



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Cook County

Illinois

For the Fiscal Year Beginning

December 1, 2009

Two handwritten signatures are present. The one on the left is a stylized signature, and the one on the right is 'Jeffrey R. Enos'.

President

Executive Director

In FY 2010, the Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to The Department of Budget and Management Services for Cook County's annual budget for the fiscal year beginning December 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan 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 have submitted it to GFOA to determine its eligibility for another award.

VOLUME I TABLE OF CONTENTS

INTRODUCTION	i
COUNTY VISION STATEMENT	iii
LISTING OF COMMISSIONERS AND ELECTED OFFICIALS	v
2011 COOK COUNTY ORGANIZATIONAL CHART	viii
BUDGET CALENDAR	xi
BUDGET PROCEDURES AND STRUCTURE	xii
DEPARTMENT DIRECTORY	xv
GLOSSARY OF TERMS	xix
PRESIDENT'S BUDGET MESSAGE	1
CITIZEN'S SUMMARY	1
COOK COUNTY FIVE-YEAR REVENUE PROJECTION	11
Q-CHART SUMMARY TABLES	57
SUMMARY GRAPHS	111
REVENUE ESTIMATE	
2011 REVENUE ESTIMATES	1
2011 GRANT REVENUE FUNDS	69
GRANTS	
GRANT SUMMARY OF APPROPRIATIONS	1
BUDGETED GRANTS	5
CAPITAL IMPROVEMENT PROGRAMS	1
RESOLUTION	1
APPENDICES	
APPENDIX A	1
APPENDIX B	51
APPENDIX C	69

Index of Departments Sorted Alphabetically

Administrative Hearing Board (026)	L - 3
Adult Probation Department (280)	R - 20
Adult Probation/Probation Service Fee Fund (532)	R - 74
Ambulatory and Community Health Network of Cook County (893)	D - 56
Animal Control Department (510)	B - 55
Board of Election Commissioners - Election Fund (525)	Q - 3
Board of Review (050)	P - 3
Budget and Management Services (014)	C - 20
Building and Zoning (160)	F - 14
Capital Planning and Policy (031)	F - 9
Cermak Health Services of Cook County (240)	D - 26
Circuit Court - Illinois Dispute Resolution Fund (531)	R - 72
Clerk of the Circuit Court - Office of the Clerk (335)	S - 6
Clerk of the Circuit Court Administrative Fund (567)	S - 32
Clerk of the Circuit Court Automation Fund (528)	S - 21
Clerk of the Circuit Court Document Storage Fund (529)	S - 26
Clerk of the Circuit Court Electronic Citation Fund (580)	S - 36
Community Supervision and Intervention (236)	V - 46
Contract Compliance (022)	C - 30
Cook County Environmental Management Fund (578)	B - 66
Cook County Juvenile Temporary Detention Center (569)	R - 82
Cook County Law Library (530)	B - 60
County Assessor (040)	O - 4
County Auditor (070)	I - 3
County Clerk (110)	T - 5
County Clerk - Automation Fund (533)	T - 20
County Clerk - Election Division Fund (524)	T - 13
County Comptroller (020)	C - 25
County Highway Department (500)	B - 38
County Purchasing Agent (030)	C - 34
County Recorder Document Storage System Fund (527)	U - 11
County Treasurer (060)	X - 4
County Treasurer - Tax Sales Automation Fund (534)	X - 10
Court Services Division (230)	V - 27
Custodian (215)	V - 21
Department for Management of Information Systems (012)	G - 11
Department of Corrections (239)	V - 55
Department of Environmental Control (161)	B - 13
Department of Facilities Management (200)	H - 4
Department of Fiscal Administration and Support Services (211)	V - 10
Department of Homeland Security and Emergency Management (565)	A - 18
Department of Human Resources (032)	E - 3
Department of Human Rights, Ethics, Women's Issues (002)	A - 9
Department of Office Technology (023)	G - 22
Department of Public Health (895)	D - 77
Drug Court Special Revenue Fund (576)	R - 91
Eighth District -Office of the County Commissioner (088)	N - 36
Eleventh District -Office of the County Commissioner (091)	N - 48
Employee Appeals Board (019)	E - 9
Fifteenth District -Office of the County Commissioner (095)	N - 64
Fifth District -Office of the County Commissioner (085)	N - 24

Index of Departments Sorted Alphabetically

First District -Office of the County Commissioner (081)	N - 8
Fixed Charges and Special Purpose Appropriations - Corporate (490)	Y - 4
Fixed Charges and Special Purpose Appropriations - Health (899)	D - 143
Fixed Charges and Special Purpose Appropriations - Public Safety (499)	Y - 6
Forensic Clinical Services (312)	R - 42
Fourteenth District -Office of the County Commissioner (094)	N - 60
Fourth District -Office of the County Commissioner (084)	N - 20
GIS Fee Fund (570)	U - 15
Geographic Information Systems (545)	G - 26
Health Services - JTDC (241)	D - 38
IT Solutions & Services (016)	G - 16
Impact Incarceration (235)	V - 42
Intergovernmental Agreement/ETSB (535)	V - 70
Jail Diversion and Crime Prevention (238)	V - 51
John H. Stroger, Jr. Hospital of Cook County (897)	D - 85
Judicial Advisory Council (205)	A - 13
Judiciary (300)	R - 29
Juvenile Probation - Supplementary Officers (538)	R - 76
Juvenile Probation and Court Services (326)	R - 51
Juvenile Temporary Detention Center (440)	R - 61
Lead Poisoning Prevention Fund (544)	D - 145
MFT Illinois First (1st) (501)	B - 49
Medical Examiner (259)	B - 23
Medical Examiner Fees Fund (582)	B - 68
Ninth District -Office of the County Commissioner (089)	N - 40
Oak Forest Hospital of Cook County (898)	D - 126
Office Of The Secretary To The Board of Commissioners (018)	N - 4
Office of Adoption and Child Custody Advocacy (451)	B - 30
Office of The Chief Health Administrator (890)	D - 9
Office of the Chief Administrative Officer (011)	B - 7
Office of the Chief Financial Officer (021)	C - 5
Office of the Chief Judge (310)	R - 7
Office of the Independent Inspector General (080)	J - 3
Office of the President (010)	A - 5
Office of the Sheriff (210)	V - 6
Planning and Development (013)	F - 4
Police Department (231)	V - 34
Provident Hospital of Cook County (891)	D - 43
Public Administrator (390)	K - 3
Public Defender (260)	M - 4
Public Guardian (305)	R - 35
Recorder of Deeds (130)	U - 4
Rental Housing Support Fee Fund (571)	U - 19
Revenue (007)	C - 9
Risk Management (008)	C - 15
Second District -Office of the County Commissioner (082)	N - 12
Self - Insurance Fund (542)	C - 39
Seventeenth District -Office of the County Commissioner (097)	N - 72
Seventh District -Office of the County Commissioner (087)	N - 32
Sheriff's Department for Women's Justice Services (212)	V - 17
Sheriff's Merit Board (249)	V - 66

Index of Departments Sorted Alphabetically

Sheriff's Youthful Offender Alcohol & Drug Education (546)	V - 74
Sixteenth District -Office of the County Commissioner (096)	N - 68
Sixth District -Office of the County Commissioner (086)	N - 28
Social Service (313)	R - 46
Social Service/Probation and Court Services Fund (541)	R - 80
State's Attorney (250)	W - 6
State's Attorney Bad Check Diversion Program (562)	W - 20
State's Attorney Capital Litigation Trust Fund (566)	W - 22
State's Attorney Narcotics Forfeiture (561)	W - 16
TB Sanitarium District (564)	D - 149
Technology Policy & Planning (009)	G - 5
Tenth District -Office of the County Commissioner (090)	N - 44
The Children's Waiting Room Revenue Fund (572)	R - 83
The Mental Health Special Revenue Fund (574)	R - 87
The Peer Court Special Revenue Fund (575)	R - 89
The Ruth M. Rothstein CORE Center (894)	D - 70
Third District -Office of the County Commissioner (083)	N - 16
Thirteenth District -Office of the County Commissioner (093)	N - 56
Twelfth District -Office of the County Commissioner (092)	N - 52
Vehicle Purchase Fund (577)	V - 78
Veterans' Assistance Commission (452)	B - 34
Women's Justice Services Fund (573)	V - 76
Zoning Board of Appeals (170)	B - 19

