



STATE OF ILLINOIS
EXECUTIVE OFFICE OF THE GOVERNOR
GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET

MAY 9, 2023

April 2023 Report to the Legislative Budget Oversight Commission

In accordance with 25 ILCS 10/20, this report contains information regarding revenue and expenditures, statutory transfers, grants awarded from certain federal relief related to the COVID-19 pandemic, and necessary budget management actions taken by the Office of the Governor, the Governor's Office of Management and Budget, or any state agency. This report also contains information about the expenditure of federal financial relief by State and local governments related to the COVID-19 pandemic.

Year-to-Date General Funds Revenues

Budgeted figures below reflect the revised forecast published in February 2023.

General Funds Monthly Revenues					
Through April 2023					
(\$ millions)					
	April FY22	April FY23	April FY23	Budgeted vs Actual	
	Actual	Budgeted*	Actual	Dollar Variation	Percent Variation
Individual Income Tax	\$ 4,638	\$ 3,768	\$ 3,131	\$ (637)	(16.9%)
Corporate Income Tax	\$ 1,462	\$ 1,572	\$ 1,396	\$ (176)	(11.2%)
Sales Tax	\$ 867	\$ 876	\$ 836	\$ (39)	(4.5%)
Public Utility	57	57	58	1	2.3%
Cigarette	19	19	20	1	4.6%
Inheritance	84	50	38	(12)	(23.5%)
Liquor	17	14	10	(4)	(30.5%)
Insurance	74	65	94	29	45.2%
Corporate Franchise	19	12	17	5	40.0%
Investment Income	3	17	28	11	61.9%
Cook County IGT	-	-	-	-	0.0%
Other	23	53	27	(26)	(48.9%)
TOTAL STATE REVENUES	\$ 7,264	\$ 6,502	\$ 5,655	\$ (847)	(13.0%)
Federal Revenues	\$ 625	\$ 408	\$ 388	\$ (20)	(4.9%)
Transfers In	\$ 149	\$ 132	\$ 150	\$ 18	14.0%
Lottery	76	81	100	19	24.0%
Gaming	5	10	7	(3)	(34.0%)
Adult-Use Cannabis	11	5	10	5	105.9%
Other	57	36	33	(3)	(7.7%)
SUBTOTAL REVENUES	\$ 8,038	\$ 7,041	\$ 6,193	\$ (849)	(12.1%)
Investment Borrowing	-	-	-	-	0.0%
ARPA Reimbursement for Government Services	-	-	-	-	0.0%
Municipal Liquidity Facility	-	-	-	-	0.0%
TOTAL REVENUES	\$ 8,037	\$ 7,041	\$ 6,193	\$ (849)	(12.1%)

General Funds Year-to-Date Revenues					
Through April 2023					
(\$ millions)					
	FY22 YTD	FY23 YTD	FY23 YTD	Budgeted vs Actual	
	Actual	Budgeted*	Actual	Dollar Variation	Percent Variation
Individual Income Tax	\$ 21,094	\$ 20,210	\$ 19,853	\$ (357)	(1.8%)
Corporate Income Tax	\$ 4,325	\$ 4,919	\$ 4,723	\$ (196)	(4.0%)
Sales Tax	\$ 8,440	\$ 8,602	\$ 8,643	\$ 41	0.5%
Public Utility	622	605	635	30	5.0%
Cigarette	211	198	192	(6)	(3.3%)
Inheritance	518	390	417	27	6.9%
Liquor	157	155	147	(8)	(5.1%)
Insurance	379	393	407	14	3.7%
Corporate Franchise	181	185	191	6	3.4%
Investment Income	13	174	279	105	60.5%
Cook County IGT	244	244	244	(0)	(0.1%)
Other	266	349	348	(1)	(0.3%)
TOTAL STATE REVENUES	\$ 36,450	\$ 36,424	\$ 36,079	\$ (345)	(0.9%)
Federal Revenues	\$ 4,177	\$ 3,554	\$ 3,239	\$ (315)	(8.9%)
Transfers In	\$ 1,797	\$ 2,989	\$ 2,915	\$ (74)	(2.5%)
Lottery	667	533	586	53	10.0%
Gaming	117	138	137	(1)	(1.0%)
Adult-Use Cannabis	95	100	93	(7)	(6.6%)
Other	918	2,219	2,098	(120)	(5.4%)
SUBTOTAL REVENUES	\$ 42,424	\$ 42,967	\$ 42,233	\$ (734)	(1.7%)
Investment Borrowing	-	-	-	-	0.0%
ARPA Reimbursement for Government Services	439	763	763	-	0.0%
Municipal Liquidity Facility	-	-	-	-	0.0%
TOTAL REVENUES	\$ 42,863	\$ 43,730	\$ 42,995	\$ (735)	(1.7%)

Source: Illinois Office of the Comptroller and Governor's Office of Management and Budget.

*Budgeted figures are based on historical averages as well as information from the Department of Revenue on estimated timing of income tax deposits.

General Funds Revenue Revision

Weaker than expected year-to-date State individual income tax receipts and federal sources have led GOMB to revise the General Funds fiscal year 2023 revenue forecast downward. Details on the revision are included in the table below. These revisions take into account actual receipts through April 30, 2023. Other tables in this report use the prior forecast from February 2023 as a basis of comparison.

