

# RESOLUTION

RESOLUTION AND ANNUAL APPROPRIATION BILL

# RESOLUTION

Sponsored by

**THE HONORABLE TODD H. STROGER**

**PRESIDENT OF THE COOK COUNTY BOARD OF COMMISSIONERS**

## **RESOLUTION AND ANNUAL APPROPRIATION BILL FOR THE FISCAL YEAR 2010**

A **RESOLUTION** providing for the Annual Appropriation for the Fiscal Year 2010 and for the closing of accounts of the County of Cook, Illinois, under the Annual Appropriation Bill for the Fiscal Year 2009.

### **PREAMBLES**

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

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

**WHEREAS**, the County will close out its accounts as of November 30, 2009, and render an account and make settlements with the County for the Annual Appropriation Bill for the Fiscal Year 2009.

**NOW THEREFORE**, at a meeting convened on \_\_\_ and concluded on \_\_\_\_\_, Be It And It Is Hereby Resolved by the Board of Commissioners of the County of Cook, Illinois as follows:

### **RESOLUTION AND ANNUAL APPROPRIATION BILL FOR THE FISCAL YEAR 2010**

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

- Section 1.** That the Board of Commissioners of Cook County (the “County 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 2010 as commencing on December 1, 2009 and concluding on November 30, 2010.
- Section 3.** That this Resolution be and the same is hereby termed the “Annual Appropriation Bill” of the County of Cook for Fiscal Year 2010. The Estimates of Current Assets and the Revenues of the Fiscal Year 2010 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

2010, Volumes I and II, as amended by the County Board through the amendment process; Estimate of Revenue and Available Resources for Fiscal Year 2010, as amended by the County Board through the amendment process, and all reports submitted to the County Board pursuant to Section 20 of this Resolution.

**Section 4.** That the amounts herein set forth be and the same are hereby appropriated for Fiscal Year 2010.

**Section 5.** That the salaries or rates of compensation of all officers and employees of the County, when not otherwise provided by law, shall be governed and administered by the compensation plans in force and effective in the Fiscal Year 2010 Appropriation Bill. Amounts actually paid may vary due to rounding based upon the payroll automated system rounding conventions, which is anticipated not to exceed plus or minus 20 cents per pay period. The Non-Union Pay Plan will establish rates of pay for all employees not under contract of a Collective Bargaining Agreement or employees whose salaries are set by statutes or ordinance. The plan can be found in Tab Section Appendices. Each County Department shall be responsible for conducting an on-going in-house evaluation of all budgeted positions to determine whether existing job titles are correct and accurate with respect to duties performed and whether employees in such titles are placed accordingly. The Bureau of Human Resources shall provide guidance and direction with regards to union and non-union job classifications where necessary. Any and all changes in classification shall be subject to the approval of the Chief, Bureau of Human Resources.

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

**Section 7.** That, only employees on the 110 and 126 accounts are eligible for employee benefits not to exceed amounts commensurate with their appointments when employed in less-than full-time status (except that employees on other accounts shall be eligible for pension benefits to the extent provided by statute) and that to provide benefits to persons on leave from County service without interruption, all such employees shall be carried in zero-pay status on the roll from which they were granted leave. If it becomes necessary to hire a temporary replacement during the absence of employees on leave, the 126 account shall be used for this purpose. However, only employees on 130 and 155 accounts will receive benefits that have such provisions in their contract or employment agreement. The Director of Budget & Management Services is hereby authorized to transfer amounts between the 110, 115, 119, 126, 129, 130, 133, 155 and 169 accounts where necessary to support salaries for employees carried on these accounts.

The Director of Budget & Management Services is authorized to make necessary transfers to the 110 account from the 115, 119 and other related accounts to cover salaries and wages consistent with pay plans approved by the Cook County Board of Commissioners.

Furthermore, to the extent that employees carried on accounts other than the 110 and 126 accounts receive fringe benefits accounts: 170 Medicare, 175 Life Insurance, 176 Hospitalization, 177 Dental, 178 Unemployment and 179 Vision paid for by the County, the County Comptroller is hereby authorized to reimburse amounts not to exceed the cost of the benefits from the account on which the employee is carried to the requisite fringe benefit accounts where insufficient funds are available in the departments' fringe benefit accounts to support said payments.