Index of Departments Sorted Numerically

002 - Department of Human Rights, Ethics, Women's Issues	A - 9
007 - Revenue	C - 9
008 - Risk Management	C - 15
009 - Technology Policy & Planning	G - 5
010 - Office of the President	A - 5
011 - Office of the Chief Administrative Officer	B - 7
012 - Department for Management of Information Systems	G - 11
013 - Planning and Development	F - 4
014 - Budget and Management Services	C - 20
016 - IT Solutions & Services	G - 16
018 - Office Of The Secretary To The Board of Commissioners	N - 4
019 - Employee Appeals Board	E - 9
020 - County Comptroller	C - 25
021 - Office of the Chief Financial Officer	C - 5
022 - Contract Compliance	C - 30
023 - Department of Office Technology	G - 22
026 - Administrative Hearing Board	L - 3
030 - County Purchasing Agent	C - 34
031 - Capital Planning and Policy	F - 9
032 - Department of Human Resources	E - 3
040 - County Assessor	O - 4
050 - Board of Review	P - 3
060 - County Treasurer	X - 4
070 - County Auditor	I - 3
080 - Office of the Independent Inspector General	J - 3
081 - First District -Office of the County Commissioner	N - 8
082 - Second District -Office of the County Commissioner	N - 12
083 - Third District -Office of the County Commissioner	N - 16
084 - Fourth District -Office of the County Commissioner	N - 20
085 - Fifth District -Office of the County Commissioner	N - 24
086 - Sixth District -Office of the County Commissioner	N - 28
087 - Seventh District -Office of the County Commissioner	N - 32
088 - Eighth District -Office of the County Commissioner	N - 36
089 - Ninth District -Office of the County Commissioner	N - 40
090 - Tenth District -Office of the County Commissioner	N - 44
091 - Eleventh District -Office of the County Commissioner	N - 48
092 - Twelfth District -Office of the County Commissioner	N - 52
093 - Thirteenth District -Office of the County Commissioner	N - 56
094 - Fourteenth District -Office of the County Commissioner	N - 60
095 - Fifteenth District -Office of the County Commissioner	N - 64
096 - Sixteenth District -Office of the County Commissioner	N - 68
097 - Seventeenth District -Office of the County Commissioner	N - 72
110 - County Clerk	T - 5
130 - Recorder of Deeds	U - 4
160 - Building and Zoning	F - 14
161 - Department of Environmental Control	B - 13
170 - Zoning Board of Appeals	B - 19
200 - Department of Facilities Management	H - 4
205 - Judicial Advisory Council	A - 13
210 - Office of the Sheriff	V - 6
211 - Department of Fiscal Administration and Support Services	V - 10

Index of Departments Sorted Numerically

212 - Sheriff's Department for Women's Justice Services	V - 17
215 - Custodian	V - 21
230 - Court Services Division	V - 27
231 - Police Department	V - 34
235 - Impact Incarceration	V - 42
236 - Community Supervision and Intervention	V - 46
238 - Jail Diversion and Crime Prevention	V - 51
239 - Department of Corrections	V - 55
240 - Cermak Health Services of Cook County	D - 26
241 - Health Services - JTDC	D - 38
249 - Sheriff's Merit Board	V - 66
250 - State's Attorney	W - 6
259 - Medical Examiner	B - 23
260 - Public Defender	M - 4
280 - Adult Probation Department	R - 20
300 - Judiciary	R - 29
305 - Public Guardian	R - 35
310 - Office of the Chief Judge	R - 7
312 - Forensic Clinical Services	R - 42
313 - Social Service	R - 46
326 - Juvenile Probation and Court Services	R - 51
335 - Clerk of the Circuit Court - Office of the Clerk	S - 6
390 - Public Administrator	K - 3
440 - Juvenile Temporary Detention Center	R - 61
451 - Office of Adoption and Child Custody Advocacy	B - 30
452 - Veterans' Assistance Commission	B - 34
490 - Fixed Charges and Special Purpose Appropriations - Corporate	Y - 4
499 - Fixed Charges and Special Purpose Appropriations - Public Safety	Y - 6
500 - County Highway Department	B - 38
501 - MFT Illinois First (1st)	B - 49
510 - Animal Control Department	B - 55
524 - County Clerk - Election Division Fund	T - 13
525 - Board of Election Commissioners - Election Fund	Q - 3
527 - County Recorder Document Storage System Fund	U - 11
528 - Clerk of the Circuit Court Automation Fund	S - 21
529 - Clerk of the Circuit Court Document Storage Fund	S - 26
530 - Cook County Law Library	B - 60
531 - Circuit Court - Illinois Dispute Resolution Fund	R - 72
532 - Adult Probation/Probation Service Fee Fund	R - 74
533 - County Clerk - Automation Fund	T - 20
534 - County Treasurer - Tax Sales Automation Fund	X - 10
535 - Intergovernmental Agreement/ETSB	V - 70
538 - Juvenile Probation - Supplementary Officers	R - 76
541 - Social Service/Probation and Court Services Fund	R - 80
542 - Self - Insurance Fund	C - 39
544 - Lead Poisoning Prevention Fund	D - 145
545 - Geographic Information Systems	G - 26
546 - Sheriff's Youthful Offender Alcohol & Drug Education	V - 74
561 - State's Attorney Narcotics Forfeiture	W - 16
562 - State's Attorney Bad Check Diversion Program	W - 20
564 - TB Sanitarium District	D - 149

Index of Departments
Sorted Numerically

565 - Department of Homeland Security and Emergency Management	A - 18
566 - State's Attorney Capital Litigation Trust Fund	W - 22
567 - Clerk of the Circuit Court Administrative Fund	S - 32
569 - Cook County Juvenile Temporary Detention Center	R - 82
570 - GIS Fee Fund	U - 15
571 - Rental Housing Support Fee Fund	U - 19
572 - The Children's Waiting Room Revenue Fund	R - 83
573 - Women's Justice Services Fund	V - 76
574 - The Mental Health Special Revenue Fund	R - 87
575 - The Peer Court Special Revenue Fund	R - 89
576 - Drug Court Special Revenue Fund	R - 91
577 - Vehicle Purchase Fund	V - 78
578 - Cook County Environmental Management Fund	B - 66
580 - Clerk of the Circuit Court Electronic Citation Fund	S - 36
582 - Medical Examiner Fees Fund	B - 68
890 - Office of The Chief Health Administrator	D - 9
891 - Provident Hospital of Cook County	D - 43
893 - Ambulatory and Community Health Network of Cook County	D - 56
894 - The Ruth M. Rothstein CORE Center	D - 70
895 - Department of Public Health	D - 77
897 - John H. Stroger, Jr. Hospital of Cook County	D - 85
898 - Oak Forest Hospital of Cook County	D - 126
899 - Fixed Charges and Special Purpose Appropriations - Health	D - 143

INTRODUCTION

The **Executive Budget Recommendation** (and the latter **Annual Appropriation Bill**) is prepared according to guidelines of the Government Finance Officers Association. Cook County and the Budget & Management Services are proud of receiving the Distinguished Budget Presentation Award every year since 1996. At the same time, we are mindful of the need to continuously update and make improvements in our presentation.

