



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

OCTOBER 15, 2021

September 2021 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

See Appendix A for All Funds. Budgeted figures below reflect the [revised forecast](#) published in June 2021.

| General Funds Monthly Revenues | | | | | |
|--------------------------------|--------------------------|--------------------------------|--------------------------|---------------------|----------------------|
| September 2021 | | | | | |
| (\$ millions) | | | | | |
| | September FY21 Actual | September FY22 Budgeted* | September FY22 Actual | Budgeted vs Actual | |
| | | | | Dollar Variation | Percent Variation |
| Individual Income Tax | \$ 1,676 | \$ 1,768 | \$ 1,835 | \$ 67 | 3.8% |
| Corporate Income Tax | \$ 477 | \$ 552 | \$ 889 | \$ 337 | 61.1% |
| Sales Tax | \$ 745 | \$ 777 | \$ 880 | \$ 103 | 13.3% |
| Public Utility | 65 | 66 | 59 | (7) | (10.6%) |
| Cigarette | 26 | 24 | 27 | 3 | 11.9% |
| Inheritance | 46 | 29 | 95 | 66 | 230.4% |
| Liquor | 15 | 15 | 16 | 1 | 7.2% |
| Insurance | 82 | 70 | 68 | (2) | (3.0%) |
| Corporate Franchise | 28 | 18 | 29 | 11 | 58.8% |
| Investment Income | 6 | 7 | 1 | (6) | (87.7%) |
| Cook County IGT | - | - | - | 0 | 0.0% |
| Other | 21 | 25 | 27 | 2 | 8.0% |
| TOTAL STATE REVENUES | \$ 3,187 | \$ 3,351 | \$ 3,926 | \$ 575 | 17.2% |
| Federal Revenues | \$ 154 | \$ 276 | \$ 539 | \$ 263 | 95.3% |
| Transfers In | \$ 344 | \$ 428 | \$ 377 | \$ (51) | (11.9%) |
| Lottery | 35 | 35 | 80 | 45 | 129.2% |
| Gaming | - | 9 | 11 | 2 | 22.2% |
| Adult-Use Cannabis | 5 | 10 | 9 | (1) | (8.4%) |
| Other | 304 | 374 | 277 | (97) | (25.9%) |
| TOTAL REVENUES | \$ 3,685 | \$ 4,054 | \$ 4,843 | \$ 789 | 19.4% |

| General Funds Year-to-Date Revenues | | | | | |
|-------------------------------------|--------------------|-----------------------|--------------------|---------------------|----------------------|
| Through September 2021 | | | | | |
| (\$ millions) | | | | | |
| | FY21 YTD Actual | FY22 YTD Budgeted* | FY22 YTD Actual | Budgeted vs Actual | |
| | | | | Dollar Variation | Percent Variation |
| Individual Income Tax | \$ 5,468 | \$ 4,449 | \$ 4,678 | \$ 229 | 5.1% |
| Corporate Income Tax | \$ 870 | \$ 732 | \$ 1,073 | \$ 341 | 46.7% |
| Sales Tax | \$ 2,246 | \$ 2,359 | \$ 2,627 | \$ 268 | 11.4% |
| Public Utility | 175 | 170 | 176 | 6 | 3.4% |
| Cigarette | 79 | 74 | 71 | (3) | (4.4%) |
| Inheritance | 136 | 86 | 157 | 71 | 82.0% |
| Liquor | 46 | 47 | 51 | 4 | 9.1% |
| Insurance | 184 | 157 | 112 | (45) | (28.7%) |
| Corporate Franchise | 86 | 57 | 64 | 7 | 12.3% |
| Investment Income | 28 | 20 | 2 | (18) | (90.0%) |
| Cook County IGT | - | - | - | 0 | 0.0% |
| Other | 71 | 95 | 72 | (23) | (24.2%) |
| TOTAL STATE REVENUES | \$ 9,389 | \$ 8,247 | \$ 9,083 | \$ 836 | 10.1% |
| Federal Revenues | \$ 787 | \$ 1,054 | \$ 1,395 | \$ 341 | 32.4% |
| Transfers In | \$ 545 | \$ 640 | \$ 777 | \$ 137 | 21.5% |
| Lottery | 165 | 165 | 210 | 45 | 27.6% |
| Gaming | - | 28 | 33 | 5 | 17.9% |
| Adult-Use Cannabis | 13 | 26 | 25 | (1) | (2.1%) |
| Other | 367 | 422 | 509 | 87 | 20.7% |
| TOTAL REVENUES | \$ 10,721 | \$ 9,940 | \$ 11,255 | \$ 1,315 | 13.2% |

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 timing of income tax deposits.

Year-to-Date General Funds Expenditures

See Appendix B for All Funds. Note: Budgeted figures below reflect the revised forecast published in June 2021. Budget monthly expenditures are based on historical averages regarding the timing of vouchers presented.

General Funds Monthly Expenditures

September 2021

(\$ millions)

| | September FY21 Actual | September FY22 Budgeted* | September FY22 Actual | Budgeted vs Actual | |
|----------------------------------|--------------------------|--------------------------------|--------------------------|---------------------|----------------------|
| | | | | Dollar Variation | Percent Variation |
| Healthcare and Family Services | \$ 488 | \$ 209 | \$ 969 | \$ 761 | 364.2% |
| State Board of Education | \$ 880 | \$ 744 | \$ 923 | \$ 179 | 24.0% |
| Retirement Systems | \$ 582 | \$ 798 | \$ 807 | \$ 8 | 1.1% |
| Chicago Teacher's Pension System | \$ 21 | \$ 22 | \$ 22 | \$ 0 | 0.1% |
| Dept of Human Services | \$ 388 | \$ 349 | \$ 351 | \$ 2 | 0.6% |
| Department on Aging | \$ 122 | \$ 72 | \$ 165 | \$ 93 | 128.4% |
| Department of Corrections | \$ 118 | \$ 128 | \$ 90 | \$ (38) | (30.0%) |
| Group Insurance (CMS) | \$ 155 | \$ 155 | \$ 140 | \$ (15) | (9.8%) |
| Higher Education | \$ 459 | \$ 294 | \$ 407 | \$ 114 | 38.7% |
| Other Agencies | \$ 213 | \$ 295 | \$ 217 | \$ (78) | (26.3%) |
| Total | \$ 3,426 | \$ 3,067 | \$ 4,093 | \$ 1,025 | 33.4% |

