20,000,000**	**55,000,000**	**55,000,000**	**20,000,000**	**-**
Suburban Cook First Responders Training Center	150,050,000	50,000	20,000,000	55,000,000	55,000,000	20,000,000	-
DOC Division IV	**51,000,000**	**1,000,000**	**15,000,000**	**25,000,000**	**10,000,000**	**-**	**-**
Demolition of Division IV	51,000,000	1,000,000	15,000,000	25,000,000	10,000,000	-	-
DOC Site	**596,991,144**	**3,391,144**	**3,600,000**	**50,000,000**	**110,000,000**	**30,000,000**	**400,000,000**

CAPITAL IMPROVEMENT PROJECTS

CIP Project Type/Portfolio/Facility CIP	Prioritized Spending 2026 - 2035	Annual Capital Investment 2026	Annual Capital Investment 2027	Annual Capital Investment 2028	Annual Capital Investment 2029	Annual Capital Investment 2030	Annual Capital Investment 2031-2035
CCSO CCDOC Enanced Visitation Center (27260)	4,075,769	3,075,769	1,000,000	-	-	-	-
New Healthcare Facility for the Department of Corrections	192,915,374	315,374	2,600,000	50,000,000	110,000,000	30,000,000	-
New Vehicle Maintenance Facility	1	1	-	-	-	-	-
DOC Replacement Facility	400,000,000	-	-	-	-	-	400,000,000
Jefferson Building - Maywood Campus	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**
846 Maywood ERPS HVAC Upgrades	100,000	100,000	-	-	-	-	-
Markham Courthouse (6th Dist.)	**20,742**	**20,742**	**-**	**-**	**-**	**-**	**-**
2402 - Markham Hearing Room Phase 2	20,742	20,742	-	-	-	-	-
Robert J. Stein Institute of Forensic Medicine	**174,580,000**	**1,580,000**	**46,000,000**	**100,000,000**	**27,000,000**	**-**	**-**
New Building for Medical Examiner's Office	174,580,000	1,580,000	46,000,000	100,000,000	27,000,000	-	-
Daley Center (50 W. Washington St.)	**90,000**	**90,000**	**-**	**-**	**-**	**-**	**-**
839 Office of the Chief Judge Relocation and Consolidation of Administrative Offices	40,000	40,000	-	-	-	-	-
Conversion of CL-24 at RJDC to Domestics Relations Hearing Room	50,000	50,000	-	-	-	-	-
TBD	**12,000,001**	**1**	**12,000,000**	**-**	**-**	**-**	**-**
Eisenhower Tower Property acquisition	12,000,001	1	12,000,000	-	-	-	-
Juvenile Temp. Detention Center (East) (1100 S. Hamilton Ave.)	**125,000**	**125,000**	**-**	**-**	**-**	**-**	**-**
JTDC Dental Office Expansion 3rd Floor	125,000	125,000	-	-	-	-	-
CIP Total Spending	**$2,989,405,959**	**$260,037,986**	**$506,243,096**	**$574,012,832**	**$459,075,287**	**$267,690,239**	**$922,346,519**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026 CAPITAL PROJECTS

Project Name	Commissioner District	Primary Work Type	Municipality	Miles	Scope of Work	Funded by Township Funds	Funded by MFT (DOT Only)	Funded by State Grant	Funded by Federal Grant	Funded by Local Reimbursements (DOT Only)	Total FY2026 Project Budget
104TH AVENUE 22-W2509-00-BT	17	Modernization	Orland Park	-	Construction of a reinforced soil slope system on top of the existing roadway embankment to support a proposed 8 foot multi-use path. Location: 163rd Pl to 159th St	-	151,048	-	-	-	151,048
108TH AVENUE 13-W7509-02-FP	17	Modernization	Orland Park	1	Roadway reconstruction with addition of multi-use path. Location: 167th St to 159th St	-	275,000	-	-	-	275,000
131ST STREET 15-13129-01-FP	5	Expansion	Alsip	1.09	Roadway reconstruction with drainage improvements, traffic signal modernization and addition of a multi-use path. Location: Pulaski Rd to Kedzie Ave	-	150,000	-	-	-	150,000
134TH STREET 16-13433-00-RP	5	Expansion	Riverdale	0.33	Pavement reconstruction with drainage improvements and addition of a sidewalk. Location: Halsted St to Marsden Dr	-	100,000	51,875	-	-	151,875
175TH STREET 20-B6125-00-PV	6, 17	Modernization	Tinley Park	1.34	Roadway reconstruction with drainage improvements and construction of two-way turn lane to accommodate side streets and driveways. Location: 175th St, Ridgeland Ave, Oak Park Ave	-	6,531,318	-	-	2,371,639	8,902,957
606 EXTENSION 23-606TR-00-BT	12	Expansion	Chicago	0.16	Extension of the 606 trail east from current terminus under Kennedy Expressway to Elston Avenue. Location: Ashland Av to Elston Av	-	1,114,796	-	360,000	-	1,474,796
80TH AVENUE 21-W3207-00-PV	6	Expansion	Tinley Park	1.48	Roadway and bridge reconstruction with signal improvements and addition of a new multi-use path. Location: 191st St 1124 ft north of 183rd St	-	2,713,890	-	-	-	2,713,890
87TH ST AT ROBERTS RD	6	Expansion	Bridgeview, Hickory Hills, Justice	0.5	Roadway reconstruction & widening with traffic signal and pedestrian improvements. Location: 87th St and Roberts Rd	-	-	-	-	5,776,337	5,776,337
87TH STREET RESTORATION	6, 11	Preservation	Oak Lawn, Bridgeview, Burbank	3.5	Restoration of 87th Street in conjunction with the GPWC (Joliet) Water Transmission Main project. Location: Oketo Ave to Cicero Ave	-	2,412,500	-	-	750,000	3,162,500
88TH/CORK AVENUE 19-W3019-00-PV	6, 17	Expansion	Justice	1.51	Pavement reconstruction with drainage & traffic signal improvements. Location: I-294 Interchange	-	7,269,624	-	10,382,586	4,480,070	22,132,279
BARRYPOINT ROAD	16, 17	Modernization	Riverside, Lyons	-	Removal and replacement of bridge with structural steel cleaning and painting. Location: over Des Plaines River (SN 016-6800)	-	500,000	-	-	-	500,000
BRIDGE REHABILITATION NORTH 01	Countywide	Preservation	Various	-	Remove and replace deck overlays, structural repair of concrete, partial and full depth concrete deck patching. Location: Various Locations	-	1,340,189	-	-	-	1,340,189
BRIDGE REHABILITATION SOUTH 01	Countywide	Preservation	Various	NA	Remove and replace deck overlays, structural repair of concrete, partial and full depth concrete deck patching. Location: Various Locations	-	248,618	-	-	-	248,618
BRIDGE REPLACEMENTS NORTH	14, 17	Modernization	Glenview, Elk Grove Village, Schaumburg	1.14	Removal and Replacement of existing Lehigh Avenue bridge and Meacham Road bridge. Location: Meacham Road over West Branch of Salt Creek (SN 016-5009); Lehigh Road over East Lake Avenue, extension (SN 016-3213)	-	6,844,646	-	-	967,578	7,812,224
BRIDGE REPLACEMENTS SOUTH	6	Modernization	South Holland, Unincorporated Cook County	0.95	Removal and replacement of 143rd Street Bridge over Tinley Creek and 170th Street Bridge over Thorn Creek. Location: 143rd over Tinley Creek (SN 016-3069); 170th over Thorn Creek (SN 016-3095)	-	7,170,472	-	-	-	7,170,472
BRIDGE SCUPPER AND DRAINAGE SYSTEM CLEANING	Countywide	Preservation	Countywide	NA	To Clean, Maintain and Repair bridge deck scuppers and downspout drainage system. Location: Countywide	-	79,948	-	-	-	79,948
BUFFALO GROVE ROAD 21-W1446-00-PV	14	Modernization	Buffalo Grove, Arlington Heights, Wheeling	2	Roadway reconstruction with drainage, intersection & ADA-compliant pedestrian improvements. Location: Hintz Rd to St. Mary's Pkwy	-	814,085	-	-	-	814,085
BURNHAM AVENUE RAILROAD AGREEMENTS 21-BURGS-00-EG	4	Modernization	Burnham	1.14	Railroad agreements for future grade separated crossing of Burnham Ave at NS, NICTD, and CSX Railroads. Location: 143rd St to 134th St	-	106,853	-	-	-	106,853
BURNHAM MULTIMODAL CONNECTOR BRIDGE & BURNHAM GREENWAY TRAIL SOUTH EXTENSION 22-BMMCB-00-BR	4	Expansion	Burnham, Chicago	0.4	Construction of a multi-use bike and pedestrian bridge over five railroad lines. Location: Green Bay Ave to Brainard Ave	-	1,950,000	-	-	-	1,950,000
BUSSE ROAD 20-W7141-00-PV	9, 15	Expansion	Arlington Heights, Mount Prospect	1.3	Roadway reconstruction & widening with drainage improvements and addition of a multi-use path. Location: Golf Rd to Central Rd	-	10,279,624	-	1,116,279	269,574	11,665,477
BUTLER DRIVE 17-IICFR-03-PV	4	Preservation	Illinois International Port Authority	1.2	Roadway reconstruction at the IL International Port District. Location: Doty Ave to 130th St	-	308,000	96,000	584,000	-	988,000
CDOT ALDERMANIC WARDS 2025	Countywide	Modernization	Chicago	NA	Various transportation improvements in Chicago Aldermanic Wards. Location: City of Chicago	-	2,750,000	-	-	-	2,750,000
CDOT ALDERMANIC WARDS	Countywide	Modernization	Chicago	NA	Various transportation improvements in Chicago Aldermanic Wards. Location: City of Chicago	-	3,050,000	-	-	-	3,050,000
CDOT PAVEMENT REHABILITATION 2020	Countywide	Modernization	Chicago	NA	Pavement preservation and rehabilitation and other various transportation improvements. Location: City of Chicago	-	2,450,000	-	-	-	2,450,000
CDOT STRATEGIC TRANSPORTATION INITIATIVES	Countywide	Modernization	Chicago	NA	Strategic partnership with CDOT for pavement preservation and rehabilitation. Location: City of Chicago	-	4,125,000	-	-	-	4,125,000
CENTRAL AVENUE 19-IICFR-03-ES	6	Modernization	Matteson, Richton Park	1.5	Roadway reconstruction with drainage improvements, addition of a turn lane, and new multi-use path. Location: Sauk Trl to Lincoln Hwy	-	567,852	-	-	-	567,852
CENTRAL AVENUE BRIDGE 22-W3924-03-BR	16	Modernization	Forest View, Stickney	0.54	Removal and replacement of bridge deck with structural steel cleaning and painting. Location: over Sanitary & Ship Canal (SN 016-3240)	-	4,800,000	-	-	-	4,800,000
CENTRAL ROAD 21-A6107-00-PV	15	Expansion	Hoffman Estates, South Barrington	1.3	Roadway reconstruction with traffic signal modernization and addition of a multi-use path. Location: Barrington Rd to Huntington Blvd	-	8,869,863	-	1,040,000	129,669	10,039,531
CHICAGO HUB IMPROVEMENT PROGRAM (MATCH FOR FED-STATE PARTNERSHIP GRANT)	2	Modernization	Chicago	-	Platform expansion, ventilation, ped circulation, mail platform repurposing. Location: Chicago Union Station	-	1,875,000	-	-	-	1,875,000
CONNECT FRANKLIN PARK	17	Modernization	Franklin Park	-	Phase I and II for grade separation and closing crossings. Location: Village of Franklin Park	-	250,000	-	-	-	250,000
COOK COUNTY 2050 LONG RANGE TRANSPORTATION PLAN	Countywide	Modernization	Countywide	NA	Long range transportation for Cook County through the year 2050. Location: Countywide	-	974,447	168,750	-	-	1,143,197
COUNTY LINE ROAD NORTH 18-W7331-00-RP	17	Expansion	Elmhurst	1.71	Reconstruction, widening and realignment of County Line Road to accommodate I-294 exit ramp. Location: Grand Ave to Lake St	-	-	-	-	1,304,258	1,304,258
COUNTY LINE ROAD SOUTH 16-W7331-00-RP	17	Expansion	Elmhurst, Northlake	1.46	Structure & roadway reconstruction with construction of a new connector road. Location: I-294 Ramp to Lake St	-	525,207	-	7,095,127	14,869,710	22,490,044
CRAWFORD AVENUE 18-W4339-00-EG	13	Preservation	Skokie	2	Roadway reconstruction. Location: Oakton St to Golf Rd	-	906,674	-	-	-	906,674
CREATE - 1ST AVENUE AND UNION PACIFIC RR GRADE SEPARATION (CREATE GS12)	1	Modernization	Maywood	0.25	Grade separation. Location: IL 171 and UPRR	-	-	-	1,000,000	-	1,000,000
CREATE - 75TH STREET CORRIDOR IMPROVEMENT	2, 3, 4	Modernization	Chicago	-	Implement corridor wide improvements to rail tracks, connections & crossings on 75th Street. Location: 75th St CIP and Argo Connection	-	4,446,957	-	-	-	4,446,957
CREATE - COTTAGE GROVE AVE OVER IHB/CSX RR (GS23A)	5	Modernization	Dolton	-	Grade separation at Cottage Grove Avenue over the four sets of IHB/CSX railroad tracks. Location: over IHB/CSX RR tracks (CREATE GS23a)	-	585,449	-	-	-	585,449
CREATE - HARLEM AVE OVER BNSF RR (GS18) (BERWYN-RIVERSIDE GRADE SEPARATION PEL STUDY)	16	Modernization	Berwyn, Riverside	-	Grade separation at Harlem Avenue and BNSF railroad tracks (Create GS18). Location: Harlem Ave at BNSF	-	200,000	-	-	-	200,000
CREATE - WA1	1, 2	Modernization	Chicago	2.4	Structure replacement, installation of centralized traffic control, installation of power switches. Location: UP Rockwell subdivision from approx. Ogden Av to Kedzie Av	-	1,000,000	-	-	-	1,000,000
EAST LAKE AVENUE	14	Preservation	Glenview	0.1	Remove and replace existing steel diaphragms. Location: C&NW Railroad	-	1,933,887	-	-	-	1,933,887
EAST LAKE AVENUE 18-A5924-00-BR	14	Modernization	Glenview, Wilmette	-	Removal and replacement of bridge deck with structural steel cleaning and painting. Location: over MFNB Chicago River	-	454,116	-	944,000	-	1,398,116
EUCLID AVENUE	14	Modernization	Arlington Heights	4.1	Roadway resurfacing with ADA sidewalk improvements and traffic signal replacement. Location: Rohlwing Road to US 12 (Rand Road)	-	231,500	-	-	-	231,500

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026 CAPITAL PROJECTS

Project Name	Commissioner District	Primary Work Type	Municipality	Miles	Scope of Work	Funded by Township Funds	Funded by MFT (DOT Only)	Funded by State Grant	Funded by Federal Grant	Funded by Local Reimbursements (DOT Only)	Total FY2026 Project Budget
EXPRESSWAY MULTIMODAL PERMEABILITY STUDY	Countywide	Modernization	NA	NA	The study will review opportunities for bicycle and pedestrian crossings and access to transit across access-controlled facilities in suburban Cook County. Location: Countywide	-	246,667	133,333	-	-	380,000
FRANCISCO AVENUE SIDEWALKS	5	Modernization	Blue Island	0.27	Construction of ADA-compliant sidewalks and curb ramps on Francisco Ave over the Cal-Sag Channel. Location: Cal-Sag Channel to Wireton Rd / Vermont Ave and California Ave	-	123,204	-	-	-	123,204
FRANKLIN AVENUE 21-FRAGS-00-PV	17	Expansion	Bensenville, Franklin Park	1.74	Roadway reconstruction & widening of 4-lane roadway. Location: York Rd to Runge St	-	-	-	14,992,168	10,175,005	25,167,173
GENERAL MAINTENANCE - AGGREGATE MATERIALS	Countywide	Preservation	Countywide	NA	Stone materials utilized on preservation projects countywide. Location: Countywide	-	45,000	-	-	-	45,000
GENERAL MAINTENANCE - BULK ROCK SALT DE-ICING MATERIALS	Countywide	Preservation	Countywide	NA	Bulk Rock Salt De-Icing materials utilized Countywide during winter operations. Location: Countywide	-	2,200,000	-	-	-	2,200,000
GENERAL MAINTENANCE - CALCIUM CHLORIDE	Countywide	Preservation	Countywide	NA	Liquid Calcium Chloride De-icing Materials utilized during Winter Operations. Location: Countywide	-	60,000	-	-	-	60,000
GENERAL MAINTENANCE - COLD PATCH (NORTH)	Countywide	Preservation	Countywide	NA	Bituminous Cold Patch materials utilized in District 1 and 2 (North) pavement projects. Location: Countywide	-	80,000	-	-	-	80,000
GENERAL MAINTENANCE - COLD PATCH (SOUTH)	Countywide	Preservation	Countywide	NA	Bituminous Cold Patch materials utilized in District 4 and 5 (South) pavement projects. Location: Countywide	-	80,000	-	-	-	80,000
GENERAL MAINTENANCE - CRACK FILL MATERIALS	Countywide	Preservation	Countywide	NA	Crafco Crack Fill materials and Detackfying solution utilized for pavement preservation Location: Countywide	-	25,000	-	-	-	25,000
GENERAL MAINTENANCE - ELECTRICAL MECHANICAL ITEM (EMIM) #3	Countywide	Preservation	Countywide	NA	Maintain traffic signals, lighting, bridge cathodic, pump stations, and maintenance facilities electric. Location: Countywide	-	300,000	-	-	200,000	500,000
GENERAL MAINTENANCE - ELECTRICAL MECHANICAL ITEM (EMIM) #4 (2026-2028)	Countywide	Preservation	Countywide	NA	MAINTAIN TRAFFIC SIGNALS, LIGHTING, BRIDGE CATHODIC, PUMP STATIONS, MAINTENANCE FACILITIES ELECT. Location: Countywide	-	7,000,000	-	-	1,000,000	8,000,000
GENERAL MAINTENANCE - GUARDRAIL AND TRAFFIC BARRIER REPAIR AND REPLACEMENT	Countywide	Preservation	Countywide	NA	Guardrail and traffic barrier terminal replacement and repair services contract. Location: Countywide	-	1,100,000	-	-	-	1,100,000
GENERAL MAINTENANCE - HOT PATCH (NORTH)	Countywide	Preservation	Countywide	NA	Bituminous Hot Patch materials utilized in Districts 1 and 2 (North) for pavement preservation. Location: Countywide	-	250,000	-	-	-	250,000
GENERAL MAINTENANCE - HOT PATCH (SOUTH AREA 1)	Countywide	Preservation	Countywide	NA	Bituminous Hot Patch Materials utilized in South Area 1 District 4 Pavement Preservation Projects. Location: District 4	-	110,000	-	-	-	110,000
GENERAL MAINTENANCE - HOT PATCH (SOUTH AREA 2)	Countywide	Preservation	Countywide	NA	Bituminous Hot Patch Materials utilized in South Area 2 District 5 Pavement Preservation Projects. Location: District 5	-	110,000	-	-	-	110,000
GENERAL MAINTENANCE - MOWING	Countywide	Preservation	Countywide	NA	Chargeback to CCFPD Mowing for ROW along FPD Property. Location: Countywide	-	300,000	-	-	-	300,000
GENERAL MAINTENANCE - PAVEMENT MARKINGS #3 (2025-2028)	Countywide	Preservation	Multiple	NA	Furnish and install pavement markings, median markings, and raised reflective pavement markers. Location: Countywide	-	2,400,000	-	-	-	2,400,000
GENERAL MAINTENANCE - SIGNING #3 (2025-2028)	Countywide	Preservation	Multiple	NA	Furnish, install, and maintain signs through out Cook County Highway system. Location: Countywide	-	950,000	-	-	-	950,000
GENERAL MAINTENANCE - SPOILS REMOVAL	Countywide	Preservation	Countywide	NA	Spoils removal services utilized for the countywide removal of waste materials. Location: Countywide	-	243,000	-	-	-	243,000
GENERAL MAINTENANCE - TREE REMOVAL SERVICES	Countywide	Preservation	Countywide	NA	Tree removal in areas too large and/or inaccessible due to terrain or power lines. Location: Countywide	-	150,000	-	-	-	150,000
GRAND AVENUE GRADE SEPARATION 18-91376-00-EG	9	Modernization	Elmwood Park	-	Phase I Grade Separation Grand Avenue and Metra/Canadian Pacific Railroad tracks. Location: Grand Avenue (at Metra-CP Railroad)	-	400,000	-	-	-	400,000
HAPP ROAD 20-W4044-00-PV	14	Expansion	Northfield	0.6	Roadway reconstruction with roundabout construction, drainage & mobility improvements. Location: Winnetka Rd to Willow Rd	-	317,375	-	-	-	317,375
I-294 NEW INTERCHANGE	5	Expansion	Crestwood, Robbins	-	New I-294 interchange near the intersection of Midlothian Turnpike and Pulaski Road. Location: Midlothian Tpke and Pulaski Rd	-	500,000	-	-	-	500,000
I-55 FRONTAGE ROAD 21-FRI55-00-PV	17	Modernization	Burr Ridge	1	Reconstruction of the I-55 Frontage Road From County Line Road to I-294. Location: County Line Rd to I-294 Bridge	-	475,872	-	-	-	475,872
IIC 2017 - 135TH STREET (ROBBINS)	5, 6	Preservation	Robbins	1.62	Roadway resurfacing with construction of ADA-compliant sidewalks and ramps. Location: Kostner Ave to Claire Blvd	-	90,000	-	-	-	90,000
IIC 2017 - DES PLAINES RIVER TRAIL (ROSEMONT)	9	Modernization	Rosemont	1	Construction of a trail, addressing geometric deficiencies and flooding issues. Location: Touhy Ave to North Ave	-	29,996	-	-	-	29,996
IIC 2019 - 198TH STREET RECONSTRUCTION AND SIDEWALK EXTENSION (LYNWOOD)	6	Modernization	Lynwood	-	Study will identify how and where to improve and accommodate walking, biking and improve ADA access within the Village of Lynwood. Location: Village of Lynwood	-	200,000	-	-	-	200,000
IIC 2019 - 25TH AVENUE (MELROSE PARK)	16	Modernization	Melrose Park	0.9	Roadway reconstruction. Location: Lake St to North Ave (IL-64)	-	180,000	-	-	-	180,000
IIC 2019 - DES PLAINES RIVER TRAIL (FPDCC)	9	Expansion	Des Plaines	-	Construction of a bike/pedestrian bridge over Union Pacific RR. Location: UP Railroad, north of Golf Rd and south of Central Rd	-	88,000	-	-	-	88,000
IIC 2019 - METRA HOMEWOOD STATION (HOMEWOOD)	6	Expansion	Homewood	0.9	Rehabilitation of pedestrian tunnel including addition of ADA-compliant ramp and new building entry plaza with seating. Location: Park Ave and Oak Rd	-	300,000	-	-	-	300,000
IIC 2019 - MIDLOTHIAN TURNPIKE (CRESTWOOD)	6	Modernization	Crestwood	2.07	Pedestrian mobility improvements. Location: Central Ave to Pulaski Rd	-	54,800	-	-	-	54,800
IIC 2019 - PROVISO DRIVE (BERKELEY)	17	Preservation	Berkley	0.1	Pavement resurfacing with drainage improvements. Location: Taft Ave to Wolf Rd (UP Proviso Yard)	-	68,750	-	-	-	68,750
IIC 2019 - SKOKIE VALLEY TRAIL (WILMETTE)	13, 14	Expansion	Northfield, Wilmette, Glenview, Skokie	4.2	Phase II engineering for local extension of the Skokie Valley Trail. Location: Voltz Rd to Old Orchard Rd	-	75,000	-	-	-	75,000
IIC 2020 - 115TH STREET (METRA)	5	Modernization	Chicago	-	Rebuilding the 115th St (Morgan Park) Station on Rock Island Beverly Branch. Location: 115th Street	-	300,000	-	-	-	300,000
IIC 2020 - 25TH AVENUE (MELROSE PARK)	16	Expansion	Melrose Park	0.9	ROW acquisition for the 25th Avenue reconstruction and widening project. Location: Lake St to North Ave	-	525,000	-	-	-	525,000
IIC 2020 - BEVERLY ROAD (HOFFMAN ESTATES)	15	Modernization	Hoffman Estates	0.4	Construction of a new multi-use path. Location: Prairie Stone Parkway (N) to Beacon Pointe Dr (S)	-	12,500	-	-	-	12,500
IIC 2020 - LANSING GREENWAY (LANSING)	4	Modernization	Lansing	2.4	Phase II engineering for a 2.4-mile multi-use path connecting two regional trails. Location: Thorn Creek Trail to Pennsy Greenway	-	20,000	-	-	-	20,000
IIC 2020 - OAKTON STREET (MORTON GROVE)	13	Modernization	Morton Grove	-	Construction of a multi-use path crossing the Metra tracks, connecting to existing sidewalk and Pace bus shelter. Location: Caldwell Ave and Howard St to Oakton St and I-94	-	267,000	-	-	-	267,000
IIC 2020 - TORRENCE AVENUE (BURNHAM)	4	Preservation	Burnham	0.4	Construction a new multi-use path. Location: 145th St to Hoxie Ave near 143rd St	-	127,500	-	-	-	127,500
IIC 2020 - VAN BUREN STREET (FOREST PARK)	1	Preservation	Forest Park	0.3	Construction of a new multi-use path. Location: Madison St to CTA Blue Line - Forest Park Transit Center	-	247,500	-	-	-	247,500
IIC 2021 - 19TH AVENUE (MAYWOOD)	1	Modernization	Maywood	0.5	Reconstruction of 19th Avenue. Location: Oak St to Madison St	-	96,500	-	-	-	96,500
IIC 2021 - AUSTIN BOULEVARD VIADUCT IMPROVEMENTS (CICERO)	16	Modernization	Town of Cicero	0.12	Viaduct lighting modernization with roadway rehabilitation and sidewalk improvements. Location: Various Locations	-	245,000	-	-	-	245,000
IIC 2021 - BERWYN ACCESS TO TRANSIT STREETSCAPE IMPROVEMENT (BERWYN)	16	Modernization	Berwyn	1.8	Streetscape improvements. Location: 26th St from Harlem Ave to Lombard Ave; Ridgeland Ave from 26th St to 31st St	-	88,800	-	-	-	88,800
IIC 2021 - CICERO AVENUE GRADE CROSSING (CICERO)	16	Modernization	Cicero	-	Grade crossing and pedestrian safety enhancements. Location: Cicero Ave and CTA Pink Line	-	100,388	-	-	-	100,388