Cook County Government elaborates on governmental organization structure. This section provides a basic introduction to the structure and operations of county government and the Cook County Vision 2011. This chart shows departments under the President and departments reporting to other elected officials.

The **Preface and Citizen's Summary** illustrate the principle categories of the budget. The Preface includes the **Introduction, Cook County Vision 2011, Cook County Elected Officials, Budget Calendar, Budget Procedures and Structure, Department Directory** and the **Glossary of Terms** (which is alphabetical and provides a short thumbnail description for each department). The Citizen's Summary elaborates detail of **Cook County Government, FY2011 Budget Overview, Budget Comparison, Budget Breakout, Five-Year Revenue Projection** and more detailed information in the **Q-Charts**.

The **Budget Overview** indicates the FY 2011 Budget: Priorities and Appropriations which summarize the major changes in the recommendation budget. These are organized by dollars, FTE positions and revenue. Commentary is included for major funds and service areas. **Comparison of FY 2011 and FY 2010** is a short review of major year to year differences.

The **Q Charts** provide detail for the budget recommendation. In many cases expenditure and appropriation data are provided for the most recent 5 years. Detail is organized in separate tables by fund, program, object classification, and control officer as appropriate. Summary graphs are provided at the end of this section. A section is provided for revenue estimates.

The **Revenue Estimate** section provides a detailed breakdown of anticipated revenue sources for FY 2011. This section is prepared by the County Comptroller and may appear under a separate cover depending on information available at time of producing this document.

The **Capital Improvement Programs** section details a review of the number of capital projects that have been undertaken. These projects involve expansions and/or improvements to facilities and provisions for capital equipment. In FY 2011 the President enacted Executive Order 2011-1, a moratorium on Capital Improvement Programs which introduces greater restrictions on capital spending for non-essential construction projects, professional contracts, and equipment purchases. (See Capital Improvement Programs Section of this document for further explanation.)

The **Resolution and Annual Appropriation Bill** includes both the formal resolution that is used for approving the budget and a list of policy statements that are approved in conjunction with the budget. These policy statements control the conduct of fiscal business by the County during the year.

The **Annual Appropriation Bill** for each department and elected official follow the introductory materials. Volume I contains the Cook County Vision 2011, Citizen's Summary, Revenue Estimates, Capital Improvement Programs, Resolution, and Appendices (includes position classification and compensation plan, including salary schedules, rules for leaves of absence, and the chart of accounts). Volume II contains the Bureau Summary (includes the Department Narratives, Bureau and Department Appropriations and Positions by Fund, and Summary of Appropriation by Object Classification). Each of the appropriation sections contains a summary of the appropriation/recommendation and positions for the departments. The Budget Overview consists of (where applicable) the Mission, Goals & Objectives, Summary of Operations, Major Accomplishments, Key Budget Initiative, and Programs.



COOK COUNTY VISION 2011

STATEMENT

“Cook County is a global marketplace where citizens and businesses flourish in vibrant, safe neighborhoods with access to quality health care and jobs, and Cook County Government provides cost-effective, efficient, and responsive public services.”

MAJOR GOALS

GENERAL

1. Cook County has an informed participating citizenry aware of the services that the County provides. Cook County responds quickly to citizen inquiries.
2. Cook County employees are a valued resource. The County fosters a climate where staffs support team efforts, focus on positive solutions, and assume responsibility for team results. The County recognizes individual and team achievement, and the environment promotes service excellence with ongoing training programs, fair pay, and opportunities for personal growth for all employees.
3. Cook County departments provide cost-effective and courteous services in user-friendly environments with enhanced information access.
4. Cook County has a healthy infrastructure. Its facilities, highways, and equipment are well planned, built and maintained.
5. Cook County has state-of-the-art information systems. Common information is shared through networks throughout the County in a manner that restricts access to data when necessary, but insures access when needed. Users have confidence in the systems and their information needs are expeditiously addressed. Forms and information are readily available to the public through the internet.

COMMUNITY AND ECONOMIC DEVELOPMENT

6. Cook County's alliances and partnerships with public and private sector organizations enable us to attract and retain businesses creating sustainable wage jobs in globally competitive industries bolstering the County's economic base.
7. Cook County's neighborhoods are vibrant. All citizens, particularly seniors and growing families, have access to quality affordable housing through home ownership, rental, housing rehabilitation and community development program opportunities.
8. Cook County government fosters a cost-effective, cooperative, and inclusive regional approach to economic growth.

PUBLIC SAFETY

9. Citizens of Cook County have control of their neighborhoods and feel safe.
10. Cook County youth expect a fulfilling future and are not lured into a life of crime.
11. Cook County attacks the roots of crime through progressive approaches to crime prevention, rehabilitation, and corrections.
12. Citizens of Cook County receive timely justice including court services, counsel, guardianship and victim assistance, when appropriate.
13. Cook County's facilities are accessible, structurally sound and secure.

HEALTH

14. Cook County citizens receive public health care in a user-friendly, neighborhood-based setting with an emphasis on prevention and maintenance.
15. The citizens of Cook County have access to state-of-the-art premier health care facilities.

FINANCE

16. Cook County government is financially sound and has an investment grade bond rating.
17. Cook County has a revenue stream that is increasingly independent of the real estate tax.
18. Cook County's fees are based upon the cost of service provided. The County contains costs within the growth rate of the overall economy.
19. Cook County government has cost-effective, efficient management systems that foster accountability and process improvement.

INTERGOVERNMENTAL RELATIONS

20. Cook County creates partnerships with state and local governments, businesses, civic groups, and foundations to address regional issues.
21. Cook County effectively uses the legislative process at all levels to control costs, broaden its revenue sources, and improve the lives of its citizens.
22. Cook County acquires and shares information on new techniques and best practices through national and international networks.

COOK COUNTY ELECTED OFFICIALS

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

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 Annual Executive Budget (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

Earlean Collins	(D)-1st District
Robert Steele	(D)-2nd District
Jerry Butler	(D)-3rd District
William M. Beavers	(D)-4th District
Deborah Sims	(D)-5th District
Joan Patricia Murphy	(D)-6th District
Jesus G. Garcia	(D)-7th District
Edwin Reyes	(D)-8th District
Peter N. Silvestri	(R)-9th District
Bridget Gainer	(D)-10th District
John P. Daley	(D)-11th District
John A. Fritchey	(D)-12th District
Larry Suffredin	(D)-13th District
Gregg Goslin	(R)-14th District
Timothy O. Schneider	(R)-15th District
Jeffrey R. Tobolski	(R)-16th District
Elizabeth Ann Doody Gorman	(R)-17th District

OTHER COUNTY ELECTED OFFICIALS

COOK COUNTY ASSESSOR

Honorable Joseph Berrios

Room 314, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-603-5300

COOK COUNTY BOARD OF REVIEW

Honorable Dan Patlak

Honorable Larry R. Rogers, Jr.

