

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Five Month Period Ended April 30, 2015



Bureau of Finance

Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



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May 29, 2015

The Honorable President and Members of the
Cook County Board of Commissioners

I am transmitting herewith an Analysis of Revenues and Expenses Report for the five-month period ended April 30, 2015 for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to be received during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

The Analysis of Revenues and Expenses Report includes the following seven individual tables:

| | |
|-----------|--|
| Table - 1 | Corporate, Public Safety and Health Fund Analysis of Revenue and Expense |
| Table - 2 | Corporate and Public Safety Fund Analysis of Revenue |
| Table - 3 | Corporate and Public Safety Fund Analysis of Expenses, and Encumbrances |
| Table - 4 | Health Fund Analysis of Revenue, Expense, and Encumbrances |
| Table - 5 | Special Revenue Funds Analysis of Revenues |
| Table - 6 | Special Revenue Funds Analysis of Expenses, Encumbrances and Unspent Balance |
| Table - 7 | Comparative Sales Tax Revenues 2007 thru 2014 and 2015 |

I would be pleased to answer any questions that you may have regarding this report.

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

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TONI PRECKWINKLE, PRESIDENT**

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**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
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**Executive Summary
Cook County Analysis of Revenues and Expenses Report
December 1, 2014 through April 30, 2015**

Executive Summary

General Fund: As of April 30th 2015, expenditures were \$569.7 million and revenues were \$583.5 million. Actual revenues were below budgeted revenues by \$13.2 million. Actual expenditures were \$27.1 million lower than budgeted expenditures, creating a positive year-to-date variance. This results in a net positive variance of \$13.9 million.

Health Fund: As of April 30th 2015, expenditures were \$512.6 million and revenues were \$610.3 million. Actual revenues were \$20.6 million over the budgeted revenues. Actual expenditures were \$127.2 million lower than budgeted expenditures, representing a positive year-to-date variance. The result is an overall net positive variance of \$147.8 million.

TOTAL REVENUE - Total five months actual revenue of \$1,193.9 million was above budgeted revenue of \$1,186.5 million, and resulted in a **favorable** variance of \$7.4 million or 0.62%. This represents a \$38.9 million **favorable variance** compared to the prior month ended March 2015 **unfavorable** variance of (\$31.5) million.

There was improvement across some revenue categories versus budget in April 2015, led by County Treasurer fees, Recorder of Deeds, CCHHS Patient fees, County Sales Tax, County Use tax, Cigarette Tax and Amusement Tax, offsetting a reduction in Clerk of the Circuit Court, State Probation Officers, Juvenile CT and JTDC, Disproportionate Share Hospital (DSH), Medicaid Expansion and other revenue categories (net).



REVENUES

| | General Funds | Health Enterprise Fund | Combined |
|--|--|--|--|
| Revenue Center | Favorable Variance (millions) | Favorable Variance (millions) | Favorable Variance (millions) |
| County Treasurer | \$ 3.0 | | \$ 3.0 |
| Patient Fees | | 68.1 | 68.1 |
| Recorder of Deeds | 1.1 | | 1.1 |
| County Sales Tax | 2.0 | | 2.0 |
| County Use Tax | 4.2 | | 4.2 |
| Cigarette Tax | 2.0 | 0.2 | 2.2 |
| Amusement Tax | 2.2 | | 2.2 |
| Net favorable variances | \$ 14.5 | \$ 68.3 | \$ 82.8 |
| | Unfavorable Variance (millions) | Unfavorable Variance (millions) | Unfavorable Variance (millions) |
| Clerk of Circuit Court | \$ (5.5) | | \$ (5.5) |
| Medicaid Expansion | | (42.5) | (42.5) |
| DSH Adjustment Pmts | | (3.4) | (3.4) |
| State Probation Officers, Juvenile CT&JTDC | (4.1) | | (4.1) |
| Other revenue categories (net) | (18.1) | (1.8) | (19.9) |
| Net (unfavorable) variances | (27.7) | (47.7) | (75.4) |
| Total net favorable (unfavorable) variances | \$ (13.2) | \$ 20.6 | \$ 7.4 |

GENERAL FUND

FEES

TREASURER – Total five months actual revenue of \$22.9 million was above budgeted revenue of \$19.9 million, and resulted in a **favorable** variance of \$3.0 million or 15.28%, based on current economic conditions.

CLERK OF CIRCUIT COURT – Total five months actual revenue of \$31.6 million was behind budgeted revenue of \$37.1 million, and resulted in an unfavorable variance of (\$5.5) million or (14.91%).

CHANCERY DIVISION

Variance -45.78%

The \$2,546,332 unfavorable variance in the projected Chancery Division revenue is primarily due to a decrease in the number of mortgage foreclosure cases filed from December 2014 through April 2015. The decrease is primarily due to a significant decrease in mortgage foreclosure cases.

DOMESTIC RELATIONS DIVISION

Variance -3.76%

The \$57,224 unfavorable variance in the projected Domestic Relations Division revenue is primarily due to the decrease in the number of new cases filed from December 2014 through April 2015.

COUNTY DIVISION

Variance +99.52%

The \$1,327,013 favorable variance in the projected County Division revenue is primarily attributable to an increase in the number of new tax objection cases filed from December 2014 through April 2015.

LAW DIVISION

Variance -9.91%

The \$470,553 unfavorable variance in the projected Law Division revenue is due to reduction in the number of cases filed from December 2014 through April 2015.

PROBATE DIVISION

Variance -3.56%

The \$28,218 unfavorable variance in the projected Probate Division revenue is primarily due to a decrease of in the number of new cases filed from December 2014 to April 2015.

DISTRICT ONE

Variance -29.35%

The \$3,814,884 in unfavorable variance in the projected District One revenue is primarily due a decrease in civil and traffic cases filed.

DISTRICT 2-6

Variances 1.35%

The \$131,283 favorable variance in projected Suburban District 2-6 revenue is due to the slight increase in the number of cases filed in traffic area of law in the suburban districts.

RECORDER OF DEEDS – Total five months actual revenue of \$15.2 million was above budgeted revenue of \$14.1 million, and resulted in a **favorable** variance of \$1.1 million or 7.65%, based on current collections.

HOME RULE TAXES

The County Sales Tax - revenue of \$145.7 million through the period ended April 30, 2015 was above budgeted revenue of \$143.7 million, and resulted in a **favorable** variance of \$2.0 million or 1.41%. The April 30, 2015 positive variance decreased \$.9 million from the positive variance of \$2.9 million as reported for the prior period ended March 31, 2015 mainly due to decreased consumer spending. For more current data see Table-7 **Page 7**.

The County Use Tax - revenue of \$31.6 million through the period ended April 30, 2015 was above budgeted revenue of \$27.4 million, and resulted in a **favorable** variance of \$4.2 million or 15.46%. The April 30, 2015 positive variance decreased \$0.1 million from the positive variance of \$4.3 million as reported for the period ended March 31, 2015. The County Use Tax positive variance was primarily due to a higher than expected increase in year over year automobile sales along with increased compliance and tax discovery enforcement efforts.

The County Cigarette Tax - revenue of \$53.5 million through the period ended April 30, 2015 was above budgeted revenue of \$51.3 million, and resulted in a **favorable** variance of \$2.2 million or 4.42% based on current collections. The positive variance was primarily due to the timing of stamp purchases in prior periods.

The Amusement Tax - revenue of \$14.7 million through the period ended April 30, 2015 was above budgeted revenue of \$12.5 million, and resulted in a **favorable** variance of \$2.2 million or 17.55%. The April 30, 2015 positive variance increased \$.9 million from the positive of \$1.3 million as reported for the period ended March 31, 2015, based on compliance and tax discovery enforcement efforts.

INTERGOVERNMENTAL REVENUES

State Probation Officers, Juvenile CT & JTDC – Total five months actual revenue of \$12.2 million was below budgeted revenue of \$16.3 million, and resulted in an **unfavorable** variance of (\$4.1) million or 25.20%. This budget includes anticipated statutory payments from the State of Illinois to subsidize the Cook County salaries of certain probation officers and staff at the Juvenile Temporary Detention Center (JTDC). Revenues are recorded based on current subsidy submissions. To date, the submissions have not included anticipated subsidies for JTDC staff because subsidies have not been permissible prior to the transition of authority over the JTDC from the Transitional Administrator to the Chief Judge. However, with completion of transition on May 20, 2015, subsidies for JTDC staff are now available. It is anticipated that the current unfavorable variance will be reversed by year end.

MISCELLANEOUS REVENUES

Other Reimbursements / Transfers – Total five months actual revenue of \$1.2 million was below budgeted revenue of \$14.3 million, and resulted in an **unfavorable** variance of (\$13.1) million or (91.49%). The negative variances are primarily due to Gas Tax Audits and Settlements that are not materializing.

HEALTH FUND

CCHHS – The Health System revenue has a positive variance of \$20.6 million through the period ended April 30, 2015. The net positive variances are led by \$68.1 million positive variances in Patient Fees offsetting a reduction in Medicaid Expansion (\$42.5) million and (\$3.4) million in DSH payments.

CCHHS Medicaid Expansion – Total five months actual Medicaid Expansion revenue of \$364.9 million was below budgeted revenue of \$322.4 million, and resulted in an **unfavorable**

variance of (\$42.5) million or (11.66%) through the period ended April 30, 2015. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees. In April 2015 CountyCare had 89,457 of paid members.