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IIC 2021 - DEVON AVENUE (ITASCA)	17	Modernization	Itasca	0.4	Intersection improvements with traffic signal modernization, ADA-compliant pedestrian upgrades and construction of a new multi-use path. Location: Park Blvd and Pierce Rd	-	300,000	-	-	-	300,000
IIC 2021 - HARMS ROAD/SKOKIE BOULEVARD BIKE PATH CONNECTOR (SKOKIE)	13, 14	Expansion	Skokie	0.14	Construction of local segments and connections to the North Branch Trail. Location: Old Orchard Road between Harms Rd and Woods Dr	-	225,000	-	-	-	225,000
IIC 2021 - LAKE COOK ROAD (BUFFALO GROVE)	14	Modernization	Buffalo Grove, Arlington Heights	1	Roadway resurfacing with intersection, drainage, and multi-modal improvements. Location: Arlington Heights Rd to Raupp Blvd	-	125,000	-	-	-	125,000
IIC 2021 - MONTROSE AVENUE (NORRIDGE)	9	Modernization	Norridge	-	Planning to study improvements to traffic signal at Montrose Ave and Oriole Ave. Location: Oriole Ave	-	37,500	-	-	-	37,500
IIC 2021 - NORTH AVENUE (NORTHLAKE)	16, 17	Modernization	Northlake	-	ROW acquisition costs for the City's intersection improvements. Location: North Avenue & Railroad Avenue	-	70,000	-	-	-	70,000
IIC 2021 - PRATT AVENUE PEDESTRIAN BRIDGE (LINCOLNWOOD)	13	Expansion	Lincolnwood	-	Construction of a pedestrian bridge over the North Shore Channel. Location: over North Shore Channel	-	35,000	-	-	-	35,000
IIC 2021 - PULASKI ROAD (COUNTRY CLUB HILLS)	5	Expansion	Country Club Hills	0.8	Install new sidewalk along the east side of Pulaski Road. Location: 166th St to 175th St	-	744,000	-	-	-	744,000
IIC 2021 - RIDGELAND AVENUE (PALOS HEIGHTS)	6, 17	Expansion	Palos Heights	0.1	Installation of new pedestrian signals & sidewalk. Location: IL Route 83/College Rd to Cal-Sag Bridge	-	60,000	-	-	-	60,000
IIC 2021 - SAUK TRAIL AND TORRENCE AVENUE PEDESTRIAN IMPROVEMENTS (SAUK VILLAGE)	6	Expansion	Sauk Village	2.1	Phase I engineering for construction of sidewalks and crossing safety improvements. Location: Sauk Trail and Torrence Ave from the South and West of I-394 to the North and East to US Rt. 30	-	100,000	-	-	-	100,000
IIC 2021 - SIDEWALK IMPROVEMENTS (OAK FOREST)	6	Modernization	Oak Forest	0.85	Installation of 0.85 miles of new sidewalk and pedestrian crossings along four streets in the City, including streetscape improvements. Location: Various Locations	-	59,500	-	-	-	59,500
IIC 2021 - ST CHARLES ROAD STREET RESURFACING (BELLWOOD)	1	Modernization	Bellwood	2.1	Roadway resurfacing with drainage improvements, sidewalk replacement, and ADA upgrades. Location: Davis Dr to 22nd Ave	-	115,500	-	-	-	115,500
IIC 2021 - WORTH SIDEWALK IMPROVEMENTS (WORTH)	17	Expansion	Worth	0.8	Construction of new sidewalk and multi-use path. Location: Harlem Ave to Metra's Southwest Station in Palos Heights	-	250,000	-	-	-	250,000
IIC 2022 - 46TH STREET (FOREST VIEW)	16	Modernization	Forest View	0.53	Roadway resurfacing with drainage improvements and ADA compliant sidewalk installation. Location: Harlem Ave to Oak Park Ave	-	20,300	-	-	-	20,300
IIC 2022 - CAL-SAG BIKE AND WALKING PATH EXTENSION (PALOS HILLS)	6, 17	Expansion	Palos Hills	1.5	Phase II engineering, Phase III construction and engineering for new 1.5 mile path connecting the Cal-Sag Trail System to Morraine Valley Community College. Location: Cal-Sag Trail from 111th St & 86th Ave to Southwest Highway	-	324,223	-	-	-	324,223
IIC 2022 - CAL-SAG MULTI-USE GREENWAY (ALSIP PARK DISTRICT)	5	Expansion	Alsip	1.75	Phase II engineering for a new segment of multi-use trail. Location: Cicero Ave to Pulaski Rd	-	28,000	-	-	-	28,000
IIC 2022 - CAMP MCDONALD ROAD SIDEWALK (PROSPECT HEIGHTS)	9, 14	Expansion	Prospect Heights	1	Sidewalk installation. Location: Wheeling Rd to Wolf Rd	-	87,944	-	-	-	87,944
IIC 2022 - CHICAGO AVENUE ROAD (LANSING)	4	Modernization	Lansing	0.5	Roadway reconstruction with new sidewalk and replaced drainage structures. Location Pennsy Greenway Path/ 170th Street to Lansing "Old Timers" Sports Complex	-	400,000	-	-	-	400,000
IIC 2022 - EAST LAKE/WEST LAKE AVENUE & PFINGSTEN ROAD INTERSECTION IMPROVMENTS	14	Modernization	Glenview	0.06	Replacement of traffic signal and additional right turn lane. Location: East Lake Ave to West Lake Ave	-	56,250	-	-	-	56,250
IIC 2022 - GANNON DRIVE BICYCLE AND ROADWAY IMPROVEMENTS (HOFFMAN ESTATES)	15	Modernization	Hoffman Estates	0.24	Roadway resurfacing with bike accommodation improvements. Location: Golf Rd to Higgins Rd	-	12,500	-	-	-	12,500
IIC 2022 - HIGGINS RD (IL-72) (SCHAUMBURG)	15	Modernization	Schaumburg	-	Installation of pedestrian countdown signals, ADA ramps and crosswalk pavement marking. Location: National Pkwy	-	50,000	-	-	-	50,000
IIC 2022 - HIRSCH STREET BRIDGE REPLACEMENT (NORTHLAKE)	17	Modernization	Northlake	-	Removal and replacement of the Hirsch Street Bridge superstructure and pavement with addition of new walls, railing, fencing, and sidewalks. Location: over Addison Creek	-	230,000	-	-	-	230,000
IIC 2022 - MCGINNIS SLOUGH SHARED USE PATH (ORLAND PARK)	17	Modernization	Orland Park	0.5	Construction of a new multi-use path. Location: LaGrange Rd to Wolf Rd	-	148,000	-	-	-	148,000
IIC 2022 - MOVING LYNWOOD FORWARD	6	Modernization	Lynwood	-	make a plan for bike and ped friendly improvements within the Village of Lynwood. Location: Village of Lynwood	-	37,500	-	-	-	37,500
IIC 2022 - OAKTON STREET CORRIDOR IMPROVEMENTS (EVANSTON)	13	Preservation	Evanston	0.4	Roadway reconstruction. Location: Maple Ave to Hinman Ave	-	500,000	-	-	-	500,000
IIC 2022 - PALATINE ROAD (PALATINE)	14	Modernization	Palatine	0.7	ROW acquisition for improvements to Palatine Road with the installation of a bidirectional turn lane and construction of a multi-use path. Location: Quentin Rd to Smith St	-	126,500	-	-	-	126,500
IIC 2022 - PRAIRIE AVENUE IMPROVEMENTS (BARRINGTON)	15	Expansion	Barrington	0.1	ADA compliant sidewalk improvements. Location: Hillside Ave to South St	-	34,724	-	-	-	34,724
IIC 2022 - PRAIRIE PATH LIGHTING AND SAFETY IMPROVEMENTS (MAYWOOD)	1	Modernization	Maywood	1.06	Pedestrian lighting and enhanced crosswalks with ADA upgrades. Location: Illinois Prairie Path from 21st Ave to 5th Ave	-	80,500	-	-	-	80,500
IIC 2022 - PRESERVATION PATH IMPROVEMENTS (MATTESON)	6	Preservation	Matteson	-	Repair a portion of existing multi use Preservation Path. Location: Old Plank Trail to Kostner Ave	-	120,000	-	-	-	120,000
IIC 2022 - ROGERS PARK STATION ENGINEERING (METRA)	13	Preservation	Chicago	-	Phase II engineering for Rogers Park Metra Station rehabilitation on the Union Pacific North Line. Location: Lunt Ave	-	172,576	-	-	-	172,576
IIC 2022 - ROOSEVELT ROAD STREETSCAPE (BROADVIEW)	1	Modernization	Broadview	0.5	Enhancements to the sidewalk environment, intersections, bike parking, and bus stops. Location: 9th Ave to 17th Ave	-	60,000	-	-	-	60,000
IIC 2022 - SANDERS ROAD (NORTHFIELD TOWNSHIP)	14	Expansion	Unincorporated Cook County	0.1	Sidewalk extension. Location: Mission Hills Dr to Oak Ave	-	100,000	-	-	-	100,000
IIC 2022 - US 30 LINCOLN HIGHWAY (FORD HEIGHTS)	6	Modernization	Ford Heights	-	Improve pedestrian mobility and improved transit.. Location: Cottage Grove Ave to Torrance Ave	-	112,500	-	-	-	112,500
IIC 2022 - WESTERN AVENUE PEDESTRIAN IMPROVEMENTS (BLUE ISLAND)	5	Preservation	Blue Island	0.56	Replacing deteriorated sidewalks and installing ADA compliant ramps and crosswalks; install bicycle racks; plant new street trees in infiltration basins. Location: Grove St to 127th St	-	191,746	-	-	-	191,746
IIC 2023 - 16TH STREET TRAFFIC IMPROVEMENTS (BERWYN)	16	Modernization	Berwyn	1.28	improve roadway and pedestrian infrastructure along 16th street, including improved crosswalks, roadway resurfacing, and flooding control. Location: Harlem Ave to Lombard Ave	-	168,000	-	-	-	168,000
IIC 2023 - 172ND STREET MULTI-USE PATH (EAST HAZEL CREST)	6	Modernization	East Hazel Crest	0.75	Phase II engineering for a new, 0.75 mile long paved path. Location: Ashland Ave to Lathrop Ave	-	90,000	-	-	-	90,000
IIC 2023 - ADA RAMP ACCESSIBILITY IMPROVEMENTS (CHICAGO RIDGE)	6, 17	Modernization	Chicago Ridge	-	ADA compliant sidewalk and curb ramp improvements. Location: Various Locations	-	135,000	-	-	-	135,000
IIC 2023 - BIKE AND PEDESTRIAN FACILITY PLAN (HANOVER PARK)	15	Modernization	Hanover Park	-	planning study with the goal of improving pedestrian and bicycle access throughout the village. Location: Villagewide	-	25,000	-	-	-	25,000
IIC 2023 - BP SHARED USE PIPELINE (COUNTRY CLUB HILLS)	5	Expansion	Country Club Hill	2	Phase II funding for a new multi-use path within unused BP Pipelines (North America) Inc. right-of-way. Location: Flossmoor Rd to 175th St (Community Park)	-	100,000	-	-	-	100,000
IIC 2023 - BROADWAY AVENUE (HARVEY)	5	Modernization	Harvey	0.99	Construction of new bike/ped infrastructure including construction ADA-compliant sidewalk and intersection improvements. Location: 147th St to Park Ave	-	80,000	-	-	-	80,000

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IIC 2023 - CENTRAL STREET BRIDGE REPLACEMENT (GLENVIEW PARK DISTRICT)	14	Modernization	Glenview	-	Funding for the replacement of the Central Street Pedestrian Bridge. Location: Raleigh Rd to Central Pkwy (over the West Fork of the North Branch of the Chicago River)	-	112,750	-	-	-	112,750
IIC 2023 - CHICAGOLAND MOBILITY HUBS FRAMEWORK STUDY	Countywide	Modernization	Countywide	-	Assess potential types and locations for mobility hubs in the 6-county area, and develop pre-Phase I concepts for select locations in Cook County. Location: Cook and collar counties	-	65,625	-	-	65,625	131,250
IIC 2023 - CONGRESS PARK METRA STATION ACCESS (BROOKFIELD)	16	Modernization	Brookfield	-	Funding to improve multimodal connections to the Congress Park Metra Station. Location: BNSF Railway and Sweetener Supply Campus to the Intersection of Morton Avenue and Southview Avenue	-	208,845	-	-	-	208,845
IIC 2023 - DEVON AVENUE MULTI-USE PATH (DES PLAINES)	9,17	Expansion	Des Plaines	0.54	Phase I funding for a multi-use path as well as ADA compliant crosswalks and pedestrian signal upgrades at all key crossings. Location: Stillwell Dr to Des Plaines River Rd	-	18,750	-	-	-	18,750
IIC 2023 - ELMHURST ROAD SIDEWALK (PROSPECT HEIGHTS)	9, 14	Modernization	Prospect Heights	0.5	Construction of sidewalks on the east side of Camp McDonald Road. Location: Forums Court to Hintz Rd	-	65,600	-	-	-	65,600
IIC 2023 - GILBERT AVENUE IMPROVEMENTS (WESTERN SPRINGS)	17	Modernization	Western Springs	1	Roadway resurfacing and ADA sidewalk improvements to 72 sidewalk ramps along Gilbert Avenue. Location: 47th St to Ogden Ave	-	55,000	-	-	-	55,000
IIC 2023 - IL ROUTE 59 BIKE/PED OVERPASS (STREAMWOOD)	15	Expansion	Streamwood	-	Construction of Bike/Ped Bridge over Illinois Route 59 (Sutton Road). Location: over Sutton Road (I-59)	-	250,000	-	-	-	250,000
IIC 2023 - MAYWOOD DRIVE RECONSTRUCTION (BELLWOOD)	1	Modernization	Bellwood	0.23	Roadway reconstruction. Location: 25th Ave to Bellwood corporate limit	-	162,978	-	-	-	162,978
IIC 2023 - PACE PULSE HALSTED LINE DESIGN ENGINEERING	4, 5	Expansion	Chicago, Dixmoor, Harvey, Riverdale	8.5	Phase II engineering funding Pace Pulse Halsted Line bus stations and associated infrastructure improvements. Location: Halsted Street (Harvey TC to 95th St), and 95th Street (Halsted to CTA Red Line)	-	500,000	-	-	-	500,000
IIC 2023 - RIDGELAND AVENUE PATH IMPROVEMENTS (WORTH)	17	Expansion	Worth	0.4	Phase I funding to evaluate alternatives to connect an existing trail along the north side of the Cal- Sag Channel to future bike/ped improvements. Location: Cal-Sag Channel to Home Ave	-	85,000	-	-	-	85,000
IIC 2023 - SHAWMUT AND BRAINARD RESURFACING (LA GRANGE)	17	Modernization	La Grange	1	Roadway resurfacing and improved storm sewer infrastructure with ADA compliant sidewalk improvements and gap filling. Location: 47th St to Kenman Ave	-	250,000	-	-	-	250,000
IIC 2023 - SHERMER ROAD SIDEPATH (NILES)	13	Modernization	Niles	0.71	Phase II funding for a new multi-use path. Location: US 14 Dempster St to IL 43 Waukegan Rd	-	66,250	-	-	-	66,250
IIC 2023 - SKOKIE VALLEY TRAIL ROW (SKOKIE)	13	Expansion	Skokie	-	land acquisition of four parcels within the project limits to support trail extension. Location: Golf Rd to Dempster St	-	94,500	-	-	-	94,500
IIC 2023 - SOUTH STREET SIDEWALK IMPROVEMENTS (BARRINGTON)	15	Modernization	Barrington	0.14	Construction funds to improve sidewalk connectivity on a heavily utilized pedestrian thoroughfare that residents to nearby schools. Location: Summit St to Prairie Ave	-	42,542	-	-	-	42,542
IIC 2023 - STATE STREET IMPROVEMENTS (CALUMET CITY)	4	Modernization	Calumet City	2.65	Phase II funding for modernization and reconstruction of Dolton Road/State Street. Location: Alive Ave / Burnham Greenway to State Line Rd	-	150,000	-	-	-	150,000
IIC 2023 - TAFT AVENUE IMPROVEMENTS (BERKELEY)	17	Expansion	Berkeley	1.38	Funding for joint Phase I engineering needed for improvements to Taft Avenue in the Villages of Berkeley and Hillside. Location: Butterfield Ave to Berkeley Metra Station	-	175,155	-	-	-	175,155
IIC 2023 - VILLAGE PEDESTRIAN STUDY (ALSIP)	5, 6, 11, 17	Modernization	Alsip	-	funding for a pedestrian planning study. Location: Villagewide	-	15,000	-	-	-	15,000
IIC 2023 - WHEELING ROAD REHABILITATION (WHEELING)	14	Preservation	Wheeling	2.1	Phase II funding for roadway reconstruction and resurfacing, pedestrian and traffic safety improvements. Location: Palatine Rd to Dundee Rd	-	87,500	-	-	-	87,500
IIC 2023 - WILMETTE AVENUE/GLENVIEW ROAD BICYCLE IMPROVEMENTS (WILMETTE)	14	Modernization	Wilmette	2.5	Phase I funding to implement new cycling infrastructure and associated pedestrian improvements. Location: Laramie Ave to Ridge Rd; Ridge Rd: Isabella St to Elmwood Ave	-	150,000	-	-	-	150,000
IIC 2023 - WOLF ROAD AT ADDISION INTERSECTION (FRANKLIN PARK)	17	Expansion	Franklin Park	-	Phase I funding for intersection improvements including signal modernization and lane widening. Location: Wolf Rd, Frontage Rd, Addison Ave	-	62,500	-	-	-	62,500
IIC 2024 - 167TH STREET PEDESTRIAN SIDEWALK PROJECT (MARKHAM)	5	Expansion	Village of Markham	-	ADA compliant sidewalk and curb ramp improvements. Location: Pulaski/Crawford Ave to California Ave	-	110,000	-	-	-	110,000
IIC 2024 - 21ST AVENUE INDUSTRIAL AREA PAVING IMPROVEMENTS (BROADVIEW)	1	Modernization	Broadview	-	Roadway rehabilitation with drainage and pedestrian improvements in the Village industrial corridor. Location: Cermak Rd to 21st St	-	375,000	-	-	-	375,000
IIC 2024 - 46TH STREET RESURFACING PROJECT (FOREST VIEW)	16	Modernization	Forest View	0.52	Roadway rehabilitation with associated drainage and ADA pedestrian improvements. Location: Harlem Ave and Oak Park Ave	-	82,500	-	-	-	82,500
IIC 2024 - 74TH AVENUE PEDESTRIAN BRIDGE	6, 11, 16	Modernization	Summit	-	Phase I funding for the reconstruction of the existing pedestrian bridge. Location: over IHB RR (south of 59th St)	-	43,750	-	-	-	43,750
IIC 2024 - 79TH STREET PATHWAY IMPROVEMENT PROJECT (BURR RIDGE)	17	Preservation	Burr Ridge	0.06	ADA compliant sidewalk and curb ramp improvements. Location: Woodside Ln to Chasemoor Dr	-	103,500	-	-	-	103,500
IIC 2024 - ADA SIDEWALK RAMP IMPROVEMENTS (EVERGREEN PARK)	4	Modernization	Evergreen	0.5	ADA compliant sidewalk and curb ramp improvements. Location: Millard Ave & 95th St; Kedzie Ave & 91st St	-	210,000	-	-	-	210,000
IIC 2024 - ASHBURN STATION IMPROVEMENTS (METRA)	3, 11	Modernization	Chicago	-	Station reconstruction and associated area pedestrian improvements. Location: Ashburn Station	-	225,000	-	-	-	225,000
IIC 2024 - BOSWORTH LANE ADA CURB RAMPS (NORTHFIELD)	14	Modernization	Northfield	0.34	ADA compliant sidewalk and curb ramp improvements. Location: Wagner Ln to Avon Ave	-	130,808	-	-	-	130,808
IIC 2024 - CENTENNIAL TRAIL / CANAL BANK ROAD SEPARATION (FPDCC)	17	Expansion	Lemont	-	Phase II engineering to create a street-separated bike path. Location: Centennial Trail from BNSF Railroad to northeast end of Canal Bank Road	-	41,250	-	-	-	41,250
IIC 2024 - CHURCH STREET IMPROVEMENTS (MAINE TOWNSHIP)	17	Modernization	Unincorporated Cook County	1	Construction of an on-street bike lane and sidewalk improvements. Location: Potter Rd to Greenwood Ave	-	350,000	-	-	-	350,000
IIC 2024 - ELMHURST ROAD SIDEWALK CONNECTIVITY PROJECT	14	Modernization	Prospect Heights	0.39	ADA compliant sidewalk and curb ramp improvements. Location: Forums Court to Hintz Road	-	36,000	-	-	-	36,000
IIC 2024 - FOREST BLVD / NORWOOD BLVD COMPLETE STREETS ROAD RECONSTRUCTION	6	Modernization	Park Forest	0.9	Reconstruction of the Forest Boulevard / Norwood Boulevard, along with the installation of new pedestrian and cycling infrastructure. Location: 26th Street to Indianwood Blvd	-	480,000	-	-	-	480,000
IIC 2024 - GLENWOOD - HOMEWOOD TRAIL CONNECTION	6	Expansion	Glenwood and Homewood	-	Construction of a multi-use path from the Izaak Walton League trail in Homewood south to the Forest Preserve trail in Glenwood. Location: Izaak Walton League Trail to the Glenwood Cook County Forest Preserve trail	-	37,500	-	-	-	37,500
IIC 2024 - GREEN BAY TRAIL/SHERIDAN ROAD SIDEWALK GAP IMPROVEMENT PROJECT (GLENCOE)	14	Expansion	Village of Glencoe	-	Phase II funding to improve the south end of Green Bay Trail and fill a 1,000 foot sidewalk gap on the east side of Sheridan Road. Location: Green Bay Road and Sheridan Road between South Ave and County Line Road	-	50,000	-	-	-	50,000
IIC 2024 - HARRISION ST ENHANCEMENT PROJECT (ILLINOIS MEDICAL DISTRICT)	2	Modernization	Chicago	-	Phase II funding to enhance mobility along Harrison Street. Location: Oakley Blvd to Ashland Ave	-	82,500	-	-	-	82,500
IIC 2024 - IL ROUTE 19 IRVING PARK ROAD (STREAMWOOD)	15	Expansion	Streamwood	2.33	Roadway widening, a sidewalk on the south side, multi-use path on the north side, street lighting and drainage improvement. Location: Schaumburg Rd to Bartlett Rd	-	125,000	-	-	-	125,000
IIC 2024 - JUSTICE NORTHSIDE SIDEWALK PROJECT	16	Modernization	Justice	-	Construction of approx. 2,625 feet of new, concrete sidewalks. Location: W 75th St to W 71st St	-	158,018	-	-	-	158,018
IIC 2024 - LA GRANGE ROAD TRAFFIC SAFETY IMPROVEMENTS	17	Modernization	LaGrange Park	0.2	Phase I funding for pedestrian/traffic safety improvements. Location: Richmond Ave to Oak Ave	-	65,625	-	-	-	65,625

