

RESOLUTION

RESOLUTION AND ANNUAL APPROPRIATION BILL

- Section 3.** That this Resolution be and the same is hereby termed the “Annual Appropriation Bill” of the County of Cook for Fiscal Year 2011. The Estimates of Current Assets and the Revenues of the Fiscal Year 2011 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 2011, Volumes I and II, as amended by the County Board through the amendment process; Estimate of Revenue and Available Resources for Fiscal Year 2011, 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 2011.
- 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 2011 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. 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.

In order to control expenditures and set the Fiscal Year 2011 Budget, the Annual Appropriation Ordinance, as approved and adopted by the County Board, requires the implementation of Shutdown and/or Furlough Days. The Comptroller shall provide a quarterly report to the Board that lists the savings to the County as a result of the implementation of Shutdown and/or Furlough Days. The Comptroller shall provide a detailed disclosure of all Shutdown and/or Furlough Days taken by County employees; said report is to be presented in such a manner as to confirm compliance or non-compliance with the Shutdown and/or Furlough Day requirement which has been authorized by the County Board in order to control expenditures and set the appropriation.

Section 7. That, only employees on the 110 and 126 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, these employees are entitled employee benefits. 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, 120,126, 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, 120 and other related accounts to cover salaries and wages consistent with pay plans approved by the Cook County Board of Commissioners.

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, 115, 119,126, 129, 133 and 155 accounts. In those instances where Budget and Management Services has determined that an Elected Official's or Department Chief's annualized payrolls will exceed the turnover requirement for the next funding period, for purposes of position control funds will be considered to be not available. Before any individual is extended an offer of employment and added to the payroll system or employees are recommended for a reclassification, the relevant Elected Official, Department, Office Institution or Agency of the County must obtain the prior approval of the Director of Budget and Management Services in order to validate those funds are available. Should employees be put onto the payroll system without these requisite approvals, while they will be paid for time worked, they will not be paid in subsequent pay periods unless and until such approvals are obtained.

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. The employment of persons as Extra Employees shall be in accordance with the rules established by the Bureau of Human Resources.

- 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, Bureau of Technology, and Comptroller's Office performs work on behalf of and at the behest of another County agency, the work performed on straight time using County employees shall not be charged to the beneficiary agency, but for all work performed on overtime, the overtime differential may be charged to the beneficiary agency's 120 account with the approval of the County Comptroller.
- Section 13.** 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 liability claims and related expenses. That appropriations made to Reserve for Claims, account 826, shall be deposited to the Self Insurance Fund at the end of each month after claims are paid during the fiscal year. 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 14.** 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.

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 15. That appropriation for capital improvements are made by Category Project Number 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 Category Project Number. Upon the final completion of detailed projects within a Category Project Number, the Chief of Bureau of Economic Development shall submit a form of substantial completion to the Chief Financial Officer to request closing the project or reallocate excess appropriations to other projects within other Category Project Numbers. On a quarterly basis, the Chief of Bureau of Economic Development shall submit to the County Board a Project Status Report, showing, separated by Category Project Number, project group and project, the existing appropriation; the total amount of appropriations required to complete each project; the amount of appropriations allocated toward each project group or project; the balance of encumbered appropriations; 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 appropriations. For category project groups, the report shall include such information for each component of the group. The Project Status Report shall also list any transfers of allocated appropriations between Category Project Numbers, project groups and projects and any reallocations made by the Director of Budget and Management Services at the completion of projects pursuant to this section.

The Department of Budget and Management Services shall submit on a quarterly basis to the County Board a Capital Improvements and Equipment Funding Report, which consists of two sections. The first section of the report shall show the Capital Improvements by bond, separated by Category Capital Number, project or major group project; the funding allocated toward each project group or project; the total amount of expenditures paid; the balance of encumbered funds; and the amount of unencumbered funds. The first section for the Capital Improvements shall also list any transfers of funding allocated between Category Capital Numbers, project group or group; and any adjustments made by the Director of Budget and Management Services at the completion of project groups or projects pursuant to this section. The second section of the Capital Improvements and Equipment Funding Report shall show the Equipment by bureau/department, separated by Category Capital Number, account number, equipment request funded but not yet ordered, purchases not yet completed nor paid; the funding allocated, balance of encumbrance and the fund balance toward each equipment request funded but not yet ordered and purchases not completed nor paid. The second section for the Equipment shall also list any transfers of funding allocated between bureau/department, separated by Category Capital Number, account number, equipment request funded but not yet ordered, purchases not yet completed nor paid; and any adjustments made by the Director of Budget and Management Services at the final purchases of equipment pursuant to this section.