CountyCare under the 1115 Waiver was extended through the end of June 2014. Additional applications were submitted through the end of June and additional services were provided by CountyCare. On July 1, 2014 CCHHS entered into a contract with the State of Illinois to continue to provide services to CountyCare enrollees under a MCCN (Manage Care Community Network) contract. The new contract will also allow CountyCare to extend its services to additional populations of Medicaid enrollees that were not covered under the 1115 Waiver. These new populations will be provided services under a capitation arrangement similar to the ACA (Affordable Care Act) adult population served under the original 1115 Waiver. It is expected in 2014 that most of the Cook County residents eligible for Medicaid will receive their healthcare through a capitated payment arrangement. This has led to the lower than expected plan. For FHP, the issue is that the movement to mandatory enrollment started later than the state had originally projected. For the ACA population we lost more patients to redetermination than we anticipated. CCHHS is currently working on strategies to increase membership and reduce costs.

Patient Fee Revenue - Total five months actual Patient Fee revenue of \$131.5 million was above budgeted revenue of \$63.4 million, and resulted in a **favorable** variance of \$68.1 million or 107.49% through the period ended April 30, 2015.

CCHHS will continue to collect some fee for service revenue from all the traditional payers. As the Medicaid payment model changes from fee for service to that of capitation, the overall portion of Medicaid fee for service revenue is expected to decline. Patients will continue to apply for Medicaid and then they will be assigned to a capitated managed care plan after they have been approved for Medicaid. Medicare and some Commercial payers will continue to pay CCHHS in 2015 under fee for service arrangements. The expansion of mandatory managed care was delayed by the state resulting in more opportunity in fee for service than originally budgeted. Further CCHHS staff continues to make significant efforts to improve processes in billing and collection. We have also increased efforts to contract with other Medicaid HMOs so more patients can access services at CCHHS and contribute to our revenue.

Disproportionate Share Hospital Revenue (DSH) - There is a negative variance of \$3.4 million due to federal legislation that delayed reductions. This variance is expected to remain for the entire year.

The CCHHS Senior Management Team will continue to work closely with the entire organization to maximize collections.

EXPENDITURES

| | <u>General Fund</u> | <u>Health Fund</u> | <u>Combined</u> |
|----------------------------------|----------------------------|---------------------------|------------------------|
| 2015 YTD Budget | \$ 596,755,438 | \$ 639,796,870 | \$ 1,236,552,308 |
| YTD Actual Expenses/Encumbrances | 569,686,364 | 512,618,225 | 1,082,304,589 |
| Year to Date % of Budget | 95.46% | 80.12% | 87.53% |
| | | | |
| Favorable (Unfavorable) Variance | \$ 27,069,074 | \$ 127,178,645 | \$ 154,247,719 |

General Fund Expenditures

General Fund expenditures as of April 30th, 2015 were \$569.7 million, or 39.87% of the annual appropriation, which is below the expected expenditures to date. The year-to-date budget was less than the 4.54%, creating a positive variance of \$27.1 million. There are several departments tracking at a higher percentage than expected in the budget, primarily due to three reasons: large encumbrances for services and supplies that will be used for multiple months, one time expenditures made at the beginning of the year such as rent, or the impact of reimbursements that aren't expected until later in the year.

Health Fund Expenditures

Health Fund expenditures as of April 30th, 2015 were \$512.6 million, or 33.38% of the annual appropriation. This is less than the 41.67% expected expenditures at this juncture of the year. The year-to-date expenditures created a positive variance of \$127.2 million. All departments are tracking at a lower spending rate than current expectations.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget and operate more efficiently.

THE COUNTY OF COOK, ILLINOIS
Corporate / Public Safety Fund Analysis of Revenue and Expense
As of April 30, 2015

| REVENUES | Annual 2014 Budget | Annual 2015 Budget | Apr 30, 2015 | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year Current Month Difference | Favorable (Unfavorable) Variance | |
|--|--------------------|--------------------|-----------------------|--------------------------------------|--------------------------------------|---------------------------------------|----------------------------------|--------------|
| | | | YTD Budgeted Revenues | Year to Date (1) Actuals Collections | Year to Date (1) Actuals Collections | | % | \$ |
| Property Taxes (See note below) | \$ 311,131,218 | \$ 201,310,756 | \$ 110,338,425 | \$ 136,381,797 | \$ 170,402,932 | \$ 34,021,135 | 54.44% | \$60,064,507 |
| Property Tax Levy Timing Differential | | | | 19,669,173 | (60,192,595) | (79,861,768) | 0.00% | (60,192,595) |
| Property Tax - Tax Increment Financing Surplus | 3,000,000 | 5,920,000 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| Total Fees Revenue | 274,116,080 | 260,939,890 | 97,186,742 | 94,738,825 | 94,071,263 | (667,562) | (3.21%) | (3,115,479) |
| Total Non-Property Taxes | 654,548,265 | 797,725,991 | 320,707,207 | 262,702,394 | 330,910,143 | 68,207,749 | 3.18% | 10,202,936 |
| Total Intergovernmental Revenues | 19,618,547 | 40,703,924 | 16,384,322 | 7,552,000 | 12,289,524 | 4,737,524 | (24.99%) | (4,094,798) |
| Total Miscellaneous Revenues | 24,253,961 | 46,369,801 | 19,112,417 | 6,154,091 | 5,236,612 | (917,479) | (72.60%) | (13,875,805) |
| Other Financing Sources | 89,863,422 | 79,242,690 | 33,017,788 | 22,514,235 | 30,815,214 | 8,300,979 | (6.67%) | (2,202,574) |
| Total Corporate / Public Safety Revenues | \$ 1,376,531,493 | \$ 1,432,213,052 | \$ 596,746,901 | \$ 549,712,515 | \$ 583,533,093 | \$33,820,578 | (2.21%) | (13,213,808) |

| EXPENDITURES/ENCUMBRANCES | 2014 Budget | Original 2015 Budget | YTD 2015 Budget | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year Current Month Difference | Favorable (Unfavorable) Variance | |
|---------------------------|------------------|----------------------|-----------------|----------------------|----------------------|---------------------------------------|----------------------------------|--------------|
| | | | | Year to Date Actuals | Year to Date Actuals | | % | \$ |
| Corporate / Public Safety | \$ 1,376,531,493 | \$ 1,432,213,052 | \$ 596,755,438 | \$ 560,451,313 | \$ 569,686,364 | \$ 9,235,051 | 4.75% | \$27,069,074 |
| Revenues Over (Under) | | | | | | | | |
| Expenditures/Encumbrances | | | | (\$10,738,798) | \$13,846,729 | | | |

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenue and Expense
As of April 30, 2015

| REVENUES | Annual 2014 Budget | Annual 2015 Budget | Apr 30, 2015 | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year Current Month Difference | Favorable (Unfavorable) Variance | |
|--|--------------------|--------------------|-----------------------|--------------------------------------|--------------------------------------|---------------------------------------|----------------------------------|----------------|
| | | | YTD Budgeted Revenues | Year to Date (1) Actuals Collections | Year to Date (1) Actuals Collections | | % | \$ |
| Property Taxes (See note below) | \$ 38,924,897 | \$ 149,756,021 | \$ 82,081,275 | \$ 39,981,577 | \$ 21,311,053 | \$ (18,670,524) | (74.04%) | (\$60,770,222) |
| Property Tax Levy Timing Differential | | | | (22,883,267) | 60,746,539 | 83,629,806 | 0.00% | 60,746,539 |
| Patient Fees (Medicare, Medicaid, Private & 3rd) | 230,699,686 | 155,229,218 | 63,374,405 | 113,178,960 | 131,496,778 | 18,317,818 | 107.49% | 68,122,373 |
| CCHHS - Medicaid BIPA IGT | 101,250,000 | 131,250,000 | 2,850,000 | 0 | 2,850,000 | 2,850,000 | 0.00% | 0 |
| Federal State Medicaid Programming Funding - DSH | 145,500,000 | 162,338,232 | 67,640,930 | 67,640,930 | 64,247,136 | (3,393,794) | (5.02%) | (3,393,794) |
| Medicaid Expansion | 727,722,979 | 914,645,008 | 364,946,669 | 215,789,257 | 322,405,377 | 106,616,120 | (11.66%) | (42,541,292) |
| Total Non-Property Taxes | 136,075,235 | 14,244,009 | 5,529,191 | 49,992,689 | 5,633,719 | (44,358,970) | 1.89% | 104,528 |
| Total Intergovernmental Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| Total Miscellaneous Revenues | 5,113,084 | 8,050,000 | 3,330,276 | 3,386,149 | 1,632,634 | (1,753,515) | (50.98%) | (1,697,642) |
| Total Revenues | \$ 1,385,285,881 | \$ 1,535,512,488 | \$ 589,752,746 | \$ 467,086,295 | \$ 610,323,236 | \$143,236,941 | 3.49% | 20,570,490 |

| EXPENDITURES/ENCUMBRANCES | 2014 Budget | Original 2015 Budget | YTD 2015 Budget | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year Current Month Difference | Favorable (Unfavorable) Variance | |
|---------------------------|------------------|----------------------|-----------------|----------------------|----------------------|---------------------------------------|----------------------------------|----------------|
| | | | | Year to Date Actuals | Year to Date Actuals | | % | \$ |
| Total Health | \$ 1,125,717,196 | \$ 1,535,512,488 | \$ 639,796,870 | \$ 454,077,657 | \$ 512,618,225 | \$ 58,540,568 | 24.81% | \$ 127,178,645 |
| Revenues Over (Under) | | | | | | | | |
| Expenditures/Encumbrances | | | | \$13,008,638 | \$97,705,011 | | | |

Note: 1 The FY2015 budgeted Property Tax revenue is based on the FY2015 tax levy, which will not be collected until 2016; actual revenue received during 2015 is based on the FY2014 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2015 will be equal to the difference between the FY2015 and FY2014 tax levies; this amount is a negative adjustment of \$109.8 million in the General Fund portion and a positive adjustment of \$110.8 million in Health Fund based on the apportionment of the 2015 levy amongst funds.