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026 CAPITAL PROJECTS

Project Name	Commissioner District	Primary Work Type	Municipality	Miles	Scope of Work	Funded by Township Funds	Funded by MFT (DOT Only)	Funded by State Grant	Funded by Federal Grant	Funded by Local Reimbursements (DOT Only)	Total FY2026 Project Budget
IIC 2024 - LEHIGH AVENUE METRA STATION AREA IMPROVEMENTS (METRA)	13	Modernization	Morton Grove	-	Station area improvements including installation of accessible pedestrian facilities, bicycle parking, and other proximate right of way improvements. Location: Lehigh Station	-	187,500	-	-	-	187,500
IIC 2024 - NATALIE CREEK TRAIL MULTI-USE PATH	5, 6	Expansion	Midlothian	-	Phase II for a local extension of the Natalie Creek Trail. Location: Various Locations	-	143,700	-	-	-	143,700
IIC 2024 - NEIGHBORHOOD GREENWAY / BIKE BOULEVARD IMPROVEMENT PROJECT	1	Expansion	Oak Park	-	Continued implementation of network improvements proposed in the Oak Park Neighborhood Greenway / Bike Boulevard Plan. Location: Various locations	-	125,000	-	-	-	125,000
IIC 2024 - PACE ROUTE 357 ACCESS IMPROVEMENT	5	Expansion	Ford Heights	-	Construction of approx. 7,000 feet of new sidewalk plus curb ramp improvements at 1(additional intersections. Location: 11th, 12th, and 13th Streets, Ellis Ave, & Berkeley Ave	-	100,000	-	-	-	100,000
IIC 2024 - SAFE AND EQUITABLE SHARED USE MOBILITY EXPANSION (EVANSTON)	13	Expansion	Evanston	-	Expand and retrofit the City owned Divvy micromobility network to safely improve access to public transit and commercial districts. Location: Various Locations	-	116,250	-	-	-	116,250
IIC 2024 - SAFETY AND CONGESTION PEDESTRIAN ACCESS (BROOKFIELD ZOO CHICAGO)	16	Modernization	Brookfield	-	feasibility study for an alternative entrance to Brookfield Zoo Chicago. Location: Various Locations	-	56,500	-	-	-	56,500
IIC 2024 - SHERMER ROAD SIDEPATH	14	Expansion	Northbrook	1.6	Construction of a multi-use path to connect downtown Northbrook, Metra station, Glenbrook North High School. Location: Walters Ave to Willow Rd	-	187,500	-	-	-	187,500
IIC 2024 - THATCHER AVENUE IMPROVEMENTS (RIVER GROVE)	9	Modernization	River Grove	0.14	Roadway resurfacing with drainage improvements, sidewalk repairs, and pedestrian crossing enhancements. Location: Fullerton Ave to Greenwood Terrace	-	315,000	-	-	-	315,000
IIC 2024 - TONNE ROAD RECONSTRUCTION (ELK GROVE VILLAGE)	15	Modernization	Elk Grove Village	0.62	Roadway reconstruction with interseclion reconfiguration and pedestrian safety improvements. Location: Elk Grove Blvd to Landmeier Rd	-	187,500	-	-	-	187,500
IIC 2024 - TROY DRIVE & PALISADES DRIVE RESURFACING (MERRIONETTE PARK)	5	Preservation	Merrionette Park	0.3	Roadway resurfacing with drainage improvements, sidewalk repairs, and pedestrian crossing enhancements. Location: Meadow Ln to W Meadow Lane Dr	-	142,500	-	-	-	142,500
IIC 2024 - VARIOUS ROADS (BARRINGTON TOWNSHIP)	15	Preservation	Unincorporated Cook County	0.66	Roadway resurfacing in Barrington Township. Location: Various locations	-	100,000	-	-	-	100,000
IIC 2024 - WINCHESTER AVENUE (CALUMET PARK)	5	Modernization	Calumet Park	-	Construction and replacing existing uneven and undersized sidewalks along 127th Street to improve pedestrian access to the Metra Electric and Pace bus stations. Location: 127th Street to 124th Street	-	262,500	-	-	-	262,500
INVEST IN COOK PROGRAM, 2026-2030	Countywide	Modernization	Countywide	Countywide	Annual Invest in Cook grant program. Location: Countywide	-	8,500,000	-	-	-	8,500,000
JOE ORR ROAD 02-B6736-01-EG	6	Expansion	Lynwood	2.03	Roadway reconstruction & widening with intersection and pedestrian improvements. Location: Torrence Ave to Burnham Ave	-	468,648	-	-	-	468,648
KEDZIE AVENUE 16-W4506-00-EG	5, 6	Modernization	Flossmoor, Hazel Crest, Homewood, Markham, Olympia Fields	5	Roadway reconstruction and/or resurfacing with pedestrian and bicycle improvements. Location: Vollmer Rd to 159th St	-	601,424	-	-	-	601,424
LAKE COOK ROAD BRIDGE REPLACEMENTS	4	Modernization	Deerfield, Palatine, Northbrook	1	Removal and replacement of concrete deck, cleaning and painting of structural steel, removal and replacement of concrete approach slab and pavement, removal and replacement of PPC I-beams, concrete repair. Location: over WFNB of the Chicago River; over CNRR; over East Rand Road	-	26,000	-	-	64,000	90,000
LAKE COOK ROAD 14-A5015-03-RP	14	Expansion	Buffalo Grove, Wheeling	3.08	Roadway reconstruction & widening with bridge, drainage, lighting, pedestrian, and signal improvements. Location: Raupp Blvd to Hastings Ln	-	750,000	-	-	-	750,000
LOWER DES PLAINES RIVER TRAIL PRELIMINARY ENGINEERING SUPPLEMENT	16	Expansion	Brookfield, Lyons, Riverside	-	supplemental funding for preliminary engineering for extension of Des Plaines River trail south from 26th Street. Location: 26th Street and 1st Avenue to Ogden Avenue and Gage Avenue	-	150,000	-	-	-	150,000
MUNICIPAL MAINTENANCE PARTNERSHIP - CITY OF PALOS HEIGHTS	17	Preservation	Palos Heights	-	Municipal maintenance partnership with local community, various. Location: City of Palos Heights	-	350,000	-	-	-	350,000
MUNICIPAL MAINTENANCE PARTNERSHIP - VILLAGE OF ORLAND PARK	17	Preservation	Orland Park	-	Drainage improvements along County roadways, including ditch regrading and addition of storm sewer. Location: 82nd East Ave Ditch; Wolf Road at 139th Street	-	251,245	-	-	-	251,245
MUNICIPAL MAINTENANCE PARTNERSHIP - VILLAGE OF SCHAUMBURG	15	Preservation	Schaumburg	-	maintenance or improvement of County jurisdictional roadways in the Village. Location Various Locations	-	200,000	-	-	-	200,000
MUNICIPAL MAINTENANCE PARTNERSHIP - VILLAGE OF TINLEY PARK	6	Preservation	Tinley Park	-	Municipal maintenance partnership with local community, various. Location: 94th Ave: 183rd St to 171st St	-	200,000	-	-	-	200,000
MUNICIPAL PARTNERSHIP - CLOVER LANE AND SHOE FACTORY	15	Preservation	Hoffman Estates	0.7	Resurfacing of roadway and a new shared use path. Location: Old Timber Lane to Sunflower	-	51,711	-	-	-	51,711
MUNICIPAL PARTNERSHIP - VILLAGE OF HARWOOD HEIGHTS	9	Expansion	Harwood Heights	0.52	Roadway widening for the addition of bicycle facilities. Location: Oriole Avenue to Harlem Avenue	-	193,000	-	-	-	193,000
OLD ORCHARD ROAD 14-A8327-09-RP	13	Expansion	Skokie	0.28	New turn lanes, pavement widening, bridge widening, storm sewer installation, traffic signal and lighting improvements, sidewalk improvements. Location: Woods Dr to Skokie Blvd	-	14,933,678	-	4,794,910	110,187	19,838,776
OLD PLANK ROAD TRAIL EXTENSION (SAUK VILLAGE)	6	Expansion	Chicago Heights, Ford Heights, Lynwood, Sauk Village	6.7	Phase I for an extension of the Old Plank Road Trail in south Cook County. Location: Campbell Ave & Hickory St, Chicago Heights, to Lincoln Hwy & Darren Dr, Lynwood	-	-	-	300,000	-	300,000
PARTNERSHIP - FOREST PRESERVES OF COOK COUNTY	Countywide	Preservation	Countywide	Countywide	Various capital improvements to shared use paths and access drives with adjacent parking within Forest Preserve holdings. Location: Countywide	-	3,489,281	-	-	-	3,489,281
PAVEMENT CRACK SEALING 01- CURRENT CONTRACT	Countywide	Preservation	Countywide	NA	Countywide crack sealing program. Location: Various Locations	-	126,959	-	-	-	126,959
PAVEMENT CRACK SEALING 02- FUTURE YEARS	Countywide	Preservation	Countywide	NA	Countywide crack sealing program. Location: Various Locations	-	900,000	-	-	-	900,000
PAVEMENT MAINTENANCE 2021 SOUTH 23-8PVPS-00-GM	5, 6, 11, 17	Preservation	Orland Park, Unincorporated Cook County	15.9	Pavement preservation and rehabilitation. Location: Various Locations	-	1,114,631	-	-	-	1,114,631
PAVEMENT MAINTENANCE 2023 NORTH 23-PVMTN-00-PV	14, 15, 17	Preservation	Schaumburg, Elk Grove Village, Hoffman Estates, Northfield, Glenview	5.17	Pavement preservation and rehabilitation. Location: Various Locations	-	3,700,000	-	-	-	3,700,000
PLAINFIELD ROAD 16-B3719-00-EG	17	Modernization	Burr Ridge, Countryside, Indian Head Park, LaGrange, McCook, Western Springs	3.5	Pavement reconstruction with drainage, traffic signal, and multimodal transportation improvements. Location: County Line Rd to East Ave	-	150,000	-	-	-	150,000
PLAINFIELD ROAD CONTRACT 1	17	Modernization	Countryside, LaGrange, McCook	1.95	Pavement reconstruction with drainage, traffic signal, and multimodal transportation improvements. Location: Laurel Ave to East Ave	-	500,000	-	-	-	500,000
PRP 2022 SOUTH (A) 22-PRPS1-00-PV	4, 5, 6, 17	Preservation	Multiple	10.82	Pavement rehabilitation with associated traffic signal modernization, drainage, and ADA sidewalk improvements. Location: Various Locations	-	-	-	-	-	7,170,000
PRP 2022 SOUTH (B) 22-PRPS2-00-PV	5, 6, 11, 17	Preservation	Flossmoor, Forest View, Glenwood, Homewood, Orland Park, Sauk Village, Steger, Summit, Unincorporated Cook	16	Pavement rehabilitation with associated traffic signal modernization, drainage, and ADA sidewalk improvements. Location: Various Locations	-	200,000	-	-	-	200,000
PRP 2022 NORTH 22-PRPN1-00-PV	14, 15	Preservation	Northbrook, Northfield, Glenview, Elk Grove Village, Bartlett, Elgin	11.5	Pavement rehabilitation with associated traffic signal modernization, drainage, and ADA sidewalk improvements. Location: Various Locations	-	24,874,551	-	-	-	24,874,551
PRP 2023 NORTH 23-PRPN2-00-PV	9, 13, 14, 15	Preservation	Inverness, Skokie, Morton Grove, Hoffman Estates, Wheeling, Prospect Heights, Unincorporated	8.8	Pavement rehabilitation with associated traffic signal modernization, drainage, and ADA sidewalk improvements. Location: Various Locations	-	9,280,783	-	-	-	9,280,783
PRP LAKE COOK ROAD PATCHING 2024	14, 15	Preservation	Barrington, Barrington Hills, Buffalo Grove, Deerfield, Northbrook, Palatine, Wheeling	11.5	Pavement patching on deteriorated sections of Lake Cook Road various locations. Location: Various Locations	-	1,363,592	-	-	-	1,363,592
PRP N01	Countywide	Preservation	TBD	-	Pavement rehabilitation with associated traffic signal modernization, drainage, and ADA sidewalk improvements. Location: Various Locations	-	5,220,000	-	-	-	5,220,000

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026 CAPITAL PROJECTS

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PRP NORTH 2024	Countywide	Preservation	TBD	-	Pavement rehabilitation with associated traffic signal modernization, drainage, and ADA sidewalk improvements. Location: Various Locations	-	14,490,000	-	-	-	14,490,000
PRP S01	Countywide	Preservation	Various locations	-	Pavement rehabilitation with associated drainage and ADA-compliant sidewalk improvements. Location: Various Locations	-	5,175,000	-	-	-	5,175,000
PRP SOUTH 2024	Countywide	Preservation	Various locations	-	Pavement rehabilitation with associated traffic signal modernization, drainage, and ADA sidewalk improvements. Location: Various Locations	-	14,490,000	-	-	-	14,490,000
PULASKI ROAD 16-W4312-00-EG	5	Modernization	Alsip, Crestwood, Markham, Midlothian, Robbins	4.03	Pavement reconstruction with structure rehabilitation, drainage, traffic signal modernization and multimodal transportation improvements. Location: 159th St to 127th St	-	-	-	-	-	200,000
PULASKI ROAD CONTRACT 1	5	Modernization	Alsip, Crestwood, Markham, Midlothian, Robbins	1.1	Pavement reconstruction with structure rehabilitation, drainage, traffic signal modernization and multimodal transportation improvements. Location: 159th St to Metra Crossing	-	400,000	-	-	-	400,000
QUENTIN ROAD 00-V6256-09-RP	14	Modernization	Palatine, Deer Park	1	Roadway reconstruction with bridge replacement, drainage improvements and addition of a multi-use path. Location: Dundee Rd to Lake Cook Rd	-	200,000	-	-	-	200,000
ROBERTS ROAD 20-W3216-00-PV	6	Modernization	Palos Hills	-	Phases II-III & land acquisition for intersection improvements w/ a southbound right-turn lane.. Location: 111th St	-	601,635	-	-	-	601,635
ROBERTS ROAD DRAINAGE IMPROVEMENTS	6	Preservation	Palos Hills	0.25	Pavement rehabilitation. Location: 103rd St from Roberts Rd to 78th St	-	500,000	-	-	-	500,000
SANDERS ROAD 21-W2444-00-PV	14	Modernization	Glenview, Prospect Heights	1.9	Roadway reconstruction & widening with drainage improvements, traffic signal modernization and construction of multi-use path. Location: Milwaukee Ave to Techny Rd	-	6,020,333	-	-	-	6,020,333
SAUK TRAIL 21-C1131-00-PV	6	Modernization	Unincorporated Cook County	1.3	Roadway & bridge reconstruction. Location: Ashland Ave to Western Ave	-	536,111	-	-	-	536,111
SAUK VILLAGE MULTI-USE PATH	6	Expansion	Sauk Village	1	Construction of a new multi-use path. Location: Mary Byrne Dr to Burnham Ave	-	-	-	124,800	-	124,800
SHOE FACTORY ROAD 06-A6202-01-EG	15	Modernization	Hoffman Estates	1.09	Roadway reconstruction & widening with traffic signal and other safety improvements. Location: Essex Dr to Beverly Rd	-	-	-	-	10,900	10,900
SHOE FACTORY ROAD 16-A6202-00-PV	15	Modernization	Hoffman Estates	1.09	Reconstruction of Shoe Factory road to offer additional lanes and safer driving conditions. Location: Essex Dr to Beverly Rd	-	2,067,020	-	-	-	2,067,020
TOUHY AVENUE 15-34117-01-RP	15, 17	Expansion	Chicago, Elk Grove Village, Des Plaines	2.85	Pavement reconstruction, grade separation, and roadway realignment with drainage & multimodal transportation improvements. Location: Elmhurst Rd to Mount Prospect Rd	-	29,678,620	-	10,421,700	12,049,948	52,150,269
TOWNSHIP FUNDS	Countywide	Preservation	Unincorporated Cook County	-	Budget allocations for Township fund. Location: Countywide	6,834,777	-	-	-	-	6,834,777
TRAFFIC SIGNAL MODERNIZATION/REPLACEMENT PROGRAM (TSMRP) #1 (CURRENT) 23-TSMRP-00-TL	6, 9, 11, 14, 15, 16, 17	Modernization	Various	-	Various traffic signal replacement and modernization improvements. Location: Countywide	-	1,591,660	-	-	16,265	1,607,925
TRAFFIC SIGNAL REPLACEMENT (HSIP) - PACKAGE #1 23-HSIP1-00-TL	5, 6	Modernization	Hazel crest, Robbins, Bremen Twp	-	Traffic signal replacement, traffic rechannelization, pavement widening, lighting, signage & marking improvements. Location: Ridgeland Ave at 143rd St, Kedzie Ave at 139th ST, Kedzie Ave at 175th St	-	3,735,351	-	731,180	-	4,466,531
TRAFFIC SIGNAL REPLACEMENT (HSIP) - PACKAGE #2	6, ,14, 15, 17	Modernization	Palatine, Palos Hill, Schaumburg, Tinley Park	-	Traffic signal replacement, traffic rechannelization, pavement widening, lighting, signage & marking improvements. Location: Lake Cook at Old Hicks, Roselle at Hartford, Vollmer at Ridgeland, Roberts at 103rd	-	1,503,890	-	1,528,290	-	3,032,180
VARIOUS BRIDGE & STRUCTURES PROJECT MANAGEMENT	Countywide	Preservation	Countywide	-	Various Phase II design engineering structures management and inspection services. Location: Countywide	-	1,000,000	-	-	-	1,000,000
VARIOUS CONSTRUCTION MANAGEMENT SERVICES 20-CMSVV-00-PV	Countywide	Modernization	Countywide	-	Various professional engineering and construction inspection services. Location: Countywide	-	150,000	-	-	-	150,000
VARIOUS CONSTRUCTION MANAGEMENT SERVICES 20-CMSVV-01-PV	Countywide	Modernization	Countywide	-	Various professional engineering and construction inspection services. Location: Countywide	-	400,000	-	-	-	400,000
VARIOUS CONSTRUCTION MANAGEMENT SERVICES 23-CMSVV-03-PV	Countywide	Modernization	Countywide	-	Various professional engineering and construction inspection services. Location: Countywide	-	1,400,000	-	-	-	1,400,000
VARIOUS CONSTRUCTION MANAGEMENT SERVICES 24-CMSVV-05-PV	Countywide	Modernization	Countywide	-	Various professional engineering and construction inspection services. Location: Countywide	-	1,400,000	-	-	-	1,400,000
VARIOUS CONSTRUCTION MANAGEMENT SERVICES 23-CMSVV-02-PV	Countywide	Modernization	Countywide	-	Various professional engineering and construction inspection services. Location: Countywide	-	1,650,000	-	-	-	1,650,000
VARIOUS CONSTRUCTION MANAGEMENT SERVICES 24-CMSVV-04-PV	Countywide	Modernization	Countywide	-	Various professional engineering and construction inspection services. Location: Countywide	-	1,650,000	-	-	-	1,650,000
VARIOUS CONSTRUCTION MANAGEMENT SERVICES PPR 20-CMPPN-00-PV	Countywide	Preservation	Countywide	-	Various professional engineering and construction inspection services for pavement rehabilitation projects. Location: Countywide	-	593,578	-	-	-	593,578
VARIOUS CONSTRUCTION MANAGEMENT SERVICES PPR 20-CMPPS-01-PV	Countywide	Preservation	Countywide	-	Various professional engineering and construction inspection services for pavement rehabilitation projects. Location: Countywide	-	750,000	-	-	-	750,000
VARIOUS CREATE PROJECT IMPLEMENTATION SERVICES	Countywide	Modernization	Countywide	-	Carry out supporting services for CREATE, including engineering, public involvement, and program management. Location: Countywide	-	500,000	-	-	-	500,000
VARIOUS DESIGN ENG SERVICES #1 21-8DESV-00-EG	Countywide	Modernization	Countywide	-	Various Phase II design engineering services. Location: Countywide	-	1,000,000	-	-	-	1,000,000
VARIOUS DESIGN ENG SERVICES #2 21-8DESV-01-EG	Countywide	Modernization	Countywide	-	Various Phase II design engineering services. Location: Countywide	-	1,000,000	-	-	-	1,000,000
VARIOUS DESIGN ENG SERVICES #3 21-8DESV-02-EG	Countywide	Modernization	Countywide	-	Various Phase II design engineering services. Location: Countywide	-	1,000,000	-	-	-	1,000,000
VARIOUS DESIGN ENG SERVICES #4 21-8DESV-03-EG	Countywide	Modernization	Countywide	-	Various Phase II design engineering services. Location: Countywide	-	2,450,000	-	-	-	2,450,000
VARIOUS DRAINAGE ENG SERVICES #1 19-6VDES-00-EG	Countywide	Modernization	Countywide	-	Various drainage engineering services. Location: Countywide	-	55,000	-	-	-	55,000
VARIOUS DRAINAGE ENG SERVICES #2	Countywide	Modernization	Countywide	-	Various drainage engineering services. Location: Countywide	-	250,000	-	-	-	250,000
VARIOUS GEOTECHNICAL ENGINEERING SERVICES	Countywide	Modernization	Countywide	-	Various geotechnical services and reports. Location: Countywide	-	225,000	-	-	-	225,000
VARIOUS MATERIAL TESTING SERVICES #2 23-8TEST-01-EG	Countywide	Modernization	Countywide	-	Quality control/quality assurance and material testing services and inspections. Location: Countywide	-	750,000	-	-	-	750,000
VARIOUS PLANNING SERVICES #1 21-8PLAN-00-ES	Countywide	Modernization	Countywide	-	Various planning & feasibility study consultant services. Location: Countywide	-	875,477	-	-	-	875,477
VARIOUS PLANNING SERVICES #2 21-8PLAN-01-ES	Countywide	Modernization	Countywide	-	Various planning & feasibility study consultant services. Location: Countywide	-	698,453	-	-	-	698,453
VARIOUS PRELIMINARY AND DESIGN ENG. SERVICES FOR PAVEMENT REHAB PROJECTS 23-PEDES-00-EG	Countywide	Preservation	Countywide	-	Various preliminary engineering & design services for pavement preservation and rehabilitation projects. Location: Countywide	-	1,526,142	-	-	-	1,526,142
VARIOUS PRELIMINARY ENG SERVICES #1 18-6PESV-00-ES	Countywide	Modernization	Countywide	-	Various Phase I preliminary engineering services. Location: Countywide	-	622,972	-	-	-	622,972
VARIOUS PRELIMINARY ENG SERVICES #2 18-6PESV-01-ES	Countywide	Modernization	Countywide	-	Various Phase I preliminary engineering services. Location: Countywide	-	654,613	-	-	-	654,613
VARIOUS PRELIMINARY ENG SERVICES #3 18-6PESV-02-ES	Countywide	Modernization	Countywide	-	Various Phase I preliminary engineering services. Location: Countywide	-	594,329	-	-	-	594,329
VARIOUS SYSTEMWIDE ROADWAY PAVEMENT ASSET MANAGEMENT SERVICES	Countywide	Modernization	Countywide	-	Various engineering tasks necessary for implementation and updating of asset management systems.. Location: Countywide	-	1,000,000	-	-	-	1,000,000

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026 CAPITAL PROJECTS

Project Name	Commissioner District	Primary Work Type	Municipality	Miles	Scope of Work	Funded by Township Funds	Funded by MFT (DOT Only)	Funded by State Grant	Funded by Federal Grant	Funded by Local Reimbursements (DOT Only)	Total FY2026 Project Budget
VARIOUS TRAFFIC ENG SERVICES (2025-2030)	Countywide	Modernization	Countywide	-	Various crash data, speed studies, traffic counts, signal warrants, geometrics, permit & project review services. Location: Countywide	-	400,000	-	-	-	400,000
VARIOUS TRAFFIC SIGNAL SYSTEMS AND ELECTRICAL DESIGN SERVICES (TSSEDS) 20-8TSDS-00-ES	Countywide	Modernization	Countywide	-	Traffic signal and roadway lighting design, signal system monitoring and centralized system analysis. Location: Countywide	-	600,000	-	-	-	600,000
VOLLMER ROAD VIADUCT 14-B6630-03-ES	5	Modernization	Olympia Fields, Flossmoor	1	Roadway reconstruction including railroad viaduct improvements. Location: Kedzie Ave to Western Ave	-	227,278	-	-	-	227,278
WEST COOK RAIL SAFETY IMPROVEMENT PROJECT	16	Modernization	Berwyn, Brookfield, LaGrange, Riverside	-	Add safety improvements along BNSF rail crossings. Location: Various Locations	-	361,000	-	1,444,000	-	1,805,000
WILLOW ROAD	14	Modernization	Prospect Heights	-	Roadway profile raise, culvert replacement. Location: over Hillcrest Lake	-	2,100,000	-	-	-	2,100,000
WOLF ROAD 20-W2221-00-EG	17	Modernization	Indian Head Park, Burr Ridge	2.28	Roadway reconstruction with drainage improvements, traffic signal modernization and new multi-use path. Location: 79th St to Plainfield Ave	-	300,082	-	-	-	300,082