General Funds Year-to-Date Expenditures

Through September 2021

(\$ millions)

| | FY21 YTD Actual | FY22 YTD Budgeted* | FY22 YTD Actual | Budgeted vs Actual | |
|----------------------------------|--------------------|-----------------------|--------------------|---------------------|----------------------|
| | | | | Dollar Variation | Percent Variation |
| Healthcare and Family Services | \$ 1,407 | \$ 997 | \$ 1,979 | \$ 982 | 98.5% |
| State Board of Education | \$ 1,565 | \$ 1,492 | \$ 1,681 | \$ 189 | 12.7% |
| Retirement Systems | \$ 2,236 | \$ 2,245 | \$ 2,363 | \$ 118 | 5.2% |
| Chicago Teacher's Pension System | \$ 76 | \$ 79 | \$ 79 | \$ (0) | (0.1%) |
| Dept of Human Services | \$ 862 | \$ 721 | \$ 774 | \$ 52 | 7.3% |
| Department on Aging | \$ 146 | \$ 167 | \$ 167 | \$ 1 | 0.4% |
| Department of Corrections | \$ 244 | \$ 303 | \$ 222 | \$ (81) | (26.9%) |
| Group Insurance (CMS) | \$ 684 | \$ 622 | \$ 825 | \$ 203 | 32.6% |
| Higher Education | \$ 592 | \$ 606 | \$ 531 | \$ (76) | (12.5%) |
| Other Agencies | \$ 573 | \$ 680 | \$ 569 | \$ (112) | (16.4%) |
| Total | \$ 8,386 | \$ 7,913 | \$ 9,189 | \$ 1,276 | 16.1% |

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 FY22 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 March and April, Congress enacted four 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

Through these four laws, approximately \$5.5 billion is flowing through the state budget to address various needs during fiscal year 2020 and fiscal year 2021. For more details on the programs, please refer to GOMB's [Federal Aid Directed to the State of Illinois for COVID-19 Response](#).

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. The State of Illinois received just over \$3.519 billion directly from the fund to cover the state's necessary incurred expenditures in response to COVID-19 between March 1, 2020 and December 30, 2020. Funds can be used for goods or services where the performance or delivery occurred in this timeframe, even if the payment occurs after the end of the timeframe. Approximately \$350 million of the allocation had been expended as of June 30, 2020, leaving \$3.2 billion available for fiscal year 2021 purposes, which was fully allocated through fiscal year 2021 appropriations. The CRF money was initially deposited into the state's Disaster Response and Recovery Fund but \$2.7 billion was transferred to the State Coronavirus Urgent Remediation Emergency (CURE) Fund and \$125 million was transferred to the Local CURE Fund prior to July 31, 2020.

In December 2020, Congress enacted a fifth piece of legislation to address the impact of COVID-19, the **Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)**. This new act extended the deadline for spending from the Coronavirus Relief Fund (CRF) one year from December 30, 2020 to December 31, 2021. In addition to the CRF spending extension, additional funds for states and local governments to support education, public health programs, childcare programs, rental assistance, and transportation were included. Below are the estimated Illinois allocations by area. Appropriations necessary to expend these funds were included in the Governor's proposed Fiscal Year 2022 Budget.

- *Education:* Approximately \$3.1 billion. This includes roughly \$2.25 billion in aid to public K-12 schools, \$743 million in aid to institutions of higher education, \$84 million for private K-12 schools and \$48 million for additional support of educational entities at the Governor's discretion.
- *Emergency Rental Assistance:* Approximately \$835 million, provided to the state and large localities, to be used for past due rent, future rent payments and utility and energy expenses. \$566 million has been made available for the state and \$268 million has been made available directly to eligible units of local government.
- *Child Care:* Approximately \$332 million through an increase to the Child Care Development Block Grant program.
- *Public Health Funding:* Approximately \$90 million for vaccine distribution costs and roughly \$574 million for testing, tracing and COVID-mitigation efforts.
- *Transportation:* Illinois entities are expected to receive more than \$950 million in transportation assistance. This includes \$528 million in transit funding, \$353 million in highway funding, and \$88 million in airport funding.

In March 2021, the **American Rescue Plan Act (ARPA)** became law, becoming the sixth piece of legislation enacted by Congress to provide pandemic-related relief. This \$1.9 trillion economic stimulus bill included direct stimulus 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. Illinois will receive allocations of funds for dozens of specific purposes as well as direct, more discretionary funding. Current estimates show that Illinois and its local governments will receive over \$25 billion in allocations, some of which will flow through the State Treasury, while other portions will go directly to universities, transit districts, and other local units of government. Additional information is included in GOMB's [American Rescue Plan Act – Fiscal Year 2022 Appropriations Summary](#). Some of the larger allocations include:

- *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. Final guidance regarding the allowable expenditures is forthcoming

from the U.S. Department of Treasury. Funds may be used for expenses incurred through December 31, 2024. An additional \$254 million is expected to come to the State from the Coronavirus Capital Projects Fund.

- *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. Federal allocations will be based on population.
- *Education*: \$6.4 billion. Includes \$5.05 billion for public K-12 schools, \$1.3 billion for institutions of higher education, and \$80 million for private K-12 schools.
- *Child Care*: Approximately \$499 million through an increase to the Child Care Development Block Grant program and \$798 million for child care stabilization grants.
- *Public Health*: Approximately \$400 million for the State so far for areas such as vaccine distribution, COVID-19 testing, tracing, mitigation, and other related public health costs.
- *Mass Transit*: Approximately \$1.6 billion in funds directly to urbanized transit districts and through the state for nonurbanized areas.
- *Rental/Mortgage Assistance*: Approximately \$1.0 billion currently estimated for emergency assistance to renters and homeowners.

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 allocation in fiscal year 2021.

| Coronavirus Relief Fund (CARES) | | | | |
|---|---|---|-----------------------------|---------------------|
| Through September 2021 (\$ 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 | 224 |
| 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 | 652 |
| IEMA/GOV | State CURE | Transfers for Agency Costs (See page 11) | - | 1,068 |
| IEMA | Disaster Response and Recovery Fund | Coronavirus Relief Fund - IEMA Operations | - | 295 |
| Coronavirus Relief Fund Total | | | 3,684 | 3,351 |

Note: Expenditures by the Illinois Department of Revenue from the Coronavirus Relief Fund represent amounts deposited into the Illinois Housing Development Authority's (IHDA) locally held funds. Through September 30, 2021, \$330 million of the \$337 million transferred from the state treasury to IHDA's locally held funds has been expended by IHDA.