Section 16. For the purpose of enabling the County to have in its treasury at all times sufficient money to meet demands thereon for ordinary and necessary expenditures 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, 2010, 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, 2010 shall be repaid in its entirety by no later than November 30, 2011.

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 17. 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 2010 and that such unexpended balances of the Annual Appropriation Bill for the Fiscal Year 2010 be placed to the credit of each specific fund.

Section 18. 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 2010 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 19. When all accounts and books for Fiscal Year 2010 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 2010 shall be reported as adopted by the County Board in the Annual Appropriation Bill for Fiscal Year 2010 and as subsequently adjusted by transfers of funds. Said report shall be incorporated into the Annual Appropriation Bill for Fiscal Year 2011.

Section 20. That the Annual Appropriation Bill for Fiscal Year 2011 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 2011 may be made available to the Public for the cost of reproduction.

Section 21. As submitted in the Revenue 2011 Estimate, that the following amounts equal to three percent of the estimated property tax levy are hereby appropriated for Fiscal Year 2011 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 \$299,787; Public Safety Fund \$4,870,581; and County Health Fund, \$3,556,792.

Section 22. The following accounts have additional requirements imposed on expenditures therefrom:

OFFICE OF THE COUNTY COMMISSIONERS

(081-097) - 814 Appropriation Adjustments. Expenses related to the operation of the offices of the County Commissioners. Each Commissioner is authorized to hire up to four employees with benefits. Commissioners shall submit a detailed line item budget to the Budget Department subsequent to adoption of the Budget Recommendation. The Comptroller shall render a final account to the County Board and return any surplus remaining to the County Treasurer.

(081-097) - 890 Contingency Funds. In accordance with Cook County Code, Chapter 34 Finance, Article II, Section 34-40 (Ordinance 09-O-32, adopted May 5, 2010), Guidelines for the Expenditure and Reimbursement of Contingency Funds for County Commissioners. Each Commissioner shall file with the Secretary of the Board in accordance with the Cook County Code.

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 23. 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.

A detailed, line item budget shall be submitted to the Cook County Board of Commissioners, by the requesting department, when a grant is presented for action by the County Board, with the exception of the Cook County Health and Hospitals System.

The Cook County Health and Hospitals System (CCHHS) shall present all grants approved by the CCHHS, including a detailed, line item budget to the Cook County Board of Commissioners on a quarterly basis.

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 2011. 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 24

For purposes of controlling expenditures, the expenditure of or incurring of obligations against any appropriation may be delayed, restricted, or terminated with regard to any object or purpose for which appropriations were made in the appropriation bill or resolution. A monthly schedule for the year of proposed expenditure, including any limitations or conditions against appropriations for each bureau shall be made within 30 days of the adoption of the annual appropriation bill, and such schedule, as amended by the President of the County Board, shall be binding upon all officers, agencies, and departments, and such schedule of expenditure or of incurring obligations may not be exceeded, provided that any such schedule may be revised after three calendar months have elapsed since the last schedule.

Section 25. 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 26. 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 27. 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). This notwithstanding, if revenues are received by the Cook County Health and Hospitals System (Health System) in Fiscal Year 2011 which exceed the Health System’s estimated revenues of \$631,536,000 derived from patient fees/charges, including, but not limited to, Disproportionate Share Hospital (DSH) and Federal Medical Assistance Percentages (FMAP), such revenues (Excess Health System Revenues) shall be placed in a special purpose depository account. Any such Excess Health System Revenues shall be designated to fund the Health System through a Fund Transfer in Fiscal Year 2011. In such event, the Health System’s Board of Directors shall submit a Fund Transfer Request for use of Excess Health System Revenues to the Cook County Board of Commissioners for its approval.

This notwithstanding, the Health System indicates that approximately \$30 - \$40 million is currently outstanding in Medicaid payments that are owed by the state due to an accumulated backlog of applications for enrollment in the state’s Medicaid programs. The State, Health System and Cook County is prepared to amend its Intergovernmental Agreement that will provide a process to address the accumulated backlog of Health System patient applications for enrollment in the state’s Medicaid programs on a more expedited basis. The outstanding Medicaid payments by the state as a result of executing the Amendment to the Intergovernmental Agreement and the processing of the accumulated backlog of applications will be applied to the Cook County Health System; however, Cook County will be authorized to accordingly reduce its subsidy to the Health System up to \$39,000,000.

Section 28. 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 29. 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 30. 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 31. 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 32. 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 26th day of February 2011.


TONI PRECKWINKLE, President
Cook County Board of Commissioners

(SEAL)

APPROVED AS AMENDED
BY THE BOARD OF COOK COUNTY COMMISSIONERS

FEB 26 2010

Attest: 

DAVID ORR, County Clerk

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