	Total Funded by Township Funds	Total Funded by MFT Funded (DOT Only)	Total Funded by State Grants	Total Funded by Federal Grant	Total Funded by Local Reimbursements (DOT Only)	Total - FY2026
Total - FY2026 Capitalizable Projects	$0	$150,196,980	$0	$14,618,677	$11,956,575	$176,772,232
Total - FY2026 Non-Capitalizable Projects	$6,834,777	$165,742,639	$449,958	$42,240,363	$42,654,190	$257,921,926

Total Funded by Debt Proceeds	Funded by Township Funds	Total Funded by MFT (DOT Only)	Total Funded by State Grants	Total Funded by Federal Grants	Total Funded by Local Reimbursements (DOT Only)	Total - All FY2026 Projects
	$6,834,777	$315,939,619	$449,958	$56,859,040	$54,610,765	$434,694,159

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**104TH AVENUE 22-W2509-00-BT**	**Modernization**	-	-	-	-	-	-	-	-
Construction			151,048	-	-	-	-	151,048	151,048	-
Total Project Cost			**$151,048**	-	-	-	-	**$151,048**	**$151,048**	**$0**
Project Tasks	**108TH AVENUE 13-W7509-02-FP**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			275,000	412,500	412,500	-	-	1,100,000	1,100,000	-
Right-of-Way			-	341,000	341,000	-	-	682,000	682,000	-
Construction			-	-	-	4,922,773	-	4,922,773	4,922,773	-
Total Project Cost			**$275,000**	**$753,500**	**$753,500**	**$4,922,773**	-	**$6,704,773**	**$6,704,773**	**$0**
Project Tasks	**131ST STREET 15-13129-01-FP**	**Expansion**	-	-	-	-	-	-	-	-
Construction			150,000	-	-	-	-	150,000	150,000	-
Total Project Cost			**$150,000**	-	-	-	-	**$150,000**	**$150,000**	**$0**
Project Tasks	**134TH STREET 16-13433-00-RP**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			51,875	103,749	-	-	-	155,624	51,875	103,749
Right-of-Way			100,000	245,000	145,000	-	-	490,000	490,000	-
Total Project Cost			**$151,875**	**$348,749**	**$145,000**	-	-	**$645,624**	**$541,875**	**$103,749**
Project Tasks	**175TH STREET 20-B6125-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			8,902,957	4,443,208	-	-	-	13,346,164	6,609,798	6,736,367
Total Project Cost			**$8,902,957**	**$4,443,208**	-	-	-	**$13,346,164**	**$6,609,798**	**$6,736,367**
Project Tasks	**17ST STREET**	**Modernization**	-	-	-	-	-	-		
Construction			-	-	2,434,360	2,828,768	486,872	5,750,000	4,868,720	881,280
Total Project Cost			-	-	**$2,434,360**	**$2,828,768**	**$486,872**	**$5,750,000**	**$4,868,720**	**$881,280**
Project Tasks	**606 EXTENSION**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			1,474,796	2,949,590	1,474,796	-	-	5,899,181	4,459,181	1,440,000
Total Project Cost			**$1,474,796**	**$2,949,590**	**$1,474,796**	-	-	**$5,899,181**	**$4,459,181**	**$1,440,000**
Project Tasks	**80TH AVENUE 21-W3207-00-PV**	**Expansion**	-	-	-	-	-	-	-	-
Construction			2,713,890	301,543	-	-	-	3,015,433	3,015,433	-
Total Project Cost			**$2,713,890**	**$301,543**	-	-	-	**$3,015,433**	**$3,015,433**	**$0**
Project Tasks	**86TH AVENUE**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	500,000	600,000	600,000	300,000	2,000,000	2,000,000	-
Total Project Cost			-	**$500,000**	**$600,000**	**$600,000**	**$300,000**	**$2,000,000**	**$2,000,000**	**$0**
Project Tasks	**87TH STREET AT ROBERTS ROAD**	**Expansion**	-	-	-	-	-	-	-	-
Right-of-Way			35,000	-	-	-	-	35,000	-	35,000
Construction			5,741,337	-	-	-	-	5,741,337	-	5,741,337
Total Project Cost			**$5,776,337**	-	-	-	-	**$5,776,337**	**$0**	**$5,776,337**
Project Tasks	**87TH STREET RESTORATION**	**Preservation**	-	-	-	-	-	-	-	-
Construction			3,162,500	2,530,000	632,500	-	-	6,325,000	4,825,000	1,500,000
Total Project Cost			**$3,162,500**	**$2,530,000**	**$632,500**	-	-	**$6,325,000**	**$4,825,000**	**$1,500,000**
Project Tasks	**88TH/CORK AVENUE 19-W3019-00-PV**	**Expansion**	-	-	-	-	-	-	-	-
Construction			22,132,279	2,384,812	794,937	-	-	25,312,028	10,449,373	14,862,656
Total Project Cost			**$22,132,279**	**$2,384,812**	**$794,937**	-	-	**$25,312,028**	**$10,449,373**	**$14,862,656**
Project Tasks	**BARRYPOINT ROAD BRIDGE RECONSTRUCTION**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			500,000	1,000,000	-	-	-	1,500,000	1,500,000	-
Design Engineering					1,500,000	500,000	-	2,000,000	2,000,000	-
Construction			-	-	-	4,333,369	1,857,158	6,190,527	6,190,527	-
Total Project Cost			**$500,000**	**$1,000,000**	**$1,500,000**	**$4,833,369**	**$1,857,158**	**$9,690,527**	**$9,690,527**	**$0**
Project Tasks	**BRIDGE REHABILITATION NORTH 01**	**Preservation**	-	-	-	-	-	-	-	-
Construction			1,340,189	1,340,189	-	-	-	2,680,379	2,680,379	-
Total Project Cost			**$1,340,189**	**$1,340,189**	-	-	-	**$2,680,379**	**$2,680,379**	**$0**
Project Tasks	**BRIDGE REHABILITATION NORTH 02**	**Preservation**	-	-	-	-	-	-	-	-
Construction			-	-	-	1,250,000	1,250,000	2,500,000	2,500,000	-
Total Project Cost			-	-	-	**$1,250,000**	**$1,250,000**	**$2,500,000**	**$2,500,000**	**$0**
Project Tasks	**BRIDGE REHABILITATION SOUTH 01**	**Preservation**	-	-	-	-	-	-	-	-
Construction			248,618	248,618	-	-	-	497,236	497,236	-
Total Project Cost			**$248,618**	**$248,618**	-	-	-	**$497,236**	**$497,236**	**$0**
Project Tasks	**BRIDGE REHABILITATION SOUTH 02**	**Preservation**	-	-	-	-	-	-	-	-
Construction			-	-	1,250,000	1,250,000	-	2,500,000	2,500,000	-
Total Project Cost			-	-	**$1,250,000**	**$1,250,000**	-	**$2,500,000**	**$2,500,000**	**$0**
Project Tasks	**BRIDGE REPLACEMENTS NORTH**	**Modernization**	-	-	-	-	-	-	-	-
Construction			7,812,224	6,249,779	1,562,445	-	-	15,624,448	13,689,292	1,935,156
Total Project Cost			**$7,812,224**	**$6,249,779**	**$1,562,445**	-	-	**$15,624,448**	**$13,689,292**	**$1,935,156**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**BRIDGE REPLACEMENTS SOUTH**	**Modernization**	-	-	-	-	-	-	-	-
Construction			7,170,472	5,736,378	1,434,094	-	-	14,340,945	14,340,945	-
Total Project Cost			**$7,170,472**	**$5,736,378**	**$1,434,094**	-	-	**$14,340,945**	**$14,340,945**	**$0**
Project Tasks	**BRIDGE SCUPPER AND DRAINAGE SYSTEM CLEANING**	**Preservation**	-	-	-	-	-	-	-	-
Construction			10,428	-	-	-	-	10,428	10,428	-
Maintenance			69,520	-	-	-	-	69,520	69,520	-
Total Project Cost			**$79,948**	-	-	-	-	**$79,948**	**$79,948**	**$0**
Project Tasks	**BUFFALO GROVE ROAD 21-W1446-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			689,085	551,268	137,817	-	-	1,378,169	1,378,169	-
Right-of-Way			125,000	125,000	-	-	-	250,000	250,000	-
Construction			-	-	8,625,000	8,625,000	-	17,250,000	16,250,000	1,000,000
Total Project Cost			**$814,085**	**$676,268**	**$8,762,817**	**$8,625,000**	-	**$18,878,169**	**$17,878,169**	**$1,000,000**
Project Tasks	**BURNHAM AVENUE GRADE SEPARATION 21-BURGS-00-EG**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	1,500,000	-	-	-	1,500,000	-	1,500,000
Total Project Cost			-	**$1,500,000**	-	-	-	**$1,500,000**	**$0**	**$1,500,000**
Project Tasks	**BURNHAM AVENUE RAILROAD AGREEMENTS 21-BURGS-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			106,853	-	-	-	-	106,853	106,853	-
Total Project Cost			**$106,853**	-	-	-	-	**$106,853**	**$106,853**	**$0**
Project Tasks	**BURNHAM MULTIMODAL CONNECTOR BRIDGE 22-BMMCB-00-BR**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			1,950,000	1,560,000	390,000	-	-	3,900,000	3,900,000	-
Construction			-	-	11,500,000	11,500,000	-	23,000,000	7,500,000	15,500,000
Total Project Cost			**$1,950,000**	**$1,560,000**	**$11,890,000**	**$11,500,000**	-	**$26,900,000**	**$11,400,000**	**$15,500,000**
Project Tasks	**BUSSE ROAD 20-W7141-00-PV**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			200,000	-	-	-	-	200,000	200,000	-
Construction			11,465,477	7,119,458	1,779,864	-	-	20,364,799	17,259,496	3,105,303
Total Project Cost			**$11,665,477**	**$7,119,458**	**$1,779,864**	-	-	**$20,564,799**	**$17,459,496**	**$3,105,303**
Project Tasks	**BUTLER DRIVE 17-IICFR-03-PV**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			988,000	1,236,000	1,116,000	-	-	3,340,000	1,540,000	1,800,000
Construction			-	-	4,998,671	9,997,342	9,997,342	24,993,356	7,098,893	17,894,463
Total Project Cost			**$988,000**	**$1,236,000**	**$6,114,671**	**$9,997,342**	**$9,997,342**	**$28,333,356**	**$8,638,893**	**$19,694,463**
Project Tasks	**CDOT ALDERMANIC WARDS 22-CDOT2-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			175,000	175,000	175,000	-	-	525,000	525,000	-
Design Engineering			350,000	425,000	425,000	-	-	1,200,000	1,200,000	-
Right-of-Way			175,000	175,000	175,000	-	-	525,000	525,000	-
Construction			2,350,000	2,950,000	2,950,000	-	-	8,250,000	8,250,000	-
Total Project Cost			**$3,050,000**	**$3,725,000**	**$3,725,000**	-	-	**$10,500,000**	**$10,500,000**	**$0**
Project Tasks	**CDOT ALDERMANIC WARDS 2025**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			200,000	200,000	200,000	250,000	50,000	900,000	900,000	-
Design Engineering			100,000	200,000	200,000	150,000	50,000	700,000	700,000	-
Right-of-Way			150,000	200,000	200,000	150,000	50,000	750,000	750,000	-
Construction			2,300,000	2,300,000	1,200,000	1,200,000	1,150,000	8,150,000	8,150,000	-
Total Project Cost			**$2,750,000**	**$2,900,000**	**$1,800,000**	**$1,750,000**	**$1,300,000**	**$10,500,000**	**$10,500,000**	**$0**
Project Tasks	**CDOT ALDERMANIC WARDS (2027-2030)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			-	2,500,000	2,500,000	2,500,000	-	7,500,000	7,500,000	-
Total Project Cost			-	**$2,500,000**	**$2,500,000**	**$2,500,000**	-	**$7,500,000**	**$7,500,000**	**$0**
Project Tasks	**CDOT PAVEMENT REHABILITATION 20-REHAB-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			250,000	250,000	250,000	-	-	750,000	750,000	-
Construction			2,200,000	1,371,903	1,192,900	-	-	4,764,803	4,764,803	-
Total Project Cost			**$2,450,000**	**$1,621,903**	**$1,442,900**	-	-	**$5,514,803**	**$5,514,803**	**$0**
Project Tasks	**CDOT STRATEGIC TRANSPORTATION INITIATIVES 22-CDOT1-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			250,000	250,000	250,000	-	-	750,000	750,000	-
Design Engineering			125,000	125,000	250,000	-	-	500,000	500,000	-
Construction			3,750,000	4,250,000	3,169,351	-	-	11,169,351	11,169,351	-
Total Project Cost			**$4,125,000**	**$4,625,000**	**$3,669,351**	-	-	**$12,419,351**	**$12,419,351**	**$0**
Project Tasks	**CDOT STRATEGIC TRANSPORTATION INITIATIVES (2027-2030)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	250,000	250,000	250,000	-	750,000	750,000	-
Design Engineering			-	500,000	500,000	500,000	-	1,500,000	1,500,000	-
Right-of-Way			-	250,000	250,000	250,000	-	750,000	750,000	-
Construction			-	5,000,000	4,000,000	3,000,000	-	12,000,000	12,000,000	-
Total Project Cost			-	**$6,000,000**	**$5,000,000**	**$4,000,000**	-	**$15,000,000**	**$15,000,000**	**$0**
Project Tasks	**CENTRAL AVENUE 19-IICFR-03-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			300,000	-	-	-	-	300,000	300,000	-