General Funds Revenue Revision								
(\$ millions)	Fiscal Year 2023				Fiscal Year 2024			
	February 2023 Estimate	May 2023 Estimate Revision	Dollar Variation	Percent Variation	February 2023 Estimate	May 2023 Estimate Revision	Dollar Variation	Percent Variation
Individual Income Tax	\$ 23,881	\$ 23,438	\$ (444)	(1.9%)	\$ 24,659	\$ 25,768	\$ 1,109	4.5%
Corporate Income Tax	\$ 5,723	\$ 5,723	\$ -	0.0%	\$ 5,548	\$ 5,133	\$ (415)	(7.5%)
Sales Tax	\$ 10,390	\$ 10,390	\$ -	0.0%	\$ 10,415	\$ 10,415	\$ -	0.0%
Public Utility	731	731	0	0.0%	721	721	0	0.0%
Cigarette	244	235	(9)	(3.7%)	237	230	(7)	(3.0%)
Inheritance	475	475	0	0.0%	400	400	0	0.0%
Liquor	181	181	0	0.0%	184	184	0	0.0%
Insurance	464	464	0	0.0%	472	472	0	0.0%
Corporate Franchise	212	212	0	0.0%	208	208	0	0.0%
Investment Income	205	335	130	63.4%	185	300	115	62.2%
Cook County IGT	244	244	0	0.0%	244	244	0	0.0%
Other	565	565	0	0.0%	608	608	0	0.0%
TOTAL STATE REVENUES	\$ 43,315	\$ 42,993	\$ (323)	(0.7%)	\$ 43,881	\$ 44,683	\$ 802	1.8%
Federal Revenues	\$ 4,013	\$ 3,720	\$ (293)	(7.3%)	\$ 4,014	\$ 3,744	\$ (270)	(6.7%)
Transfers In	\$ 3,268	\$ 3,268	\$ -	0.0%	\$ 2,050	\$ 2,050	\$ -	0.0%
Lottery	718	718	0	0.0%	759	759	0	0.0%
Gaming	157	157	0	0.0%	175	175	0	0.0%
Adult-Use Cannabis	114	114	0	0.0%	116	116	0	0.0%
Other	2,279	2,279	0	0.0%	1,000	1,000	0	0.0%
SUBTOTAL REVENUES	\$ 50,596	\$ 49,981	\$ (616)	(1.2%)	\$ 49,945	\$ 50,477	\$ 532	1.1%
ARPA Revenue Replacement	763	763	0	0.0%	-	-	0	0.0%
TOTAL REVENUES	\$ 51,359	\$ 50,744	\$ (616)	(1.2%)	\$ 49,945	\$ 50,477	\$ 532	1.1%

Fiscal Year 2023:

- Through April 2023, individual income taxes (IIT) have underperformed the fiscal year 2023 revenue estimate from February 2023 by approximately 1.8 percent. Withholding receipts are 1.4 percent above the same period of fiscal year 2022, reflecting a solid period of employment and strength in wages and salaries. Non-withholding receipts are 30.4 percent below the same period fiscal year 2022. Both components of non-withholding receipts, estimated and final payments, have contributed to these results and not expected to be made up over the remaining two months. Income derived from investments on state funds have overperformed estimates due to high interest rates and cash availability. The forecast for federal revenues and cigarette taxes have been lowered to account for receipts year-to-date.

Fiscal Year 2024:

- The revision to fiscal year 2023 revenue estimate has necessitated a reevaluation of the fiscal year 2024 revenue estimate. Investment income, federal revenues and cigarette taxes have been adjusted to account for a change in the base. Given that the underperformance in the April 2023 receipts for non-withholding can be linked to external factors that are not expected to change before April 2024, a review of that forecast is warranted. Typically, this would result in a downward revision for IIT, however, as part of an annual statutory reconciliation of prior year business tax payments a noticeable reallocation in fund distributions will take place in fiscal year 2024. This reallocation will result in a significant amount of revenues flowing through individual income tax disbursements instead of corporate income taxes, some of which will be one-time in nature.

Year-to-Date General Funds Expenditures

Note: Budgeted figures below reflect the forecast for spending from enacted appropriations for the fiscal year, enacted in February 2023. Budgeted monthly expenditures are based on historical averages regarding the timing of vouchers presented.

General Funds Monthly Expenditures

Through April 2023

(\$ millions)

	April FY22 Actual	April FY23 Budgeted*	April FY23 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 991	\$ 448	\$ 871	\$ 423	94.3%
State Board of Education	\$ 735	\$ 770	\$ 771	\$ 1	0.1%
Retirement Systems	\$ 717	\$ 673	\$ 739	\$ 66	9.8%
Chicago Teacher's Pension System	\$ 22	\$ 23	\$ 25	\$ 1	4.8%
Dept of Human Services	\$ 358	\$ 535	\$ 403	\$ (132)	(24.7%)
Department on Aging	\$ 107	\$ 138	\$ 100	\$ (38)	(27.6%)
Department of Corrections	\$ 106	\$ 142	\$ 133	\$ (9)	(6.2%)
Group Insurance (CMS)	\$ 830	\$ 153	\$ 331	\$ 179	117.1%
Higher Education	\$ 303	\$ 115	\$ 71	\$ (44)	(38.4%)
Other Agencies	\$ 563	\$ 338	\$ 479	\$ 141	41.9%
Total	\$ 4,731	\$ 3,336	\$ 3,923	\$ 587	17.6%

General Funds Year-to-Date Expenditures

Through April 2023

(\$ millions)

	FY22 YTD Actual	FY23 YTD Budgeted*	FY23 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 6,822	\$ 6,928	\$ 7,231	\$ 303	4.4%
State Board of Education	\$ 7,305	\$ 7,778	\$ 7,752	\$ (26)	(0.3%)
Retirement Systems	\$ 8,077	\$ 8,161	\$ 8,403	\$ 242	3.0%
Chicago Teacher's Pension System	\$ 233	\$ 258	\$ 260	\$ 2	0.9%
Dept of Human Services	\$ 3,279	\$ 4,277	\$ 3,972	\$ (305)	(7.1%)
Department on Aging	\$ 818	\$ 1,011	\$ 930	\$ (82)	(8.1%)
Department of Corrections	\$ 1,108	\$ 1,275	\$ 1,257	\$ (17)	(1.3%)
Group Insurance (CMS)	\$ 2,435	\$ 1,674	\$ 1,831	\$ 157	9.4%
Higher Education	\$ 2,065	\$ 2,004	\$ 2,072	\$ 69	3.4%
Other Agencies	\$ 2,609	\$ 4,580	\$ 4,557	\$ (24)	(0.5%)
Total	\$ 34,750	\$ 37,945	\$ 38,265	\$ 319	0.8%

Source: Illinois Office of the Comptroller and Governor's Office of Management and Budget

Note: Lapse period spending is not included in this table. Amounts reflect only vouchers presented from FY23 appropriations.