Commissioners
Room 601, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-603-5540

CLERK OF THE CIRCUIT COURT

Honorable Dorothy Brown

Room 1001, Daley Center
50 W. Washington
Chicago, IL 60602
312-603-5030

COOK COUNTY CLERK

Honorable David D. Orr

Suite 500
69 W. Washington
Chicago, IL 60602
312-603-5656

COOK COUNTY RECORDER OF DEEDS

Honorable Eugene Moore

Room 230, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-603-5050

COOK COUNTY SHERIFF

Honorable Thomas J. Dart

Room 704, Daley Center
50 W. Washington
Chicago, IL 60602
312-603-6444

COOK COUNTY STATE'S ATTORNEY

Honorable Anita Alvarez

Suite 3200
69 W. Washington
Chicago, IL 60602
312-603-5440

COOK COUNTY TREASURER

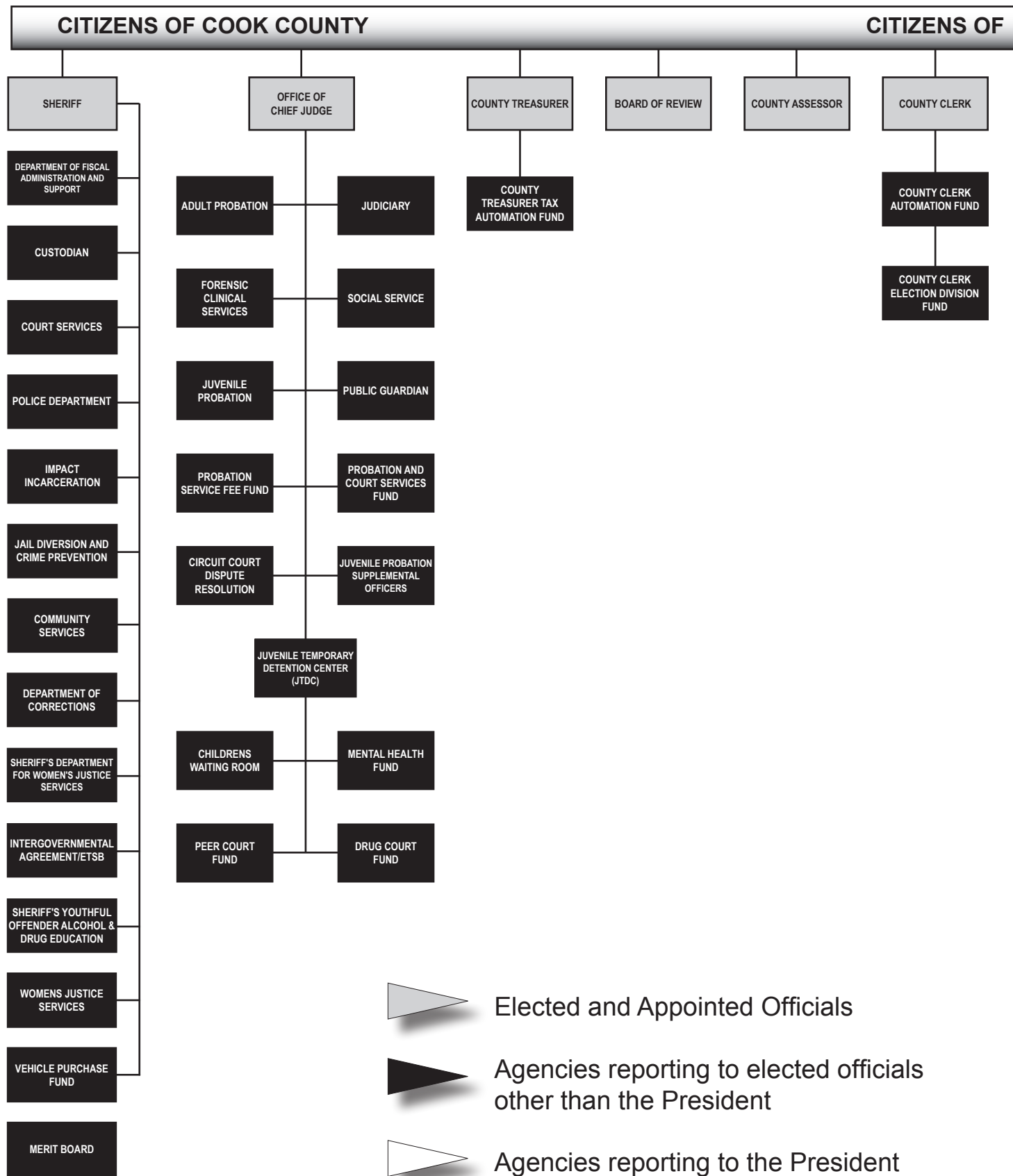
Honorable Maria Pappas

Room 212, County Bldg.
118 N. Clark Street
Chicago, IL 60602
312-603-6200





2011 COOK COUNTY OR

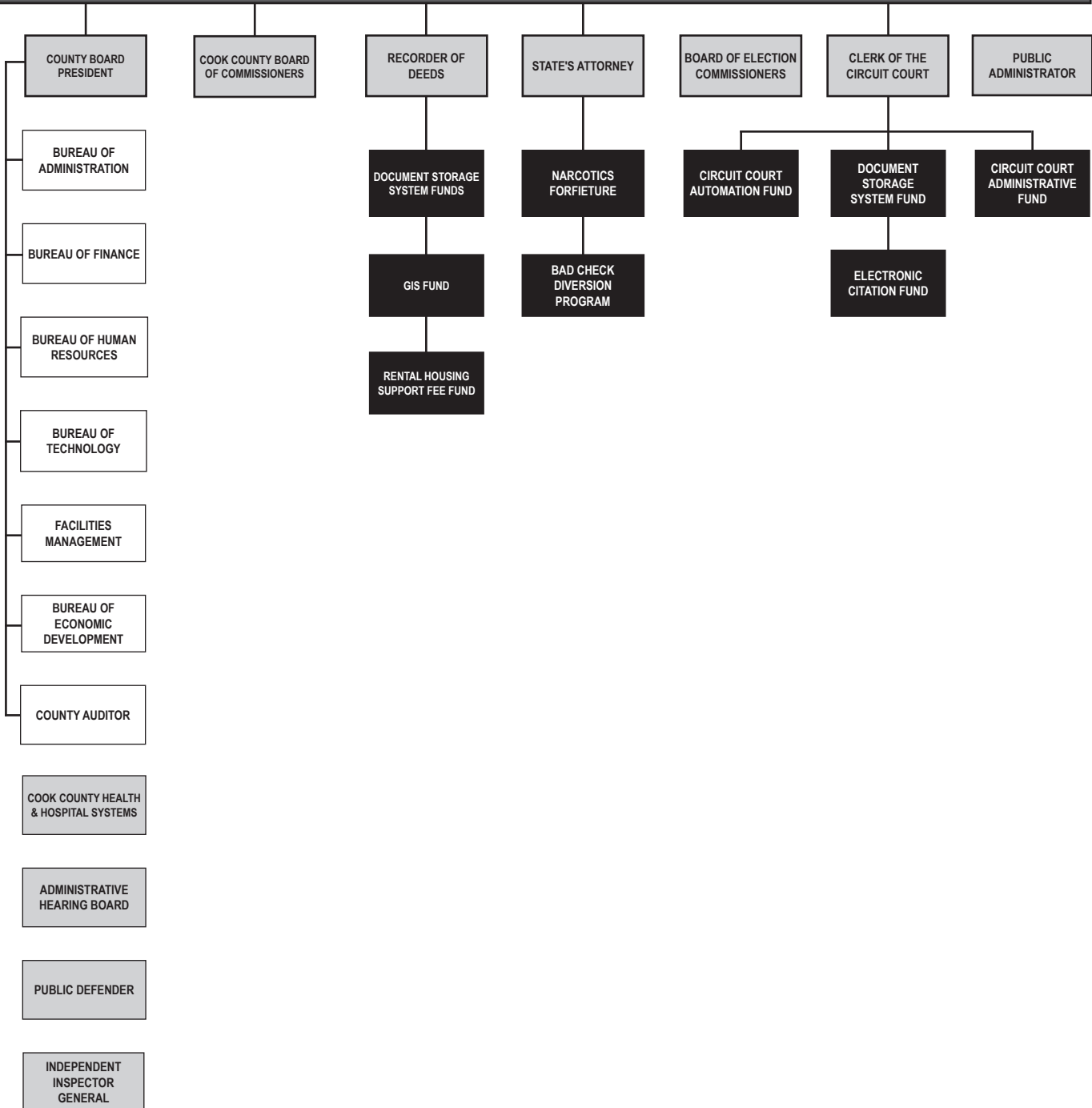


ORGANIZATIONAL CHART



COOK COUNTY

CITIZENS OF COOK COUNTY





COOK COUNTY BUDGET CALENDAR*

DECEMBER	The fiscal year begins. The Appropriation Bill is implemented on December 1.
JANUARY & FEBRUARY	Previous fiscal year expenditures are finalized and the final fiscal year trial balance is produced.
MARCH	Final Adopted Appropriation Bill is posted on the Cook County web site and a hard copy is printed.
JUNE	Budget request materials are sent to departments with the Fiscal Policy of the President addressing matters of performance, expenditure control, and plans for the next budget year. The agencies specifically summarize issues, identify appropriate funding, and justify staffing requests.
JULY & AUGUST	Budget requests are submitted from all agencies to Budget and Management Services where budget review procedures are implemented for each County program and each budget request is analyzed.
AUGUST	Budget requests are reviewed by the Chief Financial Officer and staff to assure compliance with instructions, procedures and policies in preparation for executive budget hearings.
SEPTEMBER & OCTOBER	The President conducts executive budget hearings with agencies as required. Appropriation requests are reviewed to assure that matters relating to the County's current and future missions and mandates are addressed. During this process, the department may discuss any problems and clarify areas of fiscal concern. The President's Budget Recommendation is submitted to the Committee on Finance of Cook County who may question County executives and others regarding the appropriateness and fiscal impact of each department request.
NOVEMBER & DECEMBER	The proposed budget is made available for public review at various locations throughout the County. Public hearings are conducted during which the Committee on Finance considers testimony from service providers, program staff, and the general public. After the hearings have been completed and any amendments inserted, the Board of Commissioners approves and adopts the Appropriation Bill, which authorizes funding and staffing levels for each department.

** All dates are contingent upon the presentation date and passage of the Annual Appropriation Bill.*

BUDGET PROCEDURES AND STRUCTURE

PROCEDURES

A budget is defined as the formal expression of plans, goals, and objectives of management that covers all aspects of operations for a designated period of time. The "budgeting process" merges two disparate goals: minimize the use of available resources and maximize services. Resource availability is determined by the County's tax and fee structure, activities and policy goals. The latter reflects the nature of the property tax under home rule authority. In home rule units of government, elected officials place limits on the rate of growth of the property tax levy. The amount of property tax revenue; therefore, is the result of policy and not procedure. This is also true for other revenue sources, such as fees.

The demand for services is best gauged by the individual agencies responsible for providing those services. Department managers, advised of the availability of resources, consider the options available to them to maximize the effective use of these resources. Budget conflicts that cannot be resolved at the department level are first addressed by the President, in the preparation of the President's budget recommendations.

The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process. The development of the annual budget begins in earnest with each department submitting a detailed request for appropriation. The requests are based on such factors as state statutory changes, social-demographic developments, external trends (such as crime), and the economy. Meetings are then held by the President of the County Board and the budget staff with each department to review the requests. Based on department requests and available resources, the Chief Financial Officer, in conjunction with the Budget Director, prepares an executive budget that is submitted to the President for approval.

Concurrent with this process, the Chief Financial Officer and the County Comptroller prepare an estimate of revenues and other resources available for appropriations. This estimate is used by the President and their staff as part of the fine-tuning of the executive budget.

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. Later, at several sites throughout the County, public hearings on the budget are held. During these department and public hearings, amendments to the President's recommended budget are discussed. After all hearings, the Committee