Note: 2 The Report is presented on a Budget Basis (cash and encumbrances) and will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle. The specific proportional allocations by month of the anticipated levy proceeds is as follow:

| Monthly Estimated Property Tax Distribution |
|---|
| December |
| 0.43% |
| January |
| 0.19% |
| February |
| 13.02% |
| March |
| 40.27% |
| April |
| 0.90% |
| May |
| 0.63% |
| June |
| 0.01% |
| July |
| 12.99% |
| August |
| 28.21% |
| September |
| 3.02% |
| October |
| 0.13% |
| November |
| 0.52% |

THE COUNTY OF COOK, ILLINOIS
Corporate / Public Safety Fund Analysis of Revenue
As of April 30, 2015

| REVENUES | 2014 Budget | 2015 Budget | Apr 30, 2015 | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year Current Month Difference | Favorable (Unfavorable) | |
|---|-------------------------|-------------------------|--------------------------|---|---|---|-------------------------|-----------------------|
| | | | YTD Budgeted Revenues | Year to Date (1) Actuals Collections | Year to Date (1) Actuals Collections | | Variance | |
| | | | | | | | % | \$ |
| Property Taxes (See note below) | \$ 311,131,218 | \$ 201,310,756 | \$ 110,338,425 | \$ 136,381,797 | \$ 170,402,932 | \$ 34,021,135 | 54.44% | \$60,064,507 |
| Property Tax Levy Timing Differential | | | | 19,669,173 | (60,192,595) | \$ (79,861,768) | 0.00% | (60,192,595) |
| Property Tax - Tax Increment Financing Surplus | 3,000,000 | 5,920,000 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| Fees | | | | | | | | |
| County Treasurer | 70,000,000 | 70,000,000 | 19,861,008 | 22,843,000 | 22,895,000 | 52,000 | 15.28% | 3,033,992 |
| County Clerk | 10,225,000 | 10,350,000 | 3,938,280 | 3,874,000 | 3,942,000 | 68,000 | 0.09% | 3,720 |
| Recorder of Deeds | 41,500,000 | 33,916,000 | 14,131,667 | 13,226,000 | 15,213,000 | 1,987,000 | 7.65% | 1,081,333 |
| Building and Zoning | 3,200,000 | 3,678,317 | 1,532,632 | 1,722,000 | 1,564,000 | (158,000) | 2.05% | 31,368 |
| Environmental Control | 4,361,750 | 4,550,000 | 1,895,833 | 1,134,000 | 957,000 | (177,000) | (49.52%) | (938,833) |
| Liquor Licenses | 324,000 | 330,000 | 137,500 | 127,500 | 128,000 | 500 | (6.91%) | (9,500) |
| Cable TV Franchise | 1,000,000 | 1,200,000 | 500,000 | 629,000 | 329,000 | (300,000) | (34.20%) | (171,000) |
| Clerk of Circuit Court | 96,750,000 | 93,500,000 | 37,100,000 | 33,824,000 | 31,567,000 | (2,257,000) | (14.91%) | (5,533,000) |
| Sheriff | 24,856,130 | 24,383,521 | 10,159,800 | 10,434,000 | 9,709,000 | (725,000) | (4.44%) | (450,800) |
| Public Guardian | 2,400,000 | 2,765,000 | 1,152,083 | 998,000 | 1,310,000 | 312,000 | 13.71% | 157,917 |
| State's Attorney | 2,000,000 | 1,950,000 | 812,500 | 821,000 | 730,000 | (91,000) | (10.15%) | (82,500) |
| Public Administrator | 900,000 | 900,000 | 375,000 | 292,000 | 292,000 | 87,000 | (22.13%) | (83,000) |
| Court Services Fee | 10,424,200 | 9,425,052 | 3,927,105 | 4,110,000 | 3,665,000 | (445,000) | (6.67%) | (262,105) |
| County Assessor | 150,000 | 432,000 | 180,000 | 27,000 | 23,650 | (3,350) | (86.86%) | (156,350) |
| Highway Sale of Permits (Hauling & Construction) | 560,000 | 1,000,000 | 416,667 | 296,000 | 437,000 | 141,000 | 4.88% | 20,333 |
| Medical Examiner | 910,000 | 900,000 | 375,000 | 436,000 | 545,000 | 109,000 | 45.33% | 170,000 |
| Tax Intercept | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| Assessor Tax Fraud | 1,500,000 | 400,000 | 166,667 | 10,500 | 570,000 | 559,500 | 242.00% | 403,333 |
| Recorder Audit Revenues | 1,000,000 | 1,000,000 | 416,667 | 0 | 59,353 | 59,353 | (85.76%) | (357,314) |
| Other Fees | 55,000 | 260,000 | 108,333 | 21,825 | 135,260 | 113,435 | 24.86% | 26,927 |
| Total Fee Revenue | 274,116,080 | 260,939,890 | 97,186,742 | 94,738,825 | 94,071,263 | (667,562) | (3.21%) | (3,115,479) |
| Non-Property Taxes | | | | | | | | |
| County Sales Tax | 337,400,000 | 345,000,000 | 143,700,000 | 138,461,609 | 145,732,436 | 7,270,827 | 1.41% | 2,032,436 |
| County Use Tax | 68,300,000 | 73,500,000 | 27,433,055 | 26,576,000 | 31,675,000 | 5,099,000 | 15.46% | 4,241,945 |
| Off Track Betting Commission | 2,422,500 | 1,450,000 | 615,000 | 523,000 | 545,000 | 22,000 | (11.38%) | (70,000) |
| Illinois Gaming-Casino Tax | 8,300,000 | 8,500,000 | 3,415,300 | 3,382,000 | 3,441,000 | 59,000 | 0.75% | 25,700 |
| Retail Sale of Motor Vehicles Tax | 3,095,000 | 3,200,000 | 1,189,800 | 1,126,000 | 1,223,000 | 97,000 | 2.79% | 33,200 |
| Retailer's Occupation Tax | 3,290,000 | 2,870,000 | 1,195,833 | 1,183,000 | 1,041,000 | (142,000) | (12.95%) | (154,833) |
| Wheel Tax | 4,100,000 | 4,100,000 | 178,935 | 163,000 | 161,000 | (2,000) | (10.02%) | (17,935) |
| State Income Tax | 12,351,000 | 12,550,000 | 5,229,167 | 4,931,474 | 5,258,000 | 326,526 | 0.55% | 28,833 |
| Alcoholic Beverage Tax | 36,500,000 | 37,750,000 | 14,555,100 | 13,434,000 | 14,618,000 | 1,184,000 | 0.43% | 62,900 |
| Gas / Diesel Fuel Tax | 87,050,000 | 89,000,000 | 38,263,440 | 38,030,000 | 37,686,000 | (344,000) | (1.51%) | (577,440) |
| Cigarette Tax | 4,691,414 | 121,015,882 | 46,353,449 | 1,719,569 | 48,401,000 | 46,681,431 | 4.42% | 2,047,551 |
| Other Tobacco Products Tax | 1,788,351 | 7,315,109 | 3,051,132 | 665,742 | 2,241,494 | 1,575,752 | (26.54%) | (809,638) |
| Firearms Tax | 375,000 | 475,000 | 228,427 | 220,000 | 200,213 | (19,787) | (12.35%) | (28,214) |
| Gambling Machine Tax | 1,350,000 | 1,400,000 | 25,000 | 54,000 | 47,000 | (7,000) | 88.00% | 22,000 |
| Non Retailer Transactions Use Tax & State | 11,460,000 | 15,100,000 | 5,154,165 | 3,660,000 | 5,668,000 | 2,008,000 | 9.97% | 513,835 |
| Amusement Tax | 29,475,000 | 30,000,000 | 12,498,139 | 11,406,000 | 14,691,000 | 3,285,000 | 17.55% | 2,192,861 |
| Parking Lot & Garage Operations Tax | 42,600,000 | 44,500,000 | 17,621,265 | 17,167,000 | 18,281,000 | 1,114,000 | 3.74% | 659,735 |
| Total Non-Property Taxes | 654,548,265 | 797,725,991 | 320,707,207 | 262,702,394 | 330,910,143 | 68,207,749 | 3.18% | 10,202,936 |
| Intergovernmental Revenues | | | | | | | | |
| Reimb. Federal, State Criminal Alien Assistance SCAAP | 1,500,000 | 1,381,552 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| State-Probation Officers, Juvenile CT & JTDC | 18,118,547 | 39,001,922 | 16,250,801 | 7,552,000 | 12,156,000 | 4,604,000 | (25.20%) | (4,094,801) |
| Salaries of State's Attorney | 0 | 195,784 | 81,577 | 0 | 81,580 | 81,580 | 0.00% | 3 |
| Salaries of Public Defender | 0 | 124,666 | 51,944 | 0 | 51,944 | 51,944 | (0.00%) | (0) |
| Total Intergovernmental Revenues | 19,618,547 | 40,703,924 | 16,384,322 | 7,552,000 | 12,289,524 | 4,737,524 | (24.99%) | (4,094,798) |
| Miscellaneous Revenues | | | | | | | | |
| Investment Income | 0 | 260,236 | 108,432 | 0 | 84,336 | 84,336 | (22.22%) | (24,096) |
| Estate of Heirs | 0 | 500,000 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| Telephone Commissions | 0 | 2,400,000 | 1,000,000 | 0 | 1,210,000 | 1,210,000 | 21.00% | 210,000 |
| Real Estate and Rental Income | 8,965,552 | 8,935,265 | 3,723,027 | 2,220,036 | 2,727,000 | 506,964 | (26.75%) | (996,027) |
| Other Reimbursements / Transfers | 11,526,738 | 34,274,300 | 14,280,958 | 3,611,334 | 1,215,276 | (2,396,058) | (91.49%) | (13,065,682) |
| Parking Fees - JTDC, Courts & etc. | 3,761,671 | 0 | 0 | 322,721 | 0 | (322,721) | 0.00% | 0 |
| Total Miscellaneous Revenue | 24,253,961 | 46,369,801 | 19,112,417 | 6,154,091 | 5,236,612 | (917,479) | (72.60%) | (13,875,805) |
| Other Financing Sources | | | | | | | | |
| Motor Fuel Tax Grant | 44,500,000 | 44,500,000 | 18,541,667 | 18,541,667 | 18,541,667 | (0) | 0.00% | 0 |
| Motor Fuel Tax Grant | 30,000,000 | 20,000,000 | 8,333,333 | 0 | 8,333,333 | 8,333,333 | 0.00% | 0 |
| Reimb. for Indirect Cost Special Revenues & Grants | 15,363,422 | 14,742,690 | 6,142,788 | 3,972,568 | 3,940,214 | (32,354) | (35.86%) | (2,202,574) |
| Total Other Financing Sources | 89,863,422 | 79,242,690 | 33,017,788 | 22,514,235 | 30,815,214 | 8,300,979 | (6.67%) | (2,202,574) |
| Grand Total Corporate / Public Safety | \$ 1,376,531,493 | \$ 1,432,213,052 | \$ 596,746,901 | \$ 549,712,515 | \$ 583,533,093 | \$ 33,820,578 | (2.21%) | (\$13,213,808) |