*Budgeted figures are based on GOMB estimates and historical averages regarding timing of vouchers presented.

Expenditures of Federal Financial Relief Related to COVID-19

In 2020 and 2021, Congress enacted six pieces of legislation to address the impact of COVID-19:

- 1) Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 — Enacted March 6, 2020
- 2) Families First Coronavirus Response Act (FFCRA) - Enacted March 18, 2020
- 3) Coronavirus Aid, Relief, and Economic Security (CARES) Act - Enacted March 27, 2020
- 4) Paycheck Protection Program and Health Care Enhancement Act — Enacted April 24, 2020
- 5) Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) - Enacted December 27, 2020
- 6) American Rescue Plan Act of 2021 (ARPA) - Enacted March 11, 2021

According to estimates from Federal Funds Information for States (FFIS), through these six laws approximately \$52 billion is expected to be directed to Illinois state and local governments (including counties, cities, universities and mass transit districts) and healthcare providers to address COVID-19 response needs. This amount does not include federal assistance programs such as stimulus checks to households, unemployment insurance assistance for individuals, and the Paycheck Protection Program for small businesses.

A large sum of direct aid came to Illinois through a provision in the CARES Act which created the Coronavirus Relief Fund (CRF) for state and local governments. Illinois' share after direct allocations to local governments was \$3.519 billion to cover the state's necessary incurred expenditures in response to COVID-19 between March 1, 2020, and December 30, 2021. Funds were used for agency operational response costs, grants to healthcare providers, rental assistance, grants to small businesses and childcare providers, and grants to local governments.

In March 2021, the American Rescue Plan Act (ARPA) became law. This \$1.9 trillion economic stimulus bill included direct payments to individuals, an extension of enhanced unemployment compensation benefits, direct state and local aid, and several other programs and program modifications to facilitate the nation's recovery from the pandemic.

Some of the larger ARPA allocations included:

- Coronavirus State Fiscal Recovery Fund: \$8.1 billion primarily for COVID-19 related expenditures and to replace revenue lost as a result of the pandemic. Funds may be used for expenses obligated through December 31, 2024 (and fully expended by December 31, 2026). An additional \$254 million is expected to come to Illinois from the Coronavirus Capital Projects Fund to be used for Connect Illinois broadband projects.
- Local Fiscal Recovery Fund: \$6.0 billion. Most of these funds will go directly to large cities (estimated \$2.7 billion) and counties (estimated \$2.5 billion). Approximately \$740 million will flow through the state treasury to smaller ("non-entitlement") cities - the first half of which was distributed by the state in fall 2021.
- Education: \$6.4 billion. Includes \$5.05 billion for public K-12 schools (through Elementary and Secondary Emergency Relief (ESSER) Fund), \$1.3 billion for institutions of higher education (Higher Education Emergency Relief Fund (HEERF)), and \$80 million for private K-12 schools. This is in addition to amounts received from previous legislation for ESSER and HEERF funding.

The fiscal year 2022 budget directed federal dollars received from ARPA to aid businesses and families and invest in Illinois' communities. In addition to dollars for specific programming purposes, ARPA allocated \$8.381 billion to Illinois through the Coronavirus State Fiscal Recovery Fund and the Coronavirus Capital Projects Fund, which will allow the State to make targeted investments with accelerated impact. The fiscal year 2022 budget enacted in June 2021 allocated roughly \$2.8 billion from the Coronavirus State Fiscal Recovery Fund dollars to key areas like infrastructure, violence prevention, education, healthcare, affordable housing, and economic recovery and reserved \$1.5 billion to replace lost revenues to the state, due to the pandemic, to fund essential government services as allowed under ARPA. In April 2022, the remainder of the \$8.381 billion was allocated, including the \$2.7 billion deposited to the Unemployment Trust Fund (PA 102-0696) and \$1.37 billion to a number of agencies for COVID-19 related response. The \$1.37 billion includes support for healthcare providers, funding for grants through the Reimagine Public Safety Act, violence prevention and interruption grants, funding for affordable housing, several new programs to support industries impacted by the COVID-19 Pandemic, and other purposes.

Continued - Expenditures of Federal Financial Relief Related to COVID-19

The following tables detail allocations and spending from the federal bills enacted for COVID-19 relief. These tables illustrate expenditures from fiscal year 2021 or fiscal year 2022 appropriations compared to the federal award amount. In several appropriations, amounts for the enhanced federal awards are combined with other programmatic appropriations and will not directly line up with the COVID-19 response award amount.

Below are the expenditures from the Coronavirus Relief Fund allocations.

Coronavirus Relief Fund (CARES)				
Through April 2023				
(\$ Millions)				
Agency	Fund	Description	Total FY21 Appropriation	YTD Expenditures
IEMA	State CURE	Coronavirus Relief Fund - IEMA, DPH, Agency Ops	1,500	132
DCEO	State CURE	Coronavirus Relief Fund - Business Interruption	376	322
DCEO	State CURE	Coronavirus Relief Fund - Child Care Grants	260	260
DCEO	Local CURE	Coronavirus Relief Fund - Local Govt	250	240
DCEO	State CURE	Coronavirus Relief Fund - Tech Assistance	10	1
IDOR	State CURE	Coronavirus Relief Fund - Rent/Mortgage Assist	396	337
DHS	State CURE	Coronavirus Relief Fund - DHS Grants	30	30
DHS	State CURE	Coronavirus Relief Fund -Welcoming Centers	32	30
HFS	State CURE	Coronavirus Relief Fund - Healthcare Providers	830	705
IEMA/GOV	State CURE	Transfers for Agency Costs	-	1,975
IEMA	Disaster Response and Recovery Fund	Coronavirus Relief Fund - IEMA Operations	-	295
Coronavirus Relief Fund Total			3,684	4,326