on Finance considers proposed amendments and recommends the budget as amended to the County Board. The County Board, with such approved amendments, approves the budget, in the form of the Appropriation Ordinance. The Annual Appropriation Ordinance must be adopted by March 1 of the current fiscal year.

The Board of Commissioners makes final reconciliation when it adopts the Final Appropriation Bill. However, the President does have the power to veto an appropriation and to determine a schedule of expenditures. (See Budget Calendar) A two-thirds vote of the Board is required to override a presidential veto.

The County's fiscal year commences December 1 of each year. While the Board may amend the budget throughout the fiscal year by transferring between object accounts, the amount of the total budget may not increase.

Pursuant to its constitutional home rule authority, the County enjoys significant discretion in managing its governmental and fiscal affairs. For example, there are no State limitations imposed on the size of its budget, the amount of its debt, the amount of real property taxes which can be levied, and very few limitations on its ability to raise other revenues.

While there is no State limitation on the size of the budget which may be adopted, the County Board has adopted an ordinance limiting the aggregate increase in the property tax levy to the lesser of 5% or the rate of inflation.

Pursuant to State Statute, the County is responsible for certain election costs in even-numbered years, causing the property tax levy for the election fund to increase significantly in those years.

The budget is prepared on an encumbrance accounting (modified accrual) basis in which the current year's encumbrances are treated as expenditures in the current period on the budgetary operating statements. Budgetary control is maintained on an appropriation basis. Each requested unit of appropriation is supported by line detail showing how the total amount of such unit is arrived. The appropriations in this budget represent an amount estimated for a particular program, sub-activity, and agency or department. Unexpended, unencumbered appropriations lapse at the end of each fiscal year.

The Capital Project Funds apply project length budgets for fiscal control. The County controls expenditures from non-budgeted funds

primarily by monitoring cash balances through its integrated accounting system. Non-budgeted debt service fund expenditures are determined by the bond indentures and do not affect the operating budget.

Illinois law requires real property taxes to be collected in the year following the levy year. These taxes appear as revenue in the budget, but on the County's financial statements, which are prepared according to GAAP (General Accepted Accounting Principles), the

real property tax collections for the 2011 tax levies of the County (except the Health Fund, which is treated differently under GAAP) are not recognized as revenue and are not available until 2012. GAAP has the effect of decreasing the unreserved fund balance in the Corporate and Public Safety Funds as reported on the County's financial statements, but has no effect on the budgeted unreserved fund balances.

PERFORMANCE BASED MANAGEMENT AND BUDGETING

Cook County has an interest in ensuring that every department and agency, including agencies operated by the eleven separately elected officials, and the Cook County Health and Hospitals System operate in an efficient and fiscally responsible manner.

Cook County has an interest in improving the delivery of public services through the use of strategic planning, business planning, a sound resource allocation process encompassing the traditional budget process and a framework for managerial accountability to ensure that the County's goals, mission and objectives focus on countywide results and that the results produced reflect the goals of statutory programs and responsibilities.

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 and improved results for the public

and will ensure that the County as a whole is addressing its core functions and mission.

The purpose is to:

1. Improve public service delivery through deliberate planning and an emphasis on accountability and results;
2. Improve managerial and legislative decision-making by promoting the gathering of meaningful and objective performance information;
3. Ensure that all departments and agencies are fiscally accountable and are primarily addressing statutory operations and functions; and
4. Improve public trust in County government by holding the County and its departments accountable for achieving results.

STRUCTURE

County services and facilities are financed by means of a variety of taxes, fees, reimbursements, and intergovernmental assistance. Each year, resources are evaluated, analyzed and projected, so that the County may plan to spend only that which it receives. The County is prohibited by law from incurring a deficit.

To plan for the effective delivery of services and to manage efficiently the revenues that support these services, the County Board of Commissioners adopts an annual budget. Although this budget document may sometimes appear complicated, its purpose is quite simple: to plan, manage and control revenue and expenditures. Additionally, the budget intends to relate fiscal and operational policies, priorities and goals. Three of the options for exploring the budget are by Program, Fund and Control Officer / Department.