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Design Engineering			267,852	1,236,582	550,000	-	-	2,054,434	2,054,434	-
Right-of-Way			-	125,000	125,000	-	-	250,000	250,000	-
Construction			-	-	-	8,625,000	8,625,000	17,250,000	17,250,000	-
Total Project Cost			**$567,852**	**$1,361,582**	**$675,000**	**$8,625,000**	**$8,625,000**	**$19,854,434**	**$19,854,434**	**$0**
Project Tasks	**CENTRAL AVENUE BRIDGE 22-W3924-03-BR**	**Modernization**	-	-	-	-	-	-	-	-
Construction			4,800,000	-	-	-	-	4,800,000	4,800,000	-
Total Project Cost			**$4,800,000**	-	-	-	-	**$4,800,000**	**$4,800,000**	**$0**
Project Tasks	**CENTRAL ROAD 21-A6107-00-PV**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			152,726	-	-	-	-	152,726	143,726	9,000
Right-of-Way			18,750	6,250	-	-	-	25,000	-	25,000
Construction			9,868,055	7,062,444	1,765,611	-	-	18,696,111	17,452,274	1,243,837
Total Project Cost			**$10,039,531**	**$7,068,694**	**$1,765,611**	-	-	**$18,873,837**	**$17,596,000**	**$1,277,837**
Project Tasks	**CHICAGO HUB IMPROVEMENT PROGRAM (MATCH FOR FED-STATE PARTNERSHIP GRANT)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			750,000	1,000,000	750,000	-	-	2,500,000	2,500,000	-
Design Engineering			75,000	100,000	75,000	-	-	250,000	250,000	-
Construction			1,050,000	1,750,000	700,000	-	-	3,500,000	3,500,000	-
Total Project Cost			**$1,875,000**	**$2,850,000**	**$1,525,000**	-	-	**$6,250,000**	**$6,250,000**	**$0**
Project Tasks	**CITY-COUNTY BUILDING PEDWAY EXTENSION**	**Expansion**	-	-	-	-	-	-	-	-
Construction			-	2,000,000	2,000,000	-	-	4,000,000	800,000	3,200,000
Total Project Cost			-	**$2,000,000**	**$2,000,000**	-	-	**$4,000,000**	**$800,000**	**$3,200,000**
Project Tasks	**CONNECT FRANKLIN PARK**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			250,000	-	-	-	-	250,000	250,000	-
Design Engineering			-	250,000	250,000	-	-	500,000	500,000	-
Total Project Cost			**$250,000**	**$250,000**	**$250,000**	-	-	**$750,000**	**$750,000**	**$0**
Project Tasks	**COOK COUNTY 2050 LONG RANGE TRANSPORTATION PLAN**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			1,143,197	306,066	-	-	-	1,449,262	1,224,262	225,000
Total Project Cost			**$1,143,197**	**$306,066**	-	-	-	**$1,449,262**	**$1,224,262**	**$225,000**
Project Tasks	**COUNTY LINE ROAD NORTH 18-W7331-00-RP**	**Expansion**	-	-	-	-	-	-	-	-
Construction			1,304,258	804,258	-	-	-	2,108,516	-	2,108,516
Total Project Cost			**$1,304,258**	**$804,258**	-	-	-	**$2,108,516**	**$0**	**$2,108,516**
Project Tasks	**COUNTY LINE ROAD SOUTH 16-W7331-00-RP**	**Expansion**	-	-	-	-	-	-	-	-
Construction			22,490,044	2,598,729	-	-	-	25,088,773	656,509	24,432,265
Total Project Cost			**$22,490,044**	**$2,598,729**	-	-	-	**$25,088,773**	**$656,509**	**$24,432,265**
Project Tasks	**CRAWFORD AVENUE 18-W4339-00-EG**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			749,574	599,659	149,915	-	-	1,499,147	1,499,147	-
Right-of-Way			157,100	-	-	-	-	157,100	157,100	-
Construction			-	-	-	11,800,000	11,800,000	23,600,000	6,600,000	17,000,000
Total Project Cost			**$906,674**	**$599,659**	**$149,915**	**$11,800,000**	**$11,800,000**	**$25,256,247**	**$8,256,247**	**$17,000,000**
Project Tasks	**CREATE - 1ST AVENUE AND UNION PACIFIC RR GRADE SEPARATION (CREATE GS12)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			1,000,000	1,000,000	1,000,000	975,000	-	3,975,000	500,000	3,475,000
Total Project Cost			**$1,000,000**	**$1,000,000**	**$1,000,000**	**$975,000**	-	**$3,975,000**	**$500,000**	**$3,475,000**
Project Tasks	**CREATE - 75TH STREET CORRIDOR IMPROVEMENT 19-75CIP-00-RR**	**Modernization**	-	-	-	-	-	-	-	-
Construction			4,446,957	8,032,504	4,215,125	-	-	16,694,586	16,694,586	-
Total Project Cost			**$4,446,957**	**$8,032,504**	**$4,215,125**	-	-	**$16,694,586**	**$16,694,586**	**$0**
Project Tasks	**CREATE - COTTAGE GROVE AVENUE OVER IHB/CSX RR (GS23A)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			585,449	1,468,359	1,117,090	-	-	3,170,897	-	3,170,897
Total Project Cost			**$585,449**	**$1,468,359**	**$1,117,090**	-	-	**$3,170,897**	**$0**	**$3,170,897**
Project Tasks	**CREATE - EW2A**	**Modernization**	-	-	-	-	-	-	-	-
Construction			-	2,904,917	5,809,834	5,809,834	14,524,585	29,049,170	29,049,170	-
Total Project Cost			-	**$2,904,917**	**$5,809,834**	**$5,809,834**	**$14,524,585**	**$29,049,170**	**$29,049,170**	**$0**
Project Tasks	**CREATE - HARLEM AVENUE OVER BNSF RR (GS18)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			200,000	200,000	-	-	-	400,000	400,000	-
Total Project Cost			**$200,000**	**$200,000**	-	-	-	**$400,000**	**$400,000**	**$0**
Project Tasks	**CREATE - WA1**	**Modernization**	-	-	-	-	-	-	-	-
Construction			1,000,000	2,000,000	4,000,000	2,000,000	1,000,000	10,000,000	10,000,000	-
Total Project Cost			**$1,000,000**	**$2,000,000**	**$4,000,000**	**$2,000,000**	**$1,000,000**	**$10,000,000**	**$10,000,000**	**$0**
Project Tasks	**EAST LAKE AVENUE**	**Preservation**	-	-	-	-	-	-	-	-
Construction			1,933,887	-	-	-	-	1,933,887	1,933,887	-
Total Project Cost			**$1,933,887**	-	-	-	-	**$1,933,887**	**$1,933,887**	**$0**
Project Tasks	**EAST LAKE AVENUE 18-A5924-00-BR**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			454,116	-	-	-	-	454,116	454,116	-
Construction			944,000	7,311,417	1,866,179	-	-	10,121,595	6,345,595	3,776,000
Total Project Cost			**$1,398,116**	**$7,311,417**	**$1,866,179**	-	-	**$10,575,711**	**$6,799,711**	**$3,776,000**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**EUCLID AVENUE**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			231,500	-	-	-	-	231,500	231,500	-
Construction			-	1,000,000	879,120	-	-	1,879,120	1,879,120	-
Total Project Cost			**$231,500**	**$1,000,000**	**$879,120**	-	-	**$2,110,620**	**$2,110,620**	**$0**
Project Tasks	**EXPRESSWAY MULTIMODAL PERMEABILITY STUDY**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			380,000	300,000	80,000	-	-	760,000	380,000	380,000
Total Project Cost			**$380,000**	**$300,000**	**$80,000**	-	-	**$760,000**	**$380,000**	**$380,000**
Project Tasks	**FRANCISCO AVE BRIDGE APPROACH SIDEWALKS**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			123,204	-	-	-	-	123,204	123,204	-
Design Engineering			-	150,000	150,000	-	-	300,000	300,000	-
Total Project Cost			**$123,204**	**$150,000**	**$150,000**	-	-	**$423,204**	**$423,204**	**$0**
Project Tasks	**FRANKLIN AVENUE 21-FRAGS-00-PV**	**Expansion**	-	-	-	-	-	-	-	-
Construction			25,167,173	3,454,871	-	-	-	28,622,044	-	28,622,044
Total Project Cost			**$25,167,173**	**$3,454,871**	-	-	-	**$28,622,044**	**$0**	**$28,622,044**
Project Tasks	**GENERAL MAINTENANCE - AGGREGATE MATERIALS**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			45,000	45,000	45,000	45,000	45,000	225,000	225,000	-
Total Project Cost			**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$225,000**	**$225,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - BULK ROCK SALT DE-ICING MATERIALS**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			2,200,000	2,300,000	2,400,000	2,500,000	2,600,000	12,000,000	12,000,000	-
Total Project Cost			**$2,200,000**	**$2,300,000**	**$2,400,000**	**$2,500,000**	**$2,600,000**	**$12,000,000**	**$12,000,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - CALCIUM CHLORIDE**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			60,000	60,000	60,000	60,000	60,000	300,000	300,000	-
Total Project Cost			**$60,000**	**$60,000**	**$60,000**	**$60,000**	**$60,000**	**$300,000**	**$300,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - COLD PATCH (NORTH)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			80,000	80,000	85,000	85,000	85,000	415,000	415,000	-
Total Project Cost			**$80,000**	**$80,000**	**$85,000**	**$85,000**	**$85,000**	**$415,000**	**$415,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - COLD PATCH (SOUTH)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			80,000	80,000	85,000	85,000	85,000	415,000	415,000	-
Total Project Cost			**$80,000**	**$80,000**	**$85,000**	**$85,000**	**$85,000**	**$415,000**	**$415,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - CRACK FILL MATERIALS**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			25,000	25,000	25,000	25,000	25,000	125,000	125,000	-
Total Project Cost			**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**	**$125,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - ELECTRICAL MECHANICAL ITEM (EMIM) 25-8EMIM-00-GM**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			500,000	-	-	-	-	500,000	300,000	200,000
Total Project Cost			**$500,000**	-	-	-	-	**$500,000**	**$300,000**	**$200,000**
Project Tasks	**GENERAL MAINTENANCE - ELECTRICAL MECHANICAL ITEM (EMIM) (2026-2029)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			8,000,000	8,000,000	8,000,000	500,000	-	24,500,000	21,300,000	3,200,000
Total Project Cost			**$8,000,000**	**$8,000,000**	**$8,000,000**	**$500,000**	-	**$24,500,000**	**$21,300,000**	**$3,200,000**
Project Tasks	**GENERAL MAINTENANCE - ELECTRICAL MECHANICAL ITEM (EMIM) (2029-2031)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			-	-	-	8,750,000	18,250,000	27,000,000	23,000,000	4,000,000
Total Project Cost			-	-	-	**$8,750,000**	**$18,250,000**	**$27,000,000**	**$23,000,000**	**$4,000,000**
Project Tasks	**GENERAL MAINTENANCE - GUARDRAIL AND TRAFFIC BARRIER REPAIR AND REPLACEMENT**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			1,100,000	1,100,000	1,200,000	1,200,000	1,200,000	5,800,000	5,800,000	-
Total Project Cost			**$1,100,000**	**$1,100,000**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$5,800,000**	**$5,800,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - HOT PATCH (NORTH)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			250,000	250,000	250,000	260,000	260,000	1,270,000	1,270,000	-
Total Project Cost			**$250,000**	**$250,000**	**$250,000**	**$260,000**	**$260,000**	**$1,270,000**	**$1,270,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - HOT PATCH (SOUTH AREA 1)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			110,000	110,000	115,000	115,000	115,000	565,000	565,000	-
Total Project Cost			**$110,000**	**$110,000**	**$115,000**	**$115,000**	**$115,000**	**$565,000**	**$565,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - HOT PATCH (SOUTH AREA 2)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			110,000	110,000	115,000	115,000	115,000	565,000	565,000	-
Total Project Cost			**$110,000**	**$110,000**	**$115,000**	**$115,000**	**$115,000**	**$565,000**	**$565,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - MOWING**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			300,000	300,000	315,000	315,000	315,000	1,545,000	1,545,000	-
Total Project Cost			**$300,000**	**$300,000**	**$315,000**	**$315,000**	**$315,000**	**$1,545,000**	**$1,545,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - PAVEMENT MARKINGS #3 (2026-2028)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			2,400,000	2,400,000	554,590	-	-	5,354,590	5,354,590	-
Total Project Cost			**$2,400,000**	**$2,400,000**	**$554,590**	-	-	**$5,354,590**	**$5,354,590**	**$0**
Project Tasks	**GENERAL MAINTENANCE - SIGNING #3 (2026-2028)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			950,000	950,000	535,990	-	-	2,435,990	2,435,990	-
Total Project Cost			**$950,000**	**$950,000**	**$535,990**	-	-	**$2,435,990**	**$2,435,990**	**$0**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**GENERAL MAINTENANCE - SIGNING (2028-2030)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			-	-	800,000	1,200,000	1,600,000	3,600,000	3,600,000	-
Total Project Cost			-	-	**$800,000**	**$1,200,000**	**$1,600,000**	**$3,600,000**	**$3,600,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - SPOILS REMOVAL**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			243,000	243,000	245,000	245,000	245,000	1,221,000	1,221,000	-
Total Project Cost			**$243,000**	**$243,000**	**$245,000**	**$245,000**	**$245,000**	**$1,221,000**	**$1,221,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE - TREE REMOVAL SERVICES**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			150,000	150,000	150,000	150,000	150,000	750,000	750,000	-
Total Project Cost			**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$750,000**	**$750,000**	**$0**
Project Tasks	**GENERAL MAINTENANCE- PAVEMENT MARKINGS (2028-2030)**	**Preservation**	-	-	-	-	-	-	-	-
Maintenance			-	-	3,000,000	3,000,000	3,000,000	9,000,000	9,000,000	-
Total Project Cost			-	-	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$9,000,000**	**$9,000,000**	**$0**
Project Tasks	**GRAND AVENUE GRADE SEPERATION 18-91376-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			150,000	350,000	200,000	-	-	700,000	700,000	-
Right-of-Way			250,000	875,000	875,000	-	-	2,000,000	2,000,000	-
Construction			-	-	250,000	1,000,000	750,000	2,000,000	2,000,000	-
Total Project Cost			**$400,000**	**$1,225,000**	**$1,325,000**	**$1,000,000**	**$750,000**	**$4,700,000**	**$4,700,000**	**$0**
Project Tasks	**HAPP ROAD 20-W4044-00-PV**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			317,375	317,375	-	-	-	634,750	634,750	-
Right-of-Way			-	86,000	-	-	-	86,000	86,000	-
Total Project Cost			**$317,375**	**$403,375**	-	-	-	**$720,750**	**$720,750**	**$0**
Project Tasks	**HIBBARD ROAD**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			-	500,000	-	-	-	500,000	500,000	-
Construction			-	-	1,000,000	-	-	1,000,000	1,000,000	-
Total Project Cost			-	**$500,000**	-	-	-	**$1,500,000**	**$1,500,000**	**$0**
Project Tasks	**I-294 NEW INTERCHANGE**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			500,000	1,000,000	1,000,000	1,000,000	-	3,500,000	3,500,000	-
Total Project Cost			**$500,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	-	**$3,500,000**	**$3,500,000**	**$0**
Project Tasks	**I-55 FRONTAGE ROAD 21-FRI55-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			187,434	-	-	-	-	187,434	187,434	-
Design Engineering			288,438	673,022	-	-	-	961,460	961,460	-
Construction			-	-	5,750,000	5,750,000	-	11,500,000	11,500,000	-
Total Project Cost			**$475,872**	**$673,022**	**$5,750,000**	**$5,750,000**	-	**$12,648,894**	**$12,648,894**	**$0**
Project Tasks	**IIC 2017 - 135TH STREET (ROBBINS)**	**Preservation**	-	-	-	-	-	-	-	-
Construction			90,000	-	-	-	-	90,000	90,000	-
Total Project Cost			**$90,000**	-	-	-	-	**$90,000**	**$90,000**	**$0**
Project Tasks	**IIC 2017 - DES PLAINES RIVER TRAIL (ROSEMONT) 17-IICBP-07-BT**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			29,996	-	-	-	-	29,996	29,996	-
Total Project Cost			**$29,996**	-	-	-	-	**$29,996**	**$29,996**	**$0**
Project Tasks	**IIC 2019 - 198TH STREET RECONSTRUCTION AND SIDEWALK EXTENSION (LYNWOOD)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			200,000	200,000	-	-	-	400,000	400,000	-
Total Project Cost			**$200,000**	**$200,000**	-	-	-	**$400,000**	**$400,000**	**$0**
Project Tasks	**IIC 2019 - 25TH AVENUE (MELROSE PARK) 19-IICFR-04-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			180,000	-	-	-	-	180,000	180,000	-
Total Project Cost			**$180,000**	-	-	-	-	**$180,000**	**$180,000**	**$0**
Project Tasks	**IIC 2019 - DES PLAINES RIVER TRAIL (FPDCC) 19-IICBP-02-BT**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			88,000	-	-	-	-	88,000	88,000	-
Total Project Cost			**$88,000**	-	-	-	-	**$88,000**	**$88,000**	**$0**
Project Tasks	**IIC 2019 - METRA HOMEWOOD STATION (HOMEWOOD) 19-IICTR-03-RR**	**Expansion**	-	-	-	-	-	-	-	-
Construction			300,000	-	-	-	-	300,000	300,000	-
Total Project Cost			**$300,000**	-	-	-	-	**$300,000**	**$300,000**	**$0**
Project Tasks	**IIC 2019 - MIDLOTHIAN TURNPIKE (CRESTWOOD) 19-IICBP-03-SW**	**Modernization**	-	-	-	-	-	-	-	-
Construction			54,800	-	-	-	-	54,800	54,800	-
Total Project Cost			**$54,800**	-	-	-	-	**$54,800**	**$54,800**	**$0**
Project Tasks	**IIC 2019 - PROVISO DRIVE (BERKELEY)**	**Preservation**	-	-	-	-	-	-	-	-
Construction			68,750	-	-	-	-	68,750	68,750	-
Total Project Cost			**$68,750**	-	-	-	-	**$68,750**	**$68,750**	**$0**
Project Tasks	**IIC 2019 - SKOKIE VALLEY TRAIL (WILMETTE) 19-IICBP-10-BT**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			75,000	-	-	-	-	75,000	75,000	-
Total Project Cost			**$75,000**	-	-	-	-	**$75,000**	**$75,000**	**$0**
Project Tasks	**IIC 2020 - 115TH STREET (MORGAN PARK METRA) 20-IICTR-00-RR**	**Modernization**	-	-	-	-	-	-	-	-
Construction			300,000	-	-	-	-	300,000	300,000	-
Total Project Cost			**$300,000**	-	-	-	-	**$300,000**	**$300,000**	**$0**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**IIC 2020 - 25TH AVENUE (MELROSE PARK) 20-IICRD-02-LA**	**Expansion**	-	-	-	-	-	-	-	-
Right-of-Way			525,000	-	-	-	-	525,000	525,000	-
Total Project Cost			**$525,000**	-	-	-	-	**$525,000**	**$525,000**	**$0**
Project Tasks	**IIC 2020 - BEVERLY ROAD (HOFFMAN ESTATES)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			12,500	-	-	-	-	12,500	12,500	-
Total Project Cost			**$12,500**	-	-	-	-	**$12,500**	**$12,500**	**$0**
Project Tasks	**IIC 2020 - LANSING GREENWAY (LANSING)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			20,000	-	-	-	-	20,000	20,000	-
Total Project Cost			**$20,000**	-	-	-	-	**$20,000**	**$20,000**	**$0**
Project Tasks	**IIC 2020 - OAKTON STREET (MORTON GROVE) 20-IICBP-07-SW**	**Modernization**	-	-	-	-	-	-	-	-
Construction			267,000	-	-	-	-	267,000	267,000	-
Total Project Cost			**$267,000**	-	-	-	-	**$267,000**	**$267,000**	**$0**
Project Tasks	**IIC 2020 - TORRENCE AVENUE (BURNHAM) 20-IICBP-00-BT**	**Preservation**	-	-	-	-	-	-	-	-
Construction			127,500	-	-	-	-	127,500	127,500	-
Total Project Cost			**$127,500**	-	-	-	-	**$127,500**	**$127,500**	**$0**
Project Tasks	**IIC 2020 - VAN BUREN STREET (FOREST PARK) 20-IICBP-02-BT**	**Preservation**	-	-	-	-	-	-	-	-
Construction			247,500	-	-	-	-	247,500	247,500	-
Total Project Cost			**$247,500**	-	-	-	-	**$247,500**	**$247,500**	**$0**
Project Tasks	**IIC 2021 - 19TH AVENUE (MAYWOOD) 21-IICRD-06-EG**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			96,500	-	-	-	-	96,500	96,500	-
Total Project Cost			**$96,500**	-	-	-	-	**$96,500**	**$96,500**	**$0**
Project Tasks	**IIC 2021 - AUSTIN BOULEVARD VIADUCT IMPROVEMENTS (CICERO) 21-IICRD-03-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			245,000	-	-	-	-	245,000	245,000	-
Total Project Cost			**$245,000**	-	-	-	-	**$245,000**	**$245,000**	**$0**
Project Tasks	**IIC 2021 - BERWYN ACCESS TO TRANSIT STREETSCAPE IMPROVEMENT (BERWYN) 21-IICRD-01-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			88,800	-	-	-	-	88,800	88,800	-
Total Project Cost			**$88,800**	-	-	-	-	**$88,800**	**$88,800**	**$0**
Project Tasks	**IIC 2021 - CICERO AVENUE GRADE CROSSING (CICERO) 21-IICTR-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			100,388	-	-	-	-	100,388	100,388	-
Total Project Cost			**$100,388**	-	-	-	-	**$100,388**	**$100,388**	**$0**
Project Tasks	**IIC 2021 - DEVON AVENUE (ITASCA) 21-IICRD-05-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			300,000	-	-	-	-	300,000	300,000	-
Total Project Cost			**$300,000**	-	-	-	-	**$300,000**	**$300,000**	**$0**
Project Tasks	**IIC 2021 - HARMS ROAD/SKOKIE BOULEVARD BIKE PATH CONNECTOR (SKOKIE)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			225,000	-	-	-	-	225,000	225,000	-
Total Project Cost			**$225,000**	-	-	-	-	**$225,000**	**$225,000**	**$0**
Project Tasks	**IIC 2021 - LAKE COOK ROAD (BUFFALO GROVE) 21-IICRD-02-EG**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			125,000	125,000	-	-	-	250,000	250,000	-
Total Project Cost			**$125,000**	**$125,000**	-	-	-	**$250,000**	**$250,000**	**$0**
Project Tasks	**IIC 2021 - MONTROSE AVENUE (NORRIDGE) 21-IICRD-09-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			37,500	-	-	-	-	37,500	37,500	-
Total Project Cost			**$37,500**	-	-	-	-	**$37,500**	**$37,500**	**$0**
Project Tasks	**IIC 2021 - NORTH AVENUE (NORTHLAKE) 21-IICRD-10-LA**	**Modernization**	-	-	-	-	-	-	-	-
Right-of-Way			70,000	-	-	-	-	70,000	70,000	-
Total Project Cost			**$70,000**	-	-	-	-	**$70,000**	**$70,000**	**$0**
Project Tasks	**IIC 2021 - PRATT AVENUE PEDESTRIAN BRIDGE (LINCOLNWOOD) 21-IICBP-07-EG**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			35,000	-	-	-	-	35,000	35,000	-
Total Project Cost			**$35,000**	-	-	-	-	**$35,000**	**$35,000**	**$0**
Project Tasks	**IIC 2021 - PULASKI ROAD 21-IICBP-02-SW (COUNTRY CLUB HILLS) 21-IICBP-02-SW**	**Expansion**	-	-	-	-	-	-	-	-
Construction			744,000	-	-	-	-	744,000	744,000	-
Total Project Cost			**$744,000**	-	-	-	-	**$744,000**	**$744,000**	**$0**
Project Tasks	**IIC 2021 - RIDGELAND AVENUE (PALOS HEIGHTS) 21-IICBP-11-SW**	**Expansion**	-	-	-	-	-	-	-	-
Construction			60,000	-	-	-	-	60,000	60,000	-
Total Project Cost			**$60,000**	-	-	-	-	**$60,000**	**$60,000**	**$0**
Project Tasks	**IIC 2021 - SAUK TRAIL / TORRENCE AVENUE PED IMPROVEMENTS (SAUK VILLAGE) 21-IICBP-12-EG**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			100,000	-	-	-	-	100,000	100,000	-
Total Project Cost			**$100,000**	-	-	-	-	**$100,000**	**$100,000**	**$0**
Project Tasks	**IIC 2021 - SIDEWALK IMPROVEMENTS (OAK FOREST) 21-IICBP-09-LA**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			59,500	-	-	-	-	59,500	59,500	-
Total Project Cost			**$59,500**	-	-	-	-	**$59,500**	**$59,500**	**$0**
Project Tasks	**IIC 2021 - ST CHARLES ROAD STREET RESURFACING (BELLWOOD)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			115,500	-	-	-	-	115,500	115,500	-
Total Project Cost			**$115,500**	-	-	-	-	**$115,500**	**$115,500**	**$0**
Project Tasks	**IIC 2021 - WORTH SIDEWALK IMPROVEMENTS (WORTH)**	**Expansion**	-	-	-	-	-	-	-	-

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Construction			250,000	-	-	-	-	250,000	250,000	-
Total Project Cost			**$250,000**	-	-	-	-	**$250,000**	**$250,000**	**$0**
Project Tasks	**IIC 2022 - 46TH STREET (FOREST VIEW)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			20,300	-	-	-	-	20,300	20,300	-
Total Project Cost			**$20,300**	-	-	-	-	**$20,300**	**$20,300**	**$0**
Project Tasks	**IIC 2022 - CAL-SAG BIKE AND WALKING PATH EXTENSION (PALOS HILLS)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			324,223	-	-	-	-	324,223	324,223	-
Total Project Cost			**$324,223**	-	-	-	-	**$324,223**	**$324,223**	**$0**
Project Tasks	**IIC 2022 - CAL-SAG MULTI-USE GREENWAY (ALSIP PARK DISTRICT)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			28,000	28,000	-	-	-	56,000	56,000	-
Total Project Cost			**$28,000**	**$28,000**	-	-	-	**$56,000**	**$56,000**	**$0**
Project Tasks	**IIC 2022 - CAMP MCDONALD ROAD SIDEWALK (PROSPECT HEIGHTS)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			56,000	-	-	-	-	56,000	56,000	-
Design Engineering			31,944	-	-	-	-	31,944	31,944	-
Total Project Cost			**$87,944**	-	-	-	-	**$87,944**	**$87,944**	**$0**
Project Tasks	**IIC 2022 - CHICAGO AVENUE ROAD RECONSTRUCTION (LANSING)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			400,000	-	-	-	-	400,000	400,000	-
Total Project Cost			**$400,000**	-	-	-	-	**$400,000**	**$400,000**	**$0**
Project Tasks	**IIC 2022 - EAST LAKE/WEST LAKE AVENUE & PFINGSTEN ROAD INTERSECTION IMPROVMENTS**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			56,250	-	-	-	-	56,250	56,250	-
Total Project Cost			**$56,250**	-	-	-	-	**$56,250**	**$56,250**	**$0**
Project Tasks	**IIC 2022 - GANNON DRIVE BICYCLE AND ROADWAY IMPROVEMENTS (HOFFMAN ESTATES)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			12,500	-	-	-	-	12,500	12,500	-
Total Project Cost			**$12,500**	-	-	-	-	**$12,500**	**$12,500**	**$0**
Project Tasks	**IIC 2022 - HIGGINS RD (IL-72) (SCHAUMBURG)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			50,000	-	-	-	-	50,000	50,000	-
Total Project Cost			**$50,000**	-	-	-	-	**$50,000**	**$50,000**	**$0**
Project Tasks	**IIC 2022 - HIRSCH STREET BRIDGE REPLACEMENT (NORTHLAKE)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			230,000	-	-	-	-	230,000	230,000	-
Total Project Cost			**$230,000**	-	-	-	-	**$230,000**	**$230,000**	**$0**
Project Tasks	**IIC 2022 - MCGINNIS SLOUGH SHARED USE PATH (ORLAND PARK)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			148,000	-	-	-	-	148,000	148,000	-
Total Project Cost			**$148,000**	-	-	-	-	**$148,000**	**$148,000**	**$0**
Project Tasks	**IIC 2022 - MOVING LYNWOOD FORWARD**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			37,500	-	-	-	-	37,500	37,500	-
Total Project Cost			**$37,500**	-	-	-	-	**$37,500**	**$37,500**	**$0**
Project Tasks	**IIC 2022 - OAKTON STREET CORRIDOR IMPROVEMENTS (EVANSTON)**	**Preservation**	-	-	-	-	-	-	-	-
Construction			500,000	-	-	-	-	500,000	500,000	-
Total Project Cost			**$500,000**	-	-	-	-	**$500,000**	**$500,000**	**$0**
Project Tasks	**IIC 2022 - PALATINE ROAD (PALATINE)**	**Modernization**	-	-	-	-	-	-	-	-
Right-of-Way			126,500	-	-	-	-	126,500	126,500	-
Total Project Cost			**$126,500**	-	-	-	-	**$126,500**	**$126,500**	**$0**
Project Tasks	**IIC 2022 - PRAIRIE AVENUE IMPROVEMENTS (BARRINGTON)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			34,724	-	-	-	-	34,724	34,724	-
Total Project Cost			**$34,724**	-	-	-	-	**$34,724**	**$34,724**	**$0**
Project Tasks	**IIC 2022 - PRAIRIE PATH LIGHTING AND SAFETY IMPROVEMENTS (MAYWOOD)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			80,500	-	-	-	-	80,500	80,500	-
Total Project Cost			**$80,500**	-	-	-	-	**$80,500**	**$80,500**	**$0**
Project Tasks	**IIC 2022 - PRESERVATION PATH IMPROVEMENTS (MATTESON)**	**Preservation**	-	-	-	-	-	-	-	-
Construction			120,000	-	-	-	-	120,000	120,000	-
Total Project Cost			**$120,000**	-	-	-	-	**$120,000**	**$120,000**	**$0**
Project Tasks	**IIC 2022 - ROGERS PARK STATION ENGINEERING (METRA)**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			172,576	-	-	-	-	172,576	172,576	-
Total Project Cost			**$172,576**	-	-	-	-	**$172,576**	**$172,576**	**$0**
Project Tasks	**IIC 2022 - ROOSEVELT ROAD STREETSCAPE (BROADVIEW)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			60,000	60,000	-	-	-	120,000	120,000	-
Total Project Cost			**$60,000**	**$60,000**	-	-	-	**$120,000**	**$120,000**	**$0**
Project Tasks	**IIC 2022 - SANDERS ROAD (NORTHFIELD TOWNSHIP)**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			100,000	-	-	-	-	100,000	100,000	-
Total Project Cost			**$100,000**	-	-	-	-	**$100,000**	**$100,000**	**$0**
Project Tasks	**IIC 2022 - US 30 LINCOLN HIGHWAY (FORD HEIGHTS)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			112,500	-	-	-	-	112,500	112,500	-
Total Project Cost			**$112,500**	-	-	-	-	**$112,500**	**$112,500**	**$0**
Project Tasks	**IIC 2022 - WESTERN AVENUE PEDESTRIAN IMPROVEMENTS (BLUE ISLAND)**	**Preservation**	-	-	-	-	-	-	-	-

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Planning & Prelim. Engineering			191,746	191,746	-	-	-	383,492	383,492	-
Total Project Cost			**$191,746**	**$191,746**	-	-	-	**$383,492**	**$383,492**	**$0**
Project Tasks	**IIC 2023 - 16TH STREET TRAFFIC IMPROVEMENTS (BERWYN)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			168,000	-	-	-	-	168,000	168,000	-
Total Project Cost			**$168,000**	-	-	-	-	**$168,000**	**$168,000**	**$0**
Project Tasks	**IIC 2023 - 172ND STREET MULTI-USE PATH (EAST HAZEL CREST)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			90,000	-	-	-	-	90,000	90,000	-
Total Project Cost			**$90,000**	-	-	-	-	**$90,000**	**$90,000**	**$0**
Project Tasks	**IIC 2023 - ADA RAMP ACCESSIBILITY IMPROVEMENTS (CHICAGO RIDGE)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			135,000	-	-	-	-	135,000	135,000	-
Total Project Cost			**$135,000**	-	-	-	-	**$135,000**	**$135,000**	**$0**
Project Tasks	**IIC 2023 - BIKE AND PEDESTRIAN FACILITY PLAN (HANOVER PARK)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			25,000	-	-	-	-	25,000	25,000	-
Total Project Cost			**$25,000**	-	-	-	-	**$25,000**	**$25,000**	**$0**
Project Tasks	**IIC 2023 - BP SHARED USE PIPELINE (COUNTRY CLUB HILLS)**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			100,000	-	-	-	-	100,000	100,000	-
Total Project Cost			**$100,000**	-	-	-	-	**$100,000**	**$100,000**	**$0**
Project Tasks	**IIC 2023 - BROADWAY AVENUE (HARVEY)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			80,000	-	-	-	-	80,000	80,000	-
Total Project Cost			**$80,000**	-	-	-	-	**$80,000**	**$80,000**	**$0**
Project Tasks	**IIC 2023 - CENTRAL STREET BRIDGE REPLACEMENT (GLENVIEW PARK DISTRICT)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			112,750	-	-	-	-	112,750	112,750	-
Total Project Cost			**$112,750**	-	-	-	-	**$112,750**	**$112,750**	**$0**
Project Tasks	**IIC 2023 - CHICAGOLAND MOBILITY HUBS FRAMEWORK STUDY**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			131,250	-	-	-	-	131,250	65,625	65,625
Total Project Cost			**$131,250**	-	-	-	-	**$131,250**	**$65,625**	**$65,625**
Project Tasks	**IIC 2023 - CONGRESS PARK METRA STATION ACCESS (BROOKFIELD)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			208,845	-	-	-	-	208,845	208,845	-
Total Project Cost			**$208,845**	-	-	-	-	**$208,845**	**$208,845**	**$0**
Project Tasks	**IIC 2023 - CTA BETTER STREETS FOR BUSES STUDY**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	575,000	-	-	-	575,000	575,000	-
Total Project Cost			-	**$575,000**	-	-	-	**$575,000**	**$575,000**	**$0**
Project Tasks	**IIC 2023 - DEVON AVENUE MULTI-USE PATH (DES PLAINES)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			18,750	-	-	-	-	18,750	18,750	-
Total Project Cost			**$18,750**	-	-	-	-	**$18,750**	**$18,750**	**$0**
Project Tasks	**IIC 2023 - ELMHURST ROAD SIDEWALK (PROSPECT HEIGHTS)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			65,600	-	-	-	-	65,600	65,600	-
Total Project Cost			**$65,600**	-	-	-	-	**$65,600**	**$65,600**	**$0**
Project Tasks	**IIC 2023 - GILBERT AVENUE IMPROVEMENTS (WESTERN SPRINGS)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			55,000	-	-	-	-	55,000	55,000	-
Total Project Cost			**$55,000**	-	-	-	-	**$55,000**	**$55,000**	**$0**
Project Tasks	**IIC 2023 - IL ROUTE 59 BIKE/PED OVERPASS (STREAMWOOD)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			250,000	-	-	-	-	250,000	250,000	-
Total Project Cost			**$250,000**	-	-	-	-	**$250,000**	**$250,000**	**$0**
Project Tasks	**IIC 2023 - MAYWOOD DRIVE RECONSTRUCTION (BELLWOOD)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			162,978	-	-	-	-	162,978	162,978	-
Total Project Cost			**$162,978**	-	-	-	-	**$162,978**	**$162,978**	**$0**
Project Tasks	**IIC 2023 - PACE PULSE HALSTED LINE DESIGN ENGINEERING**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			500,000	-	-	-	-	500,000	500,000	-
Total Project Cost			**$500,000**	-	-	-	-	**$500,000**	**$500,000**	**$0**
Project Tasks	**IIC 2023 - RIDGELAND AVENUE PATH IMPROVEMENTS (WORTH)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			85,000	-	-	-	-	85,000	85,000	-
Total Project Cost			**$85,000**	-	-	-	-	**$85,000**	**$85,000**	**$0**
Project Tasks	**IIC 2023 - SHAWMUT AND BRAINARD RESURFACING (LA GRANGE)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			250,000	-	-	-	-	250,000	250,000	-
Total Project Cost			**$250,000**	-	-	-	-	**$250,000**	**$250,000**	**$0**
Project Tasks	**IIC 2023 - SHERMER ROAD SIDEPATH (NILES)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			66,250	-	-	-	-	66,250	66,250	-
Total Project Cost			**$66,250**	-	-	-	-	**$66,250**	**$66,250**	**$0**
Project Tasks	**IIC 2023 - SKOKIE VALLEY TRAIL ROW (SKOKIE)**	**Expansion**	-	-	-	-	-	-	-	-
Right-of-Way			94,500	-	-	-	-	94,500	94,500	-
Total Project Cost			**$94,500**	-	-	-	-	**$94,500**	**$94,500**	**$0**
Project Tasks	**IIC 2023 - SOUTH STREET SIDEWALK IMPROVEMENTS (BARRINGTON)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			42,542	-	-	-	-	42,542	42,542	-