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

| State Fiscal Relief Fund (ARPA) | | | |
|---------------------------------|---|-----------------------------|---------------------|
| Through September 2021 | | | |
| (\$ Millions) | | | |
| Agency | Description | Total FY22 Appropriation | YTD Expenditures |
| Arts | Illinois Humanities Council | 1 | - |
| BHE | Grow Your Own Teachers | 1 | - |
| CJIA | Violence Prevention | 50 | - |
| CJIA | Carmen-Buckner Elementary School | 1 | - |
| CJIA | Earhart Elementary School | 1 | - |
| CJIA | Dulles Elementary School | 1 | - |
| CJIA | St. Bernard Hospital | 1 | - |
| CJIA | Higher Education in Prison Task Force | 0 | - |
| CJIA | First Followers Re-Entry Program | 0 | - |
| CJIA | Ex-Cons for Community and Social Change | 1 | - |
| CJIA | Urban League of Metropolitan St. Louis at Fairview Heights | 0 | - |
| CJIA | Black Lives Matter of Lake County | 0 | - |
| CJIA | Elite Striders Drill Team | 0 | - |
| CJIA | Violence Interrupters | 1 | - |
| DCEO | Back to Business Grants | 300 | 50 |
| DCEO | Tourism Promotion/Main Street Grants | 10 | - |
| DCEO | Job Training and Workforce Recovery Programs | 50 | - |
| DCEO | Technical Assistance and Business Support | 20 | 3 |
| DCEO | Local Level Economic Recovery/Planning | 24 | - |
| DCEO | Local Level Economic Recovery/Planning - Administrative Costs | 2 | - |
| DCEO | ARPA Capital Assets Program | 45 | - |
| DCEO | Navy Pier | 8 | - |
| DCEO | Rosemont | 15 | - |
| DCEO | Microloans | 1 | - |
| DCEO | Katherine Dunham Museum in East St. Louis | 0 | - |
| DCEO | House of Miles Davis Museum in East St. Louis | 0 | - |
| DCEO | Alternative Schools Network - Critical Health Network | 1 | - |
| DCEO | Disadvantaged and Urban Farmers | 3 | - |
| DCEO | African American Family Commission | 4 | - |
| DCEO | Latino Family Commission | 4 | - |
| DCEO | Asian Family Commission | 4 | - |
| DCEO | Don Meyer Boys and Girls Club - The Genius Center | 0 | - |
| DCEO | Urbana-Champaign Independent Media Center | 1 | - |
| DCEO | Administrative Expenses | 2 | 0 |
| DCEO | Connect Illinois | 300 | - |
| DCEO | Alton Works - Broadband Development | 20 | - |
| DCEO | Palos Hills - Building A Smart City Broadband Network | 0 | - |
| DCEO | Village Of Lombard - Waste Water Infrastructure Improvements | 4 | - |
| DCEO | Village Of Villa Park - Stormwater Improvements | 0 | - |
| DCEO | Village Of Robins - Water And Wastewater Improvements | 4 | - |
| DCEO | City Of Marengo - Wastewater Infrastructure | 27 | - |
| DCEO | Sangamon County Water Reclamation District - Infrastructure Improvements | 4 | - |
| DCEO | City Of Algonquin - Wastewater Treatment Facility | 3 | - |
| DCEO | Village Of Calumet Park - Water Main Replacement On 125th Street | 0 | - |
| DCEO | Village Of Norridge - The Water Main Replacement | 2 | - |
| DCEO | Village Of Calumet Park - Water Main Placement 126th Street | 0 | - |
| DCEO | Village Of Norridge - Water And Wastewater Infrastructure Improvements | 1 | - |
| DCEO | Village Of Mundelein - Stormwater And Infrastructure Improvements | 5 | - |
| DCEO | Village Of Calumet Park - Water Main Replacement At 128th Street | 0 | - |
| DCEO | Village Of Crestwood - Water Upgrades And Infrastructure Improvements | 1 | - |
| DCEO | Village Of Addison - Water And Wastewater Infrastructure Improvements | 3 | - |
| DCEO | City Of Champaign - Sewer System Upgrades | 1 | - |
| DCEO | Sauk Village - Water Main Improvements | 1 | - |
| DCEO | Village Of Northbrook - Storm Water Improvements | 0 | - |
| DCEO | Village Of Lansing - Water Main Replacement Between 192nd Place And 193rd Street | 1 | - |
| DCEO | Village Of Lynwood - Sanitary Sewer Extension Near Glenwood Dyer Road | 1 | - |
| DCEO | Village Of Arlington Heights - Drainage Improvements On Evergreen Avenue And Maude Avenue | 0 | - |
| DCEO | Village Of South Holland - Water Main Replacement | 1 | - |
| DCEO | Calumet City - Water Main Replacement From Stanley Boulevard To Forest Avenue | 1 | - |
| DCEO | Village Of Arlington Heights - Storm Sewer Improvements In Arlington Knolls | 0 | - |
| DCEO | Village Of Lombard - Sewer Improvements On Highland Avenue | 0 | - |
| DCEO | Village Of Lombard - Drainage Repairs On Woodrow Avenue | 0 | - |
| DCEO | Village Of Depue - Upgrades To The Sewer Plant | 0 | - |
| DCEO | Hennepin Water District - Replacing Water Mains And Hydrants | 0 | - |
| DCEO | Village Of Standard - Water Main Replacement | 0 | - |
| DCEO | South Stickney - Sewer Improvements | 0 | - |
| DCEO | Village Of Bolingbrook - Sewer Treatment Plant Expansion | 1 | - |

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

| State Fiscal Relief Fund (ARPA), Continued | | | |
|--|---|--------------|------------|
| Through September 2021 | | | |
| (\$ Millions) | | | |
| DCEO | Village Of Matteson - Water Main Improvements | 0 | - |
| DCEO | City Of Country Club Hills - Water Main Improvements | 0 | - |
| DCEO | City Of Prospect Heights - Storm Sewer Management | 0 | - |
| DCEO | City Of Belleville - Bicentennial Spillway Reconstruction | 0 | - |
| DCEO | City Of Centerville - Sewer System Improvements | 5 | - |
| DCEO | City Of Collinsville - The Wastewater Treatment Plant Biosolids Project | 9 | - |
| DCEO | Lake County Stormwater Management Commission - Drainage Improvements In Park City | 3 | - |
| DCEO | City Of Hickory Hills - Sewer Improvements | 1 | - |
| DCEO | Village Of Winnetka - Stormwater Management Improvements | 16 | - |
| DCEO | Cook County Forest Preserve - Stormwater Management Improvements | 12 | - |
| DCEO | Lake County - Regional Stormwater Management Projects | 122 | - |
| DCEO | DuPage County - Electrical Upgrades At The Woodridge Greene Valley And Knollwood Water Treatment Facilities | 10 | - |
| DCEO | DuPage County - Capital Improvements At The Woodridge Greene Valley Water Treatment Facility | 15 | - |
| DCEO | Village Of Round Lake Park - Stormwater Improvements | 0 | - |
| DCEO | Granite City - Stormwater Relief Projects | 1 | - |
| DCEO | Build Illinois - Broadband and Water/Sewer Infrastructure Projects | 424 | - |
| DCFS | Court Appointed Special Advocates of Cook County | 1 | 0 |
| DCFS | Child Advocacy Centers | 3 | - |
| DHFS | Long Term Care Stabilization Payments | 75 | 36 |
| DHFS | SHMRFs | 5 | - |
| DHFS | Hospital Stability Payments | 150 | - |
| DHFS | Safety Net Stability Payments | 30 | - |
| DHFS | Lurie Hospital | 20 | - |
| DHS | Supportive Housing | 25 | - |
| DHS | Homeless Youth | 1 | - |
| DHS | Fifth Street Renaissance | 0 | - |
| DHS | United Power | 10 | - |
| DHS | Supportive Housing Services | 3 | - |
| DHS | Youth Guidance - Becoming a Man | 3 | - |
| DHS | Working on Womanhood | 3 | - |
| DHS | Special Olympics Illinois | 1 | - |
| DHS | Parents Too Soon | 12 | - |
| DHS | Well Kids Learning Hub | 0 | - |
| DHS | Peoria Friendship House | 0 | - |
| DHS | Tri-County Urban League | 1 | - |
| DHS | It Takes a Village | 0 | - |
| DHS | Living to Serve | 0 | - |
| DHS | Illinois Special Olympics | 10 | - |
| DHS | Illinois Special Children's Charities/Chicago Special Olympics | 10 | - |
| DHS | DHS Fund deposit for Welcoming Centers | 80 | - |
| DHS | United African Organization Welcoming Centers | 2 | - |
| DHS | Legal Assistance to DACA Individuals | 4 | - |
| DHS | Refugee Case Management | 2 | - |
| DHS | Welcoming Centers for Immigrant Integration Services | 14 | - |
| DHS | Welcoming Centers for Immigrant Integration Services | 5 | - |
| DHS | Teen Reach | 10 | - |
| DHS | Summer Youth Employment | 60 | - |
| DHS | Appropriated Fund Deposit into the DHS State Projects Fund | 40 | 20 |
| DHS | Trauma/Mental Health/Behavioral Health | 50 | - |
| DHS | First Responder Mental Health | 5 | - |
| DHS | Suicide Prevention | 5 | - |
| DHS | Mental Health Pilot - Housing is Recovery Pilot Program | 10 | - |
| DNR | Lake Effect Study | 2 | - |
| DOC | Appropriated Fund Deposit | 70 | - |
| DPH | African American HIV/AIDs | 15 | - |
| DPH | Vaccine Incentive | 3 | 3 |
| DPH | Managed Care | 38 | - |
| ICCB | College Bridge Programs | 10 | - |
| IEMA | Operational Expenses | 258 | - |
| ISAC | Golden Apple | 4 | - |
| ISAC | Golden Apple Accelerators | 4 | - |
| ISBE | After School Programs | 10 | - |
| ISBE | Parent Mentoring Programs | 10 | - |
| ISBE | Freedom Schools | 17 | - |
| ISBE | Black and Gold Initiative | 0 | - |
| Lottery | Vaccine Incentive | 7 | - |
| IHDA | COVID-19 Housing Grant Program | 75 | - |
| U of I | Water Quality Study | 1 | - |
| | Total | 2,724 | 112 |