Expenditures of Federal Financial Relief Related to COVID-19 - Continued

State Fiscal Relief Fund (ARPA)			
Through April 2023			
(\$ Millions)			
Agency	Description	Total FY23 Appropriation	YTD Expenditures
DDFS	Child Advocacy Centers	3	2
DDFS	Court Appointed Special Advocates of Cook County	0.2	0.1
DCEO	Administrative Expenses - Reappropriation	1	0.3
DCEO	Tourism Attraction Development Grant Program - Reappropriation	8	5
DCEO	Navy Pier - Reappropriation	8	8
DCEO	Donald E. Stephens Convention Center in Rosemont - Reappropriation	15	-
DCEO	Katherine Dunham Museum in East St. Louis - Reappropriation	0	-
DCEO	House of Miles Davis Museum in East St. Louis - Reappropriation	0	-
DCEO	Tourism Attraction Development Grant	15	15
DCEO	Local Level Economic Recovery/Planning - Administrative Costs - Reappropriation	2	-
DCEO	Alternative Schools Network - Reappropriation	1	-
DCEO	Disadvantaged and Urban Farmers - Reappropriation	3	-
DCEO	African American Family Commission - Reappropriation	4	-
DCEO	Latino Family Commission - Reappropriation	4	-
DCEO	Asian American Family Commission - Reappropriation	4	-
DCEO	Don Moyer Boys and Girls Club - The Genius Center - Reappropriation	0	-
DCEO	Lake Effect Community Development - Reappropriation	2	-
DCEO	Peoria Police Department	0	-
DCEO	Peoria Chamber of Commerce	1	-
DCEO	City of Cahokia Heights	6	-
DCEO	Here to Stay Community Land Trust	5	-
DCEO	Urbana-Champaign Independent Media Center - Reappropriation	0.4	0.4
DCEO	Business Interruption Grant Program (BIG), Back to Business (B2B) - Small Business	29	0.2
DCEO	Business Interruption Grant Program (BIG), Back to Business (B2B) Grant Program	13	3
DCEO	Local Chambers of Commerce Recovery Grants	5	-
DCEO	Job Training and Workforce Recovery Programs - Reappropriation	50	5
DCEO	Small Business Micro-Loans - Reappropriation	1	-
DCEO	Local Level Economic Recovery/Planning - Reappropriation	24	0.02
DCEO	American Rescue Plan Capital Assets Program (ARPCAP)	45	-
DCEO	Hotel Jobs Recovery Grant Program	75	0.3
DCEO	Restaurant Employment and Stabilization Grant Program	50	0.3
DCEO	Independent Live Venue Operators, Performing or Presenting Arts Organizations, Arts Education Organizations, and Museums or Cultural Heritage Organizations	50	0.3
DCEO	State-Designated Cultural Districts	3	-
DCEO	City of Cahokia Heights	9	-
DCEO	Tourism Attraction Development Grant	8	-
DCEO	Advertising Illinois as a Tourism Destination	8	-
DCEO	Broadband	300	0.2
DCEO	Build Illinois - Broadband and Water/Sewer Infrastructure Projects	424	-
DCEO	City of Marengo - Wastewater Infrastructure	27	1
DCEO	City of Algonquin - Wastewater Treatment Facility	3.3	3.3
DCEO	Village of Villa Park - Stormwater Improvements	0	-
DCEO	Village of Calumet Park - Watermain on 125th Street	0	-
DCEO	Village of Calumet Park - Watermain on 126th Street	0	-
DCEO	Village of Calumet Park - Watermain at 128th Street	0	-
DCEO	City of Champaign - Sewer System Upgrades	1	-
DCEO	Village of Northbrook - Storm Water Improvements	0	0.3
DCEO	Village of Arlington Heights - Evergreen and Maude	0	-
DCEO	Village of Arlington Heights - Arlington Knolls	0	-
DCEO	Village of Lombard - Sewer on Highland Avenue	0	-
DCEO	Village of Lombard - Drainage on Woodrow Avenue	0	-
DCEO	Hennepin Water District - Water Mains and Hydrants	0	-
DCEO	Village of Standard - Water Main Replacement	0	-
DCEO	Village of Bolingbrook - Sewer Treatment Plant	1	-
DCEO	Village of Matteson - Water Main Improvements	0	-
DCEO	City of Country Club Hills - Watermain Improvement	0	-
DCEO	City of Prospect Heights - Storm Sewer Management	0	-
DCEO	City of Belleville - Bicentennial Spillway Reconstruction	0	-
DCEO	Palos Hills - Smart City Broadband Network	0	-
DCEO	City of Collinsville - Wastewater Treatment Plant	9	-
DCEO	Lake County Stormwater Management Commission	3	-
DCEO	City of Hickory Hills - Sewer Improvements	1	-
DCEO	Village of Winnetka - Stormwater Management Improvements	16	-
DCEO	Cook County Forest Preserve - Stormwater Management	12	-
DCEO	Lake County - Regional Stormwater Management	121	18
DCEO	DuPage County - Woodridge Greene Valley, Knollwood	10	-
DCEO	DuPage County - Woodridge Greene Valley	15	-
DCEO	Village of Round Lake Park - Stormwater Improvement	0	-
DCEO	City of Granite City - Stormwater Relief Projects	1	-
DCEO	Village of Lombard - Waste Water Infrastructure Improvements	4	-
DCEO	Village of Robins - Water and Wastewater and Capital	4	-
DCEO	Sangamon County Water Reclamation District - Infrastructure	4	-
DCEO	Village of Norridge - Water Main Replacement	2	-