County agencies may be grouped into nine program areas: Government Management & Supporting Services, Corrections, Courts, Health, Control of Environment, Economic Human Development, Assessment & Collection of Taxes, Election, and Transportation. The two largest functions, in terms of both resources allocated and persons employed, are Health and Courts, which together comprise 62.1% of the total FY 2011 budget. Corrections comprise 12.7%, while Government Management accounts for 18.7%. The remaining

services account for only 6.5%. Functional categorization enables a look at County priorities and performance.

County finances are organized by funds for accounting purposes. Three basic funds make up the General Funds: Corporate, Public Safety and Health. In FY 2011, these funds total \$2,329.5 million (or 76.3%) of the County's \$3,055.1 million budget.

The Corporate Fund includes those departments that perform administrative and management functions, as well as the miscellaneous services provided directly to the public. The Public Safety Fund includes all judicial and law enforcement agencies, and the Health Fund include all departments related to the provision of public health care.

In addition to the General Funds, the County uses special purpose or dedicated funds. Revenue deposited in these funds is earmarked for a specific purpose, such as The Suburban Cook County TB Sanitarium District. Recently acquired, The TB Sanitarium District provides education, research, testing and other services aimed at the prevention, detection and treatment of tuberculosis. The major special purpose funds are Election Fund, Annuity and Benefit (Pension) Fund, and the Bond and Interest Fund. In FY 2011, the dedicated funds total approximately \$716.8 million, or 23.5% of the total County budget. When combined with the General Funds, these dedicated funds

are referred to as the operating budget. In FY 2011, the operating budget is \$3,055.1 million. An allowance for uncollected property taxes is included in this total.

To avoid potential confusion, the distinction between the operating and total budget should be emphasized. The operating budget is

the total budget less appropriations for capital improvements. Capital Improvement Program appropriations are funded by the proceeds from bond issues and, in the case of highways, Motor Fuel Tax. The service life of capital improvements is delivered over a period longer than the fiscal year.

DETAIL STRUCTURE OF CONTROL OFFICER / DEPARTMENTAL BUDGETS

The County prepares budgets for over a hundred agencies and each is categorized by a Control Officer. They range in size from the \$9,018 Sheriff's Youthful Offender Alcohol & Drug Education budget to the John H. Stroger, Jr. Hospital budget of \$421.9 million. For each department, the budget includes four pieces of information. First, is each department's mission statement and narrative which details the vision as well as operations as a function of Cook County Government. Also, within this section are the departments' goals, objectives, key budget initiatives, and some of the major accomplishments realized thus far.

Second, appropriations are identified by line-item detail and summarized by object classification: broad categories of related expenditures such as those for wages, fringe benefits* and other employee expenses. This line-item detail, Distribution by Appropriation Clas-

sification, is the expenditure plan for each object classification category.

Third is Personal Services - Summary of Positions. Here positions are summarized by job title and business unit within the department. This summary provides insight to the proposed use of personnel. This also establishes the basis for position control when hiring.

Finally, is a Summary of Positions by Grade. All budgeted positions are summarized by grade, a classification system used by the County to establish compensation schedules.

* In FY 2005 fringe benefits were removed from Departments' appropriations and are now managed by DBMS.

DEPARTMENT DIRECTORY

The **Administrative Hearing Board** is an independent entity that hears cases relating to violations of the County Ordinance.

The Office of **Adoption and Child Custody Advocacy** conducts investigations and social studies involving independent adoptions, custody/visitation, probate and domestic violence as ordered by the Circuit Court of Cook County or by courts in other jurisdictions.

The Chief Judge's **Adult Probation** is committed to providing the courts with quality information and offering viable, cost-effective sentencing options. Through a balance of enforcement and treatment strategies, the department holds offenders accountable and affords them opportunities to become productive, law-abiding citizens.

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

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

The County **Assessor** is responsible for ascertaining the value for taxing purposes of 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** maintains a proficient staff which 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 **Board of Review** provides a fair, efficient, cost-effective, and citizen-focused review process to adjudicate real estate assessment appeals and perform duties in a prompt manner pursuant to the Illinois Property Tax Code.

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

Budget and Management Services is responsible for preparing the Annual Appropriation Bill of Cook County and coordinates the development of annual and long-term budgetary projections. The Department coordinates budgetary and central reporting for all

grants awarded to County departments or agencies and the capital equipment program for the County. In addition, it monitors the ongoing implementation of the annual appropriation and is responsible for providing ongoing management services to County departments.

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

The Office of **Capital Planning and Policy** is responsible for implementing and monitoring the County's capital program and reviewing policy as it pertains to capital construction in the County.

Cermak Health Services of Cook County provides quality, timely, effective and cost-efficient clinical services, and early disease detection to the detainees at the Cook County Department of Corrections, Department of Community Supervision and Intervention, Impact Incarceration, and Juvenile Temporary Detention Center in accordance with acceptable community, accreditation and regulatory standards.

The **Chief Administrative Officer (CAO)** coordinates the activities of 10 Cook County departments: Animal Control, Environmental Control, Highway, Motor Fuel Tax – Illinois First, Law Library, Medical Examiner, Veterans' Assistance Commission, Office of Adoption Child Custody Advocacy, Zoning Board of Appeals. The CAO also manages the Industrial Engineers.

The **Chief Financial Officer** is responsible for financial oversight in Cook County government. The office coordinates and supervises all the financial activities of the County and monitors the expenditures of each budgetary unit. The Chief Financial Officer is also responsible for the strategic direction and management of the seven departments comprising the Bureau of Finance.

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

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 keeps all minutes and agendas of Board proceedings. Vital Statistics is responsible for the safekeeping of all birth, death and marriage records generated within Cook County and is also responsible for the issuance of all marriage applications and licenses, certification of notary publics and registration of businesses operating under an assumed name. The Ethics Division follows State and County laws by receiving and administering statements filed under the Illinois Governmental Ethics Act, the Illinois Campaign Financing Act, and the Cook County Lobbyist Registration Ordinance.

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

Community Supervision and Intervention coordinates the Day Reporting Center, the Pre-Release Center, the Electronic Monitoring Program, and the Sheriff's Work Alternative Program. All of these programs are designed to reduce overcrowding at the Cook County Jail while targeting recidivism and the root causes of crime. The various programs provide substance abuse counseling, vocational skills training, GED services, family counseling, and health education to nonviolent offenders, both male and female.

The Office of the **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 the respective fiscal year.

The Office of **Contract Compliance** is responsible for the day-to-day operation of the Cook County Minority Business Enterprise/Women's Business Enterprise Ordinance. The Office monitors contractor activities for compliance and serves as the coordination point for the County's minority-and-female-owned business programs, including educating potential vendors.

Cook County Health and Hospitals System 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 Sheriff's **Corrections** facility 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. The Department consists of Divisions I, II, IV, V, VI, VIII, IX, X and XI.

The Office of the **County Commissioners** assists all committees and subcommittees of the Board of Commissioners in performing their duties pursuant to County Ordinances and Board Rules.

Court Services executes all court orders issued by the Circuit Court of Cook County, and is responsible for maintaining decorum and security in the courtrooms of all divisions of the Circuit Court, and the apprehension of all 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 Sheriff's **Custodian** is responsible for performing housekeeping functions at several County owned or operated buildings. Other responsibilities include operation of the elevators, maintenance of building directories, providing information, lost-and-found services, commercial service installations, and the County-wide recycling programs.

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

The **Employees Appeals Board** is charged with hearing all appeals of any career service employee, not represented by a union, for disciplinary action relating to discharge, demotion or suspension for period of more than ten (10) days, upon the request of the employee, to assure fair and equitable treatment of employees in a professional manner.