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

| Other Federal COVID-19 Response Funding | | | | | | | |
|---|---|--------------|--|----------------------|---------------------|-------------------|-------------------|
| Through September 2021 | | | | | | | |
| (\$ Millions) | | | | | | | |
| Agency | Fund | Federal Bill | Description | Federal Award Amount | Total Appropriation | FY21 Expenditures | FY22 Expenditures |
| ISBE | SBE Federal Department of Education Fund | CARES | Elementary and Secondary Emergency Relief Fund (I) | 569 | 570 | 327 | 1 |
| | | CRRSA | Elementary and Secondary Emergency Relief Fund (II) | 2,251 | 2,251 | 370 | 158 |
| | | ARPA | Elementary and Secondary Emergency Relief Fund (III) | 5,055 | 5,055 | - | 5 |
| ISBE | SBE Federal Department of Education Fund | CARES | Governor's Emergency Education Relief Fund (I) | 108 | 109 | 29 | 158 |
| ISBE | SBE Federal Department of Education Fund | CRRSA | Governor's Emergency Education Relief Fund (II) | 132 | 132 | - | 4 |
| IHDA | Illinois Affordable Housing Trust Fund | ARPA | Homeowner Assistance Fund | 337 | 387 | - | - |
| IHDA | Illinois Affordable Housing Trust Fund | ARPA | Emergency Rental Assistance (II) | 369 | 369 | - | - |
| DHS | Illinois Affordable Housing Trust Fund | ARPA | | 477 | 477 | 92 | - |
| DCEO | Commerce and Community Affairs Assistance Fund | CARES | Small Business Development Program | 7 | 15 | 4 | - |
| DCEO | Federal Workforce Training Fund | CARES | COVID-19 Dislocated Worker Grant | 17 | 300 | 135 | - |
| DCEO | Low Income Home Energy Assistance Block Grant Fund | CARES | Low Income Home Energy Assistance Block Grant (LIHEAP) | 42 | 330 | 242 | - |
| DCEO | Community Services Block Grant Fund | CARES | Community Services Block Grant | 47 | 118 | 42 | - |
| DCEO | Community Development/Small Cities Block Grant Fund | CARES | Community Development Block Grant - Non-Entitlement and Entitlement | 48 | 100 | 1 | - |
| DCEO | DCEO Projects Fund | CRRSA | Emergency Rental Assistance (I) | 566 | 570 | 262 | 146 |
| DCEO | Low Income Home Energy Assistance Block Grant Fund | ARPA | Low Income Home Energy Assistance Block Grant (LIHEAP) | 253 | 480 | - | 45 |
| DCEO | State Small Business Credit Initiative Fund | ARPA | State Small Business Credit Initiative Program | 282 | 312 | - | 3 |
| DCEO | Community Services Block Grant Fund | ARPA | Low Income Household Water Assistance Program | 55 | 55 | - | - |
| IDOT | Federal Mass Transit Trust Fund | CARES | Federal Transit Administration - Transit Infrastructure Grants (I) | 57 | 57 | 30 | 7 |
| IDOT | Federal Mass Transit Trust Fund | CRRSA | Federal Transit Administration - Transit Infrastructure Grants (II) | 21 | 22 | - | - |
| IDOT | Federal Mass Transit Trust Fund | ARPA | Federal Transit Administration - Transit Infrastructure Grants (III) | 17 | 17 | - | - |
| IDOT | Federal/State/Local Airport Fund | CARES | Grants-in-Aid for Airports (I) | 447 | 447 | 409 | 4 |
| IDOT | Federal/State/Local Airport Fund | CRRSA | Grants-in-Aid for Airports (III) | 14 | 14 | - | - |
| IDOT | Federal/State/Local Airport Fund | ARPA | Grants-in-Aid for Airports (III) | 14 | 14 | - | - |
| IEMA | Homeland Security Emergency Preparedness Trust Fund | CARES | Emergency Management Performance Grants | 3 | 23 | 12 | - |
| IEMA | Homeland Security Emergency Preparedness Trust Fund | ARPA | Emergency Management Performance Grants | 3 | 23 | - | 1 |
| CJIA | Criminal Justice Trust Fund | CARES | Coronavirus Emergency Supplemental Funding (CESF) | 20 | 20 | 3 | 7 |
| DOC | Department of Corrections Reimbursement and Education Fund | CARES | Coronavirus Emergency Supplemental Funding (CESF) | - | 87 | 73 | - |
| DJJ | Department of Corrections Reimbursement and Education Fund | CARES | Coronavirus Emergency Supplemental Funding (CESF) | - | 5 | 0 | - |
| Aging | Services for Older Americans Fund | CARES | Congregate and Home Delivered Meals | 26 | 113 | 31 | - |
| Aging | Services for Older Americans Fund | CARES | Title III Part B Supportive Services | 7 | 10 | 1 | - |
| Aging | Services for Older Americans Fund | CARES | Title II Part E Supportive Services for Family Caregivers | 4 | 45 | 8 | - |
| Aging | Services for Older Americans Fund | CARES | Title VII Long Term Care Ombudsman Program - Elder Rights Protection | 1 | 3 | 1 | - |
| Aging | Services for Older Americans Fund | CARES | Title VII Part C Independent Living | 3 | 3 | 0 | - |
| Aging | Services for Older Americans Fund | CARES | Aging and Disability Resource Centers | 2 | 4 | 2 | - |
| Aging | Services for Older Americans Fund | ARPA | Congregate Meals | 11 | 50 | - | - |
| Aging | Services for Older Americans Fund | ARPA | Home Delivered Meals | 16 | 63 | - | - |
| Aging | Services for Older Americans Fund | ARPA | Preventive Services | 2 | 4 | - | - |
| Aging | Services for Older Americans Fund | ARPA | Family Caregiver | 5 | 45 | - | - |
| Aging | Services for Older Americans Fund | ARPA | Title VII Long-Term Care Ombudsman | 0.4 | 3 | - | - |