THE COUNTY OF COOK, ILLINOIS
Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period Five As of April 30, 2015

| DPT GRP | EXPENDITURES/ENCUMBRANCES | 2014 Budget | Original 2015 Budget | YTD 2015 Budget | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year Current Month Difference | Favorable (Unfavorable) | |
|---|---|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|---|-------------------------|---------------------|
| | | | | | Year to Date Actuals | Year to Date Actuals | | % | Variance \$ |
| 002 | HUMAN RIGHTS AND ETHICS | \$ 776,602 | \$ 795,895 | \$ 331,623 | \$ 232,804 | \$ 237,406 | \$ 4,602 | 39.69% | \$ 94,217 |
| 007 | REVENUE | 2,118,143 | 5,459,256 | 2,274,690 | 1,059,211 | 1,792,525 | 733,314 | 26.90% | 482,165 |
| 008 | RISK MANAGEMENT | 701,533 | 1,713,774 | 714,073 | 408,863 | 656,352 | 247,489 | 8.79% | 57,721 |
| 009 | TECHNOLOGY POLICY AND PLANNING | 4,259,744 | 12,981,437 | 5,408,932 | 1,944,039 | 4,734,242 | 2,790,203 | 14.25% | 674,690 |
| 010 | OFFICE OF THE PRESIDENT | 1,569,999 | 1,762,656 | 734,440 | 641,437 | 675,644 | 34,207 | 8.70% | 58,796 |
| 011 | OFFICE OF CHIEF ADMIN. OFFICER | 2,712,586 | 2,340,425 | 975,177 | 862,664 | 875,594 | 12,930 | 11.37% | 99,583 |
| 013 | PLANNING & DEVELOPMENT | 1,055,426 | 1,130,070 | 470,863 | 233,764 | 463,143 | 229,379 | 1.67% | 7,720 |
| 014 | BUDGET & MANAGEMENT SERVICES | 1,466,716 | 1,547,069 | 644,612 | 637,698 | 590,920 | (46,778) | 9.09% | 53,692 |
| 016 | IT SOLUTIONS | 6,649,562 | 0 | 0 | 2,449,373 | 0 | (2,449,373) | 0.00% | 0 |
| 018 | SECRETARY TO THE BOARD OF COMMISSIONERS | 1,097,956 | 908,322 | 378,468 | 450,010 | 466,362 | 16,352 | (18.85%) | (87,895) |
| 019 | CIVIL SERVICE COMMISSION | 65,251 | 70,000 | 29,167 | 16,000 | 20,754 | 4,754 | 40.54% | 8,413 |
| 020 | COUNTY COMPTROLLER | 2,997,468 | 3,120,646 | 1,300,269 | 1,122,526 | 1,107,098 | (15,428) | 17.45% | 193,171 |
| 021 | OFF OF THE CHIEF FNCL OFFICER | 1,112,619 | 1,002,325 | 417,635 | 440,605 | 372,768 | (67,837) | 12.04% | 44,867 |
| 022 | CONTRACT COMPLIANCE | 770,724 | 782,026 | 325,844 | 266,669 | 310,309 | 43,640 | 5.01% | 15,535 |
| 026 | ADMINISTRATIVE HEARING BOARD | 1,232,356 | 1,240,008 | 516,670 | 366,445 | 413,768 | 47,323 | 24.87% | 102,902 |
| 027 | OFFICE OF ECONOMIC DEVELOPMENT | 787,462 | 406,838 | 169,516 | 239,190 | 114,105 | (125,085) | 48.56% | 55,411 |
| 029 | ENTERPRISE RESOURCE PLANNING | 0 | 1,777,124 | 740,468 | 342,459 | 517,194 | 174,735 | 43.17% | 223,274 |
| 030 | OFFICE OF THE CHIEF PROCUREMENT OFFICER | 2,754,224 | 2,790,064 | 1,162,527 | 924,216 | 990,096 | 65,880 | 17.42% | 172,431 |
| 031 | OFFICE OF ASSET MANAGEMENT | 1,405,937 | 2,144,221 | 893,425 | 509,184 | 713,352 | 204,168 | 25.24% | 180,073 |
| 032 | DEPT. OF HUMAN RESOURCES | 3,985,686 | 4,170,784 | 1,737,827 | 1,705,899 | 1,583,899 | (122,000) | 9.72% | 153,928 |
| 040 | COUNTY ASSESSOR | 24,624,799 | 24,438,754 | 10,182,814 | 9,907,303 | 9,363,412 | (543,891) | 8.75% | 819,402 |
| 050 | BOARD OF REVIEW | 8,233,141 | 8,506,129 | 3,544,220 | 3,197,813 | 3,309,894 | 112,081 | 7.08% | 234,326 |
| 060 | COUNTY TREASURER | 1,952,814 | 1,305,389 | 543,912 | 688,624 | 453,872 | (235,752) | 19.84% | 90,040 |
| 070 | COUNTY AUDITOR | 887,093 | 917,145 | 382,144 | 314,332 | 333,048 | 18,716 | 14.74% | 49,096 |
| 080 | OFFICE OF INSPECTOR GENERAL | 1,772,838 | 1,843,297 | 768,040 | 665,098 | 616,772 | (48,326) | 24.53% | 151,268 |
| 081 | FIRST DISTRICT | 358,726 | 386,403 | 161,001 | 118,054 | 123,951 | 5,897 | 29.89% | 37,050 |
| 082 | SECOND DISTRICT | 358,905 | 385,844 | 160,768 | 123,639 | 130,758 | 7,119 | 22.95% | 30,010 |
| 083 | THIRD DISTRICT | 358,820 | 386,050 | 160,854 | 118,856 | 118,835 | (21) | 35.36% | 42,019 |
| 084 | FOURTH DISTRICT | 358,775 | 386,197 | 160,915 | 127,747 | 135,443 | 7,696 | 18.81% | 25,472 |
| 085 | FIFTH DISTRICT | 358,558 | 386,227 | 160,928 | 155,438 | 106,823 | (48,615) | 50.65% | 54,105 |
| 086 | SIXTH DISTRICT | 358,583 | 386,375 | 160,990 | 149,568 | 127,255 | (22,313) | 26.51% | 33,735 |
| 087 | SEVENTH DISTRICT | 359,052 | 386,052 | 160,855 | 124,571 | 114,078 | (10,493) | 41.00% | 46,777 |
| 088 | EIGHTH DISTRICT | 358,847 | 364,350 | 151,813 | 124,892 | 103,934 | (20,958) | 46.07% | 47,879 |
| 089 | NINTH DISTRICT | 358,683 | 386,110 | 160,879 | 137,857 | 174,599 | 36,742 | (7.86%) | (13,720) |
| 090 | TENTH DISTRICT | 358,903 | 365,075 | 152,115 | 108,632 | 129,639 | 21,007 | 17.34% | 22,476 |
| 091 | ELEVENTH DISTRICT | 499,597 | 507,510 | 211,463 | 104,514 | 98,047 | (6,467) | 115.67% | 113,416 |
| 092 | TWELFTH DISTRICT | 358,757 | 386,287 | 160,953 | 135,808 | 113,278 | (22,530) | 42.09% | 47,675 |
| 093 | THIRTEENTH DISTRICT | 358,692 | 386,095 | 160,873 | 134,200 | 135,298 | 1,098 | 18.90% | 25,575 |