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**KEDZIE AVENUE 16-W4606-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			601,424	-	-	-	-	601,424	601,424	-
Design Engineering			-	2,213,750	2,213,750	-	-	4,427,500	4,427,500	-
Total Project Cost			**$601,424**	**$2,213,750**	**$2,213,750**	-	-	**$5,028,924**	**$5,028,924**	**$0**
Project Tasks	**LAKE COOK ROAD 14-A5015-03-RP**	**Expansion**	-	-	-	-	-	-	-	-
Construction			90,000	-	-	-	-	90,000	26,000	64,000
Total Project Cost			**$90,000**	-	-	-	-	**$90,000**	**$26,000**	**$64,000**
Project Tasks	**LAKE COOK ROAD BRIDGE REPLACEMENTS**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			750,000	750,000	-	-	-	1,500,000	1,500,000	-
Total Project Cost			**$750,000**	**$750,000**	-	-	-	**$1,500,000**	**$1,500,000**	**$0**
Project Tasks	**LAKE COOK ROAD BRIDGES OVER I-94 AND I-294**	**Modernization**	-	-	-	-	-	-	-	-
Construction			-	10,000,000	8,000,000	2,000,000	-	20,000,000	20,000,000	-
Total Project Cost			-	**$10,000,000**	**$8,000,000**	**$2,000,000**	-	**$20,000,000**	**$20,000,000**	**$0**
Project Tasks	**LAKE COOK ROAD: BIRCHWOOD ROAD TO SKOKIE BOULEVARD**	**Preservation**	-	-	-	-	-	-	-	-
Construction			-	-	1,725,000	4,025,000	-	5,750,000	5,750,000	-
Total Project Cost			-	-	**$1,725,000**	**$4,025,000**	-	**$5,750,000**	**$5,750,000**	**$0**
Project Tasks	**LOWER DES PLAINES RIVER TRAIL PRELIMINARY ENGINEERING SUPPLEMENT**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			150,000	-	-	-	-	150,000	150,000	-
Total Project Cost			**$150,000**	-	-	-	-	**$150,000**	**$150,000**	**$0**
Project Tasks	**METRA - 95TH STREET CHICAGO STATE UNIVERSITY STATION MODERNIZATION**	**Modernization**	-	-	-	-	-	-	-	-
Construction			-	-	1,666,667	1,666,667	1,666,667	5,000,000	5,000,000	-
Total Project Cost			-	-	**$1,666,667**	**$1,666,667**	**$1,666,667**	**$5,000,000**	**$5,000,000**	**$0**
Project Tasks	**MUNICIPAL MAINTENANCE PARTNERSHIP - CITY OF PALOS HEIGHTS**	**Preservation**	-	-	-	-	-	-	-	-
Construction			350,000	350,000	-	-	-	700,000	700,000	-
Total Project Cost			**$350,000**	**$350,000**	-	-	-	**$700,000**	**$700,000**	**$0**
Project Tasks	**MUNICIPAL MAINTENANCE PARTNERSHIP - VILLAGE OF ORLAND PARK**	**Preservation**	-	-	-	-	-	-	-	-
Construction			251,245	-	-	-	-	251,245	251,245	-
Total Project Cost			**$251,245**	-	-	-	-	**$251,245**	**$251,245**	**$0**
Project Tasks	**MUNICIPAL MAINTENANCE PARTNERSHIP - VILLAGE OF SCHAUMBURG**	**Preservation**	-	-	-	-	-	-	-	-
Construction			200,000	250,000	-	-	-	450,000	450,000	-
Total Project Cost			**$200,000**	**$250,000**	-	-	-	**$450,000**	**$450,000**	**$0**
Project Tasks	**MUNICIPAL MAINTENANCE PARTNERSHIP - VILLAGE OF TINLEY PARK**	**Preservation**	-	-	-	-	-	-	-	-
Construction			200,000	-	-	-	-	200,000	200,000	-
Total Project Cost			**$200,000**	-	-	-	-	**$200,000**	**$200,000**	**$0**
Project Tasks	**MUNICIPAL PARTNERSHIP - CLOVER LANE AND SHOE FACTORY**	**Preservation**	-	-	-	-	-	-	-	-
Construction			51,711	-	-	-	-	51,711	51,711	-
Total Project Cost			**$51,711**	-	-	-	-	**$51,711**	**$51,711**	**$0**
Project Tasks	**MUNICIPAL PARTNERSHIP - VILLAGE OF HARWOOD HEIGHTS**	**Expansion**	-	-	-	-	-	-	-	-
Construction			193,000	-	-	-	-	193,000	193,000	-
Total Project Cost			**$193,000**	-	-	-	-	**$193,000**	**$193,000**	**$0**
Project Tasks	**OLD ORCHARD ROAD 14-A8327-09-RP**	**Expansion**	-	-	-	-	-	-	-	-
Construction			19,838,776	1,310,602	-	-	-	21,149,378	16,216,734	4,932,644
Total Project Cost			**$19,838,776**	**$1,310,602**	-	-	-	**$21,149,378**	**$16,216,734**	**$4,932,644**
Project Tasks	**OLD PLANK ROAD TRAIL EXTENSION (SAUK VILLAGE)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			300,000	300,000	-	-	-	600,000	-	600,000
Total Project Cost			**$300,000**	**$300,000**	-	-	-	**$600,000**	**$0**	**$600,000**
Project Tasks	**PARTNERSHIP - FOREST PRESERVES OF COOK COUNTY IMPROVEMENTS**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			100,000	-	-	-	-	100,000	100,000	-
Construction			3,389,281	-	-	-	-	3,389,281	3,389,281	-
Total Project Cost			**$3,489,281**	-	-	-	-	**$3,489,281**	**$3,489,281**	**$0**
Project Tasks	**PAVEMENT CRACK SEALING 01 24-PPCRS-01-PV**	**Preservation**	-	-	-	-	-	-	-	-
Construction			126,959	-	-	-	-	126,959	126,959	-
Total Project Cost			**$126,959**	-	-	-	-	**$126,959**	**$126,959**	**$0**
Project Tasks	**PAVEMENT CRACK SEALING 02- FUTURE YEARS**	**Preservation**	-	-	-	-	-	-	-	-
Construction			900,000	900,000	-	-	-	1,800,000	1,800,000	-
Total Project Cost			**$900,000**	**$900,000**	-	-	-	**$1,800,000**	**$1,800,000**	**$0**
Project Tasks	**PAVEMENT CRACK SEALING 03 - FUTURE YEARS**	**Preservation**	-	-	-	-	-	-	-	-
Construction			-	-	900,000	900,000	-	1,800,000	1,800,000	-
Total Project Cost			-	-	**$900,000**	**$900,000**	-	**$1,800,000**	**$1,800,000**	**$0**
Project Tasks	**PAVEMENT CRACK SEALING 04 - FUTURE YEARS**	**Preservation**	-	-	-	-	-	-	-	-
Construction			-	-	-	-	900,000	900,000	900,000	-
Total Project Cost			-	-	-	-	**$900,000**	**$900,000**	**$900,000**	**$0**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Total Project Cost			**$42,542**	-	-	-	-	**$42,542**	**$42,542**	**$0**
Project Tasks	**IIC 2023 - STATE STREET IMPROVEMENTS (CALUMET CITY)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			150,000	-	-	-	-	150,000	150,000	-
Total Project Cost			**$150,000**	-	-	-	-	**$150,000**	**$150,000**	**$0**
Project Tasks	**IIC 2023 - TAFT AVENUE IMPROVEMENTS (BERKELEY)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			175,155	-	-	-	-	175,155	175,155	-
Total Project Cost			**$175,155**	-	-	-	-	**$175,155**	**$175,155**	**$0**
Project Tasks	**IIC 2023 - VILLAGE PEDESTRIAN STUDY (ALSIP)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			15,000	-	-	-	-	15,000	15,000	-
Total Project Cost			**$15,000**	-	-	-	-	**$15,000**	**$15,000**	**$0**
Project Tasks	**IIC 2023 - WHEELING ROAD REHABILITATION (WHEELING)**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			87,500	-	-	-	-	87,500	87,500	-
Total Project Cost			**$87,500**	-	-	-	-	**$87,500**	**$87,500**	**$0**
Project Tasks	**IIC 2023 - WILMETTE AVENUE/GLENVIEW ROAD BICYCLE IMPROVEMENTS (WILMETTE)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			150,000	-	-	-	-	150,000	150,000	-
Total Project Cost			**$150,000**	-	-	-	-	**$150,000**	**$150,000**	**$0**
Project Tasks	**IIC 2023 - WOLF ROAD AT ADDISION INTERSECTION (FRANKLIN PARK)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			62,500	-	-	-	-	62,500	62,500	-
Total Project Cost			**$62,500**	-	-	-	-	**$62,500**	**$62,500**	**$0**
Project Tasks	**IIC 2024 - 167TH STREET PEDESTRIAN SIDEWALK PROJECT (MARKHAM)**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			110,000	-	-	-	-	110,000	110,000	-
Total Project Cost			**$110,000**	-	-	-	-	**$110,000**	**$110,000**	**$0**
Project Tasks	**IIC 2024 - 21ST AVENUE INDUSTRAIL AREA PAVING IMPROVEMENTS (BROADVIEW)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			56,250	-	-	-	-	56,250	56,250	-
Construction			318,750	-	-	-	-	318,750	318,750	-
Total Project Cost			**$375,000**	-	-	-	-	**$375,000**	**$375,000**	**$0**
Project Tasks	**IIC 2024 - 46TH STREET RESURFACING PROJECT (FOREST VIEW)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			82,500	-	-	-	-	82,500	82,500	-
Total Project Cost			**$82,500**	-	-	-	-	**$82,500**	**$82,500**	**$0**
Project Tasks	**IIC 2024 - 74TH AVENUE PEDESTRIAN BRIDGE (SUMMIT)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			43,750	43,750	-	-	-	87,500	87,500	-
Total Project Cost			**$43,750**	**$43,750**	-	-	-	**$87,500**	**$87,500**	**$0**
Project Tasks	**IIC 2024 - 79TH STREET PATHWAY IMPROVEMENT PROJECT (BURR RIDGE)**	**Preservation**	-	-	-	-	-	-	-	-
Construction			103,500	-	-	-	-	103,500	103,500	-
Total Project Cost			**$103,500**	-	-	-	-	**$103,500**	**$103,500**	**$0**
Project Tasks	**IIC 2024 - ADA SIDEWALK RAMP IMPROVEMENTS (EVERGREEN PARK)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			210,000	-	-	-	-	210,000	210,000	-
Total Project Cost			**$210,000**	-	-	-	-	**$210,000**	**$210,000**	**$0**
Project Tasks	**IIC 2024 - ASHBURN STATION IMPROVEMENTS (METRA)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			225,000	-	-	-	-	225,000	225,000	-
Total Project Cost			**$225,000**	-	-	-	-	**$225,000**	**$225,000**	**$0**
Project Tasks	**IIC 2024 - BOSWORTH LANE ADA CURB RAMPS (NORTHFIELD)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			130,808	-	-	-	-	130,808	130,808	-
Total Project Cost			**$130,808**	-	-	-	-	**$130,808**	**$130,808**	**$0**
Project Tasks	**IIC 2024 - CENTENNIAL TRAIL / CANAL BANK ROAD SEPARATION (FPDCC)**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			41,250	41,250	-	-	-	82,500	82,500	-
Total Project Cost			**$41,250**	**$41,250**	-	-	-	**$82,500**	**$82,500**	**$0**
Project Tasks	**IIC 2024 - CHURCH STREET IMPROVEMENTS (MAINE TOWNSHIP)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			350,000	-	-	-	-	350,000	350,000	-
Total Project Cost			**$350,000**	-	-	-	-	**$350,000**	**$350,000**	**$0**
Project Tasks	**IIC 2024 - ELMHURST ROAD SIDEWALK CONNECTIVITY PROJECT**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			36,000	-	-	-	-	36,000	36,000	-
Total Project Cost			**$36,000**	-	-	-	-	**$36,000**	**$36,000**	**$0**
Project Tasks	**IIC 2024 - FOREST BLVD / NORWOOD BLVD COMPLETE STREETS ROAD RECONSTRUCTION**	**Modernization**	-	-	-	-	-	-	-	-
Construction			480,000	-	-	-	-	480,000	480,000	-
Total Project Cost			**$480,000**	-	-	-	-	**$480,000**	**$480,000**	**$0**
Project Tasks	**IIC 2024 - GLENWOOD - HOMEWOOD TRAIL CONNECTION**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			37,500	37,500	-	-	-	75,000	75,000	-
Total Project Cost			**$37,500**	**$37,500**	-	-	-	**$75,000**	**$75,000**	**$0**
Project Tasks	**IIC 2024 - GRAND AVENUE GATEWAY (ELMWOOD PARK)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			-	375,000	125,000	-	-	500,000	500,000	-
Total Project Cost			-	**$375,000**	**$125,000**	-	-	**$500,000**	**$500,000**	**$0**
Project Tasks	**IIC 2024 - GREEN BAY TRAIL/SHERIDAN ROAD SIDEWALK GAP IMPROVEMENT PROJECT (GLENCOE)**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			50,000	-	-	-	-	50,000	50,000	-

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Total Project Cost			**$50,000**	-	-	-	-	**$50,000**	**$50,000**	**$0**
Project Tasks	**IIC 2024 - HARRISION ST ENHANCEMENT PROJECT (ILLINOIS MEDICAL DISTRICT)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			82,500	82,500	-	-	-	165,000	165,000	-
Total Project Cost			**$82,500**	**$82,500**	-	-	-	**$165,000**	**$165,000**	**$0**
Project Tasks	**IIC 2024 - IL ROUTE 19 IRVING PARK ROAD (STREAMWOOD)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			125,000	-	-	-	-	125,000	125,000	-
Total Project Cost			**$125,000**	-	-	-	-	**$125,000**	**$125,000**	**$0**
Project Tasks	**IIC 2024 - LA GRANGE ROAD TRAFFIC SAFETY IMPROVEMENTS (LA GRANGE PARK)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			65,625	-	-	-	-	65,625	65,625	-
Total Project Cost			**$65,625**	-	-	-	-	**$65,625**	**$65,625**	**$0**
Project Tasks	**IIC 2024 - LEHIGH AVENUE METRA STATION AREA IMPROVEMENTS (METRA)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			187,500	-	-	-	-	187,500	187,500	-
Total Project Cost			**$187,500**	-	-	-	-	**$187,500**	**$187,500**	**$0**
Project Tasks	**IIC 2024 - NATALIE CREEK TRAIL MULTI-USE PATH (MIDLOTHIAN)**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			143,700	-	-	-	-	143,700	143,700	-
Total Project Cost			**$143,700**	-	-	-	-	**$143,700**	**$143,700**	**$0**
Project Tasks	**IIC 2024 - NEIGHBORHOOD GREENWAY / BIKE BOULEVARD IMPROVEMENTS (OAK PARK)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			125,000	-	-	-	-	125,000	125,000	-
Total Project Cost			**$125,000**	-	-	-	-	**$125,000**	**$125,000**	**$0**
Project Tasks	**IIC 2024 - NORTHSIDE SIDEWALK IMPROVEMENTS (JUSTICE)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			158,018	-	-	-	-	158,018	158,018	-
Total Project Cost			**$158,018**	-	-	-	-	**$158,018**	**$158,018**	**$0**
Project Tasks	**IIC 2024 - PACE ROUTE 357 ACCESS IMPROVEMENT**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			100,000	-	-	-	-	100,000	100,000	-
Total Project Cost			**$100,000**	-	-	-	-	**$100,000**	**$100,000**	**$0**
Project Tasks	**IIC 2024 - SAFE AND EQUITABLE SHARED USE MOBILITY EXPANSION (EVANSTON)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			116,250	-	-	-	-	116,250	116,250	-
Total Project Cost			**$116,250**	-	-	-	-	**$116,250**	**$116,250**	**$0**
Project Tasks	**IIC 2024 - SAFETY AND CONGESTION PEDESTRIAN ACCESS (BROOKFIELD ZOO CHICAGO)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			56,500	-	-	-	-	56,500	56,500	-
Total Project Cost			**$56,500**	-	-	-	-	**$56,500**	**$56,500**	**$0**
Project Tasks	**IIC 2024 - SHERMER ROAD SIDEPATH (NILES)**	**Expansion**	-	-	-	-	-	-	-	-
Construction			187,500	-	-	-	-	187,500	187,500	-
Total Project Cost			**$187,500**	-	-	-	-	**$187,500**	**$187,500**	**$0**
Project Tasks	**IIC 2024 - THATCHER AVENUE IMPROVEMENTS (RIVER GROVE)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			315,000	-	-	-	-	315,000	315,000	-
Total Project Cost			**$315,000**	-	-	-	-	**$315,000**	**$315,000**	**$0**
Project Tasks	**IIC 2024 - TONNE ROAD RECONSTRUCTION (ELK GROVE VILLAGE)**	**Modernization**	-	-	-	-	-	-	-	-
Construction			187,500	-	-	-	-	187,500	187,500	-
Total Project Cost			**$187,500**	-	-	-	-	**$187,500**	**$187,500**	**$0**
Project Tasks	**IIC 2024 - TROY DRIVE & PALISADES DRIVE RESURFACING (MERRIONETTE PARK)**	**Preservation**	-	-	-	-	-	-	-	-
Construction			142,500	-	-	-	-	142,500	142,500	-
Total Project Cost			**$142,500**	-	-	-	-	**$142,500**	**$142,500**	**$0**
Project Tasks	**IIC 2024 - VARIOUS ROADS (BARRINGTON TOWNSHIP)**	**Preservation**	-	-	-	-	-	-	-	-
Construction			100,000	-	-	-	-	100,000	100,000	-
Total Project Cost			**$100,000**	-	-	-	-	**$100,000**	**$100,000**	**$0**
Project Tasks	**IIC 2024 - WINCHESTER AVENUE (CALUMET PARK)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			39,375	-	-	-	-	39,375	39,375	-
Construction			223,125	-	-	-	-	223,125	223,125	-
Total Project Cost			**$262,500**	-	-	-	-	**$262,500**	**$262,500**	**$0**
Project Tasks	**INVEST IN COOK PROGRAM, 2026-2030**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			1,957,500	1,957,500	1,957,500	1,957,500	1,957,500	9,787,500	9,787,500	-
Design Engineering			1,703,900	1,703,900	1,703,900	1,703,900	1,703,900	8,519,500	8,519,500	-
Right-of-Way			353,920	353,920	353,920	353,920	353,920	1,769,600	1,769,600	-
Construction			4,484,680	4,484,680	4,484,680	4,484,680	4,484,680	22,423,400	22,423,400	-
Total Project Cost			**$8,500,000**	**$8,500,000**	**$8,500,000**	**$8,500,000**	**$8,500,000**	**$42,500,000**	**$42,500,000**	**$0**
Project Tasks	**JOE ORR ROAD 02-B6736-01-EG**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			218,648	218,648	-	-	-	437,297	437,297	-
Right-of-Way			250,000	250,000	-	-	-	500,000	500,000	-
Total Project Cost			**$468,648**	**$468,648**	-	-	-	**$937,297**	**$937,297**	**$0**
Project Tasks	**JOE ORR ROAD 15-B6737-03-RP**	**Expansion**	-	-	-	-	-	-	-	-
Construction			-	3,852,839	4,858,119	5,842,806	4,565,391	19,119,154	11,413,477	7,705,678
Total Project Cost			-	**$3,852,839**	**$4,858,119**	**$5,842,806**	**$4,565,391**	**$19,119,154**	**$11,413,477**	**$7,705,678**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**PAVEMENT MAINTENANCE 2021 SOUTH 23-8PVPS-00-GM**	**Preservation**	-	-	-	-	-	-	-	-
Construction			1,114,631	-	-	-	-	1,114,631	1,114,631	-
Total Project Cost			**$1,114,631**	-	-	-	-	**$1,114,631**	**$1,114,631**	**$0**
Project Tasks	**PAVEMENT MAINTENANCE 2023 NORTH 23-PVMTN-00-PV**	**Preservation**	-	-	-	-	-	-	-	-
Construction			3,700,000	-	-	-	-	3,700,000	3,700,000	-
Total Project Cost			**$3,700,000**	-	-	-	-	**$3,700,000**	**$3,700,000**	**$0**
Project Tasks	**PLAINFIELD ROAD 16-B3719-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			150,000	-	-	-	-	150,000	150,000	-
Total Project Cost			**$150,000**	-	-	-	-	**$150,000**	**$150,000**	**$0**
Project Tasks	**PLAINFIELD ROAD CONTRACT 1**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			500,000	1,000,000	1,000,000	-	-	2,500,000	2,500,000	-
Right-of-Way			-	100,000	200,000	200,000	-	500,000	500,000	-
Construction			-	-	933,333	4,666,667	3,733,333	9,333,333	9,333,333	-
Total Project Cost			**$500,000**	**$1,100,000**	**$2,133,333**	**$4,866,667**	**$3,733,333**	**$12,333,333**	**$12,333,333**	**$0**
Project Tasks	**PRP 2022 NORTH 22-PRPN1-00-PV**	**Preservation**	-	-	-	-	-	-	-	-
Construction			7,170,000	-	-	-	-	7,170,000	7,170,000	-
Total Project Cost			**$7,170,000**	-	-	-	-	**$7,170,000**	**$7,170,000**	**$0**
Project Tasks	**PRP 2022 SOUTH (A) 22-PRPS1-00-PV**	**Preservation**	-	-	-	-	-	-	-	-
Construction			200,000	-	-	-	-	200,000	200,000	-
Total Project Cost			**$200,000**	-	-	-	-	**$200,000**	**$200,000**	**$0**
Project Tasks	**PRP 2022 SOUTH (B) 22-PRPS2-00-PV**	**Preservation**	-	-	-	-	-	-	-	-
Construction			24,874,551	3,450,000	-	-	-	28,324,551	28,324,551	-
Total Project Cost			**$24,874,551**	**$3,450,000**	-	-	-	**$28,324,551**	**$28,324,551**	**$0**
Project Tasks	**PRP 2023 NORTH 23-PRPN2-00-PV**	**Preservation**	-	-	-	-	-	-	-	-
Construction			9,280,783	1,150,000	-	-	-	10,430,783	10,430,783	-
Total Project Cost			**$9,280,783**	**$1,150,000**	-	-	-	**$10,430,783**	**$10,430,783**	**$0**
Project Tasks	**PRP LAKE COOK ROAD PATCHING 2024**	**Preservation**	-	-	-	-	-	-	-	-
Construction			1,363,592	-	-	-	-	1,363,592	1,363,592	-
Total Project Cost			**$1,363,592**	-	-	-	-	**$1,363,592**	**$1,363,592**	**$0**
Project Tasks	**PRP NORTH 2024**	**Preservation**	-	-	-	-	-	-	-	-
Construction			14,490,000	7,245,000	2,415,000	-	-	24,150,000	24,150,000	-
Total Project Cost			**$14,490,000**	**$7,245,000**	**$2,415,000**	-	-	**$24,150,000**	**$24,150,000**	**$0**
Project Tasks	**PRP N01**	**Preservation**	-	-	-	-	-	-	-	-
Right-of-Way			45,000	22,500	7,500	-	-	75,000	75,000	
Construction			5,175,000	10,350,000	1,725,000	-	-	17,250,000	17,250,000	-
Total Project Cost			**$5,220,000**	**$10,372,500**	**$1,732,500**	-	-	**$17,325,000**	**$17,325,000**	**$0**
Project Tasks	**PRP NORTH (2027-2030)**	**Preservation**	-	-	-	-	-	-	-	-
Right-of-Way			-	-	5,000	30,000	15,000	50,000	50,000	
Construction			-	-	2,300,000	13,800,000	6,900,000	23,000,000	23,000,000	-
Total Project Cost			-	-	**$2,305,000**	**$13,830,000**	**$6,915,000**	**$23,050,000**	**$23,050,000**	**$0**
Project Tasks	**PRP SOUTH 2024**	**Preservation**	-	-	-	-	-	-	-	-
Construction			14,490,000	7,245,000	2,415,000	-	-	24,150,000	24,150,000	-
Total Project Cost			**$14,490,000**	**$7,245,000**	**$2,415,000**	-	-	**$24,150,000**	**$24,150,000**	**$0**
Project Tasks	**PRP S01**	**Preservation**	-	-	-	-	-	-	-	-
Construction			5,175,000	10,350,000	1,725,000	-	-	17,250,000	17,250,000	-
Total Project Cost			**$5,175,000**	**$10,350,000**	**$1,725,000**	-	-	**$17,250,000**	**$17,250,000**	**$0**
Project Tasks	**PRP S02**	**Preservation**	-	-	-	-	-	-	-	-
Construction			-	13,110,000	6,555,000	2,185,000	-	21,850,000	21,850,000	-
Total Project Cost			-	**$13,110,000**	**$6,555,000**	**$2,185,000**	-	**$21,850,000**	**$21,850,000**	**$0**
Project Tasks	**PRP S03**	**Preservation**	-	-	-	-	-	-	-	-
Right-of-Way			-	-	45,000	22,500	7,500	75,000	75,000	-
Construction			-	-	10,350,000	5,175,000	1,725,000	17,250,000	17,250,000	-
Total Project Cost			-	-	**$10,395,000**	**$5,197,500**	**$1,732,500**	**$17,325,000**	**$17,325,000**	**$0**
Project Tasks	**PRP SOUTH (2027-2030)**	**Preservation**	-	-	-	-	-	-	-	-
Right-of-Way			-	-	5,000	30,000	15,000	50,000	50,000	-
Construction			-	-	2,300,000	13,800,000	6,900,000	23,000,000	23,000,000	-
Total Project Cost			-	-	**$2,305,000**	**$13,830,000**	**$6,915,000**	**$23,050,000**	**$23,050,000**	**$0**
Project Tasks	**PULASKI ROAD 16-W4312-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			200,000	-	-	-	-	200,000	200,000	-
Total Project Cost			**$200,000**	-	-	-	-	**$200,000**	**$200,000**	**$0**
Project Tasks	**PULASKI ROAD CONTRACT 1**	**Modernization**	-	-	-	-	-	-	-	-