| Aging | Services for Older Americans Fund | ARPA | Supportive Services | 17 | 10 | - | - |
| DHS | DHS Special Purposes Trust Fund | CARES | Child Care Development Block Grant (I) | 118 | 429 | 353 | - |
| DHS | Employment and Training Fund | CRRSA | Child Care Development Block Grant (II) | 332 | 1,300 | 1,300 | 156 |
| DHS | Employment and Training Fund | ARPA | Child Care Development Block Grant (III) | 497 | 497 | - | - |
| DHS | DHS Federal Projects Fund | CARES | Homeless Assistance Grants | 43 | 48 | 9 | - |
| DHS | DHS Special Purposes Trust Fund | CARES | Family Violence Prevention | 1 | 5 | 4 | - |
| DHS | Alcoholism and Substance Abuse Fund | CARES | Mental Health and Substance Abuse Grants | 2 | 19 | 7 | - |
| DHS | Community Mental Health Services Block Grant Fund | ARPA | Mental Health Block Grant | 50 | 50 | - | 8 |
| DHS | DHS Special Purposes Trust Fund | ARPA | SNAP State Administration | 62 | 40 | - | 3 |
| DHS | Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund | ARPA | Substance Abuse Block Grant | 55 | 107 | - | 1 |
| DHS | Employment and Training Fund | ARPA | Child Care Stabilization Grants | 796 | 1,300 | - | 114 |
| DHS | Employment and Training Fund | ARPA | Child Care Entitlement to States | 20 | 1,689 | - | 156 |
| DHS | Early Intervention Services Revolving Fund | ARPA | Individuals with Disabilities Education Act (IDEA) Part C | 9 | 200 | - | 16 |
| DHS | DHS Special Purposes Trust Fund | ARPA | Maternal, Infant and Early Childhood (MIEC) | 1 | 21 | - | 1 |
| DPH | Public Health Services Fund | ARPA | Public Health Emergency Preparedness | 23 | 80 | 25 | - |
| DPH | Public Health Services Fund | CARES | Health Protection Services Performed by Local Health Providers (I) | 304 | - | - | - |
| DPH | Public Health Services Fund | CRRSA | Coronavirus Preparedness and Response - Vaccines | 90 | - | - | - |
| DPH | Public Health Services Fund | CRRSA | Health Protection Services Performed by Local Health Providers (II) | 574 | 2,016 | 283 | 3 |
| DPH | Public Health Services Fund | ARPA | COVID-19 Vaccine Preparedness | 133 | - | - | - |
| DPH | Public Health Services Fund | ARPA | Epidemiology and Lab Capacity | 382 | - | - | - |
| DPH | Public Health Services Fund | CARES | Health Protection Services and Planning for HIV/AIDS program | 7 | 117 | 72 | - |
| DCFS | DCFS Children's Services Fund | CARES | Child Welfare Services | 2 | 163 | 70 | - |
| IAC | Illinois Arts Council Federal Grant Fund | CARES | National Endowment for the Arts Federal Award | 1 | 1 | 1 | - |
| IAC | Illinois Arts Council Federal Grant Fund | ARPA | National Endowment for the Arts Federal Award | 1 | 1 | - | - |
| IDES | Title III Social Security and Employment Fund | CARES | Administrative Costs for Unemployment Insurance | 46 | 288 | 236 | - |
| SOS | Library Services Fund | CARES | Library and Museum Grants | 1 | 7 | 6 | - |
| SOS | Library Services Fund | ARPA | Library and Museum Grants | 5 | 11 | - | 2 |
| Elections | Help Illinois Vote Fund | CARES | Grants to Local Election Authorities | 14 | 17 | 17 | - |

Grants Awarded from Coronavirus Relief Fund and State Fiscal Recovery Funds

The following table includes information on grants awarded from Coronavirus Relief Fund and State Fiscal Recovery Fund dollars.

| Coronavirus Relief Fund/State Fiscal Recovery Fund Grant Information | | | | | |
|--|---|--------------------------|------------------------------|------------------------------------|---|
| Through September 2021 (\$ Millions) | | | | | |
| Coronavirus Relief Fund | | | | | |
| Agency | Program | Number of Grants Awarded | Total Amount of Grant Awards | Total Dollar Amount of Awards Paid | Total Dollar Amount of Awards Paid to Grantees Located in or Serving a Disproportionately Impacted Area |
| DCEO | Business Interruption Grants (BIG) for Small Businesses | 9294 | \$286 | \$286 | \$118 |
| DCEO | BIG for Childcare Centers | 4993 | \$288 | \$288 | \$115 |
| DCEO | BIG for Livestock Facilities | 546 | \$3 | \$3 | n/a |
| DCEO | BIG Technical Assistance | 4 | \$1 | \$1 | \$1 |
| DCEO | Local CURE Emergency Reimbursement Program | 1,148 | \$223 | \$223 | N/A |
| DCEO | Local CURE Economic Support Program | 60 | \$20 | \$20 | \$3 |
| IHDA | Rental and Mortgage Assistance | 56,874 | \$327 | \$318 | \$199 |
| DHS | Welcoming Centers | 55 | \$30 | \$30 | \$30 |
| DHS | COVID Related Support Grants | 159 | \$8 | \$7 | N/A |
| DHS | MH, SUPR, Other Counseling Grants | 148 | \$30 | \$30 | \$27 |
| HFS | Healthcare Providers | 1207 | \$648 | \$648 | \$288 |
| | TOTAL | 74,488 | \$1,865 | \$1,855 | \$777 |
| State Fiscal Recovery Fund | | | | | |
| Agency | Program | Number of Grants Awarded | Total Amount of Grant Awards | Total Dollar Amount of Awards Paid | Total Dollar Amount of Awards Paid to Grantees Located in or Serving a Disproportionately Impacted Area |
| HFS | Long Term Care Stabilization Payments | 597 | \$71 | \$36 | \$14 |
| | TOTAL | 597 | \$71 | \$36 | \$14 |

Note: Programs with “N/A” in the final column do not utilize “Disproportionately Impacted Areas” as a defined metric.