| 094 | FOURTEENTH DISTRICT | 358,732 | 386,164 | 160,902 | 136,870 | 128,833 | (8,037) | 24.89% | 32,069 |
| 095 | FIFTEENTH DISTRICT | 358,824 | 386,544 | 161,060 | 132,952 | 86,158 | (46,794) | 86.94% | 74,902 |
| 096 | SIXTEENTH DISTRICT | 358,835 | 386,364 | 160,985 | 127,033 | 129,209 | 2,176 | 24.59% | 31,776 |
| 097 | SEVENTEENTH DISTRICT | 358,846 | 386,068 | 160,862 | 131,112 | 143,203 | 12,091 | 12.33% | 17,659 |
| 110 | COUNTY CLERK | 7,628,320 | 7,516,624 | 3,131,927 | 2,839,560 | 2,874,875 | 35,315 | 8.94% | 257,052 |
| 130 | RECORDER OF DEEDS | 5,686,120 | 5,484,174 | 2,285,073 | 2,075,578 | 2,077,111 | 1,533 | 10.01% | 207,962 |
| 160 | BUILDING AND ZONING | 3,184,227 | 3,389,293 | 1,412,205 | 1,194,458 | 1,252,298 | 57,840 | 12.77% | 159,907 |
| 161 | DEPT. OF ENVIRONMENTAL CTRL | 1,637,725 | 1,586,596 | 661,082 | 658,779 | 652,042 | (6,737) | 1.39% | 9,040 |
| 170 | ZONING BOARD OF APPEALS | 423,817 | 424,721 | 176,967 | 146,096 | 167,361 | 21,265 | 5.74% | 9,606 |
| 200 | DEPT. OF FACILITIES MANAGEMENT | 35,198,174 | 44,578,769 | 18,574,487 | 16,178,678 | 17,913,166 | 1,734,488 | 3.69% | 661,321 |
| 205 | JUDICIAL ADVISORY COUNCIL | 422,948 | 556,096 | 231,707 | 162,343 | 182,997 | 20,654 | 26.62% | 48,710 |
| 210 | OFFICE OF THE SHERIFF | 4,821,103 | 4,357,154 | 1,815,481 | 2,041,655 | 1,636,002 | (405,653) | 10.97% | 179,479 |
| 214 | SHERIFF'S ADMINISTRATION FUND | 13,970,050 | 12,557,868 | 5,232,445 | 5,436,162 | 4,027,872 | (1,408,290) | 29.91% | 1,204,573 |
| 216 | SHE OFFICE OF PROFESSIONAL REVIEW | 0 | 4,439,846 | 1,849,936 | 0 | 1,507,838 | 1,507,838 | 22.69% | 342,098 |
| 217 | SHERIFF'S INFORMATION TECHNOLOGY | 4,311,541 | 6,351,990 | 2,646,663 | 1,498,301 | 2,154,556 | 656,255 | 22.84% | 492,107 |
| 230 | COURT SERVICES DIVISION | 85,745,311 | 84,808,693 | 35,336,955 | 32,831,707 | 31,681,530 | (1,150,177) | 11.54% | 3,655,425 |
| 231 | POLICE DEPARTMENT | 48,029,191 | 53,767,568 | 22,403,153 | 20,227,142 | 21,067,594 | 840,452 | 6.34% | 1,335,559 |
| 239 | DEPARTMENT OF CORRECTIONS | 303,783,283 | 325,465,357 | 135,610,565 | 139,821,635 | 131,757,932 | (8,063,703) | 2.92% | 3,852,633 |
| 249 | SHERIFF'S MERIT BOARD | 1,795,358 | 1,772,851 | 738,688 | 585,646 | 604,546 | 18,900 | 22.19% | 134,142 |
| 250 | STATE'S ATTORNEY | 93,229,590 | 99,232,559 | 41,346,900 | 34,893,428 | 38,085,884 | 3,192,456 | 8.56% | 3,261,016 |
| 259 | MEDICAL EXAMINER | 10,428,262 | 10,477,537 | 4,365,640 | 3,704,670 | 3,802,393 | 97,723 | 14.81% | 563,247 |
| 260 | PUBLIC DEFENDER | 55,275,450 | 61,060,441 | 25,441,850 | 19,286,744 | 22,780,709 | 3,493,965 | 11.68% | 2,661,141 |
| 265 | EMERGENCY MANAGEMENT AGENCY | 1,359,351 | 2,096,328 | 873,470 | 625,355 | 937,795 | 312,440 | (6.86%) | (64,325) |
| 280 | ADULT PROBATION DEPT. | 38,154,317 | 38,488,248 | 16,036,770 | 13,858,939 | 15,274,337 | 1,415,398 | 4.99% | 762,433 |
| 300 | JUDICIARY | 10,691,946 | 10,305,468 | 4,293,945 | 3,525,784 | 3,626,932 | 101,148 | 18.39% | 667,013 |
| 305 | PUBLIC GUARDIAN | 17,468,075 | 17,777,309 | 7,407,212 | 6,577,435 | 6,601,016 | 23,581 | 12.21% | 806,196 |
| 310 | OFFICE OF THE CHIEF JUDGE | 30,516,519 | 37,389,335 | 15,578,890 | 9,452,054 | 15,670,822 | 6,218,768 | (0.59%) | (91,932) |
| 312 | FORENSIC CLINICAL SERVICES | 2,579,562 | 2,560,690 | 1,066,954 | 766,801 | 829,386 | 62,585 | 28.64% | 237,568 |
| 313 | SOCIAL CASEWORK SERVICES | 10,505,600 | 10,377,477 | 4,323,949 | 3,787,573 | 3,730,998 | (56,575) | 15.89% | 592,951 |
| 326 | JUVENILE PROBATION | 31,660,029 | 33,499,795 | 13,958,248 | 14,397,056 | 15,064,272 | 667,216 | (7.34%) | (1,106,024) |
| 335 | CLERK OF CRCT CRT OFF. OF CLERK | 74,929,106 | 77,896,396 | 32,456,832 | 29,250,940 | 29,145,424 | (105,516) | 11.36% | 3,311,408 |
| 390 | PUBLIC ADMINISTRATOR | 1,097,074 | 1,109,485 | 462,285 | 390,485 | 347,649 | (42,836) | 32.97% | 114,636 |
| 440 | JUVENILE TEMPORARY DETENTION - JTDC | 50,842,085 | 53,269,139 | 22,195,475 | 17,929,432 | 20,496,262 | 2,566,830 | 8.29% | 1,699,213 |
| 451 | SUPPORTIVE SERVICES | 682,102 | 736,391 | 306,830 | 263,977 | 276,522 | 12,545 | 10.96% | 30,308 |
| 452 | VETERANS' ASSISTANCE COMMISSION | 400,000 | 400,000 | 166,667 | 101,951 | 184,584 | 82,633 | (9.71%) | (17,917) |
| 490 | FIXED CHRGS & SPL PURP APPROPRIATIONS | 55,139,935 | 65,988,238 | 27,495,099 | 28,559,688 | 29,718,605 | 1,158,917 | (7.48%) | (2,223,506) |
| 499 | FIXED CHRGS & SPL PURP APPROPRIATIONS | 287,980,665 | 256,862,356 | 107,025,982 | 113,597,556 | 108,020,124 | (5,577,432) | (0.92%) | (994,142) |
| 500 | COUNTY HIGHWAY DEPARTMENT | 5,723,843 | 5,830,891 | 2,429,538 | 1,964,736 | 2,723,060 | 758,324 | (10.78%) | (293,522) |
| TOTALS - Corporate / Public Safety | | \$ 1,376,531,493 | \$ 1,432,213,052 | \$ 596,755,438 | \$ 560,451,313 | \$ 569,686,364 | \$9,235,051 | 4.75% | \$27,069,074 |