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Design Engineering			400,000	800,000	800,000	-	-	2,000,000	2,000,000	-
Right-of-Way			-	25,000	87,500	87,500	-	200,000	200,000	-
Construction			-	-	766,667	3,366,667	2,633,333	6,766,667	6,766,667	-
Total Project Cost			**$400,000**	**$825,000**	**$1,654,167**	**$3,454,167**	**$2,633,333**	**$8,966,667**	**$8,966,667**	**$0**
Project Tasks	**QUENTIN ROAD 00-V6256-09-RP**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			200,000	-	-	-	-	200,000	200,000	-
Design Engineering			-	1,475,833	1,475,833	1,475,833	-	4,427,500	4,427,500	-
Right-of-Way			-	-	528,000	528,000	-	1,056,000	1,056,000	-
Construction			-	-	-	-	9,830,000	9,830,000	6,150,000	3,680,000
Total Project Cost			**$200,000**	**$1,475,833**	**$2,003,833**	**$2,003,833**	**$9,830,000**	**$15,513,500**	**$11,833,500**	**$3,680,000**
Project Tasks	**QUENTIN ROAD TEMP BRIDGE**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			-	326,500	326,500	-	-	653,000	653,000	-
Construction			-	-	-	2,000,000	2,000,000	4,000,000	4,000,000	-
Total Project Cost			-	**$326,500**	**$326,500**	**$2,000,000**	**$2,000,000**	**$4,653,000**	**$4,653,000**	**$0**
Project Tasks	**ROBERTS ROAD 20-W3216-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			601,635	-	-	-	-	601,635	601,635	-
Total Project Cost			**$601,635**	-	-	-	-	**$601,635**	**$601,635**	**$0**
Project Tasks	**ROBERTS ROAD DRAINAGE IMPROVEMENTS**	**Preservation**	-	-	-	-	-	-	-	-
Construction			500,000	-	-	-	-	500,000	500,000	-
Total Project Cost			**$500,000**	-	-	-	-	**$500,000**	**$500,000**	**$0**
Project Tasks	**ROSELLE ROAD BRIDGE**	**Modernization**	-	-	-	-	-	-	-	-
Construction			-	-	1,400,000	2,600,000	-	4,000,000	4,000,000	-
Total Project Cost			-	-	**$1,400,000**	**$2,600,000**	-	**$4,000,000**	**$4,000,000**	**$0**
Project Tasks	**SANDERS ROAD 21-W2444-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			324,540	-	-	-	-	324,540	324,540	-
Construction			5,695,793	7,277,358	1,423,948	-	-	14,397,100	14,239,483	157,617
Total Project Cost			**$6,020,333**	**$7,277,358**	**$1,423,948**	-	-	**$14,721,640**	**$14,564,023**	**$157,617**
Project Tasks	**SAUK TRAIL 21-C1131-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			536,111	200,000	-	-	-	736,111	736,111	-
Design Engineering			-	-	600,000	600,000	600,000	1,800,000	1,800,000	-
Right-of-Way			-	-	-	50,000	50,000	100,000	100,000	-
Total Project Cost			**$536,111**	**$200,000**	**$600,000**	**$650,000**	**$650,000**	**$2,636,111**	**$2,636,111**	**$0**
Project Tasks	**SAUK VILLAGE MULTI-USE PATH**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			124,800	-	-	-	-	124,800	-	124,800
Total Project Cost			**$124,800**	-	-	-	-	**$124,800**	**$0**	**$124,800**
Project Tasks	**SHOE FACTORY ROAD 06-A6202-01-EG**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			10,900	-	-	-	-	10,900	-	10,900
Total Project Cost			**$10,900**	-	-	-	-	**$10,900**	**$0**	**$10,900**
Project Tasks	**SHOE FACTORY ROAD 16-A6202-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			2,067,020	11,872,568	8,760,579	-	-	22,700,166	22,700,166	-
Total Project Cost			**$2,067,020**	**$11,872,568**	**$8,760,579**	-	-	**$22,700,166**	**$22,700,166**	**$0**
Project Tasks	**SKOKIE VALLEY TRAIL EXTENSION 18-SVTEX-00-BT**	**Expansion**	-	-	-	-	-	-	-	-
Right-of-Way			-	921,600	-	-	-	921,600	218,750	702,850
Construction			-	2,780,936	972,503	-	-	3,753,439	164,890	3,588,549
Total Project Cost			-	**$3,702,536**	**$972,503**	-	-	**$4,675,039**	**$383,640**	**$4,291,399**
Project Tasks	**TOUHY AVENUE 15-34117-01-RP**	**Expansion**	-	-	-	-	-	-	-	-
Design Engineering			999,960	399,984	399,984	199,992	-	1,999,921	-	1,999,921
Construction			51,150,309	22,496,339	20,134,441	2,628,843	-	96,409,931	35,352,576	61,057,355
Total Project Cost			**$52,150,269**	**$22,896,323**	**$20,534,425**	**$2,828,835**	-	**$98,409,851**	**$35,352,576**	**$63,057,275**
Project Tasks	**TOWNSHIP FUNDS**	**Preservation**	-	-	-	-	-	-	-	-
Construction			3,750,570	421,296	421,928	422,350	422,666	5,438,809	-	5,438,809
Maintenance			3,084,207	430,192	430,837	431,268	431,591	4,808,095	-	4,808,095
Total Project Cost			**$6,834,777**	**$851,488**	**$852,765**	**$853,618**	**$854,258**	**$10,246,905**	**$0**	**$10,246,905**
Project Tasks	**TRAFFIC SIGNAL MODERNIZATION/REPLACEMENT PROGRAM (TSMRP) #1 (CURRENT) 23-TSMRP-00-TL**	**Modernization**	-	-	-	-	-	-	-	-
Construction			1,607,925	-	-	-	-	1,607,925	1,591,660	16,265
Total Project Cost			**$1,607,925**	-	-	-	-	**$1,607,925**	**$1,591,660**	**$16,265**
Project Tasks	**TRAFFIC SIGNAL REPLACEMENT (HSIP) - PACKAGE #1 23-HSIP1-00-TL**	**Modernization**	-	-	-	-	-	-	-	-
Construction			4,466,531	-	-	-	-	4,466,531	3,735,351	731,180
Total Project Cost			**$4,466,531**	-	-	-	-	**$4,466,531**	**$3,735,351**	**$731,180**
Project Tasks	**TRAFFIC SIGNAL REPLACEMENT (HSIP) - PACKAGE #2**	**Modernization**	-	-	-	-	-	-	-	-

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Construction			3,032,180	1,503,890	-	-	-	4,536,070	3,007,780	1,528,290
Total Project Cost			**$3,032,180**	**$1,503,890**	-	-	-	**$4,536,070**	**$3,007,780**	**$1,528,290**
Project Tasks	**TRAFFIC SIGNAL REPLACEMENT (HSIP) - PACKAGE #3**	**Modernization**	-	-	-	-	-	-	-	-
Right-of-Way			-	50,000	-	-	-	50,000	50,000	-
Construction			-	1,350,000	1,350,000	-	-	2,700,000	1,700,000	1,000,000
Total Project Cost				**$1,400,000**	**$1,350,000**	-	-	**$2,750,000**	**$1,750,000**	**$1,000,000**
Project Tasks	**VARIOUS BRIDGE & STRUCTURES PROJECT MANAGEMENT**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			1,000,000	1,000,000	400,000	400,000	200,000	3,000,000	3,000,000	-
Total Project Cost			**$1,000,000**	**$1,000,000**	**$400,000**	**$400,000**	**$200,000**	**$3,000,000**	**$3,000,000**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES 20CMSVV-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			150,000	-	-	-	-	150,000	150,000	-
Total Project Cost			**$150,000**	-	-	-	-	**$150,000**	**$150,000**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES 20-CMSVV-01-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			400,000	-	-	-	-	400,000	400,000	-
Total Project Cost			**$400,000**	-	-	-	-	**$400,000**	**$400,000**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES 23-CMSVV-03-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			1,400,000	1,400,000	-	-	-	2,800,000	2,800,000	-
Total Project Cost			**$1,400,000**	**$1,400,000**	-	-	-	**$2,800,000**	**$2,800,000**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES 24-CMSVV-05-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			1,400,000	1,400,000	-	-	-	2,800,000	2,800,000	-
Total Project Cost			**$1,400,000**	**$1,400,000**	-	-	-	**$2,800,000**	**$2,800,000**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES 23-CMSVV-02-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			1,650,000	1,650,000	-	-	-	3,300,000	3,300,000	-
Total Project Cost			**$1,650,000**	**$1,650,000**	-	-	-	**$3,300,000**	**$3,300,000**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES 24-CMSVV-04-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			1,650,000	1,650,000	-	-	-	3,300,000	3,300,000	-
Total Project Cost			**$1,650,000**	**$1,650,000**	-	-	-	**$3,300,000**	**$3,300,000**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES PPR #1 20-CMPPN-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			593,578	-	-	-	-	593,578	593,578	-
Total Project Cost			**$593,578**	-	-	-	-	**$593,578**	**$593,578**	**$0**
Project Tasks	**VARIOUS CONSTRUCTION MANAGEMENT SERVICES PPR #2 20-CMPPS-00-PV**	**Modernization**	-	-	-	-	-	-	-	-
Construction			750,000	-	-	-	-	750,000	750,000	-
Total Project Cost			**$750,000**	-	-	-	-	**$750,000**	**$750,000**	**$0**
Project Tasks	**VARIOUS CREATE PROJECT IMPLEMENTATION SERVICES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000	-
Total Project Cost			**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,500,000**	**$2,500,000**	**$0**
Project Tasks	**VARIOUS DESIGN ENG SERVICES #1 21-8DESV-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			1,000,000	1,000,000	-	-	-	2,000,000	2,000,000	-
Total Project Cost			**$1,000,000**	**$1,000,000**	-	-	-	**$2,000,000**	**$2,000,000**	**$0**
Project Tasks	**VARIOUS DESIGN ENG SERVICES #2 21-8DESV-01-EG**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			1,000,000	1,000,000	-	-	-	2,000,000	2,000,000	-
Total Project Cost			**$1,000,000**	**$1,000,000**	-	-	-	**$2,000,000**	**$2,000,000**	**$0**
Project Tasks	**VARIOUS DESIGN ENG SERVICES #3 21-8DESV-02-EG**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			1,000,000	1,000,000	-	-	-	2,000,000	2,000,000	-
Total Project Cost			**$1,000,000**	**$1,000,000**	-	-	-	**$2,000,000**	**$2,000,000**	**$0**
Project Tasks	**VARIOUS DESIGN ENG SERVICES #4 21-8DESV-03-EG**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			2,450,000	1,500,000	-	-	-	3,950,000	3,950,000	-
Total Project Cost			**$2,450,000**	**$1,500,000**	-	-	-	**$3,950,000**	**$3,950,000**	**$0**
Project Tasks	**VARIOUS DESIGN ENG SERVICES #5**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			-	2,000,000	1,500,000	1,500,000	-	5,000,000	5,000,000	-
Total Project Cost			-	**$2,000,000**	**$1,500,000**	**$1,500,000**	-	**$5,000,000**	**$5,000,000**	**$0**
Project Tasks	**VARIOUS DESIGN ENG SERVICES #6**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			-	2,000,000	1,500,000	1,500,000	-	5,000,000	5,000,000	-
Total Project Cost			-	**$2,000,000**	**$1,500,000**	**$1,500,000**	-	**$5,000,000**	**$5,000,000**	**$0**
Project Tasks	**VARIOUS DRAINAGE ENG SERVICES 19-6VDES-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			55,000	-	-	-	-	55,000	55,000	-
Total Project Cost			**$55,000**	-	-	-	-	**$55,000**	**$55,000**	**$0**
Project Tasks	**VARIOUS DRAINAGE ENG SERVICES #2**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			250,000	500,000	500,000	500,000	250,000	2,000,000	2,000,000	-
Total Project Cost			**$250,000**	**$500,000**	**$500,000**	**$500,000**	**$250,000**	**$2,000,000**	**$2,000,000**	**$0**
Project Tasks	**VARIOUS GEOTECHNICAL ENG SERVICES 22-6SOIL-00-ES**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			225,000	200,000	-	-	-	425,000	425,000	-
Total Project Cost			**$225,000**	**$200,000**	-	-	-	**$425,000**	**$425,000**	**$0**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**VARIOUS MATERIAL TESTING SERVICES 23-8TEST-01-EG**	**Modernization**	-	-	-	-	-	-	-	-
Construction			750,000	750,000	-	-	-	1,500,000	1,500,000	-
Total Project Cost			**$750,000**	**$750,000**	-	-	-	**$1,500,000**	**$1,500,000**	**$0**
Project Tasks	**VARIOUS PLANNING SERVICES #1 21-8PLAN-00-ES**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			875,477	-	-	-	-	875,477	875,477	-
Total Project Cost			**$875,477**	-	-	-	-	**$875,477**	**$875,477**	**$0**
Project Tasks	**VARIOUS PLANNING SERVICES # 2 21-8PLAN-01-ES**	**Expansion**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			698,453	-	-	-	-	698,453	698,453	-
Total Project Cost			**$698,453**	-	-	-	-	**$698,453**	**$698,453**	**$0**
Project Tasks	**VARIOUS PLANNING SERVICES #3 2026-2030**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	375,000	375,000	375,000	375,000	1,500,000	1,500,000	-
Total Project Cost			-	**$375,000**	**$375,000**	**$375,000**	**$375,000**	**$1,500,000**	**$1,500,000**	**$0**
Project Tasks	**VARIOUS PLANNING SERVICES #4 2026-2030**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	375,000	375,000	375,000	375,000	1,500,000	1,500,000	-
Total Project Cost			-	**$375,000**	**$375,000**	**$375,000**	**$375,000**	**$1,500,000**	**$1,500,000**	**$0**
Project Tasks	**VARIOUS PRELIM. AND DESIGN ENG. SERVICES FOR PAVEMENT REHAB PROJECTS 23-PEDES-00-EG**	**Preservation**	-	-	-	-	-	-	-	-
Design Engineering			1,526,142	1,526,142	526,142	-	-	3,578,427	3,578,427	-
Total Project Cost			**$1,526,142**	**$1,526,142**	**$526,142**	-	-	**$3,578,427**	**$3,578,427**	**$0**
Project Tasks	**VARIOUS PRELIMINARY ENG SERVICES #1 18-6PESV-00-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			622,972	-	-	-	-	622,972	622,972	-
Total Project Cost			**$622,972**	-	-	-	-	**$622,972**	**$622,972**	**$0**
Project Tasks	**VARIOUS PRELIMINARY ENG SERVICES #2 18-6PESV-01-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			654,613	-	-	-	-	654,613	654,613	-
Total Project Cost			**$654,613**	-	-	-	-	**$654,613**	**$654,613**	**$0**
Project Tasks	**VARIOUS PRELIMINARY ENG SERVICES #3 18-6PESV-02-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			594,329	-	-	-	-	594,329	594,329	-
Total Project Cost			**$594,329**	-	-	-	-	**$594,329**	**$594,329**	**$0**
Project Tasks	**VARIOUS PRELIMINARY ENG SERVICES #4 (2027-2030)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	875,000	875,000	875,000	875,000	3,500,000	3,500,000	-
Total Project Cost			-	**$875,000**	**$875,000**	**$875,000**	**$875,000**	**$3,500,000**	**$3,500,000**	**$0**
Project Tasks	**VARIOUS PRELIMINARY ENG SERVICES #5 (2027-2030)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	875,000	875,000	875,000	875,000	3,500,000	3,500,000	-
Total Project Cost			-	**$875,000**	**$875,000**	**$875,000**	**$875,000**	**$3,500,000**	**$3,500,000**	**$0**
Project Tasks	**VARIOUS PRELIMINARY ENG SERVICES #6 (2027-2030)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			-	875,000	875,000	875,000	875,000	3,500,000	3,500,000	-
Total Project Cost			-	**$875,000**	**$875,000**	**$875,000**	**$875,000**	**$3,500,000**	**$3,500,000**	**$0**
Project Tasks	**VARIOUS SYSTEMWIDE ROADWAY PAVEMENT ASSET MANAGEMENT SERVICES**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			1,000,000	1,000,000	1,000,000	-	-	3,000,000	3,000,000	-
Total Project Cost			**$1,000,000**	**$1,000,000**	**$1,000,000**	-	-	**$3,000,000**	**$3,000,000**	**$0**
Project Tasks	**VARIOUS TRAFFIC ENG SERVICES (2025-2030)**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			400,000	400,000	400,000	400,000	350,000	1,950,000	1,950,000	-
Total Project Cost			**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$350,000**	**$1,950,000**	**$1,950,000**	**$0**
Project Tasks	**VARIOUS TRAFFIC SIGNAL SYSTEMS AND ELECTRICAL DESIGN SERVICES (TSSEDS) 20-8TSDS-00-ES**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			600,000	200,000	-	-	-	800,000	800,000	-
Total Project Cost			**$600,000**	**$200,000**	-	-	-	**$800,000**	**$800,000**	**$0**
Project Tasks	**VARIOUS TRAFFIC SIGNAL SYSTEMS AND ELECTRICAL DESIGN SERVICES (TSSEDS) (2027-2032)**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			-	375,000	500,000	500,000	1,125,000	2,500,000	2,500,000	-
Total Project Cost			-	**$375,000**	**$500,000**	**$500,000**	**$1,125,000**	**$2,500,000**	**$2,500,000**	**$0**
Project Tasks	**VOLLMER ROAD VIADUCT 14-B6630-03-ES**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			227,278	227,278	-	-	-	454,555	454,555	-
Design Engineering			-	750,000	500,000	500,000	-	1,750,000	1,750,000	
Construction			-	-	-	-	5,675,000	5,675,000	5,675,000	
Total Project Cost			**$227,278**	**$977,278**	**$500,000**	**$500,000**	**$5,675,000**	**$7,879,555**	**$7,879,555**	**$0**
Project Tasks	**WEST COOK RAIL SAFETY IMPROVEMENT PROJECT**	**Modernization**	-	-	-	-	-	-	-	-
Design Engineering			170,000	170,000	-	-	-	340,000	68,000	272,000
Construction			1,635,000	1,635,000	-	-	-	3,270,000	654,000	2,616,000
Total Project Cost			**$1,805,000**	**$1,805,000**	-	-	-	**$3,610,000**	**$722,000**	**$2,888,000**
Project Tasks	**WILLOW ROAD**	**Modernization**	-	-	-	-	-	-	-	-
Construction			2,100,000	-	-	-	-	2,100,000	2,100,000	-
Total Project Cost			**$2,100,000**	-	-	-	-	**$2,100,000**	**$2,100,000**	**$0**

COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS FY2026-FY2030 CAPITAL PROJECTS

	Project Name	Primary Work Type	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
Project Tasks	**WOLF ROAD 20-W2221-00-EG**	**Modernization**	-	-	-	-	-	-	-	-
Planning & Prelim. Engineering			300,082	200,082	-	-	-	500,163	500,163	-
Total Project Cost			**$300,082**	**$200,082**	-	-	-	**$500,163**	**$500,163**	**$0**
Total - Projects			**$434,694,159**	**$292,333,529**	**$222,353,919**	**$196,076,178**	**$142,411,439**	**$1,287,869,224**	**$1,017,665,777**	**$270,203,447**

	FY2026	FY2027	FY2028	FY2029	FY2030	Est. Total Cost	County Funding	Outside Funding
	434,694,159	292,333,529	222,353,919	196,076,178	142,411,439	1,287,869,224	1,017,665,777	270,203,447
Total - Capitalizable	**$176,772,232**	**$132,688,348**	**$84,833,234**	**$109,973,372**	**$71,833,145**	**$576,100,331**	**$515,971,674**	**$60,128,657**
Total - Non-Capitalizable	**$257,921,926**	**$159,645,181**	**$137,520,684**	**$86,102,806**	**$70,578,295**	**$711,768,893**	**$501,694,103**	**$210,074,790**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Debt Proceeds

	Project Title	Project Type	Recommended
1021-Office of the Chief Financial Officer	VACCC FY 2026 Vehicle Requests	Vehicle Purchase	184,000
	072 CFO FY25 IT RESERVE	IT and Telecommunications	1,174,370
	099 CFO FY25 Medical Reserve	Medical and Lab Equipment	500,000
	101 CFO FY25 Fixed Plant Reserve	Fixed Plant or Institutional Equipment	350,000
	102 CFO FY25 Furniture Reserve	Furniture Not Under CIP	250,000
Total Project Request - Debt Proceeds for 1076-Chief Financial Officer			**$2,458,370**
1009-Enterprise Technology	ESB/CW Data Integration	IT and Telecommunications	1,500,000
	218 Enterp Identity Access	IT and Telecommunications	2,056,320
	043 1009_Citation Manage	IT and Telecommunications	250,000
	Disaster Recovery	IT and Telecommunications	1,210,191
	088 ERP Intgrtd Enhnc	IT and Telecommunications	368,655
	079 1009-New Project-SAN	IT and Telecommunications	438,834
	080 1009-New Project-DMZ	IT and Telecommunications	846,788
	Data Protection Replacement	IT and Telecommunications	437,747
	EBS Financials for CCC	IT and Telecommunications	300,000
	File Storage Consolidation	IT and Telecommunications	800,000
	193 ITSM Tool Upgrade	IT and Telecommunications	561,000
	091 Project New Frontier	IT and Telecommunications	2,917,000
	Enterprise Data Warehouse	IT and Telecommunications	1,575,000
	Cook County Building 11th Floor UPS Replacement	IT and Telecommunications	500,000
	Information Security Office Life Cycle Management 2026	IT and Telecommunications	2,779,611
	FY26 Network & Computer Equipment Refresh	IT and Telecommunications	6,060,000
	FY2026 SAN Expansion	IT and Telecommunications	450,000
	FY2026 DMZ Data Protection	IT and Telecommunications	480,000
	FY2026 Data Protection Replacement	IT and Telecommunications	580,000
	FY2026 File Storage Consolidation	IT and Telecommunications	480,000
	ADA Project	IT and Telecommunications	1,050,000
Total Project Request - Debt Proceeds for 1105-Chief Information Officer			**$25,641,146**
1011-Office of Chief Admin Officer	057 Inkjet Envelope Prin	Fixed Plant or Institutional Equipment	75,000
	FY2026 OUP Vehicle Requests	Vehicle Purchase	228,000
1161-Department of Environment & Sustainability	032 OnBase Enhancements	IT and Telecommunications	200,000
	051 Speciation Monitors	Medical and Lab Equipment	30,000
	056 ICP-AES Metals Analy	Medical and Lab Equipment	130,000
1259-Medical Examiner	Slide Stainer & Coverslipper	Medical and Lab Equipment	143,971
	Automated External Defibrillator (AED)	Medical and Lab Equipment	7,500
1265-Cook County Department of Emergency Management & Regional Security	174 EOC Video Wall (Chri	Fixed Plant or Institutional Equipment	165,000
1500-COUNTY HIGHWAY DEPARTMENT	FY 2026 Snow Fighters	Vehicle Purchase	790,000
	FY 2026 Gradalls	Fixed Plant or Institutional Equipment	650,000
	FY 2026 Stake Bed Delivery Trucks	Vehicle Purchase	175,000
	FY 2026 Crew Cab Dump Truck	Vehicle Purchase	350,000
	FY 2026 Fork Lift	Fixed Plant or Institutional Equipment	40,000
	FY 2026 4WD UTV (Four Wheel Drive Utility Vehicle)	Fixed Plant or Institutional Equipment	30,000