Expenditures of Federal Financial Relief Related to COVID-19 - Continued

State Fiscal Relief Fund (ARPA), Continued			
Through April 2023			
(\$ Millions)			
DCEO	Alton Works - Broadband Development	20	-
DCEO	Village of Norridge - Water and Wastewater Infrastructure	0.5	-
DCEO	Village of Mundelein - Stormwater and Infrastructure	5	-
DCEO	Village of Crestwood - Water Upgrades and Infrastructure	1	-
DCEO	Village of Addison - Water and Wastewater Infrastructure	3	-
DCEO	Sauk Village - Water Main Improvements	1	-
DCEO	Village of Lansing - 192nd Place and 193rd Street	0.9	-
DCEO	Village of Lynwood - Sanitary Sewer Near Glenwood Dyer Road	1	-
DCEO	Village of South Holland - Water Main Replacement	0.8	-
DCEO	Calumet City - Stanley Boulevard to Forest Avenue	1.2	-
DOC	Appropriated Fund Deposit	50	25
DHS	Appropriated Deposit for Welcoming Centers for Immigrant Integration Services	40	40
DHS	Appropriated Deposit for DHS State Projects Fund	50	50
DHS	Support to Illinois Hospitals	5	-
DHS	Support to Illinois Hospitals	2	-
DHS	Carter Temple Community Development Corporation	1	-
DHS	United Power - Reappropriation	10	1.4
DHS	Youth Guidance - Becoming a Man - Reappropriation	0.3	0.3
DHS	Working on Womanhood - Reappropriation	0.8	0.8
DHS	United African Organization Welcoming Centers - Reappropriation	2	0.4
DHS	Well Kids Learning Hub - Reappropriation	0.01	0.01
DHS	Living to Serve - Reappropriation	0.05	0.04
DHS	Welcoming Centers for Immigrant Integration Services - Reappropriation	4.8	1
DHS	Illinois Special Olympics- Reappropriation	10	3
DHS	Illinois Special Children's Charities/Chicago Special Olympics - Reappropriation	10	1.3
DHS	East Bluff Community Center	0.1	0.1
DHS	South Side Mission	0.1	0.1
DHS	Center for Prevention of Abuse	0.2	0.1
DHS	Peoria County Tenth Judicial Circuit Court Visitation Center	0.1	0.03
DHS	Peoria County - Youth Outreach	0.08	-
DHS	IHDA - Permanent Supportive Housing	40	-
DHS	IHDA - Opening Doors Program	20	-
DHS	IHDA - Emergency & Transition Housing Recruitment and Retention	1	-
DHS	IHDA - Homeless Prevention Recruitment and Retention	1.1	-
DHS	IHDA - Homeless Youth Program Recruitment and Retention	1	-
DHS	IHDA - Supportive Mentally Ill Housing Recruitment and Retention	2.3	-
DHS	IHDA - Supportive Housing Recruitment and Retention	2	-
DHS	Reimagine Public Safety	235	19
DHS	Mental Health, Behavioral Health, Substance Abuse and Other services - Reappropriation	11.8	5
DHS	Mental Health Services to First Responders - Reappropriation	5	0.1
DHS	Suicide Prevention - Reappropriation	5	-
DHS	Housing is Recovery Pilot - Reappropriation	10	-
DHS	Teen Reach After-School Programs - Reappropriation	9	4
DHS	Youth Employment Programs - Reappropriation	58	9
DHS	Supportive Housing Services - Reappropriation	25	4
DHS	Homeless Youth Services - Reappropriation	0.9	0.1
DHS	Special Olympics Illinois - Reappropriation	1	-
DHS	Parents Too Soon - Reappropriation	12	2
DHS	Legal Assistance to Migrants - Reappropriation	4.2	2
DHS	Refugee Case Management - Reappropriation	0.5	1
DHS	Immigrant Integration Services - Reappropriation	2.4	2.4
DHS	Supportive Housing Services - Reappropriation	2.8	1.2
HFS	Support for Long-Term Care Providers	225	159
HFS	Support for Ambulance Providers	30	-
HFS	Support to Illinois Hospitals	43	39.1
HFS	Non Safety Net Hospitals	17	-
DPH	COVID-19 Response	20	-
DPH	Hospital Grants	58.7	54
DPH	African American HIV/AIDs	10	-
DOR	COVID-19 Housing Grant Program	150	135
DOR	COVID-19 Housing Grant Program - Reappropriation	1.4	1
ICJIA	Violence Prevention Programs - Reappropriation	24.5	12
ICJIA	Earhart Elementary School - Reappropriation	0.8	-
ICJIA	Dulles Elementary School - Reappropriation	0.8	-
ICJIA	St. Bernard Hospital - Reappropriation	0.8	0.2
ICJIA	First Followers Re-Entry Program - Reappropriation	0.2	0.1
ICJIA	Ex-Cons for Community and Social Change - Reappropriation	0.5	-
ICJIA	Urban League of Metropolitan St. Louis at Fairview Heights - Reappropriation	0.3	0.2
ICJIA	Elite Striders Drill Team - Reappropriation	0.2	0.2
ICJIA	Violence Interrupters - Reappropriation	0.9	0.4
ICJIA	Waukegan School District	0.8	-
ICJIA	Family First Center of Lake County	0.3	-
ICJIA	Violence Prevention	82.3	11
ISBE	After School Programs - Reappropriation	10	3
ISBE	Parent Mentoring Programs - Reappropriation	10	1.2
ISBE	Black and Gold Initiative - Reappropriation	0.1	0.01
ISBE	Virtual Learning Systems for African American History Chapters	2	-
IEMA	ARPA - State Coronavirus Urgent Remediation Emergency Fund - Reappropriation	143	56
IEMA	ARPA - State Coronavirus Urgent Remediation Emergency Fund	10	-
IEMA	ARPA - State Coronavirus Urgent Remediation Emergency Fund	200	44
IBHE	Grow Your Own Teachers - Reappropriation	1	0.2
U of I	Water Quality Study - Reappropriation	0.7	0.2
ICCB	College Bridge Programs - Reappropriation	10	1.7
ISAC	Golden Apple Scholars of Illinois Program - Reappropriation	3.4	0.6
ISAC	Golden Apple Accelerators Program - Reappropriation	3.9	0.8
	Total	3,140	755.0