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenue, Expense and Encumbrances
Thru Period Five As of April 30, 2015

| | REVENUES | 2014 Budget | 2015 Budget | Apr 30, 2015 | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year Current Month Difference | Favorable (Unfavorable) | |
|---|--|-------------------------|-------------------------|--------------------------|---|---|---|--------------------------------|-----------------------|
| | | | | YTD Budgeted Revenues | Year to Date (1) Actuals Collections | Year to Date (1) Actuals Collections | | Variance | |
| | | | | | | | | % | \$ |
| Property Taxes (See note below) | | \$ 38,924,897 | \$ 149,756,021 | \$ 82,081,275 | \$ 39,981,577 | \$ 21,311,053 | \$ (18,670,524) | (74.04%) | (\$60,770,222) |
| Property Tax Levy Timing Differential | | | | 0 | (22,883,267) | 60,746,539 | 83,629,806 | 0.00% | 60,746,539 |
| Stroger Hospital - | | | | | | | | | |
| Medicare | | 64,154,696 | 73,159,067 | 30,265,807 | 31,461,102 | 30,955,377 | (505,725) | 2.28% | 689,570 |
| Public Assistance (Medicaid) | | 126,762,385 | 38,065,252 | 14,825,720 | 56,712,178 | 64,066,006 | 7,353,828 | 332.13% | 49,240,286 |
| Private Payors and Carriers | | 25,228,676 | 29,522,078 | 12,213,243 | 11,583,884 | 21,628,980 | 10,045,096 | 77.09% | 9,415,737 |
| Stroger Hospital - Sub Total | | 216,145,757 | 140,746,397 | 57,304,770 | 99,757,164 | 116,650,363 | 16,893,199 | 103.56% | 59,345,593 |
| Oak Forest Health Center - | | | | | | | | | |
| Medicare | | 62,384 | 52,950 | 21,905 | 187,371 | 176,117 | (11,254) | 704.00% | 154,212 |
| Public Assistance (Medicaid) | | 37,516 | 9,948 | 4,209 | 5,743,241 | 5,390,896 | (352,345) | 127980.21% | 5,386,687 |
| Private Payors and Carriers | | 45,518 | 21,448 | 8,874 | 161,070 | 139,455 | (21,615) | 1471.50% | 130,581 |
| Oak Forest Health Center - Sub Total | | 145,418 | 84,346 | 34,988 | 6,091,682 | 5,706,468 | (385,214) | 16209.79% | 5,671,480 |
| Provident Hospital - | | | | | | | | | |
| Medicare | | 4,206,722 | 4,473,884 | 1,850,838 | 1,215,265 | 2,048,247 | 832,982 | 10.67% | 197,409 |
| Public Assistance (Medicaid) | | 8,583,413 | 8,319,468 | 3,519,773 | 5,061,734 | 6,238,206 | 1,176,472 | 77.23% | 2,718,433 |
| Private Payors and Carriers | | 1,618,376 | 1,605,123 | 664,036 | 1,053,115 | 853,494 | (199,621) | 28.53% | 189,458 |
| Provident Hospital - Sub Total | | 14,408,511 | 14,398,475 | 6,034,647 | 7,330,114 | 9,139,947 | 1,809,833 | 51.46% | 3,105,300 |
| Patient Fees (Medicare, Medicaid, Private & 3rd) | | 230,699,686 | 155,229,218 | 63,374,405 | 113,178,960 | 131,496,778 | 18,317,818 | 107.49% | 68,122,373 |
| CCHHS - Medicaid BIPA IGT | | 101,250,000 | 131,250,000 | 2,850,000 | 0 | 2,850,000 | 2,850,000 | 0.00% | 0 |
| Federal State Medicaid Programming Funding - DSH | | 145,500,000 | 162,338,232 | 67,640,930 | 67,640,930 | 64,247,136 | (3,393,794) | (5.02%) | (3,393,794) |
| Medicaid Expansion | | 727,722,979 | 914,645,008 | 364,946,669 | 215,789,257 | 322,405,377 | 106,616,120 | (11.66%) | (42,541,292) |
| CCHHS - Total Fees | | 1,205,172,665 | 1,363,462,458 | 498,812,004 | 396,609,147 | 520,999,291 | 124,390,144 | 4.45% | 22,187,287 |
| Non-Property Taxes - | | | | | | | | | |
| Cigarette Tax | | 129,808,586 | 12,984,118 | 4,973,386 | 47,579,431 | 5,193,000 | (42,386,431) | 4.42% | 219,614 |
| Other Tobacco Products Tax | | 5,891,649 | 784,891 | 327,378 | 2,193,258 | 240,506 | (1,952,752) | (26.54%) | (86,872) |
| Firearms Tax | | 375,000 | 475,000 | 228,427 | 220,000 | 200,213 | (19,787) | (12.35%) | (28,214) |
| Non-Property Taxes - Sub | | 136,075,235 | 14,244,009 | 5,529,191 | 49,992,689 | 5,633,719 | (44,358,970) | 1.89% | 104,528 |
| Miscellaneous Revenues - | | | | | | | | | |
| Miscellaneous Fees - CCHHS | | 1,931,284 | 6,050,000 | 2,502,878 | 2,438,589 | 878,673 | (1,559,916) | (64.89%) | (1,624,205) |
| Public Health | | 3,181,800 | 2,000,000 | 827,398 | 947,560 | 753,961 | (193,599) | (8.88%) | (73,437) |
| Miscellaneous Revenues - Sub | | 5,113,084 | 8,050,000 | 3,330,276 | 3,386,149 | 1,632,634 | -1,753,515 | (50.98%) | (1,697,642) |
| TOTALS | | \$ 1,385,285,881 | \$ 1,535,512,488 | \$ 589,752,746 | \$ 467,086,295 | \$ 610,323,236 | 143,236,941 | 3.49% | \$20,570,490 |
| | | | | | Apr 30, 2014 | Apr 30, 2015 | Year-to-Year | Favorable (Unfavorable) | |
| DPT | | | Original | YTD 2015 | Year to Date | Year to Date | Current Month | Variance | |
| GRP | EXPENDITURES/ENCUMBRANCES | 2014 Budget | 2015 Budget | Budget | Actuals | Actuals | Difference | % | \$ |
| 240 | CERMAK HEALTH SERVICES | 46,630,843 | 56,418,755 | 23,507,815 | 15,395,565 | 17,243,408 | 1,847,843 | 36.33% | 6,264,407 |
| 241 | HEALTH SERVICES - JTDC | 3,910,387 | 3,756,473 | 1,565,197 | 1,168,781 | 1,203,225 | 34,444 | 30.08% | 361,972 |
| 890 | BUREAU OF HEALTH SERVICES | 189,471,395 | 118,613,901 | 49,422,459 | 53,381,388 | 39,643,791 | (13,737,597) | 24.67% | 9,778,668 |
| 891 | PROVIDENT HOSPITAL | 48,357,796 | 52,388,141 | 21,828,392 | 18,714,529 | 15,839,354 | (2,875,175) | 37.81% | 5,989,038 |
| 893 | AMBULATORY/COMMUNITY HEALTH NETWORK | 51,465,467 | 59,280,037 | 24,700,015 | 16,225,962 | 20,366,311 | 4,140,349 | 21.28% | 4,333,704 |
| 894 | BOH SERVICES CORE CENTER | 11,753,051 | 11,745,097 | 4,893,790 | 7,452,347 | 2,437,194 | (5,015,153) | 100.80% | 2,456,596 |
| 895 | DEPT. OF PUBLIC HEALTH | 14,450,251 | 11,278,735 | 4,699,473 | 4,713,245 | 3,735,329 | (977,916) | 25.81% | 964,144 |
| 896 | MEDICAID EXPANSION | 190,804,289 | 566,867,323 | 236,194,718 | 141,306,704 | 161,500,161 | 20,193,457 | 46.25% | 74,694,557 |
| 897 | STROGER HOSPITAL OF COOK COUNTY | 445,202,520 | 525,236,650 | 218,848,604 | 153,889,945 | 202,223,726 | 48,333,781 | 8.22% | 16,624,878 |
| 898 | OAK FOREST HEALTH CENTER | 11,216,096 | 11,069,970 | 4,612,488 | 3,498,208 | 3,685,771 | 187,563 | 25.14% | 926,717 |
| 899 | SPECIAL PURPOSE APPROPRIATIONS | 112,455,101 | 118,857,406 | 49,523,919 | 38,330,983 | 44,739,955 | 6,408,972 | 10.69% | 4,783,964 |
| TOTALS - HEALTH FUND | | \$ 1,125,717,196 | \$ 1,535,512,488 | \$ 639,796,870 | \$ 454,077,657 | \$ 512,618,225 | \$ 58,540,568 | 24.81% | \$ 127,178,645 |

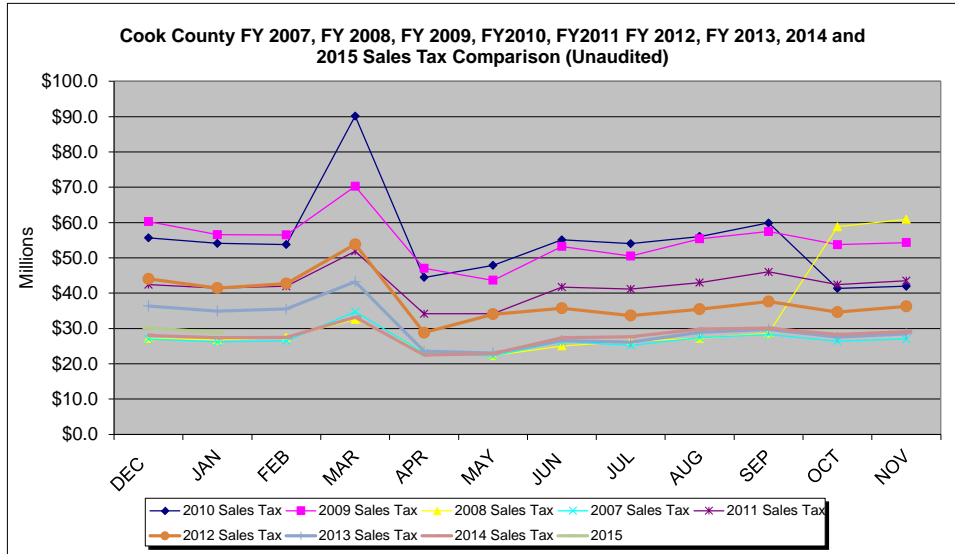
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues
Five month Period ended April 30, 2015

