



**BOARD OF COMMISSIONERS OF COOK COUNTY
BOARD OF COMMISSIONERS**

**Cook County Building, Board Room, 118 North Clark Street, Chicago, Illinois
(Board Room Closed to Public - Meeting Virtual for Public)**

New Items Agenda

Thursday, January 26, 2023, 10:00 AM

Fifth Set

[23-1174](#)

Sponsored by: BRIDGET DEGNEN, Cook County Board of Commissioners

PROPOSED RESOLUTION

RESOLUTION REQUIRING A COST-COMPARISON ASSESSMENT AND ACTION PLAN FROM THE BUREAU OF TECHNOLOGY AND BOARD OF REVIEW ON TECHNOLOGY AND SOFTWARE SOLUTIONS

WHEREAS, in 2015 Cook County entered into a \$30 million contract with Tyler Technologies, Inc. (“Tyler Technologies”) to assist the Bureau of Technology (“BoT”) in replacing the County’s 40-year-old mainframe system with an integrated appraisal and tax administration software solution; and

WHEREAS, after delays, contract extensions, and monetary increases, in October of 2020, the Cook County Assessor’s Office (“CCAO”), BoT, and Tyler Technologies launched iasWorld’s Phase One, which moved certain CCAO property tax operations away from the County mainframe system. This work was done with notice and input from the three other County offices that operate the County’s property tax operations; the Clerk’s office, the Treasurer’s office and the Board of Review (“BoR”); and

WHEREAS, through the years 2023 and 2024, it is expected that the Cook County Clerk’s office and the Cook County Treasurer’s office will migrate its property tax operations to the County’s iasWorld system; and

WHEREAS, BoR currently uses its own technology system, OnBase, for its property tax workflow, and BoR maintains OnBase works well for its Office. OnBase uses the mainframe as a data transfer platform to iasWorld; and

WHEREAS, in 2022, the CCAO needed to export data from the iasWorld’s system back to the mainframe so the BoR could access it for its appeal process. During the export, there were disruptions due to a breakdown of a parallel set of systems needed to handle the data. The finalization of property assessments to prepare property tax bills was significantly delayed. As a result, Cook County’s property tax bills were mailed approximately five months late, leaving taxpayers confused and frustrated; and

WHEREAS, BoR has a preliminary plan to create an integrated automation platform technology to transfer data between OnBase and iasWorld; and

WHEREAS, there continues to be robust discussions about the technology solutions needed to avoid future property tax delays, how to efficiently use taxpayer money to support the property tax system while avoiding duplication of technological solutions, and streamline the property tax system using available technology;

NOW, THEREFORE BE IT RESOLVED, that the BoR and BoT collaborate to prepare a

cost-comparison assessment. The assessment shall analyze the annual cost to the County of operating and maintaining the two above-referenced contracts for OnBase and iasWorld and compare that number with the amount it would cost the County to expand the iasWorld contract to cover BoR operations. In this evaluation, BoR and BoT shall calculate how much time BoR employees spend hand entering/data processing information into OnBase that already exists in iasWorld. The goal of the evaluation is to calculate the price difference, if any, between adding BoR to the current iasWorld contract versus continuing the operations of two separate technology systems; and

BE IT FURTHER RESOLVED, the cost-comparison assessment shall also calculate the cost to the County to create an integrated automation platform technology to transfer data between OnBase and iasWorld; and

BE IT FURTHER RESOLVED, that BoR and BoT prepare a written report on the cost comparisons described above and prepare an action plan based on the report results. The report and action plan shall be presented by BoR to the Technology and Innovation Committee within 90 days of the enactment of this Resolution.

[23-1178](#)

Sponsored by: BRIDGET GAINER, Cook County Board of Commissioners

PROPOSED RESOLUTION

REQUESTING A HEARING OF THE COOK COUNTY PENSION COMMITTEE TO DISCUSS THE FINANCIAL IMPLICATIONS OF PENSION LEGISLATION

WHEREAS, the Illinois Pension Code (40 ILCS 5/9-101) establishes the creation of a pension fund in each county of more than 3,000,000 inhabitants a County Employees' and Officers' Annuity and Benefit Fund shall be created, set apart, maintained and administered, in the manner prescribed in this Article, for the benefit of the employees and officers herein designated and their beneficiaries, and;

WHEREAS, the County Employees' and Officers' Annuity and Benefit Fund is a single defined benefit, single employer pension and other post-employment benefits plan established by Illinois Compiled Statutes (Chapter 40, Acts 5/9 and 5/10), and;

WHEREAS, the Cook County Pension Fund provides pension, disability and other benefits to employees of both Cook County and the Forest Preserve District. While the County Fund and the Forest Fund are separate entities, the benefits provided to Cook County employees and Forest Preserve District employees are the same, and;

WHEREAS, the pension system is supported through two statutorily set and mandated sources: the employee contribution made by active County employees and the employer contribution of 1.54% of total salary made by the County, both of which are set by state law, and;

WHEREAS, the financial returns on the invested assets of Annuity and Benefit Fund are, historically, the greatest portion of the annual input to the pension fund, and;

WHEREAS, the determination of the allocation of assets and the choice of investments and the resulting financial returns are overseen and approved by the nine members of the Board of Trustees of the Annuity and Benefit Fund, and;

WHEREAS, the Cook County President and the Cook County Board of Commissioners have independently elected, via an intergovernmental agreement (IGA) with the Pension Benefit and Annuity Fund, to make supplemental pension payments beyond the statutory requirements, approximately \$2.5B as of the end of FY23, and;

WHEREAS, the County, unlike other pension funds, pays for retiree healthcare costs for annuitants out of pension assets, and;

WHEREAS, in FY2023, Annuity and Benefit allocations to the Pension Fund are budgeted at \$512.1 million, which consists of \$200.4 million in statutory payments, as per the Illinois Pension code, and an additional \$291.7 million in supplemental pension payments paid for by a voluntary incremental payment, and a \$20.0 million allocation to the pension reserve account for future pension payment increases, via an Intergovernmental Agreement approved by the Cook County Board of Commissioners on December 15, 2022, and;

WHEREAS, there are many future needs to ensure the continuity and health of the pension system. In order to pass meaningful legislation at a County level that addresses these future challenges, it's essential to have a comprehensive understanding of the financial impact of the pension system and any potential impact on the retirement security of Cook County annuitants.

THEREFORE BE IT RESOLVED, a hearing of the Cook County Pension Committee to be convened on Wednesday, February 8 at 10:00 a.m. in order to discuss any changes that may be made to the statutory makeup of the County's contribution.