Expenditures of Federal Financial Relief Related to COVID-19 – Continued

Other Federal COVID-19 Response Funding							
Through April 2023							
(\$ Millions)							
Agency	Fund	Federal Bill	Description	Federal Award Amount	Total Appropriation	FY22 Expenditures	FY23 Expenditures
ISBE	SBE Federal Department of Education Fund	CRRSA	Elementary and Secondary Emergency Relief Fund (II)	2,251	1,162	906	258
		ARPA	Elementary and Secondary Emergency Relief Fund (III)	5,055	5,055	444	-
ISBE	SBE Federal Department of Education Fund	CARES	Governor's Emergency Education Relief Fund (I)	108	657	8	-
ISBE	SBE Federal Department of Education Fund	CRRSA	Governor's Emergency Education Relief Fund (II)	132	46	26	8
IHDA	Illinois Affordable Housing Trust Fund	ARPA	Homeowner Assistance Fund	337	387	210	128
IHDA	Illinois Affordable Housing Trust Fund	ARPA	Emergency Rental Assistance (II)	477	369	237	133
DHS	Illinois Affordable Housing Trust Fund	ARPA			92	6	38
DCEO	DCEO Projects Fund	CRRSA	Emergency Rental Assistance (I)	566	570	218	-
DCEO	DCEO Projects Fund	ARPA	Financial Assistance		352	-	14
DCEO	Low Income Home Energy Assistance Block Grant Fund	ARPA	Low Income Home Energy Assistance Block Grant (LIHEAP)	253	480	304	220
DCEO	State Small Business Credit Initiative Fund	ARPA	State Small Business Credit Initiative Program	282	312	9	16
DCEO	Community Services Block Grant Fund	ARPA	Low Income Household Water Assistance Program	55	55	5	25
IDOT	Federal Mass Transit Trust Fund	CARES	Federal Transit Administration - Transit Infrastructure Grants (I)	57	57	19	2
IDOT	Federal Mass Transit Trust Fund	CRRSA	Federal Transit Administration - Transit Infrastructure Grants (II)	21	16	5	7
IDOT	Federal Mass Transit Trust Fund	ARPA	Federal Transit Administration - Transit Infrastructure Grants (III)	17	13	3	25
IDOT	Federal/State/Local Airport Fund	CARES	Grants-in-Aid for Airports (I)	447	13	23	-
IDOT	Federal/State/Local Airport Fund	CRRSA	Grants-in-Aid for Airports (III)	14	1	-	-
IDOT	Federal/State/Local Airport Fund	ARPA	Grants-in-Aid for Airports (III)	14	3	4	-
IEMA	Homeland Security Emergency Preparedness Trust Fund	CARES	Emergency Management Performance Grants	3	23	-	-
IEMA	Homeland Security Emergency Preparedness Trust Fund	ARPA	Emergency Management Performance Grants	3	54	11	11
CJIA	Criminal Justice Trust Fund	CARES	Coronavirus Emergency Supplemental Funding (CESF)	20	20	6	-
Aging	Services for Older Americans Fund	CARES	Congregate and Home Delivered Meals	26	113	-	-
Aging	Services for Older Americans Fund	CARES	Title III Part B Supportive Services	7	10	-	-
Aging	Services for Older Americans Fund	CARES	Title II Part E Supportive Services for Family Caregivers	4	45	-	-
Aging	Services for Older Americans Fund	CARES	Title VII Long Term Care Ombudsman Program - Elder Rights Protection	1	3	-	-
Aging	Services for Older Americans Fund	CARES	Title VII Part C Independent Living	3	3	-	-
Aging	Services for Older Americans Fund	CARES	Aging and Disability Resource Centers	2	4	-	-
Aging	Services for Older Americans Fund	ARPA	Congregate Meals	11	50	12	12
Aging	Services for Older Americans Fund	ARPA	Home Delivered Meals	16	63	16	12
Aging	Services for Older Americans Fund	ARPA	Preventive Services	2	4	1	1
Aging	Services for Older Americans Fund	ARPA	Family Caregiver	5	45	6	5
Aging	Services for Older Americans Fund	ARPA	Title VII Long-Term Care Ombudsman	0.4	3	1	0.7
Aging	Services for Older Americans Fund	ARPA	Supportive Services	17	10	1	0.6
DHS	DHS Special Purposes Trust Fund	CARES	Child Care Development Block Grant (I)	118	429	-	-
DHS	Employment and Training Fund	CRRSA	Child Care Development Block Grant (II)	332			
DHS	Employment and Training Fund	ARPA	Child Care Development Block Grant (III)	497	1,300	775	-
DHS	DHS Federal Projects Fund	CARES	Homeless Assistance Grants	43	48	-	-
DHS	DHS Special Purposes Trust Fund	CARES	Family Violence Prevention	1	5	-	-
DHS	Alcoholism and Substance Abuse Fund	CARES	Mental Health and Substance Abuse Grants	2	19	-	-
DHS	Community Mental Health Services Block Grant Fund	ARPA	Mental Health Block Grant	50	50	26	11
DHS	DHS Special Purposes Trust Fund	ARPA	SNAP State Administration	62	40	18	18
DHS	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	ARPA	Substance Abuse Block Grant	55	107	48	49
DHS	Employment and Training Fund	ARPA	Child Care Stabilization Grants	796	1,300	501	289
DHS	Employment and Training Fund	ARPA	Child Care Entitlement to States	20	1,689	775	880
DHS	Early Intervention Services Revolving Fund	ARPA	Individuals with Disabilities Education Act (IDEA) Part C	9	200	133	134
DHS	DHS Special Purposes Trust Fund	ARPA	Maternal, Infant and Early Childhood (MIEC)	1	21	7	6
DPH	Public Health Services Fund	CARES	Public Health Emergency Preparedness	23	80	-	-
DPH	Public Health Services Fund	CARES	Health Protection Services Performed by Local Health Providers (I)	304			
DPH	Public Health Services Fund	ARPA	Epidemiology and Lab Capacity	382	2,016	267	-
DPH	Public Health Services Fund	CARES	Health Protection Services and Planning for HIV/AIDS program	7	117	-	-
DCFS	DCFS Children's Services Fund	CARES	Child Welfare Services	2	163	-	-
IAC	Illinois Arts Council Federal Grant Fund	CARES	National Endowment for the Arts Federal Award	0.5	0.5	-	-
LAC	Illinois Arts Council Federal Grant Fund	ARPA	National Endowment for the Arts Federal Award	0.9	1	1	-
SOS	Library Services Fund	ARPA	Library and Museum Grants	5	11	7	4

Fund Transfers

Authority for transfers between funds exists in statute in a variety of forms. Statute dictates the amounts, the timing, the initiating agency, and any other aspects necessary. The table below outlines fiscal year 2023 discretionary transfers that are initiated by the Office of the Governor and the Governor's Office of Management and Budget. Detailed information on the transfers below is included in Appendix A.