**Section 8.** That the Elected Officials, Heads of Departments, offices, institutions or agencies of the County, are hereby prohibited from incurring any liability against any account in excess of the amount herein authorized for such account without securing the prior approval by the Board of Commissioners for the pledging of appropriate unencumbered balances for subsequent transfer as provided for by the Board of Commissioners.

That the Elected Officials, Heads of Departments, Office Institutions or Agencies of the County are also hereby prohibited from offering employment chargeable to accounts 110, 126, 129, 130, 133 and 155 without obtaining Budget & Management Services' validation that funds are available.

Budget & Management Service's validation of funds available for the purpose of position control shall include the combined 110 account (net of turnover adjustments) and the 119 account provisions for step increases. In those instances where Budget and Management Services has determined that an Elected Official's or Department Chief's annualized payrolls will exceed the turnover requirement for the next funding period, for purposes of position control funds will be considered to be not available.

**Section 9.** That persons residing on accounts designated as Extra Employees 126, 129, 130, 133, and 155 must subscribe to classification descriptions as outlined in Appendix B. Appointments to 130 positions are limited to new programs or emergencies that were not anticipated during the budget process. New appointments to 130 positions must be authorized for 110 funding in the next fiscal year or the position will be deleted at year-end.

**Section 10.** That there are hereby created internal service accounts for purpose of consolidating payments to a single vendor for goods and services rendered to the various agencies of county government into which the County Comptroller may from time to time make transfers from corresponding amounts budgeted to each agency. Payment of claims, premiums and other associated costs may be made directly from these internal service accounts. Each month, the County Comptroller shall report to the Finance Committee all transfers made pursuant to this section.

- Section 11.** That an allowance for the indemnity portions of workers' compensation, including payments for total temporary disability (TTD) and permanent partial disability (PPD), shall be charged to each department's workers' compensation line item 172 with the exception that if a claimant is released to return to work light duty, and the department does not provide a light duty position, the indemnity portion of the charges shall be charged to the department's 110 salary account the first full pay period immediately following notification to the department of availability for light duty. In the event that the total annual charge for all workers' compensation claims in line item 172 exceeds its annual appropriation in line item 172 for any given department, agency, or elected office, all subsequent workers' compensation claims for that fiscal year shall be funded by a corresponding reduction in the total annual operating appropriation for that department, agency, or elected office.
- Section 12.** That, in the event the department of Facilities Management, Telecommunications, Comptroller's Office, or Management of Information Systems 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 120 account with the approval of the County Comptroller.
- Section 13.** The projects and equipment should allow where feasible an ongoing equipment replacement policy for each major category of equipment used by Cook County agencies, i.e. vehicles, computer equipment, office equipment, medical equipment, etc., to be funded through the issuance of capital improvement and capital equipment general obligation bonds.
- Section 14.** That the Budget Director is hereby granted authority to establish appropriations within the General Fund for the purpose of payment of comprehensive general liability, and malpractice insurance claims and related expenses. That appropriations made to Reserve for Claims, account 826, shall be deposited to the Self Insurance Fund during the first month of the fiscal year. The Self Insurance Fund shall be credited with all interest earned from Self Insurance Fund investments during the year. This Fund shall be charged for comprehensive general liability, and malpractice insurance claims and related expenses. Effective Fiscal Year 2010, each agency will be responsible for the appropriation of projected claims. For each Fiscal Year thereafter, the Budget Director shall determine, based on actuarial analysis and recent claims history, the annual amount to be appropriated for each department in account 826.
- Section 15.** That appropriation authority to procure capital equipment by Special Revenue Funds using short-term financing arrangements (Accounts 715 and 717) shall require repayment by the Special Revenue Fund over the period approved by the Chief Financial Officer. These repayments will be deposited annually to the 715 and 717 accounts to reinstate overall appropriation authority. The Chief Financial Officer may determine that lease-financing arrangements are most beneficial. The Director of Budget & Management Services is hereby authorized to transfer funds from the 715 and 717 accounts to the 714 account where the Chief Financial Officer has determined lease financing is beneficial.