Environmental Control protects the health and welfare of the people of Cook County through the preservation, protection and improvement of the environment.

Facilities Management maintains, operates, services, and repairs County properties and operating equipment. It also provides the personnel and supervision needed to remodel, rehabilitate, construct, and install the various facilities, offices, equipment, and devices needed to keep the County functioning.

Fiscal Administration and Support Services formed in 2007 to centralize the following functions: financial management of the entire Sheriff's Department including asset forfeiture and grant management, computer networking systems, vehicle services, and the department's training academy.

Forensic Clinical Services gathers psychosocial histories of defendants and performs psychiatric, psychological and brain-wave 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.

Highway is responsible for maintaining the highways in order to provide safe, efficient, comfortable and economical movement of people and goods.

The Cook County Department of **Homeland Security and Emergency Management (DHSEM)** is responsible for providing a countywide homeland security and emergency manage-

ment system that will respond to, coordinate and communicate with all county departments and local governments, state and federal governments, and private entities to ensure the adequacy of the county strategy for detecting, preparing for, preventing, protecting against, responding to, and recovering from terrorist threats, attacks or natural disasters within Cook County and shall develop strategies, emergency operations plans and biennially review, and coordinate appropriate revisions to those plans.

Human Resources oversees the County's personnel functions. The Department is charged with attracting and retaining motivated, competent County employees; providing the President and other County executives with the necessary flexibility and management control to assure the delivery of quality public service; and establishing and enforcing fair, equitable hiring and promotion procedures for County employees and applicants for employment.

The office of **Human Rights, Ethics and Women's Issues** implements the activities of the Cook County Commission on Human Rights, the Cook County Commission on Women's Issues and the Cook County Board of Ethics. Its responsibilities include the investigation and adjudication of discrimination complaints filed under the Cook County Human Rights, and complaints filed under the Cook County Ethics Ordinance, as well as engaging in affirmative activities designed to prevent discrimination, improve human relations, and encourage ethical conduct in County government. It also develops policy and program recommendations, sponsors educational projects, and advises the County Board on issues of concern to girls and women.

The Sheriff's **Impact Incarceration** places offenders into a military-like environment to attempt to instill self-discipline and physical conditioning. The core of the program is educational and vocational training coupled with drug intervention treatment and counseling. Unique to this program is the reintegration programming that will be provided to offenders and is intended to reduce recidivism through post incarceration supervision and aftercare.

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

IT Solutions and Services maintains the County's data communications network, administers and maintains the County's voice communications system, and provides a variety of support services to all departments and agencies of Cook County.

The **Jail Diversion and Crime Prevention** combines the resources of the Youth Services division, Senior Citizen Law Enforcement Academy, Community Services division, and the Graffiti Removal program in an effort to lower the jail population and the crime rate.

The **John H. Stroger, Jr. Hospital of Cook County** provides a full range of inpatient services for adult and pediatric patients in a variety of medical specialties to all residents of Cook County, including services for chronic disease, burns, and a Level 1 Trauma Center and Emergency Services.

Illinois Statute (55 ILCS 5/5-18001 et. seq.) and Cook County Ordinance (Chapter 5, Section 161-163) empower the **Judicial Advisory Council** to devise means to effect the improvement of administration of justice in and with relation to the County, and to formulate all proper suggestions and recommendations concerning legislation and other measures designed to bring about such improvement.

The **Judiciary** area of the Chief Judge of the Circuit Court of Cook County administers the largest unified court system in the nation. Through the efforts of 450 judges and associate judges, the Court disposes of approximately 2.5 million cases annually. The judges of the Court are assigned to the County Department, the Municipal Department, or the Juvenile Justice and Child Protection Department.

The Chief Judge's **Juvenile Probation** serves the welfare of children and their families within a sound framework of public safety. The department is committed to providing the guidance, structure and services needed by every child under its supervision. In partnership with the community, the Department promotes the healing and recovery of neglected children, and directs delinquent children toward reforming their behavior and making responsible decisions.

The **Juvenile Temporary Detention Center** provides the children in its custody with a safe, caring environment, programs, and a structure that enhances personal development and improves their opportunity for success upon return to the community.

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 including statutes, case law and digests for all fifty states, as well as numerous Illinois practice manuals.

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

The Cook County 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.

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

The Sheriff **Police** is responsible for the preservation of peace, the suppression of crime, and the enforcement of regulatory ordinances. The Police have sole responsibility for patrolling unincorporated areas of Cook County, for coordinating activities, and providing assistance to other police agencies throughout the County.

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 for the purpose of enhancing access to inpatient obstetrical, medical, surgical and diagnostic services, offering unique teaching, training and research opportunities, and providing comprehensive emergency services.

The **Public Administrator's** Office serves the citizens of Cook County by providing comprehensive investigative and estate administrative services for decedents dying in Cook County with unknown heirs.

The Cook County **Public Defender** is directed 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 Office of the **Public Guardian** renders guardianship to adults with disabilities, acts as Guardian ad Litem and/or attorney for minors whose parents are charged with abuse and neglect, and acts as Guardian ad Litem for minors whose parents are involved in disputed proceedings.

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

The Office of the **Purchasing Agent** solicits bids and enters into contracts for commodities and services as specified by all Cook County Agencies. In addition, with the exception of the health facilities, the Office processes vendor invoices to the Comptroller for payment upon receipt of goods or services.

The Office of the **Recorder of Deeds** records, stores, and provides information that is accurate, legible, timely, and easily retrievable for public and private use. The office creates public records of land transactions; as well as, federal and State tax liens, articles of incorporation, and Uniform Commercial Code filings.

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

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

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

The Office of the **Sheriff** of Cook County directs and administers the nine departments of the Sheriff's Office: Administrative and Support Services, Custodian, Court Services, Police, Impact Incarceration (Boot Camp), Community Supervision and Intervention, Jail Diversion and Crime Prevention, Women's Justice Services, Merit Board, and Corrections.

Under the Chief Judge, **Social Service** is a community corrections and court services department 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 as defined by the Illinois Constitution as restoring the offender to useful citizenship. In partnership with the court and the community, the department increases public safety by redirecting offenders toward non-criminal behavior in the home, school, workplace, and community.

The **State's Attorney** works to preserve the public safety, ensure the fair and efficient administration of justice and 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 the County of Cook and its officers in all civil proceedings.

Technology Policy and Planning partners with Cook County departments and agencies in the design, development, deployment and support of mainframe, midrange, distributed and web-based application. The department will work with agencies, bureaus, and officials to develop the County's strategic technology plan and implement and manage technology solutions to support the County's business functions.

The Office of the **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 safekeeping and prudent investment of public funds.

The **Veterans' Assistance Commission** promotes and protects the rights of veterans and their immediate family members through education, communications, and technology.

Women's Justice Services will target the fastest growing population within the Cook County Department of Corrections-Women. The department will consolidate, co-ordinate, and strategically plan the future interventions, supervision, and service plans for all females within the Sheriff's jurisdiction. This department will access all women's services within considerably less time because of the self-contained nature of this program model.

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

GLOSSARY OF TERMS

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	A budget applicable to a single fiscal year.
APPROPRIATION	The legal authorization granted by the Cook County Board of Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
ASSESSED VALUATION	The estimated value of all land and property in Cook County. The valuation is used as the basis for computing the Property Tax Levy.
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 financial plan for maintaining Cook County government for one 12-month period. The plan 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 as part of the management control technique of formal budgetary integration.
BUDGETARY CONTROL	The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.
BUREAU	Organizational unit in which departments with related missions report to single executive, such as Bureau Chief, Cook County has a Bureau of Administration, Bureau of Economic Development, Bureau of Finance, Bureau of Human Resources, and Bureau of Technology.
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 five-year estimate of capital project costs. It sets forth each project and equipment purchase, and specifies the resources estimated to be available to finance the projected expenditures.
CAPITAL EQUIPMENT	Equipment items that have physical substance and a life in excess of one year such as, institutional equipment, office furnishings and equipment, computer equipment, vehicles, automotive equipment, telecommunications equipment, and other equipment.
CAPITAL EXPENDITURES	Expenditures resulting in the acquisition of, or addition, to the County's general fixed assets.
CAPITAL IMPROVEMENT	Improvements or additions to fixed County assets and the acquisition of new County assets. Capital Improvements are detailed in a separate section of the budget and are financed through the direct issuance of general obligation bonds.