Appropriation Line Transfers

Each fiscal year agencies receive individual appropriations from specific funds for specific purposes. Examples of these would be individual appropriations for expenses such as personal services (payroll), equipment, or printing. State statute (30 ILCS 105/13.2) authorizes agencies to transfer up to 2 percent of their aggregate appropriation from one line item to another as long as the appropriations are from the same fund. In a typical year, agencies are prohibited from transferring amounts from the following appropriation line items: personal services, State contributions to the State Employees' Retirement System, retirement contributions paid by the employer, and State contribution for employee group insurance.

Public Act 102-16, effective June 17, 2021, provides state agencies more flexibility for the fiscal year 2022 budget, by allowing aggregate transfers for operational or lump sum expenses of up to 4 percent rather than 2 percent. Section (c-8) of 30 ILCS 105/13.2 eliminates most of the typical limitations for appropriation transfers for fiscal year 2022 as well, with the exception that agencies cannot transfer from grant line item or grant lump sum appropriations. Grant line item and grant lump sum appropriations do not count toward the total 4 percent transfer limit from each fund. Because personal services transfers are authorized in fiscal year 2022, any such transfers must be accompanied by transfers into the corresponding appropriations for employee retirement contributions paid by the employer and for the employer share of the employee contributions required for the retirement system.

For this report, all transfers under this authority that exceed 2 percent are required to be disclosed.

| Appropriation Line Transfers | | | | | | | | |
|---|------|-----------|---------|------|--------|-----------------------|-------------------|-------------------|
| Through September 2021 | | | | | | | | |
| Agency | Fund | From Line | To Line | Date | Amount | Total Transferred YTD | 2% Transfer Limit | 4% Transfer Limit |
| There are no transfers from FY22 appropriations that exceed the 2% limit. | | | | | | | | |

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 2022 discretionary transfers that are initiated by the Office of the Governor. Detailed information on the transfers below are included in Appendix C. All other transfers initiated by agencies under the Governor are included in Appendix D.

| Fund Transfers - Directed by Governor's Office | | | | |
|--|---|--------------------------------|--|-------------|
| | Transfer Purpose | From Fund | To Fund | Amount |
| September 2021 | Reimbursements for state agencies' COVID-related expenditures | State CURE | Multiple Funds | 2,350,490 |
| | Movement of ARPA funds for Local Tourism Grants | State CURE | Local Tourism Fund | 45,180,000 |
| August 2021 | Reimbursements for state agencies' COVID-related expenditures | State CURE | Multiple Funds | 41,113,169 |
| | Repayment of Interfund Borrowing Interest | General Revenue Fund | Equity in Long-Term Care Quality Fund | 421,659 |
| | Transfer to fund Illinois Works Pre-Apprenticeship Program | Rebuild Illinois Projects Fund | Illinois Works Fund | 1,000,000 |
| July 2021 | Reimbursements for state agencies' COVID-related expenditures | State CURE | Multiple Funds | 19,500,000 |
| | Movement of ARPA Affordable Housing Awards | State CURE | Illinois Affordable Housing Trust Fund | 228,414,389 |

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 is due over the next three fiscal years, with \$690 million due on or before 12/15/21, \$713 million due on or before 12/15/2022, and \$736 million due on or before 12/15/23, but all amounts are planned to be repaid in full in fiscal year 2022. \$1.0 billion of the amount owed for the December 2020 borrowing was set aside prior to June 30, 2021 and has been sent to the Federal Reserve for early repayment.

Appendix

Appendix A

All Funds Year-to-Date Revenues by Fund Category

Through September 2021

(\$ millions)

| | FY22 YTD Estimated* | FY22 YTD Actual | Dollar Change | Percent Change |
|---------------------|------------------------|--------------------|------------------|-------------------|
| GENERAL FUNDS** | \$ 9,940 | \$ 11,255 | \$ 1,315 | 13.2% |
| HIGHWAY FUNDS | \$ 1,531 | \$ 1,818 | \$ 287 | 18.8% |
| SPECIAL STATE FUNDS | \$ 8,324 | \$ 9,937 | \$ 1,614 | 19.4% |
| BOND FINANCED FUNDS | \$ 0 | \$ 540 | \$ 540 | 0.0% |
| DEBT SERVICE FUNDS | \$ 481 | \$ 425 | \$ (56) | (11.7%) |
| FEDERAL TRUST FUNDS | \$ 9,354 | \$ 10,569 | \$ 1,216 | 13.0% |
| REVOLVING FUNDS | \$ 201 | \$ 277 | \$ 76 | 37.5% |
| STATE TRUST FUNDS | \$ 22,137 | \$ 27,870 | \$ 5,733 | 25.9% |
| Total | \$ 51,967 | \$ 62,692 | \$ 10,724 | 20.6% |

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

*Estimated revenues are based on historical averages by fund category, except for General Funds.

**General Funds estimated revenues are based on the GOMB June 2021 projection.

Note: Transfers are not included in this table for fund categories outside of the General Funds.

Appendix B

All Funds Year-to-Date Expenditures by Fund Category

Through September 2021

(\$ millions)

| | FY22 YTD Estimated* | FY22 YTD Actual | Dollar Change | Percent Change |
|---------------------|------------------------|--------------------|------------------|-------------------|
| GENERAL FUNDS** | \$ 7,913 | \$ 9,189 | \$ 1,276 | 16.1% |
| HIGHWAY FUNDS | \$ 1,135 | \$ 1,222 | \$ 87 | 7.7% |
| SPECIAL STATE FUNDS | \$ 4,709 | \$ 5,743 | \$ 1,034 | 22.0% |
| BOND FINANCED FUNDS | \$ 289 | \$ 209 | \$ (80) | (27.7%) |
| DEBT SERVICE FUNDS | \$ 711 | \$ 843 | \$ 132 | 18.6% |
| FEDERAL TRUST FUNDS | \$ 1,089 | \$ 1,424 | \$ 335 | 30.8% |
| REVOLVING FUNDS | \$ 85 | \$ 191 | \$ 107 | 126.0% |
| STATE TRUST FUNDS | \$ 47 | \$ 235 | \$ 188 | 401.5% |
| Total | \$ 15,977 | \$ 19,055 | \$ 3,078 | 19.3% |

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

*Estimated expenditures are based on historical averages by fund category, except for General Funds.

**General Funds estimated expenditures are based on the FY22 enacted budget.

Note: Lapse period spending and transfers are not included in this table, only expenditures from FY22 appropriations.