**Section 16.** That appropriation for capital improvements are made by Bond Series Number (Bond Account) which defines the project or major project group. The Chief Financial Officer is authorized to allocate available appropriations to detail projects within the project, project group, or Bond Series Number. Upon the final completion of detailed projects within a Bond Series Number, the Chief Financial Officer shall notify the Director of Budget and Management Services and request to close the project or reallocate excess appropriations to other Bond Series Numbers (Bond Accounts). On a monthly basis, the Director of Budget & Management Services shall submit to the County Board a Bond Series Status Report, showing, separated by Bond Series Number (Bond Account), project group and project, the existing appropriation; the total amount of funds required to complete each project; the amount of funds allocated toward each project group or project from the particular bond fund; the balance of encumbered funds; projected remaining expenses for the individual capital projects, broken down by the remaining quarters of the current fiscal year, and future fiscal years for which there are expected expenses; and the amount of unencumbered funds. For project groups, the report shall include such information for each component of the group. The Status Report shall also list any transfers of allocated funds between Bond Series Numbers (Bond Accounts), project groups and projects over \$25,000 and any reallocations made by the Director of Budget and Management Services at the completion of projects 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 temporary working cash advances to the Cook County Forest Preserve District in an amount not to exceed \$1.5 million per year, the total of the County's Working Cash Funds shall be maintained in the amount of \$219,577,442 projected as of November 30, 2009, unless the Cook County Board of Commissioners elects to change this said amount as necessary. Notwithstanding any provisions of the Illinois Compiled Statutes requiring the immediate application of ad valorem property tax receipts for the reimbursement of the Working Cash Funds, the Working Cash Funds shall be reimbursed from time to time by authority of the Finance Committee and the Cook County Board of Commissioners upon recommendation of the Chief Financial Officer. The amount due the Working Cash Funds after December 1, 2009 shall be repaid in its entirety by no later than November 30, 2010.

The Chief Financial Officer may direct the Comptroller to make a permanent transfer not to exceed \$25 million after County Board approval by roll call vote, from the Working Cash Fund to defer future borrowing requirements for accounts 542, 715, and 717. The Comptroller shall transfer all interest earnings from the Working Cash Fund to the County General Fund. Such transfers shall not be subject to the Annual Working Cash Repayment Resolution.

**Section 18.** That the Comptroller and the Treasurer be and are hereby authorized and directed to close the accounts of the County pursuant to the Annual Appropriation Bill for the Fiscal Year 2009 and that such unexpended balances of the Annual Appropriation Bill for the Fiscal Year 2009 be placed to the credit of each specific fund.

- Section 19.** That there may be unencumbered balances in the various Fund Accounts of the County and other Fund Accounts that will be inadequate to pay for services already rendered because of unforeseen deficiencies at the time the Annual Appropriation Bill for the Fiscal Year 2009 was passed and last adjusted; the Comptroller, Director of Budget & Management Services, and the Treasurer be, and are hereby authorized, to use these unexpended balances by way of transfers so that the deficiency may be liquidated.
- Section 20.** When all accounts and books for Fiscal Year 2009 are closed and final amounts determined, the Comptroller shall report back to the County Board with the revised revenues, fund balances and balance sheets. All appropriated amounts for Fiscal Year 2009 shall be reported as adopted by the County Board in the Annual Appropriation Bill for Fiscal Year 2009 and as subsequently adjusted by transfers of funds. Said report shall be incorporated into the Annual Appropriation Bill for Fiscal Year 2010.
- Section 21.** That the Annual Appropriation Bill for Fiscal Year 2010 shall be made available on the Cook County website at <http://www.co.cook.il.us> and in the Department of Budget and Management Services, 118 North Clark Street, Room 1100, Chicago, Illinois 60602. Copies of the Annual Appropriation Bill for Fiscal Year 2010 may be made available to the Public for the cost of reproduction.
- Section 22.** As submitted in the Revenue 2010 Estimate, that the following amounts equal to three percent of the estimated property tax levy are hereby appropriated for Fiscal Year 2010 for the Funds indicated for purposes of covering the loss and cost of collecting taxes levied for such fiscal year 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: Corporate Purposes Fund \$354,431; Public Safety Fund \$5,758,380; County Health Fund, \$4,205,117; and Election Fund, \$1,280,114.
- Section 23.** Upon adoption of the appropriated amount, and prior to implementation of said amount for each budgetary unit, each Department Head, Elected Official or Agency shall submit to the Director of Budget and Management Services by line item detail showing the amount within each business unit for each object account how the total amount of such budgetary unit or bureau is derived. This detail will include a position detail of salaries to be paid.
- Section 24.** The following accounts have additional requirements imposed on expenditures therefrom:

**OFFICE OF THE COUNTY COMMISSIONERS**

018-890 General and Contingent Expenses - for Operation Expenses and Purposes Not Otherwise Provided. Each Commissioner shall annually file with the Secretary of the Board an accounting setting forth by category and amount, his or her expenditures of contingency funds - Such accounting shall be filed within 120 days after the close of the fiscal year with appropriate backup attached. ALL FUNDS RETURNED AT YEAR END

## **OFFICE OF THE STATE'S ATTORNEY**

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

## **FIXED CHARGES AND SPECIAL PURPOSE APPROPRIATIONS**

490-810 Special County Contingencies for Special Investigative Purposes available on request by the President of 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.

490-890 General County Contingencies for Miscellaneous Expenses and Purposes Not Otherwise Provided For. The Chief Financial Officer shall render a final account to the County Board and return any surplus remaining in his hands to the County Treasurer.

## **Section 25. STRATEGIC PLANNING AND PROCESS IMPROVEMENT**

The head of each department, agency, and separately elected official shall develop detailed strategic plans that identify fundamental operational priorities and a vision for transformation. The plan shall identify broad opportunities for service improvement and cost reduction, and show the steps necessary to achieve them. This shall be developed in consultation with Department of Budget & Management Services (DBMS) so that it incorporates program management best practices as defined by DBMS, such as inclusion in the planning and improvement process of those inside and outside the County who are most affected ("customers"); team-based planning and process-improvement projects ("widgets"); and comparison of internal operations to comparable institutions which have demonstrated leadership in operational improvement ("benchmarking"). The plan shall identify meaningful and quantitative measures which support this plan, including 5-year historical data and goals over the next 5 years (or longer, as appropriate).

The head of each department or other agency shall submit to the Cook County Board of Commissioners on or before March 30, June 30, September 30, and December 30 of each year a detailed report, in a format prepared and promulgated by the Director of Budget and Management Services, showing what steps have been taken to improve or maintain performance in the department or agency since the beginning of the respective fiscal year, and the results which those steps have brought about.

**Section 26.** Before any individual is extended an offer of employment and added to the payroll system or employees are recommended for a reclassification, all Elected Officials must obtain the prior approval of the County's Chief of Human Resources and the Director of Budget and Management Services with approval of the Chief Financial Officer. Should employees be put onto the payroll system without these requisite approvals, while they will be paid for time worked, they

will not be paid in subsequent pay periods unless and until such approvals are obtained.

**Section 27.** In accordance with procedures prescribed by the President of the County Board, and subject to the limitations of this section, the President of the County Board and the heads of the various departments and agencies of County Government are authorized to apply for grants from governmental and private grantors.

To the extent that revenue of a grant is not described in the Annual Appropriation Bill, or that an amendment increases the budget of a project beyond the appropriation described hereinafter, no expenditure of such grant revenues shall be made without prior approval of the County Board of Commissioners.

With respect to a new grant, or renewal of or amendment to an existing grant for the County, each Elected Official, Department Head or Agency's Director shall submit a request for authorization to enter into, renew, or amend a Grant for placement on a County Board Agenda.

