

Historical revenue data at Cook County comes from various sources. Our Oracle EBS accounting system has been used since 2016 and contains accurate monthly values for all revenues since then. For forecasting purposes, we prefer to use data on Home Rule Taxes provided by the Department of Revenue without audits. Audits bring an additional layer of uncertainty to the data, so we expect this data without audits to be smoother and therefore preferable for forecasting purposes. For older data that was not available elsewhere, we use records that were separately maintained within the Office of the CFO. For these reasons, the data displayed may not reflect monthly financial results from the Comptroller's Revenue and Expense Report or reconcile to the Annual Audited Financial Reports.

## Index of Excel Sheets in Revenue Dataset

- Preference
  - This contains a chart of the order of preference of data sources
- Best
  - This is the data we are using for analysis. It is a combination of sources according to our preferences.
  - This tab also displays the data accounting for known lags between collection and remittance. All other tabs display according to remittance date.
- EBS
  - Data pulled from our accounting software
- No audits
  - Dataset provided by the Department of Revenue for the taxes they collect not including audits
- Audited DOR
  - Dataset provided by the Department of Revenue for the taxes they collect including audits
- Existing comptroller
  - Older data originally from the comptroller's office that was recorded in spreadsheets by our office
- Existing DOR
  - Older data originally from the Department of Revenue that was recorded in spreadsheets by our office
- Annual
  - Some annual data that is available further back than monthly data.
- Information
  - Brief notes on the most important changes to each revenue source
- Tax rates
  - For taxes with significant rate changes, this is used to scale revenues to the tax base, which can then be forecasted independent of rate changes.