Appendix C - Fund Transfers Directed by the Governor's Office

| Fund Transfers - Directed by Governor's Office | | | | | | | |
|--|---|-----------|----------|-----------|------------|-----------|--|
| September 2021 | | | | | | | |
| State CURE | Local Tourism Fund | 9/29/2021 | Governor | 310STCURE | 45,180,000 | 9/29/2021 | |
| State CURE | Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund | 9/29/2021 | Governor | 310STCURE | 668,825 | 9/29/2021 | |
| State CURE | Attorney General's State Projects and Court Ordered Distribution Fund | 9/29/2021 | Governor | 310STCURE | 1,465 | 9/29/2021 | |
| State CURE | Agricultural Premium Fund | 9/10/2021 | Governor | 310STCURE | 12,174 | 9/10/2021 | |
| State CURE | Tourism Promotion Fund | 9/10/2021 | Governor | 310STCURE | 18,908 | 9/10/2021 | |
| State CURE | DHS State Projects Fund | 9/10/2021 | Governor | 310STCURE | 500,000 | 9/10/2021 | |
| State CURE | Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund | 9/10/2021 | Governor | 310STCURE | 682,191 | 9/10/2021 | |
| State CURE | Attorney General's State Projects and Court Ordered Distribution Fund | 9/10/2021 | Governor | 310STCURE | 273,776 | 9/10/2021 | |
| State CURE | Illinois State Fair Fund | 9/10/2021 | Governor | 310STCURE | 193,150 | 9/10/2021 | |
| August 2021 | | | | | | | |
| General Revenue Fund | Equity in Long-Term Care Quality Fund | 8/6/2021 | Governor | 310INTBOR | 421,659 | 8/6/2021 | |
| State CURE | Motor Vehicle License Plate Fund | 8/23/2021 | Governor | 310STCURE | 111,441 | 8/23/2021 | |
| State CURE | Secretary of State Identification Security and Theft Prevention Fund | 8/23/2021 | Governor | 310STCURE | 23,722 | 8/23/2021 | |
| State CURE | Department of Corrections Reimbursement and Education Fund | 8/23/2021 | Governor | 310STCURE | 25,000,000 | 8/23/2021 | |
| State CURE | General Revenue Fund | 8/23/2021 | Governor | 310STCURE | 29,956 | 8/23/2021 | |
| State CURE | Technology Management Revolving Fund | 8/23/2021 | Governor | 310STCURE | 15,000,000 | 8/23/2021 | |
| State CURE | Facilities Management Revolving Fund | 8/23/2021 | Governor | 310STCURE | 800,000 | 8/23/2021 | |
| State CURE | General Assembly Operations Revolving Fund | 8/18/2021 | Governor | 310STCURE | 148,050 | 8/18/2021 | |
| Rebuild Illinois Projects Fund | Illinois Works Fund | 8/6/2021 | GOMB | 507ILWRKS | 1,000,000 | 8/6/2021 | |
| July 2021 | | | | | | | |
| State CURE | DHS State Projects Fund | 7/26/2021 | Governor | 310STCURE | 2,000,000 | 7/26/2021 | |
| State CURE | Mental Health Fund | 7/26/2021 | Governor | 310STCURE | 2,500,000 | 7/26/2021 | |
| State CURE | Illinois Affordable Housing Trust Fund | 7/22/2021 | Governor | 310STCURE | 95,000,000 | 7/22/2021 | |
| State CURE | Illinois Affordable Housing Trust Fund | 7/22/2021 | Governor | 310STCURE | 38,690,312 | 7/22/2021 | |
| State CURE | Technology Management Revolving Fund | 7/22/2021 | Governor | 310STCURE | 15,000,000 | 7/22/2021 | |
| State CURE | Illinois Affordable Housing Trust Fund | 7/22/2021 | Governor | 310STCURE | 94,724,077 | 7/22/2021 | |