Fund Transfers - Directed by Governor's Office or GOMB				
	Transfer Purpose	From Fund	To Fund	Amount
April 2023	Reimbursements for state agencies' COVID-related expenditures	State CURE	Technology Management Revolving Fund	10,713,127.00
March 2023	Unexpended funds back to State CURE Fund	Anna Veterans Home Fund	State CURE	224,313
	Reimbursements for state agencies' COVID-related expenditures	State CURE	LaSalle Veterans Home Fund	224,313
February 2023	Movement of ARPA Homeowners Assistance grants	State CURE	Illinois Affordable Housing Trust Fund	136,903,117
January 2023	Support for State operated Mental Health Hospitals and DD centers	State CURE	DHS State Projects Fund	50,000,000
December 2022		No Transfers to Report		
November 2022	Reimbursements for state agencies' COVID-related expenditures	State CURE	Technology Management Revolving Fund	2,169,072.36
October 2022		No Transfers to Report		
September 2022	Movement of ARPA Affordable Housing Awards	State CURE	Illinois Affordable Housing Trust Fund	2,532,776
	Reimbursements for state agencies' COVID-related expenditures	State CURE	State Police Operations Assistance Fund	87,236
	Transfer to fund Illinois Works Pre-Apprenticeship Program	Rebuild Illinois Projects Fund	Illinois Works Fund	15,000,000
	Unexpended funds back to State CURE Fund	Multiple Funds	State CURE	11,293,273
	Reimbursements for state agencies' COVID-related expenditures	State CURE	General Revenue Fund	60,213,691
	Cash transfer to State CURE Fund	Disaster Response and Recovery Fund	State CURE	48,920,417
August 2022	Movement of ARPA Affordable Housing Awards	State CURE	Illinois Affordable Housing Trust Fund	144,825,834
	Reimbursements for state agencies' government services expenditures	Essential Government Services Support Fund	General Revenue Fund	180,000,000
	Cash transfer to State CURE Fund	Disaster Response and Recovery Fund	State CURE	500,000
	Reimbursements for state agencies' COVID-related expenditures	State CURE	State Police Operations Assistance Fund	4,160,131
	Movement of federal CARES Act funds to State CURE Fund	Mental Health Fund	State CURE	4,304,243
	Movement of federal CARES Act funds to State CURE Fund	DHS State Projects Fund	State CURE	1,810,038
	Reimbursements for state agencies' COVID-related expenditures	State CURE	General Assembly Operations Revolving Fund	563,280
July 2022	Transfer of ARPA funds for replacement of lost revenue	State CURE	Essential Government Services Support Fund	500,000,000
	Reimbursements for state agencies' government services expenditures	Essential Government Services Support Fund	General Revenue Fund	583,879,133
	Unexpended funds back to State CURE Fund	Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund	State CURE	88,183

Current Budget Management Actions

Hiring Freeze: Effective April 6, 2020, all non-essential hiring was frozen until further notice.

Travel Restrictions: Effective March 13, 2020, all forms of travel that are not mission essential to the operations of a state agency were cancelled or put on hold indefinitely.

Municipal Liquidity Facility Borrowing: In order to maintain adequate cash flow in spite of significant declines in state revenue sources related to the pandemic, GOMB executed two separate borrowing transactions through the Federal Municipal Liquidity Facility program. The first borrowing was executed in June of 2020, totaling \$1.2 billion. Repayment of this borrowing was completed in fiscal year 2021. The second borrowing was executed in December 2020, totaling \$2.0 billion. Repayment of this borrowing was completed in January 2022, nearly two full years early.