The documentation listed below shall be provided to the Director of Budget and Management Services, and shall include, but not be limited to:

1. A copy of the application for the grant;
2. A summary of the grant proposal from the requesting department;
3. A summary of the grant from the grantor; and
4. Grant obligations (direct and indirect costs) to the Department and the County, including a projected budget for each year, if grant is multi-year and that all direct or indirect costs have been appropriated for via the 818 account.

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.

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

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

Budget and Management Services shall file with the County Board of Commissioners an annual report showing all federal and state funds received or administered by the County for Fiscal Year 2010. The report shall list the amounts disbursed and purposes for which disbursements were made, and shall indicate the Grantor of the funds, purpose, service area(s) and number of positions supported.

**Section 28.** That all funds appropriated to any account or sub-account within Category 100 (Personal Services) shall remain fixed and restricted to that category for which they were originally appropriated, and shall not be subject to transfer to any impersonal account, or to any line item other than those within the 100 Series (as listed in the Chart of Accounts, Appendix B of the 2010 Executive Budget recommendation) except that transfer shall be allowed between the 100 Series and accounts 260 Professional and Managerial Services, 272 Medical Consultation Services and 275 Registry Services. Nothing in this section shall restrict transfers into Category 100.

**Section 29.** That notwithstanding any other provision of this Resolution and Annual Appropriation Bill for Fiscal Year 2010, the maximum amounts available for appropriation to each budgetary unit or groups of budgetary units shall be set at 98.5% of the Final Adopted Appropriation. For each fund in the Annual Appropriation Bill, the difference between the Final Adopted Appropriation amounts for each budgetary unit or groups of budgetary units in the Annual Appropriation Bill and the corresponding amounts set forth at 98.5% of Final Adopted Appropriation for such budgetary unit or groups of budgetary units is hereby appropriated to an account 814/580380 – Appropriation Adjustment.

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

Annual revenue projections for all fees administered by Elected Officials shall be determined by the office of the Elected Official with appropriate jurisdictional authority over the fee(s). Each office, department, or agency with said authority shall be responsible for preparation of an annual plan to collect revenues at a sufficient level to meet projections. In the event that revenue generated from a fee is not sufficient to equal or exceed the annual projection and a shortfall is projected, as determined by the Director of Budget and Management Services 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 Director of Budget and Management Services shall report the shortfall to the Board of Commissioners for an immediate 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 Director of Budget and Management Services of the County, not more than ten (10) days after

amendatory action by the Cook County Board of Commissioners, 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 30.** Any employee who is required and is authorized to use his or her personally owned automobile in the regular conduct of official County business shall be allowed and reimbursed under the Cook County Transportation Expense Reimbursement and Travel Regulations Policy will supersede any other travel policy unless provisions contained in contracts approved by the County Board of Commissioners between the County and recognized collective bargaining agents; and provided further that this allowance is subject to change by the County Board of Commissioners during the fiscal year in accordance with such contracts.
- Section 31.** Where fund revenues exceed appropriations, such excess shall be used to establish a contingency (“rainy day”) fund, in order to maintain the fiscal stability considered especially important by credit rating agencies (as recommended by the Government Finance Officers Association).
- Section 32.** 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 33.** Repealer - All ordinances, resolutions or orders, or parts thereof, in conflict with the provision of this resolution are to the extent of such conflict hereby repealed.
- Section 34.** Constitutional power of the County - The Resolution is adopted pursuant to the constitutional powers of the County as a home rule notwithstanding any provisions of the Illinois Compiled Statutes to the contrary.
- Section 35.** The Director of Budget and Management Services and the Comptroller are authorized to correct any factual errors in the Annual Appropriation Bill and to implement the adopted Amendments with any required modifications.
- Section 36.** Effective Date - The County Board hereby finds that this Resolution shall be in full force and effect immediately upon its adoption by the Board and approval by the President of the County Board.

Approved and adopted this \_\_ day of \_\_\_\_\_, 20\_\_.

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**TODD H. STROGER**  
President of the Cook County Board of Commissioners

Attest: \_\_\_\_\_  
**DAVID ORR**, County Clerk