Appendix D – Fund Transfers Directed by Agencies Under the Governor

| Fund Transfers - Non-Governor's Office/Governor's Office of Management and Budget | | | | | | | |
|---|---|---------------|---------|---------------------|---------------|--------------|--|
| September 2021 | | | | | | | |
| From Fund | To Fund | Date Recorded | Agency | Transfer Identifier | Amount | Date Cleared | |
| General Revenue Fund | Professional Services Fund | 9/8/2021 | CMS | 416PROSVC | 50,300.00 | N/A | |
| General Revenue Fund | Professional Services Fund | 9/1/2021 | CMS | 416PROSVC | 13,200.00 | N/A | |
| General Revenue Fund | Professional Services Fund | 9/1/2021 | CMS | 416PROSVC | 700.00 | N/A | |
| Radiation Protection Fund | Professional Services Fund | 9/1/2021 | CMS | 416PROSVC | 12,400.00 | 9/1/2021 | |
| General Revenue Fund | Workers' Compensation Revolving Fund | 9/8/2021 | CMS | 416WKCOMP | 7,100.00 | N/A | |
| General Revenue Fund | Workers' Compensation Revolving Fund | 9/1/2021 | CMS | 416WKCOMP | 13,500.00 | N/A | |
| Radiation Protection Fund | Workers' Compensation Revolving Fund | 9/1/2021 | CMS | 416WKCOMP | 1,600.00 | 9/1/2021 | |
| Low-Level Radioactive Waste Facility Development and Oper | Workers' Compensation Revolving Fund | 9/1/2021 | CMS | 416WKCOMP | 22,500.00 | 9/1/2021 | |
| Commerce and Community Affairs Assistance Fund | Intra-Agency Services Fund | 9/15/2021 | DCEO | 420NDCST | 119,295.69 | 9/15/2021 | |
| Commerce and Community Affairs Assistance Fund | Intra-Agency Services Fund | 9/15/2021 | DCEO | 420NDCST | 407,709.27 | 9/15/2021 | |
| Community Development/Small Cities Block Grant Fund | Intra-Agency Services Fund | 9/8/2021 | DCEO | 420NDCST | 24,430.00 | 9/8/2021 | |
| State Lottery Fund | Common School Fund | 9/22/2021 | Lottery | 458INTERS | 50,000,000.00 | 9/22/2021 | |
| State Lottery Fund | Common School Fund | 9/13/2021 | Lottery | 458INTERS | 30,000,000.00 | 9/13/2021 | |
| Public Aid Recoveries Trust Fund | Drug Rebate Fund | 9/14/2021 | HFS | 478DRUGRE | 14,918,529.61 | 9/14/2021 | |
| Hospital Provider Fund | Health and Human Services Medicaid Trust Fund | 9/10/2021 | HFS | 478HHSMTF | 1,666,667.00 | 9/10/2021 | |
| Hospital Provider Fund | Healthcare Provider Relief Fund | 9/10/2021 | HFS | 478HSRPRD | 30,416,667.00 | 9/10/2021 | |
| Hospital Provider Fund | Long-Term Care Provider Fund | 9/10/2021 | HFS | 478LTCPRO | 2,500,000.00 | 9/10/2021 | |
| Cannabis Regulation Fund | Cannabis Expungement Fund | 9/2/2021 | IDOR | 492CANREG | 234,583.34 | 9/2/2021 | |
| Cannabis Regulation Fund | Drug Treatment Fund | 9/2/2021 | IDOR | 492CANREG | 400,391.48 | 9/2/2021 | |
| Cannabis Regulation Fund | Local Government Distributive Fund | 9/2/2021 | IDOR | 492CANREG | 1,601,565.93 | 9/2/2021 | |
| Cannabis Regulation Fund | Criminal Justice Information Projects Fund | 9/2/2021 | IDOR | 492CANREG | 5,004,893.54 | 9/2/2021 | |
| Cannabis Regulation Fund | Department of Human Services Community Services Fund | 9/2/2021 | IDOR | 492CANREG | 4,003,914.83 | 9/2/2021 | |
| Cannabis Regulation Fund | Budget Stabilization Fund | 9/2/2021 | IDOR | 492CANREG | 2,001,957.41 | 9/2/2021 | |
| Cannabis Regulation Fund | General Revenue Fund | 9/2/2021 | IDOR | 492CANREG | 7,006,850.95 | 9/2/2021 | |
| Income Tax Refund Fund | General Revenue Fund | 9/27/2021 | IDOR | 492EXCESS | 80,587,155.06 | 9/27/2021 | |
| Income Tax Refund Fund | General Revenue Fund | 9/27/2021 | IDOR | 492EXCESS | 80,587,155.05 | 9/27/2021 | |
| Income Tax Refund Fund | General Revenue Fund | 9/27/2021 | IDOR | 492EXCESS | 80,587,155.05 | 9/27/2021 | |
| Used Tire Management Fund | General Revenue Fund | 9/2/2021 | IDOR | 492EXCESS | 22,947.23 | 9/2/2021 | |
| Income Tax Refund Fund | Personal Property Tax Replacement Fund | 9/27/2021 | IDOR | 492REFUND | 77,010,572.25 | 9/27/2021 | |
| Income Tax Refund Fund | Personal Property Tax Replacement Fund | 9/27/2021 | IDOR | 492REFUND | 77,010,572.24 | 9/27/2021 | |
| State and Local Sales Tax Reform Fund | Build Illinois Fund | 9/9/2021 | IDOR | 492SALEST | 3,150,000.00 | 9/9/2021 | |
| State and Local Sales Tax Reform Fund | Local Government Distributive Fund | 9/9/2021 | IDOR | 492SALEST | 32,261,518.48 | 9/9/2021 | |
| State and Local Sales Tax Reform Fund | Regional Transportation Authority Occupation and Use Tax Replacement Fund | 9/9/2021 | IDOR | 492SALEST | 5,102,524.28 | 9/9/2021 | |
| County and Mass Transit District Fund | RTA Sales Tax Trust Fund | 9/8/2021 | IDOR | 492SALEST | 15,959,923.81 | 9/8/2021 | |
| General Revenue Fund | Tourism Promotion Fund | 9/2/2021 | IDOR | 492TOURIS | 3,471,429.76 | N/A | |
| Road Fund | Public Transportation Fund | 9/20/2021 | IDOR | 492TRANS | 41,140,196.14 | 9/20/2021 | |
| Road Fund | Public Transportation Fund | 9/2/2021 | IDOR | 492TRANS | 2,403,680.81 | 9/2/2021 | |
| Motor Fuel Tax Fund | Road Fund | 9/2/2021 | IDOT | 494MFTDIS | 31,847,107.31 | 9/2/2021 | |
| Motor Fuel Tax Fund | Grade Crossing Protection Fund | 9/2/2021 | IDOT | 494MFTDIS | 3,500,000.00 | 9/2/2021 | |
| Motor Fuel Tax Fund | State Boating Act Fund | 9/2/2021 | IDOT | 494MFTDIS | 420,000.00 | 9/2/2021 | |
| Transportation Renewal Fund | Downstate Mass Transportation Capital Improvement Fund | 9/2/2021 | IDOT | 494MFTDIS | 2,119,097.51 | 9/2/2021 | |
| Transportation Renewal Fund | Regional Transportation Authority Capital Improvement Fund | 9/2/2021 | IDOT | 494MFTDIS | 19,071,877.61 | 9/2/2021 | |
| Transportation Renewal Fund | State Construction Account Fund | 9/2/2021 | IDOT | 494MFTDIS | 50,858,340.28 | 9/2/2021 | |
| Motor Fuel Tax Fund | State Construction Account Fund | 9/2/2021 | IDOT | 494MFTDIS | 18,146,565.73 | 9/2/2021 | |
| Motor Fuel Tax Fund | Motor Fuel Tax Municipalities Fund | 9/2/2021 | IDOT | 494MFTDIS | 23,675,255.92 | 9/2/2021 | |
| Motor Fuel Tax Fund | Motor Fuel Tax Counties Fund | 9/2/2021 | IDOT | 494MFTDIS | 16,881,277.19 | 9/2/2021 | |
| Motor Fuel Tax Fund | Motor Fuel Tax Townships and Road Districts Fund | 9/2/2021 | IDOT | 494MFTDIS | 7,661,910.71 | 9/2/2021 | |
| Sports Wagering Fund | Capital Projects Fund | 9/24/2021 | IGB | 565CPFSWF | 5,792,112.57 | 9/24/2021 | |
| State Gaming Fund | Education Assistance Fund | 9/21/2021 | IGB | 565EAFSGF | 10,926,000.00 | 9/21/2021 | |
| State Gaming Fund | School Infrastructure Fund | 9/21/2021 | IGB | 565SIFSGF | 5,530,000.00 | 9/21/2021 | |
| SBE Federal Department of Education Fund | Career and Technical Education Fund | 9/9/2021 | ISBE | 586CAREER | 81,126.11 | 9/9/2021 | |
| SBE Federal Department of Education Fund | Career and Technical Education Fund | 9/8/2021 | ISBE | 586CAREER | 16,183.88 | 9/8/2021 | |
| SBE Federal Department of Education Fund | Career and Technical Education Fund | 9/3/2021 | ISBE | 586CAREER | 289,660.07 | 9/3/2021 | |
| SBE Federal Department of Education Fund | Career and Technical Education Fund | 9/3/2021 | ISBE | 586CAREER | 3,615,949.25 | 9/3/2021 | |
| SBE Federal Department of Education Fund | Career and Technical Education Fund | 9/2/2021 | ISBE | 586CAREER | 4,971,579.79 | 9/2/2021 | |
| SBE Federal Agency Services Fund | Governor's Grant Fund | 9/15/2021 | ISBE | 586GVGRNT | 70,000.00 | 9/15/2021 | |
| SBE Federal Agency Services Fund | Governor's Grant Fund | 9/2/2021 | ISBE | 586GVGRNT | 75,000.00 | 9/2/2021 | |

Appendix E – Legislative Budget Oversight Commission Legislation

(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; and to oversee the distribution and expenditure of federal financial relief for State and local governments related to the COVID-19 pandemic.

(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. On a quarterly basis, 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 revenues as compared to anticipated revenues;
- (3) year-to-date 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 transfer between appropriation lines exceeding 2%, fund transfer, designation of appropriation lines as reserve, or any other discretionary action taken with regard to the Fiscal Year 2021 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, 2022.

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