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 on a cost-reimbursement basis.
CHART OF ACCOUNTS	<p>A chart detailing the system (numbered and descriptive) of general ledger accounts used to designate funds, expenditures, revenues, and balance sheet accounts..</p> <p>Operating Accounts – Provides funding for the purchase of goods and services deemed necessary throughout the fiscal year excluding purchases categorized as Capital Outlay (See Object Classification)</p> <p>Capital Accounts (New/Replacement) – This fund provides financing for the purchase of capital equipment. Capital Equipment is defined as durable goods with a useful life of three or more years. Equipment not recommended for bonding is eligible for funding from equipment notes.</p> <p>Major Capital Accounts – This fund provides funding for certain projects with requirements and with a depreciable life of at least three (3) years.</p> <p>Major Lease of Capital Accounts - This fund provides funding for projects that would benefit from lease financing arrangements. Projects include the lease of the mainframe computer, mainframe printers, and large capacity document printers.</p>
COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)	The official annual report stating the financial position and result of operations of Cook County for the fiscal year. It incorporates an opinion on the Report's general-purpose financial statements by an independent certified public accounting firm.
COST-OF-LIVING-ALLOWANCE (COLA)	A periodic adjustment to salaries and wages to allow for inflation (changes in the cost of living).
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, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.
DEPARTMENT	A unit of Cook County government. Departments are usually under the direction of non-elected County management staff.
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	Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
EQUALIZED ASSESSED	The assessed value of real property, as determined by the Cook County Assessor, multiplied by an annual equalization factor determined for the County by the Illinois Department of Revenue. The Assessed Valuation is the basis for levying property taxes.
EXPENDITURE	Any use of financial resources by Cook County for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.
FISCAL YEAR	A 12-month period for which the Annual Appropriation Bill is enacted. For Cook County, the fiscal year begins on December 1 and ends on November 30 of the succeeding year.
FRINGE BENEFITS	Personnel costs (hospitalization insurance, dental insurance, vision insurance, life insurance, employer match of employee's Medicare contribution, and pension) supplemental to an employee's salary or wages which are paid wholly or in part by the County.

FULL TIME EQUIVALENT (FTE)	A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. A full-time position would be 1.0 FTE while a part-time position scheduled for a 20-hour week would be 0.5 FTE.
FUNCTION	Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives. The principal functions of Cook County are health care, courts, and corrections.
FUND (COMPANY)	An independent, self-balancing account used to record revenue and expenditures within the budget. For Cook County, the major funds are Corporate Purposes, Public Safety and Health. In addition, each of the major Hospital Organizations requires a Fund.
FUND BALANCE	The difference between assets and liabilities of governmental funds.
GENERAL FUNDS	The funds used to account for all financial resources, except those required, or chosen, to be accounted for in special purpose funds. The General Funds consist of the Corporate, Public Safety and Health funds.
GENERAL OBLIGATION DEBT	Debt backed by the full faith and credit of Cook County government.
GENERAL PUBLIC	The individuals that Cook County serves and is responsible to; the “customer” and “Board of Directors.”
GRANTS	Contributions or gifts of cash or other assets from another government, public or private foundation, or department to be used or expended for a specified purpose, activity, or facility.
GROSS BONDED DEBT	The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.
HOME RULE COUNTY	A county that has authority to exercise any power and perform any function pertaining to its government and affairs including; but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt.
INFRASTRUCTURE	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.
INSURANCE	The transfer of risk of loss from one party (the insured) to another party (the insurer) in which the insurer promises to pay the insured (or others on the insured’s behalf) an amount of money for economic losses sustained from specific events.
INTERGOVERNMENTAL REVENUES	Revenues from other governments (federal, state, and local) in the form of grants, entitlements, or shared revenues.
INVESTMENTS	Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.
LEASE-PURCHASE AGREEMENTS	Contractual agreements that are termed leases; but that in substance, are purchase contracts.
LEVEL OF SERVICE	Used generally to define the existing or current services, programs, activities, and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased or remain constant depending upon needs, alternatives, productivity and available resources. To continue a given level of services into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.
LINE-ITEM BUDGET	The presentation of the County’s budget in a form which lists each spending unit’s approved budget by specific line-item of expense 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 and with a depreciable life of greater than three (3) years.

MODIFIED ACCRUAL BASIS	Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both measurable and available to finance expenditures of the current period). Available means collectible in the current period or soon enough thereafter to be used to pay current period liabilities.
NON-RECURRING REVENUES	Revenues accruing to the County that are unique and occur at one time only, or follow a sporadic, unpredictable pattern.
OBJECT CLASSIFICATION	<p>The categorization of expenditures grouped by similarity of purpose. For Cook County, the following object classifications are used:</p> <p>Personal Services -Includes expenditures for salaries and wages, fringe benefits, and other costs directly related to the support of employees. All budgetary accounts 100 through 199 are included in this object classification.</p> <p>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 200 through 299 are included in this object classification.</p> <p>Supplies and Materials -Includes expenditures for necessary supplies for each department. All budgetary accounts 300 through 399 are included in this object classification.</p> <p>Operation and Maintenance -Includes expenditures for routine operation and maintenance, such as utility costs and repair of equipment. All budgetary accounts 400 through 499 are included in this object classification.</p> <p>Capital Outlay -Includes expenditures for the acquisition of fixed assets including land, buildings and equipment. All budgetary accounts 500 through 599 are included in this object classification.</p> <p>Rental and Leasing -Includes expenditures for the rental and leasing of office, automotive, medical equipment, and facilities. All budgetary accounts 600 through 699 are included in this object classification.</p> <p>Contingency and Special Purpose Appropriations -Includes various unanticipated and estimated expenditures, and reserves. All budgetary accounts 800 through 899 are included in this object classification.</p>
OBJECT CODE	The numeric, computer-based code that uniquely distinguishes each account in the County's Chart of Accounts.
OFFICE	A unit of Cook County government. Offices are generally managed by elected County officials. However, the term is also used to designate some non-elective units of County government.
OPERATING BUDGET	The primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The Operating Budget excludes capital improvements.
PERFORMANCE-BASED BUDGETING	Performance-based budgeting uses statements of missions, goals and objectives to explain why the money is being spent. It is a way to allocate resources to achieve specific objectives based on program goals and measured results.
PROGRAM	A group of departments of government performing a particular function.
RESERVED FUND BALANCE	Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for specific future use.
REVENUE	The amount of monies collected from taxes, fines, fees, and reimbursements from others for the purpose of financing governmental operations and services.

REVISED REQUEST	A modification to a department's initial request, as deemed necessary, by a department; in conjunction with Budget and Management Services.
RISK MANAGEMENT	Use of the various ways and means to avoid accidental loss, or to reduce its consequences if it does occur.
SPECIAL PURPOSE FUNDS	The remaining funds after the General Funds are excluded. These funds are used to account for the proceeds from special revenue sources, and the expenditures for specified or restricted purposes.
TAX EXTENSION	The final actual sum of money allocated to Cook County Government generated through property taxes.
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 extension by the total Equalized Assessed Valuation of County property.