Appendix

Appendix A - Fund Transfers Directed by the Governor's Office or GOMB

Fund Transfers - Directed by Governor's Office or GOMB							
April 2023							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	Technology Management Revolving Fund	04/14/2023	Governor	310STCURE	10,713,127.00	04/14/2023	
March 2023							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
Anna Veterans Home Fund	State CURE	03/03/2023	Governor	310CUREPB	224,312.50	03/03/2023	
State CURE	LaSalle Veterans Home Fund	03/06/2023	Governor	310STCURE	224,312.50	03/06/2023	
February 2023							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	Illinois Affordable Housing Trust Fund	02/06/2023	Governor	310STCURE	136,903,117.00	2/6/2023	
January 2023							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	DHS State Projects Fund	01/31/2023	Governor	310STCURE	50,000,000.00	1/31/2023	
December 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
No transfers to report							
November 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	Technology Management Revolving Fund	11/22/2022	Governor	310STCURE	2,169,072.36	11/22/2022	
October 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
No transfers to report							
September 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	Illinois Affordable Housing Trust Fund	9/1/2022	Governor	310STCURE	2,532,776.25	9/1/2022	
State CURE	State Police Operations Assistance Fund	9/2/2022	Governor	310STCURE	87,236.24	9/2/2022	
Rebuild Illinois Projects Fund	Illinois Works Fund	9/2/2022	GOMB	507ILWRKS	15,000,000.00	9/9/2022	
Facility Licensing Fund	State CURE	9/15/2022	Governor	310CUREPB	154.68	9/15/2022	
Long Term Care Monitor/Receiver Fund	State CURE	9/15/2022	Governor	310CUREPB	37.09	9/15/2022	
Public Health Laboratory Services Revolving Fund	State CURE	9/15/2022	Governor	310CUREPB	389,240.33	9/15/2022	
Public Health Special State Projects Fund	State CURE	9/15/2022	Governor	310CUREPB	1,811.79	9/15/2022	
Public Health Services Fund	State CURE	9/15/2022	Governor	310CUREPB	11,681.96	9/15/2022	
Capital Development Fund	State CURE	9/15/2022	Governor	310CUREPB	222,562.06	9/15/2022	
General Revenue Fund	State CURE	9/15/2022	Governor	310CUREPB	346,331.46	9/15/2022	
Fire Prevention Fund	State CURE	9/15/2022	Governor	310CUREPB	1,556.85	9/15/2022	
General Revenue Fund	State CURE	9/15/2022	Governor	310CUREPB	13,686.83	9/15/2022	
Facilities Management Revolving Fund	State CURE	9/15/2022	Governor	310CUREPB	86,746.45	9/15/2022	
Professional Services Fund	State CURE	9/15/2022	Governor	310CUREPB	8,193.48	9/15/2022	
State CURE	General Revenue Fund	9/28/2022	Governor	310STCURE	60,213,690.66	9/28/2022	
Local CURE	State CURE	9/28/2022	Governor	310CUREPB	10,211,270.23	9/28/2022	
Disaster Response and Recovery Fund	State CURE	9/28/2022	Governor	310STCURE	48,920,417.45	9/28/2022	
August 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	Illinois Affordable Housing Trust Fund	8/2/2022	Governor	310STCURE	90,000.00	8/2/2022	
State CURE	Illinois Affordable Housing Trust Fund	8/2/2022	Governor	310STCURE	54,825,834	8/2/2022	
Essential Government Services Support Fund	General Revenue Fund	8/5/2022	Governor	310CSFRFT	90,000.00	8/5/2022	
Essential Government Services Support Fund	General Revenue Fund	8/5/2022	Governor	310CSFRFT	90,000.00	8/5/2022	
Disaster Response and Recovery Fund	State CURE	8/5/2022	Governor	310STCURE	500.00	8/5/2022	
State CURE	State Police Operations Assistance Fund	8/5/2022	Governor	310STCURE	4,160,131	8/5/2022	
Mental Health Fund	State CURE	8/26/2022	Governor	310CUREPB	4,304,243	8/26/2022	
DHS State Projects Fund	State CURE	8/26/2022	Governor	310CUREPB	1,810,038	8/26/2022	
State CURE	General Assembly Operations Revolving Fund	8/26/2022	Governor	310STCURE	563,280	8/26/2022	
July 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	50,000,000	7/21/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSFRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSFRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSFRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSFRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSFRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSFRFT	90,000,000	7/22/2022	
Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund	State CURE	7/22/2022	Governor	310CUREPB	88,183	7/22/2022	

Appendix B – Legislative Budget Oversight Commission Legislation Related to this Report

(25 ILCS 10/20)

Sec. 20. Legislative Budget Oversight Commission.

(a) The General Assembly hereby finds and declares that the State is confronted with an unprecedented fiscal crisis. In light of this crisis, and the challenges it presents for the budgeting process, the General Assembly hereby establishes the Legislative Budget Oversight Commission. The purpose of the Commission is: to monitor budget management actions taken by the Office of the Governor or Governor's Office of Management and Budget; to oversee the distribution and expenditure of federal financial relief for State and local governments related to the COVID-19 pandemic; and to advise and review planned expenditures of State and federal grants for broadband projects.

(b) At the request of the Commission, units of local governments and State agency directors or their respective designees shall report to the Commission on the status and distribution of federal CARES money and any other federal financial relief related to the COVID-19 pandemic.

(c) In anticipation of constantly changing and unpredictable economic circumstances, the Commission will provide a means for the Governor's Office and the General Assembly to maintain open communication about necessary budget management actions during these unprecedented times. Beginning August 15, 2020, the Governor's Office of Management and Budget shall submit a monthly written report to the Commission reporting any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any State agency. At the call of one of the co-chairs, the Governor or his or her designee shall give a report to the Commission and each member thereof. The report shall be given either in person or by telephonic or videoconferencing means. The report shall include:

- (1) any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any agency or board under the Office of the Governor in the prior quarter.
- (2) year-to-date general funds revenues as compared to anticipated revenues;
- (3) year-to-date general funds expenditures as compared to the Fiscal Year 2021 budget as enacted;
- (4) a list, by program, of the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of awards actually paid with respect to all grants awarded from federal funds from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act or from the Coronavirus State Fiscal Recovery Fund in accordance with Section 9901 of the federal American Rescue Plan Act of 2021, which shall identify the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of such awards actually paid to grantees located in or serving a disproportionately impacted area, as defined in the program from which the grant is awarded; and
- (5) any additional items reasonably requested by the Commission.

[...]

(d) The Legislative Budget Oversight Commission shall consist of the following members:

- (1) 7 members of the House of Representatives appointed by the Speaker of the House of Representatives;
- (2) 7 members of the Senate appointed by the Senate President;
- (3) 4 members of the House of Representatives appointed by the Minority Leader of the House of Representatives; and
- (4) 4 members of the Senate appointed by the Senate Minority Leader.

(e) The Speaker of the House of Representatives and the Senate President shall each appoint one member of the Commission to serve as a co-chair. The members of the Commission shall serve without compensation.

(f) As used in this Section:

"Budget management action" means any fund transfer directed by the Governor or the Governor's Office of Management and Budget, designation of appropriation lines as reserve, or any other discretionary action taken with regard to the budget as enacted;

"State agency" means all officers, boards, commissions, departments, and agencies created by the Constitution, by law, by Executive Order, or by order of the Governor in the Executive Branch, other than the Offices of the Attorney General, Secretary of State, Comptroller, or Treasurer.

(g) This Section is repealed July 1, 2023.

(Source: P.A. 101-636, eff. 6-10-20; 102-0016 eff. 6-17-21; 102-0699, eff. 4-19-22)