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Debt Proceeds

	Project Title	Project Type	Recommended
	037 FY 2021 Road Service Trucks	Fixed Plant or Institutional Equipment	30,224
	044 FY 2021 Asphalt Spreaders	Fixed Plant or Institutional Equipment	64,276
	066 FY 2022 Sport Utility Vehicles	Fixed Plant or Institutional Equipment	14,294
	142 FY 2022 Snow Fighters	Fixed Plant or Institutional Equipment	15,468
	166 FY 2022 Low Boy Tractor Truck with 20 Ton Dump Trailer	Fixed Plant or Institutional Equipment	63,747
	167 FY 2022 Gradall Trencher	Fixed Plant or Institutional Equipment	419,000
	101 FY23 Crack Fill Machine	Fixed Plant or Institutional Equipment	150,000
	107 FY23 Weed Spray Apparatus	Fixed Plant or Institutional Equipment	300,000
	108 FY23 Asphalt Spreader	Fixed Plant or Institutional Equipment	250,000
	018 Stake Bed Delivery Trucks	Fixed Plant or Institutional Equipment	300,000
	019 Snow Fighters	Fixed Plant or Institutional Equipment	1,425,000
	020 Crew Cab Dump Trucks	Fixed Plant or Institutional Equipment	300,000
	022 Vactor Storm Drain cleaner	Fixed Plant or Institutional Equipment	650,000
	023 Tractor Mowers with Attachments	Fixed Plant or Institutional Equipment	960,000
	024 Crash Attenuator TMA's	Fixed Plant or Institutional Equipment	320,000
	025 Arrow Boards	Fixed Plant or Institutional Equipment	200,000
	010 FY2025 STAKE BED DELIVERY TRUCKS	Vehicle Purchase	150,000
	012 FY2025 WATER TRUCKS (3000 GALLONS)	Vehicle Purchase	175,000
	014 FY2025 WHEEL LOADER ATTACHMENTS	Fixed Plant or Institutional Equipment	75,000
	015 FY20205 ASPHALT RECYCLER	Fixed Plant or Institutional Equipment	126,000
1530-COUNTY LAW LIBRARY	Law Library People Counter Acquisition and Installation	IT and Telecommunications	24,500
Total Project Request - Debt Proceeds for 1115-Chief Administrative Officer			**$9,026,980**
1200-Department of Facilities & Management	3152 Replace Fire Extinguishers JTDC	Fixed Plant or Institutional Equipment	89,355
1031-Office of Asset Management	County Building 1st & 2nd Floor Restack	Furniture Not Under CIP	682,395
	Emergency Management Dunne Renovation	Furniture Not Under CIP	454,654
	Public Defender Maywood Waiting Area	Furniture Not Under CIP	5,948
	081 Asset Management System	IT and Telecommunications	577,150
	148 County Building ADA Modernization Furniture	Furniture Not Under CIP	900,000
	028 SAO Bridgeview Courthouse Furniture	Furniture Not Under CIP	200,000
	142 Harrison Square Reconfiguration - Furniture	Furniture Not Under CIP	20,000
	149 Marriage Court Renovation Furniture	Furniture Not Under CIP	45,000
Total Project Request - Debt Proceeds for 1140-Chief of Asset Management			**$2,974,501**
1170-Zoning Board of Appeals	1170 - ZBA Renovation	Furniture Not Under CIP	23,000
1027-Office of Economic Development	1027 - 29th Floor Private Office & Mothering Room Chairs	Furniture Not Under CIP	27,000
Total Project Request - Debt Proceeds for 1125-Office of Economic Development			**$50,000**
1260-Public Defender	PD FY25 Furniture Request	Furniture Not Under CIP	25,000
	PD New Case Management System	IT and Telecommunications	5,000,000
Total Project Request - Debt Proceeds for 1126-Public Defender			**$5,025,000**
1050-Board of Review	158 Board of Review Computer Refresh	IT and Telecommunications	80,000
Total Project Request - Debt Proceeds for 1276-Board of Review			**$80,000**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Debt Proceeds

	Project Title	Project Type	Recommended
1110-County Clerk	090 Tax Services	IT and Telecommunications	273,517
Total Project Request - Debt Proceeds for 1352-County Clerk			**$273,517**
1214-Sheriff's Administration And Human Resources	Forklift	Fixed Plant or Institutional Equipment	68,500
	High Miles Vehicle Replacement	Vehicle Purchase	4,236,000
1239-Department of Corrections	X Ray Machines	Fixed Plant or Institutional Equipment	160,000
	Laundry Equipment	Fixed Plant or Institutional Equipment	260,500
	Floor Scrubbers	Fixed Plant or Institutional Equipment	47,500
	Riding Mowers	Fixed Plant or Institutional Equipment	15,000
	Smith Detection Body Scanners	Fixed Plant or Institutional Equipment	647,800
	Taylor Dunn Carts	Fixed Plant or Institutional Equipment	40,500
	117 Smith Detection Body	Fixed Plant or Institutional Equipment	218,350
	081 DOC Pulper	Fixed Plant or Institutional Equipment	85,000
	087 X Ray Machines	Fixed Plant or Institutional Equipment	88,308
	091 Laundry Equipment	Fixed Plant or Institutional Equipment	204,000
	093 Bodyscan Machines	Fixed Plant or Institutional Equipment	170,000
1230-Court Services Division	Security Equipment	Fixed Plant or Institutional Equipment	380,000
	Smith Detection Body Scanners	Fixed Plant or Institutional Equipment	161,800
1231-Police Department	Intoximeter	Fixed Plant or Institutional Equipment	22,000
	Motorola Service Contract	IT and Telecommunications	1,679,507
	Radios	IT and Telecommunications	2,500,000
	Nigh Vision Equipment	Fixed Plant or Institutional Equipment	254,200
	083 Motorola Service Contract	Fixed Plant or Institutional Equipment	1,630,589
Total Project Request - Debt Proceeds for 1427-Sheriff			**$12,869,554**
1280-Adult Probation Dept.	FY2026 Vehicle Request	Vehicle Purchase	239,500
1305-Public Guardian	008 Juvenile Client Management System - JT	IT and Telecommunications	1,105,120
	062 1305 Vehicles 2025	Vehicle Purchase	47,000
1312-Forensic Clinical Services	Office Chairs and Furniture	Furniture Not Under CIP	33,654
1326-Juvenile Probation	Juvenile Probation vehicle request	Vehicle Purchase	143,000
	Jumpstart renovation furniture	Furniture Not Under CIP	17,800
	Juvenile Enterprise Management System (JEMS)	IT and Telecommunications	570,252
1300-Judiciary	1300 - Courtroom Chairs and Office Furnishings	Furniture Not Under CIP	225,000
	1300 - Courtroom State Seals	Furniture Not Under CIP	203,900
	1300 - 2600A Workstations	Furniture Not Under CIP	10,169
	1300 - Leighton Juror Box Chairs	Furniture Not Under CIP	26,250
1440-JUVENILE TEMPORARY DETENT.CNTR	JTDC Vehicle	Vehicle Purchase	119,000
	140 JTDC Video Camera Project	Fixed Plant or Institutional Equipment	2,729,621
	JTDC Detention TV Enclosures	Fixed Plant or Institutional Equipment	50,000
Total Project Request - Debt Proceeds for 1478-Chief Judge			**$5,520,266**
1335-Clerk of the Circuit Court Office of the Clerk	FY2026 Vehicle Request	Vehicle Purchase	225,000
	Lockers	Furniture Not Under CIP	10,219
	Money Counters	Fixed Plant or Institutional Equipment	375,000

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Debt Proceeds

	Project Title	Project Type	Recommended
	Chairs	Furniture Not Under CIP	77,000
Total Project Request - Debt Proceeds for 1503-Clerk of the Circuit Court			**$687,219**
4897-Stroger Hospital of Cook County	Stroger Hospital Project	Medical and Lab Equipment	15,000,000
Total Project Request - Debt Proceeds for 4020-Cook County Health & Hospital Systems Board			**$15,000,000**
1250-State's Attorney	FY26 SAO Vehicle Request	Vehicle Purchase	885,500
	2026 SAO Chair Replacement	Furniture Not Under CIP	39,000
	206 SAO Case Management System	IT and Telecommunications	1,086,520
	SAO Mail Machines	Fixed Plant or Institutional Equipment	141,629
Total Project Request - Debt Proceeds for 1453-State's Attorney			**$2,152,649**
Total Project Requests Funded by Debt Proceeds for All Departments			**$81,759,202**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Special Purpose Fund

	Project Title	Project Type	Recommended
1021-Office of the Chief Financial Officer	FY2026 CFO Furniture Reserve	Furniture Not Under CIP	250,000
	FY2026 CFO Vehicle Reserve	Vehicle Purchase	500,000
	FY2026 CFO FP/IE Reserve	Fixed Plant or Institutional Equipment	500,000
	FY2026 CFO IT Reserve	IT and Telecommunications	2,935,000
	FY2026 Medical Equipment Reserve	Medical and Lab Equipment	500,000
Total Project Request - Special Purpose Fund for 1076-Chief Financial Officer			**$4,685,000**
1009-Enterprise Technology	Printer Plotter	IT and Telecommunications	100,000
	County Zoning Map	IT and Telecommunications	1,000,000
	140 Multi-Aerial Data Co	IT and Telecommunications	200,000
	117 1009-New Project-Coo	IT and Telecommunications	500,000
	080 GIS PINMAP 3.0	IT and Telecommunications	150,000
	081 Hyperspectral Data C	IT and Telecommunications	2,000,000
	Hardware Refresh 2026	IT and Telecommunications	1,322,223
	PD Hardware Refresh 2026	IT and Telecommunications	487,244
	082 Ortho/Oblique Aerial	IT and Telecommunications	2,000,000
	GIS IPTS	IT and Telecommunications	1,650,000
	075 ERP Consultants	IT and Telecommunications	3,150,000
	088 ERP Integrated Enhancement	IT and Telecommunications	800,000
	OUP New Hire Equipment - FY23	IT and Telecommunications	387,970
	Oak Forest Data Center	IT and Telecommunications	2,400,000
Total Project Request - Special Purpose Fund for 1105-Chief Information Officer			**$16,147,437**
1011-Office of Chief Admin Officer	Animal Control Vehicle Requests FY2026	Vehicle Purchase	245,000
1259-Medical Examiner	Label & Barcode Printer	IT and Telecommunications	6,720
	Investigation Vehicle Mobile Data Computer	IT and Telecommunications	36,140
1161-Department of Environment & Sustainability	Zero Air Generators	Medical and Lab Equipment	20,000
	Ozone Monitor	Medical and Lab Equipment	34,000
	iPads/Tablets for DES Inspectors and Engineers	IT and Telecommunications	12,800
1500-Department of Transportation & Highways	021 F-250 Pickup Trucks	Fixed Plant or Institutional Equipment	29,390
1510-Animal Control Department	Investigation Vehicle Mobile Data Computer	IT and Telecommunications	80,000
	Design and install AVL 7 caging system for 2 F350 Transit Cargo vans	Fixed Plant or Institutional Equipment	25,000
	120 2 American Nighthawk Trailers	Fixed Plant or Institutional Equipment	20,000
	122 Customized modules for American Nighthawk trailers	Fixed Plant or Institutional Equipment	40,000
	272 Customized Animal Impounding Modules	Fixed Plant or Institutional Equipment	52,400
	Animal Control FY23 Vehicle Replacement	Vehicle Purchase	89,622
	007 Customized Modules for Trailers	Fixed Plant or Institutional Equipment	1,880,000
	155 1510 - FY24 Office Furniture Replacement	Furniture Not Under CIP	55,904
	003 FY2025 Animal Control Vehicle Request	Vehicle Purchase	145,000
	143 Customized Impoundment Caging Modules (2)	Fixed Plant or Institutional Equipment	96,000
	145 Sundowner Bumper Trailer	Fixed Plant or Institutional Equipment	35,000

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Special Purpose Fund

	Project Title	Project Type	Recommended
Total Project Request - Special Purpose Fund for 1115-Chief Administrative Officer			**$2,902,976**
1200-Dept of Facilities/Management	3043 - New Air Compressor- D.O.C. Division V	Fixed Plant or Institutional Equipment	14,975
	3048 Digital Radios for DOC Campus	Fixed Plant or Institutional Equipment	107,643
	3051 -Cooling Tower -Markham courthouse	Fixed Plant or Institutional Equipment	200,000
	3058 Exhaust Fans -Markham Courthouse	Fixed Plant or Institutional Equipment	150,000
	3075 Replace 6 Cushman- D.O.C.	Fixed Plant or Institutional Equipment	63,667
	3077 Paint Shakers - JTDC	Fixed Plant or Institutional Equipment	18,094
	3096 Air Compressors-Rolling Meadows	Fixed Plant or Institutional Equipment	17,547
	3126 VFD's - Countywide	Fixed Plant or Institutional Equipment	132,288
	3139 Tennant M20 -Heavy Duty Sweeper/Scrubber - Countywide	Fixed Plant or Institutional Equipment	84,820
	3140 Paint Shakers CCAB /Div 6 - Riveras	Fixed Plant or Institutional Equipment	22,300
	3141 Domestic Waer Booster System - Div XI	Fixed Plant or Institutional Equipment	295,400
	3142 Install Pinned Cleanout Plugs - Div XI	Fixed Plant or Institutional Equipment	67,920
	3143 Sump Pump System Replacement-Skokie Courthouse	Fixed Plant or Institutional Equipment	37,130
	3144 Ejector System Replacement LL - Rolling Meadows	Fixed Plant or Institutional Equipment	34,235
	3148 Replacement Water Heater - Boot Camp Bldg 2	Fixed Plant or Institutional Equipment	14,069
	3150 Replace Pumps w/ VFD Driven Pumps & Drives-JTDC East	Fixed Plant or Institutional Equipment	85,667
	3154 Replace 12 Toilet Exhaust Hoods - Skokie Courthouse	Fixed Plant or Institutional Equipment	16,812
	3062 -Replace Water Heaters - Forensics (Dickinson)	Fixed Plant or Institutional Equipment	68,870
Total Project Request - Special Purpose Fund for 1140-Chief of Asset Management			**$1,431,437**
1160-Building & Zoning	1160 - B&Z iPad Replacement Request	IT and Telecommunications	23,200
Total Project Request - Special Purpose Fund for 1125-Office of Economic Development			**$23,200**
1032-Department of Human Resources	Audio and Visual Upgrades for Training Classroom	IT and Telecommunications	153,686
	Audio and Visual Equipment for Labor Conference Room	IT and Telecommunications	21,210
Total Project Request - Special Purpose Fund for 1135-Chief of Human Resources			**$174,896**
1040-County Assessor	FY2026 Computer Equipment Refresh	IT and Telecommunications	288,000
	FY2026 Server DR Environment	IT and Telecommunications	297,268
Total Project Request - Special Purpose Fund for 1251-Assessor			**$585,268**
1050-Board of Review	Board of Review Electronic Data Interchange (EDI) Project	IT and Telecommunications	60,000
	FY 26 Board of Review IT Hardware Refresh	IT and Telecommunications	101,641
	177 FY25 Board of Review	IT and Telecommunications	5,000
Total Project Request - Special Purpose Fund for 1276-Board of Review			**$166,641**
1060-County Treasurer	1060 Data Storage - FY26	IT and Telecommunications	510,350
	1060 IT Replacement - FY26	IT and Telecommunications	106,000
	111 Furniture Replacement - FY23	Furniture Not Under CIP	350,000
Total Project Request - Special Purpose Fund for 1301-Treasurer			**$966,350**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Special Purpose Fund

	Project Title	Project Type	Recommended
1110-County Clerk	Election Laptop Refresh	IT and Telecommunications	200,000
	Clerk Recording System - Scanner	IT and Telecommunications	50,000
	Desk printer Replacement for Vital and Tax Service	IT and Telecommunications	150,000
	Vital Records-Printer	IT and Telecommunications	27,725
	169 County Clerk Records	IT and Telecommunications	58,224
	151 Data Backup Equipment	IT and Telecommunications	50,000
	152 Election RT Replacement	IT and Telecommunications	120,000
	159 Election GIS-Voter R	IT and Telecommunications	1,850,000
	162 Disaster Recovery Sy	IT and Telecommunications	116,750
	193 1110 - FY24 Vehicle	Vehicle Purchase	40,000
	153 Office-Wide Equipment	IT and Telecommunications	1,049,281
	154 ROD-BVR-TSD Replacement	IT and Telecommunications	175,000
Total Project Request - Special Purpose Fund for 1352-County Clerk			**$3,886,980**
1231-Police Department	Radios	IT and Telecommunications	300,000
1214-Sheriff's Administration And Human Resources	Emergency Equipment for Law Enforcement Vehicles	Fixed Plant or Institutional Equipment	406,303
1217-Sheriff's Information Technology	Zebra Printers	IT and Telecommunications	177,600
	SQL Server Database Infrastructure	IT and Telecommunications	2,000,000
	Desktop/Laptop Refresh	IT and Telecommunications	1,674,500
	Vehicle Dock Refresh	IT and Telecommunications	2,302,500
	Genetec Cloud Runner ALPR Units	IT and Telecommunications	300,000
	Rugged Modems	IT and Telecommunications	195,426
	136 Desktop and Laptop Refresh	IT and Telecommunications	6,584,080
1210-Office of the Sheriff	ETSB FY23 Vehicle Replacement	Vehicle Purchase	210,000
Total Project Request - Special Purpose Fund for 1427-Sheriff			**$14,150,409**
1280-Adult Probation Department	FY2026 OCJ Computer Refresh	Vehicle Purchase	887,850
1305-Public Guardian	164 Dept 1305_ Juvenile	IT and Telecommunications	413,035
1326-Juvenile Probation	Juvenile EMS(JEMS)	IT and Telecommunications	603,989
1310-Office of the Chief Judge	059 1310 - FY24 Vehicle	Vehicle Purchase	29,263
	Computer Refresh	IT and Telecommunications	2,117,958
Total Project Request - Special Purpose Fund for 1478-Chief Judge			**$4,052,095**
1335-Clerk of the Circuit Court Office of the Clerk	Court Room Scanner/Printer Refresh	IT and Telecommunications	415,241
	San Switch Replacement	IT and Telecommunications	222,356
	Synergy Frame/Computing Modules Replacements	IT and Telecommunications	1,344,639
	3Par 8200/8400 Replacement	IT and Telecommunications	594,513
	Tyler Enhancement	IT and Telecommunications	1,121,738
	Disaster Recovery (DR) Relocation to cook County new location	IT and Telecommunications	2,221,647
	068 End of Life Hardware	IT and Telecommunications	1,109,100
Total Project Request - Special Purpose Fund for 1503-Clerk of the Circuit Court			**$7,029,234**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Special Purpose Fund

	Project Title	Project Type	Recommended
1250-State's Attorney	AXON: Justice Digital Evidence Management System (DEMS)	IT and Telecommunications	3,897,000
	206 SAO Case Management Syst	IT and Telecommunications	499,880
	137 SAO Laptop/Desktop/M	IT and Telecommunications	2,887,691
Total Project Request - Special Purpose Fund for 1453-State's Attorney			**$7,284,571**
1260-Public Defender	AXON: Justice Digital Evidence Management System (DEMS)	IT and Telecommunications	650,000
Total Project Request - Special Purpose Fund for 1126-Public Defender			**$650,000**
Total Project Requests Funded by Special Purpose Fund for All Departments			**$64,136,494**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Tax Levy

	Project Title	Project Type	Recommended
1009-Enterprise Technology	CCB 11th Floor UPS Replacement	IT and Telecommunications	320,000
Total Project Request - Pay As You Go (DBMS only) for 1105-Chief Information Officer			**$320,000**
1161-Department of Environment & Sustainability	049 T700U Calibrators	Medical and Lab Equipment	59,400
	050 Flow Calibrators	Medical and Lab Equipment	12,000
	053 T500U NOx Monitor	Medical and Lab Equipment	60,000
	058 T100U	Medical and Lab Equipment	20,000
	060 Cloud Based Environment	IT and Telecommunications	400,000
1500-Department of Transportation & Highways	009 FY2025 SNOW FIGHTERS	Vehicle Purchase	855,000
	011 FY2025 CREW CAB DUMP	Vehicle Purchase	300,000
	013 FY2025 GRADALLS	Fixed Plant or Institutional Equipment	650,000
	018 FY2025 SUV'S	Vehicle Purchase	205,000
	020 FY2025 CARGO VAN	Vehicle Purchase	56,000
Total Project Request - Pay As You Go (DBMS only) for 1115-Chief Administrative Officer			**$2,617,400**
1214-Sheriff's Administration And Human Resources	070 High Miles Vehicle R	Vehicle Purchase	321,133
	096 Emergency Equipment	Vehicle Purchase	210,859
1217-Sheriff's Information Technology	135 Toughbook Refresh	IT and Telecommunications	1,703,625
1231-Police Department	Courthouse BDA Replacement	Fixed Plant or Institutional Equipment	596,000
Total Project Request - Pay As You Go (DBMS only) for 1427-Sheriff			**$2,831,617**
1305-Public Guardian	008 Juvenile Client Management System	IT and Telecommunications	30,000
	062 1305 Vehicles 2025	Vehicle Purchase	21,575
Total Project Request - Pay As You Go (DBMS only) for 1478-Chief Judge			**$51,575**
1250-State's Attorney	FY25 SAO Vehicle Replacement	Vehicle Purchase	718,764
Total Project Request - Pay As You Go (DBMS only) for 1453-State's Attorney			**$718,764**
Total Project Requests Funded by Tax Levy for All Departments			**$6,539,356**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Grant Funded

	Project Title	Project Type	Recommended
1161-Dept of Environment & Sustainability	IRA Air Monitoring Equipment	Medical and Lab Equipment	56,000
Total Project Request - Grant Funded for 1115-Chief Administrative Officer			**$56,000**
Total Project Requests Funded by Grants for All Departments			**$56,000**

FY2026 CAPITAL EQUIPMENT PROJECTS BY BUREAU

Operating Funded

	Project Title	Project Type	Recommended
1002-Human Rights And Ethics	DHRE Conference Room Redesign	Furniture Not Under CIP	5,000
Total Project Request - Operating Funded for 1002-Human Rights & Ethics			**$5,000**
1021-Office of the Chief Financial Officer	180 Generative AI Implementation	IT and Telecommunications	3,000,000
Total Project Request - Operating Funded for 1076-Chief Financial Officer			**$3,000,000**
1326-Juvenile Probation	1326_Pocket Talk _ FY2026	IT and Telecommunications	23,550
Total Project Request - Debt Proceeds for 1478-Chief Judge			**$23,550**
1490-Fixed Charges	Non-debt capital expenses	IT and Telecommunications	100,000
Total Project Request - Operating Funded for 1490-Fixed Charges			**$100,000**
Total Project Requests Funded by Operating for All Departments			**$3,128,550**

Capitalizable Grand Total **$155,619,601**

Return to TOC

Toni Preckwinkle
President,
Cook County Board of Commissioners

John P. Daley
Chairman, Committee on Finance

Tanya S. Anthony
Chief Financial Officer

Kanako Ishida Musselwhite
Budget Director

Tara S. Stamps
1st District Commissioner

Michael Scott Jr.
2nd District Commissioner

Bill Lowry
3rd District Commissioner

Stanley Moore
4th District Commissioner

Kisha McCaskill
5th District Commissioner

Donna Miller
6th District Commissioner

Alma E. Anaya
7th District Commissioner

Jessica Vásquez
8th District Commissioner

Maggie Trevor
9th District Commissioner

Bridget Gainer
10th District Commissioner

John P. Daley
11th District Commissioner

Bridget Degnen
12th District Commissioner

Josina Morita
13th District Commissioner

Scott R. Britton
14th District Commissioner

Kevin B. Morrisson
15th District Commissioner

Frank J. Aguilar
16th District Commissioner

Sean M. Morrison
17th District Commissioner

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