| <u>Dept</u> | <u>DEPARTMENT NAME</u> | <u>2015 Total Budgeted Revenues</u> | <u>1-Dec-14 Through 30-Apr-15 2015 Budgeted Revenues</u> | <u>1-Dec-14 Through 30-Apr-15 2015 Actual Revenues</u> | <u>Five Months Favorable (Unfavorable) \$ Variance</u> | <u>Five Months Favorable (Unfavorable) % Change</u> |
|--------------|--|---|--|--|--|---|
| 501 | Motor Fuel Tax IL First | \$23,234,167 | \$9,680,903 | \$9,680,903 | 0 | 0.00% |
| 510 | Animal Control | 3,400,000 | 1,416,667 | 1,577,531 | 160,864 | 11.36% |
| 524&525 | Election Division Fund | 19,931,005 | 8,304,585 | 8,304,585 | (0) | (0.00%) |
| 527 | Recorder Document Storage | 3,269,000 | 1,362,083 | 1,396,850 | 34,767 | 2.55% |
| 528 | Circuit Court Automation | 12,000,000 | 5,000,000 | 3,371,299 | (1,628,701) | (32.57%) |
| 529 | Circuit Court Document Storage | 11,000,000 | 4,583,333 | 2,977,337 | (1,605,996) | (35.04%) |
| 530 | Law Library | 6,150,000 | 2,562,500 | 2,192,388 | (370,112) | (14.44%) |
| 531 | Circuit Court - Dispute Resolution | 190,000 | 79,167 | 74,861 | (4,306) | (5.44%) |
| 532 | Adult Probation / Probation Service Fee | 4,000,000 | 1,666,667 | 1,749,810 | 83,143 | 4.99% |
| 533 | County Clerk Automation | 1,165,000 | 465,000 | 453,644 | (11,356) | (2.44%) |
| 534 | Treasurer - Tax Sales Automation | 9,500,000 | 4,664,700 | 4,650,845 | (13,855) | (0.30%) |
| 535 | Intergovernment Agreement/ ETSB | 1,552,805 | 647,002 | 645,413 | (1,589) | (0.25%) |
| 541 | Social Service/ Probation & Court Services | 2,800,000 | 1,166,667 | 1,245,354 | 78,687 | 6.74% |
| 544 | Lead Poisoning Prevention Fund | 0 | 0 | 0 | 0 | 0.00% |
| 545 | Geographic Information Systems - GIS | 8,172,000 | 3,405,000 | 3,536,967 | 131,967 | 3.88% |
| 561 | State's Attorney Narcotics Forfeiture | 4,380,216 | 1,825,090 | 750,000 | (1,075,090) | (58.91%) |
| 564 | Suburban CC TB Sanitarium District | 1,161,110 | 483,796 | 498,309 | 14,513 | 3.00% |
| 567 | Circuit Court Administrative Fund | 850,000 | 354,167 | 340,091 | (14,076) | (3.97%) |
| 570 | Recorder Special Fund GIS Fee Fund | 2,043,000 | 851,250 | 838,110 | (13,140) | (1.54%) |
| 571 | Recorder Rental Housing Support Fee | 286,000 | 119,167 | 114,918 | (4,249) | (3.57%) |
| 572 | CJ Children's Waiting Room | 2,750,000 | 1,145,833 | 1,031,290 | (114,543) | (10.00%) |
| 573 | Women's Justice Services | 65,000 | 27,083 | 13,500 | (13,583) | (50.15%) |
| 574 | CJ Mental Health | 800,000 | 333,333 | 362,104 | 28,771 | 8.63% |
| 575 | CJ Peer Court Fund | 450,000 | 187,500 | 166,135 | (21,365) | (11.39%) |
| 576 | CJ Drug Court Fund | 400,000 | 166,667 | 178,662 | 11,995 | 7.20% |
| 577 | Vehicle Purchase Fund | 130,000 | 54,167 | 25,283 | (28,884) | (53.32%) |
| 579 | Assessor Special Fund | 750,000 | 312,500 | 284,801 | (27,699) | (8.86%) |
| 580 | CCC Electronic Citation Fund | 450,000 | 187,500 | 127,185 | (60,315) | (32.17%) |
| 583 | SAO Records Automation | 158,000 | 65,833 | 65,228 | (605) | (0.92%) |
| 584 | PD Records Automation | 158,000 | 65,833 | 65,008 | (825) | (1.25%) |
| 585 | Environmental Control Solid Waste Mgmt | 404,000 | 168,333 | 283,390 | 115,057 | 68.35% |
| 586 | Land Bank Authority | 3,450,000 | 1,437,500 | 428,457 | (1,009,043) | (70.19%) |
| TOTAL | | \$ 125,049,303 | \$ 52,789,826 | \$ 47,430,258 | (\$5,359,568) | (10.15%) |

Table - 6

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds - Analysis of Expenses, Encumbrances and Unspent Balance
Thru Period Five (41.67 Percent) As of April 30, 2015

| DPT GRP | Description | Original Appropriation | Appropriation As Adjusted | Expenditures | Encumbrances | Total Expenditures & Encumbrances | % Of Expend Adj. Approp. | Unspent Balance |
|------------|--|---------------------------|------------------------------|---------------|--------------|---|--------------------------------|--------------------|
| 501 | Motor Fuel Tax IL First | 23,504,319 | 23,034,623 | 8,349,881 | 92,581 | 8,442,462 | 36.65% | 14,592,161 |
| 510 | Animal Control | 4,095,046 | 3,880,559 | 875,391 | 255,223 | 1,130,614 | 29.14% | 2,749,945 |
| 524&525 | Election Division Fund | 19,931,005 | 17,036,376 | 5,817,386 | 1,721,199 | 7,538,585 | 44.25% | 9,497,791 |
| 527 | Recorder Document Storage | 5,723,112 | 5,610,902 | 1,857,136 | 41,410 | 1,898,546 | 33.84% | 3,712,356 |
| 528 | Circuit Court Automation | 9,551,479 | 9,551,479 | 3,301,203 | 192,416 | 3,493,619 | 36.58% | 6,057,860 |
| 529 | Circuit Court Document Storage | 8,313,539 | 7,880,154 | 3,155,573 | 134,190 | 3,289,763 | 41.75% | 4,590,391 |
| 530 | Law Library | 5,421,021 | 4,669,137 | 1,662,058 | 0 | 1,662,058 | 35.60% | 3,007,079 |
| 531 | Circuit Court - Dispute Resolution | 295,000 | 295,000 | 177,073 | 0 | 177,073 | 60.02% | 117,927 |
| 532 | Adult Probation / Probation Service Fee | 4,427,766 | 4,427,766 | 769,122 | 1,369,344 | 2,138,466 | 48.30% | 2,289,300 |
| 533 | County Clerk Automation | 1,401,860 | 1,360,312 | 419,338 | 118,438 | 537,776 | 39.53% | 822,536 |
| 534 | Treasurer - Tax Sales Automation | 10,483,791 | 10,128,481 | 2,951,035 | 507,134 | 3,458,169 | 34.14% | 6,670,312 |
| 535 | Intergovernment Agreement/ ETSB | 1,552,805 | 1,482,876 | 645,413 | 0 | 645,413 | 43.52% | 837,463 |
| 541 | Social Service/ Probation & Court Services | 2,943,071 | 2,868,048 | 1,154,472 | 37,351 | 1,191,823 | 41.56% | 1,676,225 |
| 544 | Lead Poisoning Prevention Fund | 1,204,656 | 1,193,938 | 101,809 | 37,392 | 139,201 | 11.66% | 1,054,737 |
| 545 | Geographic Information Systems - GIS | 20,165,337 | 19,307,211 | 2,289,201 | 812,584 | 3,101,785 | 16.07% | 16,205,426 |
| 561 | State's Attorney Narcotics Forfeiture | 4,380,216 | 4,375,216 | 1,485,255 | 0 | 1,485,255 | 33.95% | 2,889,961 |
| 564 | Suburban CC TB Sanitarium District | 5,581,785 | 5,581,785 | 1,162,026 | 92,512 | 1,254,538 | 22.48% | 4,327,247 |
| 567 | Circuit Court Administrative Fund | 735,842 | 735,357 | 309,016 | 0 | 309,016 | 42.02% | 426,341 |
| 570 | Recorder Special Fund GIS Fee Fund | 2,496,691 | 2,478,262 | 694,301 | 0 | 694,301 | 28.02% | 1,783,961 |
| 571 | Recorder Rental Housing Support Fee | 286,000 | 286,000 | 0 | 0 | 0 | 0.00% | 286,000 |
| 572 | CJ Children's Waiting Room | 2,427,159 | 2,404,239 | 745,144 | 0 | 745,144 | 30.99% | 1,659,095 |
| 573 | Women's Justice Services | 65,000 | 65,000 | -601 | 0 | -601 | -0.92% | 65,601 |
| 574 | CJ Mental Health | 800,000 | 800,000 | 400,000 | 0 | 400,000 | 50.00% | 400,000 |
| 575 | CJ Peer Court Fund | 450,000 | 450,000 | 225,000 | 0 | 225,000 | 50.00% | 225,000 |
| 576 | CJ Drug Court Fund | 400,000 | 400,000 | 200,000 | 0 | 200,000 | 50.00% | 200,000 |
| 577 | Vehicle Purchase Fund | 500,000 | 257,500 | 0 | 69,405 | 69,405 | 26.95% | 188,095 |
| 579 | Assessor Special Fund | 750,000 | 750,000 | 0 | 0 | 0 | 0.00% | 750,000 |
| 580 | CCC Electronic Citation Fund | 450,000 | 450,000 | 0 | 0 | 0 | 0.00% | 450,000 |
| 583 | SAO Records Automation | 158,000 | 158,000 | 0 | 0 | 0 | 0.00% | 158,000 |
| 584 | PD Records Automation | 158,000 | 158,000 | 0 | 0 | 0 | 0.00% | 158,000 |
| 585 | Environmental Control Solid Waste Mgmt | 337,693 | 337,693 | 0 | 0 | 0 | 0.00% | 337,693 |
| 586 | Land Bank Authority | 3,450,000 | 3,450,000 | 46,347 | 0 | 46,347 | 1.34% | 3,403,653 |
| TOTAL | | \$ 142,440,193 | \$ 135,863,914 | \$ 38,792,579 | \$ 5,481,179 | \$ 44,273,758 | 32.59% | \$ 91,590,156 |



| | | | |
|-----------------------------------|--------------------|-----------------------|--------------------------|
| FY2015 YTD - MAY 2015 | | | |
| Current YTD 2015 Budgeted | Current Actual YTD | Current Collections % | Current YTD Over (Under) |
| \$168,100,000 | \$169,286,636 | 0.71% | \$1,186,636 |
| FY2014 YTD - NOVEMBER 2014 | | | |
| 14 Budgeted YTD | Actual YTD | Collections % | Over (Under) |
| \$337,400,000 | \$333,455,361 | (1.17%) | (\$3,944,639) |
| FY2013 YTD - FINAL | | | |
| 13 Budgeted YTD | Actual YTD | Collections % | Over (Under) |
| \$362,506,668 | \$363,836,841 | 0.37% | \$1,330,173 |
| FY2012 YTD - FINAL | | | |
| 12 Budgeted YTD | Actual YTD | Collections % | Over (Under) |
| \$448,800,000 | \$458,191,323 | 2.09% | \$9,391,323 |
| FY2011 YTD - FINAL | | | |
| 11 Budgeted YTD | Actual YTD | Collections % | Over (Under) |
| \$499,800,000 | \$503,606,017 | 0.76% | \$3,806,017 |
| FY2010 YTD - FINAL | | | |
| 2010 Budgeted | 10 Actual YTD | 10 Collections % | 10 Over (Under) |
| \$661,000,000 | \$654,238,552 | (1.02%) | (\$6,761,448) |
| FY2009 YTD - FINAL | | | |
| 2009 Budgeted | 09 Actual YTD | 09 Collections % | 09 Over (Under) |
| \$693,443,000 | \$658,832,464 | (4.99%) | (\$34,610,536) |
| FY2008 YTD - FINAL | | | |
| 2008 Budgeted | 08 Actual YTD | 08 Collections % | 08 Over (Under) |
| \$398,520,000 | \$386,608,668 | (2.99%) | (\$11,911,332) |

| YEAR | Sep receipts | Oct receipts | Nov receipts | Dec receipts | Jan receipts | Feb receipts | Mar receipts | Apr receipts | May receipts | Jun receipts | Jul receipts | Aug receipts | YTD Collections |
|---------------------------------|--------------|--------------|--------------|--------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| | GROSS DEC | GROSS JAN | GROSS FEB | GROSS MAR | (586) GROSS APR | GROSS MAY | GROSS JUN | GROSS JUL | GROSS AUG | GROSS SEP | GROSS OCT | GROSS NOV | |
| 2015 | \$30,145,865 | \$28,859,653 | \$28,628,423 | \$34,437,875 | \$23,660,620 | \$23,554,200 | | | | | | | \$169,286,636 |
| Over/(Under) Est. (in millions) | \$1.3 | \$0.8 | \$0.4 | \$0.3 | (\$0.8) | (\$0.8) | | | | | | | \$1.2 |
| 2014 | \$28,029,257 | \$27,333,467 | \$27,477,686 | \$33,169,028 | \$22,452,171 | \$22,859,874 | \$27,363,026 | \$27,606,708 | \$29,775,106 | \$30,069,627 | \$28,240,773 | \$29,078,638 | \$333,455,361 |
| Over/(Under) Est. (in millions) | \$0.0 | \$0.0 | \$0.0 | (\$0.3) | (\$1.8) | (\$1.0) | (\$0.1) | \$0.6 | (\$0.1) | (\$0.6) | (\$0.3) | (\$0.3) | (\$3.9) |
| 2013 | \$36,355,580 | \$34,927,067 | \$35,487,641 | \$43,211,230 | \$23,539,092 | \$23,005,418 | \$26,563,220 | \$26,107,559 | \$28,950,345 | \$29,711,059 | \$27,547,502 | \$28,431,128 | \$363,836,841 |
| Over/(Under) Est. (in millions) | (\$0.6) | (\$0.7) | (\$0.5) | (\$1.6) | \$0.8 | \$0.0 | \$0.0 | \$0.1 | \$1.5 | \$0.7 | \$0.7 | \$0.9 | \$1.3 |
| 2012 | \$44,026,964 | \$41,431,059 | \$42,721,044 | \$53,795,652 | \$28,812,343 | \$34,030,753 | \$35,746,559 | \$33,658,078 | \$35,470,794 | \$37,603,424 | \$34,628,405 | \$36,266,248 | \$458,191,323 |
| Over/(Under) Est. (in millions) | \$0.1 | (\$1.0) | (\$0.1) | \$1.4 | \$0.8 | \$6.0 | \$1.5 | \$0.0 | \$0.3 | (\$0.1) | (\$0.1) | \$0.6 | \$9.4 |
| 2011 | \$42,385,989 | \$41,423,712 | \$41,937,872 | \$51,842,961 | \$34,149,849 | \$34,156,010 | \$41,727,825 | \$41,122,531 | \$42,964,136 | \$46,000,047 | \$42,388,298 | \$43,506,787 | \$503,606,017 |
| Over/(Under) Est. (in millions) | (\$0.5) | \$0.0 | \$0.1 | \$0.7 | \$0.7 | (\$1.7) | \$0.6 | \$0.8 | \$1.4 | \$1.7 | (\$0.4) | \$0.4 | \$3.8 |
| 2010 | \$55,625,261 | \$54,086,807 | \$53,758,630 | \$90,148,605 | \$44,432,064 | \$47,863,427 | \$55,063,867 | \$54,037,220 | \$56,046,822 | \$59,873,227 | \$41,375,995 | \$41,926,627 | \$654,238,552 |
| Over/(Under) Est. (in millions) | (\$1.7) | (\$1.0) | (\$2.1) | (\$0.7) | (\$3.2) | \$1.8 | \$2.4 | \$0.4 | \$0.1 | \$0.9 | (\$15.6) | (\$10.8) | (\$29.5) |
| 2009 | \$60,262,592 | \$56,550,886 | \$56,512,372 | \$70,256,860 | \$47,034,762 | \$43,636,886 | \$53,209,184 | \$50,523,091 | \$55,368,000 | \$57,449,683 | \$53,704,670 | \$54,323,478 | \$658,832,464 |
| Over/(Under) Est. (in millions) | \$2.1 | (\$0.1) | (\$1.5) | (\$1.6) | (\$3.0) | (\$5.7) | (\$1.4) | (\$7.3) | (\$3.6) | (\$5.0) | (\$3.3) | (\$4.2) | (\$34.6) |
| 2008 | \$27,163,000 | \$26,701,000 | \$27,490,000 | \$32,512,000 | \$23,442,000 | \$22,292,000 | \$25,051,000 | \$26,420,000 | \$27,199,000 | \$28,617,000 | \$58,801,000 | \$60,920,668 | \$386,608,668 |
| 2007 | \$26,998,000 | \$26,166,000 | \$26,493,000 | \$34,682,000 | \$23,123,000 | \$22,208,000 | \$26,250,000 | \$25,218,000 | \$27,389,000 | \$28,304,000 | \$26,416,000 | \$26,969,390 | \$320,216,390 |

Repayment YTD of Sales Tax Notes (3)

| | | | | | | | | | | | | | |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|---|----------------|----------------|-----------------|
| 2008/2009 | (\$15,248,000) | (\$15,248,000) | (\$15,248,000) | (\$15,248,000) | (\$15,248,000) | (\$15,248,000) | (\$15,248,000) | (\$15,078,169) | - | - | (\$15,248,000) | (\$15,248,000) | (\$152,310,169) |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|---|----------------|----------------|-----------------|

NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
- March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute, and is not included in the variance calculations. March 2011 Accelerated payment figures not available.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.

Notes to the April 2015 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. **The next budgeted IGT Medicaid receipt payment is scheduled for August 2015 in the amount of \$93.7 million.** Certain other fee revenues for April 2015 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted, and limited to the total amount of the State grant.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

Revenues collected by the Treasurer are presented as reported by the monthly "Cook County Treasurer–Analysis of Revenue" communication to the Office of the Comptroller.

Note: 1 The FY2015 budgeted Property Tax revenue is based on the FY2015 tax levy, which will not be collected until 2016; actual revenue received during 2015 is based on the FY2014 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2015 will be equal to the difference between the FY2015 and FY2014 tax levies.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle.