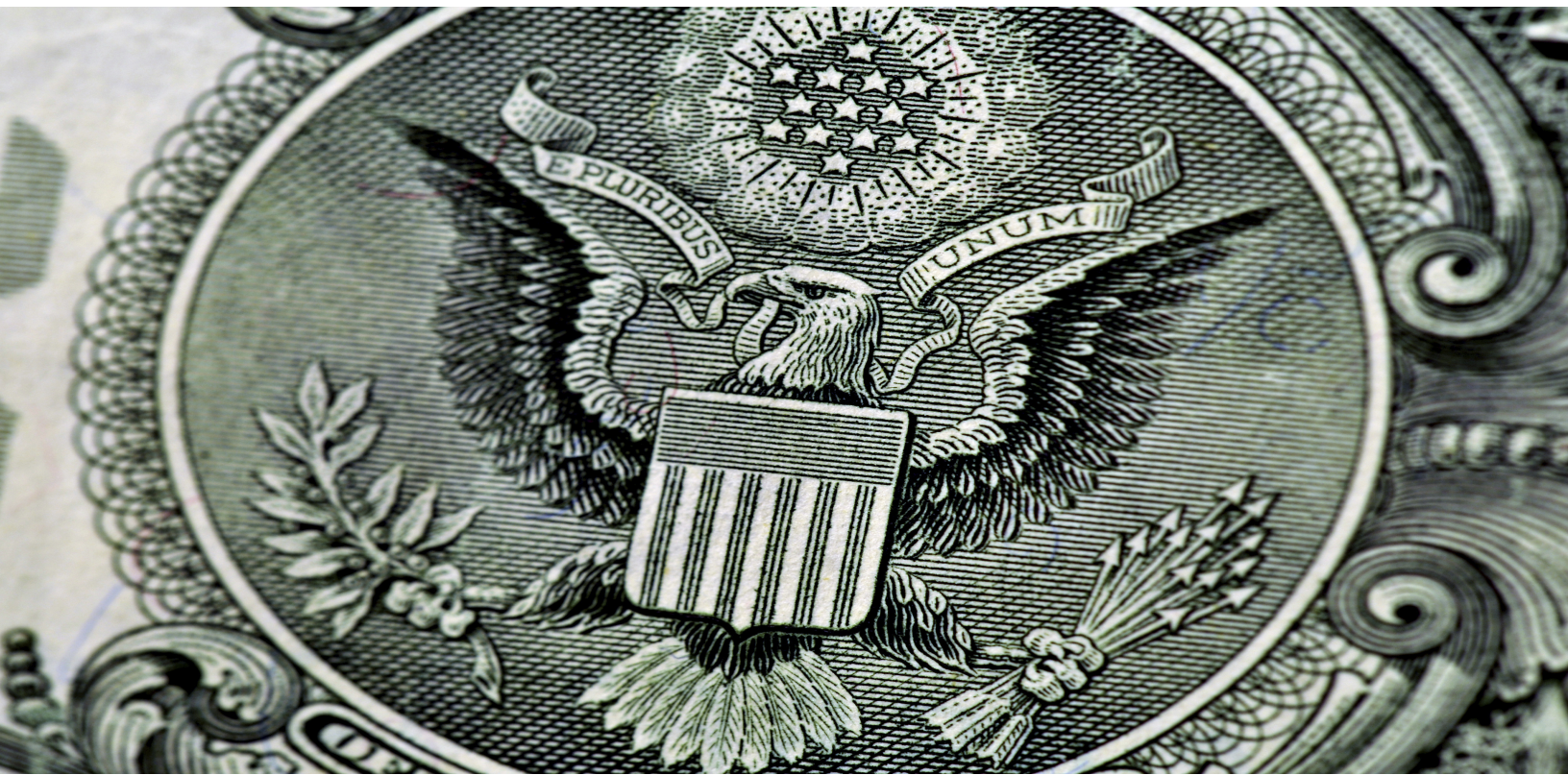


FY 2009 BUDGET SUMMARY



OF THE STATE OF ILLINOIS

Commission on Government Forecasting and Accountability

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October 2008

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INTRODUCTION

Public Act 92-0067 mandates that the Commission on Government Forecasting and Accountability prepare and publish a BUDGET SUMMARY REPORT detailing Illinois' most recently enacted budget. The report is to be made available to all citizens of the State of Illinois who request a copy. The summary report is to include information pertaining to the major categories of appropriations, issues the General Assembly faced in allocating appropriations, comparisons of appropriations from previous State fiscal years and other information related to the current State of Illinois Budget.



The Commission on Government Forecasting and Accountability would like to thank the four Legislative Appropriation Staff's and the Governor's Office of Management and Budget for supplying information making this report possible.

95th GENERAL ASSEMBLY: FY 2009 BUDGET AND RELATED BILLS

<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
FY 2009 BUDGET:			
SB 1102	Senate: Trotter-Hunter-Schoenberg House: Hannig-Davis-Turner	FY 2009 Budget Bill.	P.A 95-0731
SB 1115	Senate: Trotter-Hunter House: Hannig	FY 2009 Budget Bill	P.A 95-0732
SB 1129	Senate: Trotter-Hunter House: Hannig	FY 2009 Budget Bill	P.A 95-0733
HB 5701	Senate: Trotter-Collins-Martinez-Hunter-Schoenberg House: Hannig-Ford-Davis-Turner-Flowers	FY 2009 Budget Bill	P.A 95-0734
FY 2009 BUDGET IMPLEMENTATION BILLS & RELATED:			
SB 773	Senate: Jones, E.-Schoenberg House: Hannig-Davis-Turner	FY 2009 Budget Implementation Bill.	P.A 95-0744

IMPORTANT INFORMATION NOTE

*Due to the nature of negotiations this budget cycle, the overtime session and numerous special sessions, the Commission on Government Forecasting and Accountability chose September 1, 2008 as a date in which information in this report would be based upon. Therefore, the budgetary information depicted in this report is current through September 1, 2008. This information is subject to change pending legislative action taken by the General Assembly and Governor.

THE BUDGET PROCESS

The Illinois Constitution requires the Governor to prepare and submit a state budget to the General Assembly that includes recommended spending levels for state agencies, estimated funds available from tax collections and other sources, and state debt and liabilities. The Office of Management and Budget (OMB), by statute a part of the Governor's office, is responsible for estimating revenues and developing budget recommendations that reflect the Governor's programmatic and spending priorities. The Commission on Government Forecasting and Accountability, by statute, is responsible for estimating revenues for the legislative branch of government.

State agencies begin the budget process for the next fiscal year almost as soon as appropriations for the current fiscal year, which begins July 1, are enacted. Budget analysts and agency staff identify and estimate the cost of potential spending pressures for the next fiscal year, including maintaining or annualizing current program levels, expanding services for existing programs and initiating new programs. Revenue estimates for the current fiscal year and preliminary estimates for the coming fiscal year are made by both the Governor's Office of Management and Budget and the Commission on Government Forecasting and Accountability.

During November and December, a detailed financial and programmatic review of agency budgets is conducted. Funding requests typically exceed available resources. The Office of Management and Budget works closely with agencies and the Governor's senior staff to try and reduce programs and to redesign others to make them more efficient. Once budget options are developed, they are presented to the Governor for his final decisions. Narrative statements explaining the budget and complete budget request forms are printed in the budget book.

Concurrent with the operations and grants budgeting process, agencies develop a capital budget. The Capital Development Board conducts a technical review and prepares cost estimates for state facility projects for which it will be responsible. Other types of capital projects such as highway construction, mass transit and airport facilities, alternative energy or school facilities are reviewed by other State agencies. Once reviewed, projects are ranked by category considering need, availability of resources and the Governor's priorities regarding repair and maintenance projects versus new construction.

The Governor presents his recommended budget to a joint session of the Illinois General Assembly. By law, the Governor must present his budget to the General Assembly no later than the third Wednesday in February of each year. In addition to the Governor's official presentation, briefings are held to acquaint legislators, their staffs, the media, and others with the budget recommendations.

Legislative review of the Governor's budget recommendations begins almost immediately with hearings before House and Senate appropriation committees. Appropriation committees may adopt amendments to change the funding level recommended by the Governor. Once adopted by the first committee, the appropriation bill moves to the full House or Senate for debate, amendment and a vote. Following passage in the first chamber, the appropriation bill moves to the second chamber, where a similar process takes place. Changes made in either chamber must ultimately be accepted by both the House and the Senate for the bill to pass and be presented to the Governor.

By statute, any proposed amendments to the budget and any substantive legislation with fiscal or revenue impacts must be accompanied by a Fiscal Note to describe such impacts. Final approval of the budget usually does not occur until the end of the legislative session. Appropriation bills require an immediate effective date in order to be available for expenditure at the beginning of the fiscal year, July 1. The Illinois Constitution requires a simple majority vote of the General Assembly for a bill passed on or before May 31

to take effect immediately. On or after June 1, a three-fifths vote of the General Assembly is required in order for a bill to take effect immediately.

Once the General Assembly passes the budget, the Governor must sign the appropriation bills before funds can be spent. If the Governor does not want to approve a specific appropriation, he may either line item veto (eliminate) it or reduce it. The rest of the appropriation bill is unaffected by these vetoes and becomes effective. Line items that have been vetoed or reduced must be reconsidered by the General Assembly during the fall session. The General Assembly may return an item to the enacted level by majority vote in both houses in the case of a reduction veto and by a three-fifths vote in the case of a line item veto.

If additional resources beyond those initially approved in the budget become necessary, a supplemental appropriation bill may be passed any time the General Assembly is in session.

BASIS OF BUDGETING

Over time, the Illinois budget has been viewed as balanced in several ways, both at the time it is presented by the Governor and at the time it is passed by the General Assembly. Illinois' daily activities and annual budget historically have been operated and presented on a cash basis. Expenditures are made from the available cash balances on hand, and the budget balances estimated expenditures with estimated resources. The state's Comprehensive Annual Financial Report, however, conforms with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board. Effective fiscal year 1999, Public Act 90-479 amended the Civil Administrative Code to provide guidance to the Governor, as he proposes the budget, and to the General Assembly, as it makes appropriations, regarding the balanced budget requirements in the state constitution. This act incorporates aspects of a modified accrual basis into the budget process for certain designated funds, including the general funds.

State law and the constitution require the Governor to prepare and submit to the General Assembly an Executive Budget for the next fiscal year, which sets forth the Governor's recommended appropriations, estimated revenues from taxes and other sources, estimated balance of funds available for appropriation at the beginning of the fiscal year, and the plan for expenditures during the fiscal year for every department of the state. Constitutionally, the Governor must balance the budget by proposing expenditure recommendations that do not exceed funds estimated to be available for the fiscal year. The budget includes most state funds but excludes locally held funds and those state funds that are not subject to appropriation pursuant to state law. It is submitted by line item with accompanying program information, including personnel and capital detail, and performance and activity measures.

The General Assembly makes appropriations for all expenditures of public funds. Constitutionally, the General Assembly must balance the budget by appropriating amounts not to exceed funds they estimate to be available during the year. The Governor has the power to approve, reduce or veto each appropriation passed by the General Assembly, and the General Assembly may override these vetoes. Transfers in and out of funds pursuant to law or discretionary acts of the Governor are not part of the appropriation process.

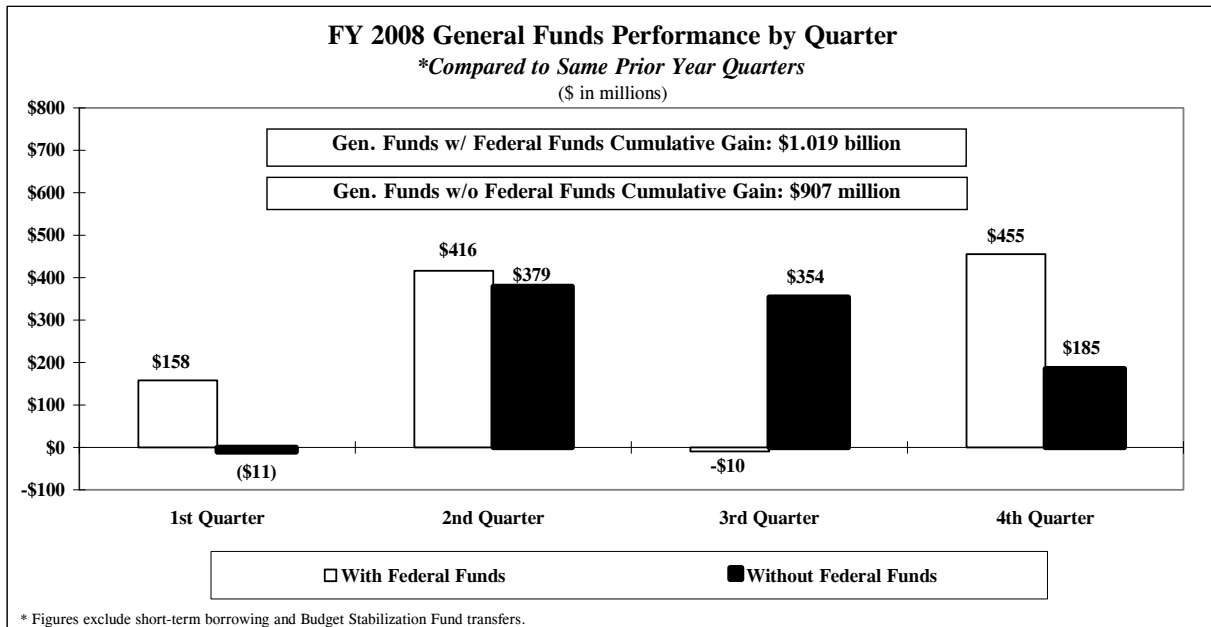
The state general funds include the Common School Fund, the General Revenue-Common School Special Account Fund, the Education Assistance Fund and the General Revenue Fund. All state revenues, not otherwise restricted by law, including the majority of the state's major revenue sources, the income and sales taxes, are deposited into these funds to specifically fund education programs and to generally fund the rest of state government.

FY 2008 BUDGET INFORMATION

- FY 2008 Revenue Recap
- Review of FY 2008 Revenue Estimate
- FY 2008 Actual Revenues vs. Estimates: CGFA and GOMB



FY 2008 REVENUE RECAP



First Quarter

General funds revenues began FY 2008 with receipts rising \$302 million. However, virtually all of that gain was attributed to federal reimbursement from Medicaid spending. Absent the \$273 million gain in federal sources, all other revenues gained an unremarkable \$29 million, even as July had one more receipting day than last year. General funds revenues grew \$55 million in August. However, virtually all of that gain was attributed once again to federal reimbursement from Medicaid spending. Absent the \$50 million gain in federal sources, all other revenues were basically flat. Similar to last year, \$276 million from the Budget Stabilization Fund was transferred into the General Fund to assist in cash flow. Excluding \$1.2 billion in short term borrowing, total general funds revenues fell \$198 million in September. While the vast majority of the decline [\$154 million] is attributed to a drop in federal sources, a number of revenue sources also fared poorly. In addition, one less receipting day in September likely contributed to the monthly decrease.

Through the first quarter of the fiscal year, overall receipts were up \$158 million. However, all of that gain stems from an increase in federal receipts. Excluding \$169 million in federal sources, growth in all other sources actually fell \$11 million. While gross personal income tax receipts fared well, sales tax receipts continued to wane. In addition, gross corporate income taxes also ended down for the quarter, as did overall transfers. In its September briefing, the Commission stated its concern regarding revenues.

Second Quarter

Excluding \$300 million in cash flow transfers stemming from the Hospital Assessment plan, total general funds revenues jumped \$345 million in October. Increased receipts from federal sources comprised the majority of that increase [\$175 million], but a good month for transfers as well as continued strong performance from personal income taxes contributed to the monthly gain. One additional receipting day this month also aided the advance. Overall receipts in November fell \$26 million, as a number of sources declined from the same prior year month with federal sources experiencing the largest drop--\$41 million.

While transfers also fell for the month, personal income taxes continue to buoy what otherwise had been a disappointing first half of the fiscal year. Overall receipts in December gained \$95 million. While the economically related sources appeared to perform very well, receipt issues involving sales tax and corporate income taxes served to mitigate most of those gains.

Through the first half of the fiscal year, overall base receipts were up \$574 million. However, \$206 million of those gains can be attributed to gains in federal sources associated with reimbursable spending. Excluding those gains, all other receipts grew by \$368 million, reflecting lack of growth in a number of the larger revenue sources. One area that continued to fare well is gross personal income tax receipts. While the strength in personal income tax was a welcomed surprise, weakness in corporate income tax had been expected, albeit not quite to the degree that was experienced. Sales tax also underperformed as receipts were up less than one-percent.

Third Quarter

Overall receipts in January fell \$10 million. Despite a few revenue sources posting solid gains for the month, a large drop in federal sources erased all gains. The falloff would have been much greater except finalizing of the FY 2008 BIMP aided January's receipts by approximately \$105 million due to lowered income tax refund percentage per P.A. 95-707. In effect, until SB 783 became law on January 11th, last year's refund percentages were being utilized. Once final, an adjustment was made to the refund fund for the previous six plus months. February receipts increased \$67 million. While both personal and corporate income taxes performed well, much of those gains were erased by falloffs in federal sources, sales tax, and overall transfers. March receipts fell by \$68 million as drops in federal sources and personal income tax erased gains from corporate income taxes and sales taxes.

Through the first three-quarters of the fiscal year overall base growth was up \$564 million. If the \$158 million decline in federal sources was excluded from the comparison, then receipts recorded a somewhat better \$722 million gain. The overall assessment did not change much from the midway point. While gross personal income tax continued to perform well, sales tax continued weak with little prospects for recovery.

Fourth Quarter

The final quarter began on a positive note as overall base receipts increased \$389 million. Reversing what has been a disappointing March, April rebounded with a flourish with exceptionally strong performances from personal income tax as well as federal sources. May also proved to be a good month, rising \$220 million. However, virtually all of that gain was attributed to federal sources, meaning that the economically sensitive areas did not fare well. As expected, the final month of the fiscal year suffered a significant decline, falling \$154 million. Lack of fund transfers and changebacks, coupled with a falloff in federal sources and a dismal showing in riverboat transfers contributed to the decline.

The fiscal year ended with base growth of \$1.019 billion or 3.6%. However, almost 90% of that gain was the result of growth in income tax receipts. Absent that impressive performance, most of the other revenue sources underperformed for the fiscal year.

Excluding short-term borrowing and other cash flow transfers, overall base receipts were up \$1.019 billion, or 3.6% in FY 2008. To put the year's growth into some sort of context, since the overall long-term growth average is 4-5% [depending on the time period], the fiscal year will be remembered as being unspectacular. In fact, if it weren't for the continued strength of personal income tax, the year could have been disastrous.

Of the just over \$1 billion in growth, gross personal income tax represented \$763 million. And, since the refund percentage in FY 2008 was lowered, on a net of refund basis, personal income tax resulted in \$912 million, or almost 90% of the yearly increase. Certainly, a strong year for personal income tax served to bolster what otherwise would be a year void of any meaningful growth.

Both corporate income tax as well as sales tax struggled throughout much of the fiscal year. Some positive news came from the strength of the inheritance tax -- up \$109 million. Otherwise, for the most part, State tax sources simply plodded along.

While lottery transfers were up \$35 million, other transfers more than erased those gains falling \$260 million due to lack of fund sweeps and chargebacks. The dismal performance of the riverboats was discussed earlier as transfers fell \$121 million. Finally, federal sources finished \$112 million ahead of last year.

REVIEW OF FY 2008 REVENUE ESTIMATE

The following table compares the latest official FY 2008 forecast of both CGFA and the GOMB with actual receipts. Since the two estimates were separated by only \$35 million overall, it is not surprising to find that the differences are relatively small. In total, actual revenues came in \$104 million higher than CGFA had predicted, and \$139 million more than the GOMB. Taken in context of total revenues, both agencies were only off by less than one-half of one-percent.

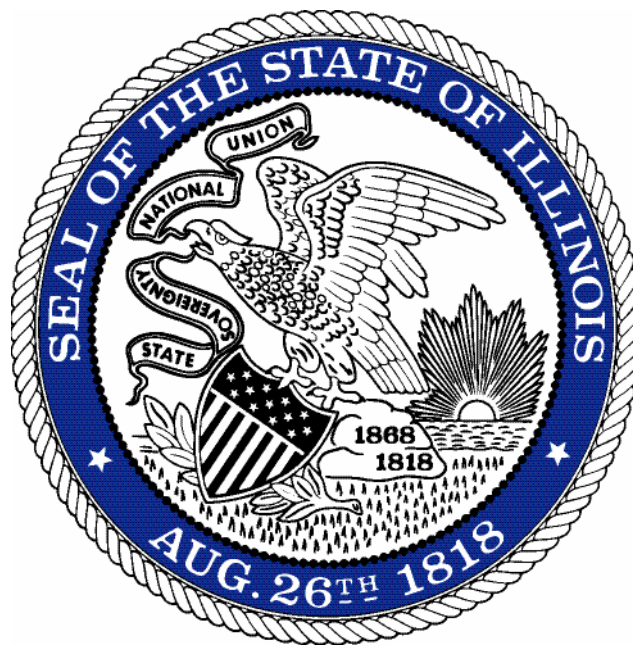
FY 2008 Actuals vs. Estimates: CGFA and GOMB

(\$ millions)

	ACTUAL FY 2008	CGFA EST. May-08 FY 2008	DIFFERENCE ACTUALS FROM ESTIMATE	GOMB EST. Feb-08 FY 2008	DIFFERENCE ACTUALS FROM ESTIMATE
Revenue Sources					
State Taxes					
Personal Income Tax	\$11,187	\$11,150	\$37	\$11,136	\$51
Corporate Income Tax (regular)	\$2,201	\$2,175	\$26	\$2,121	\$80
Sales Taxes	\$7,215	\$7,156	\$59	\$7,172	\$43
Public Utility (regular)	\$1,157	\$1,150	\$7	\$1,111	\$46
Cigarette Tax	\$350	\$350	\$0	\$350	\$0
Liquor Gallonage Taxes	\$158	\$160	(\$2)	\$159	(\$1)
Vehicle Use Tax	\$32	\$33	(\$1)	\$30	\$2
Inheritance Tax (gross)	\$373	\$370	\$3	\$315	\$58
Insurance Taxes & Fees	\$298	\$300	(\$2)	\$320	(\$22)
Corporate Franchise Tax & Fees	\$225	\$220	\$5	\$215	\$10
Interest on State Funds & Investments	\$212	\$195	\$17	\$204	\$8
Cook County Intergovernmental Transfer	\$302	\$302	\$0	\$302	\$0
<u>Other Sources</u>	<u>\$442</u>	<u>\$453</u>	<u>(\$11)</u>	<u>\$502</u>	<u>(\$60)</u>
Subtotal	\$24,152	\$24,014	\$138	\$23,937	\$215
Transfers					
Lottery	\$657	\$660	(\$3)	\$657	\$0
Riverboat transfers & receipts	\$564	\$600	(\$36)	\$636	(\$72)
<u>Other</u>	<u>\$679</u>	<u>\$678</u>	<u>\$1</u>	<u>\$678</u>	<u>\$1</u>
Total State Sources	\$26,052	\$25,952	\$100	\$25,908	\$144
Federal Sources	\$4,815	\$4,804	\$11	\$4,804	\$11
Total Federal & State Sources	\$30,867	\$30,756	\$111	\$30,712	\$155
Nongeneral Funds Distribution:					
Refund Fund					
Personal Income Tax	(\$867)	(\$864)	(\$3)	(\$863)	(\$4)
Corporate Income Tax	(\$341)	(\$337)	(\$4)	(\$329)	(\$12)
Subtotal General Funds	\$29,659	\$29,555	\$104	\$29,520	\$139
Short Term Borrowing	\$2,400	\$2,400	\$0	\$2,400	\$0
Hospital Provider Fund (cash flow transfer)	\$1,503	\$1,503	\$0	\$1,503	\$0
Budget Stabilization Fund Transfer	\$276	\$276	\$0	\$276	\$0
Total General Funds	\$33,838	\$33,734	\$104	\$33,699	\$139
* Both March estimates updated to reflect short-term borrowing and cash flow transfers.					
					08/28/08

FY 2009 BUDGET INFORMATION

- Summary of FY 2009 Revenue Related Budget Highlights
- Unofficial FY 2009 Revenue Estimate: FY 2009 vs. FY 2008
- FY 2009 Budget Chronology
- FY 2009 Budget Summary



SUMMARY OF FY 2009 REVENUE RELATED BUDGET HIGHLIGHTS

On February 20th, 2008, Governor Blagojevich presented his proposed budget for FY 2009. The Governor's budget contains some revenue changes that the GOMB projects will contribute to overall general revenue growth of \$1.399 billion. The increase is comprised of \$721 million in base revenue growth, as well as a net \$678 million in growth from proposed revenue changes that likely will require legislative approval. The table below illustrates the GOMB's revenue growth assumptions used in the proposed FY 2009 Budget, while the table to the right details the GOMB estimates.

GOMB FY 2009 General Revenue Growth Assumptions	
(\$ in Millions)	
	GOMB Feb-08
FY 2008 Base Estimate (\$millions) excl. short-term borrowing	\$29,520
Proposed Revenue Changes [fund sweeps & "loophole" closures]	\$750
Total FY 2008	\$30,270
Net change in income taxes (current refund %)	\$390
Sales tax	\$125
Misc. other sources (net)	(\$111)
Transfers (lottery, riverboat, other)	\$13
Federal source revenue	<u>\$304</u>
FY 2009 Base Growth	\$721
Proposed Revenue Growth Changes per Budget Book	
Impact of using higher refund % [2% higher than in FY'08 for both PIT & CIT]	(\$273)
Proposed Increases to One-time Revenues	\$165
Proposed Increases to Recurring Revenues	\$786
Proposed Growth Changes to Base Revenues	\$678
Total Growth Assumptions	\$1,399
FY 2009 General Revenue Estimate	\$31,669

At the time of this report, no official details of the final assumptions used to craft the budget have been made available. However, the following table is considered to be an unofficial breakout of the revenue picture used to produce the budget as passed by the General Assembly. It is believed that overall general funds revenue growth of approximately \$792 million was ultimately used. [As shown, adjustments totaling approximately \$797 million were added to a base growth forecast of approximately -\$5 million to arrive at growth of about \$792 million].

UNOFFICIAL FY 2009 "BASE" ESTIMATE vs. ACTUAL FY 2008
Per GOMB
(millions)

<u>Revenue Sources</u>	<u>UNOFFICIAL FY 2009 Estimate Aug-08</u>	<u>Actual FY 2008</u>	<u>\$ Difference</u>
State Taxes			
Personal Income Tax	\$11,559	\$11,187	\$372
Corporate Income Tax	\$2,121	\$2,201	(\$80)
Sales Taxes	\$7,297	\$7,215	\$82
Public Utility (regular)	\$1,110	\$1,157	(\$47)
Cigarette Tax	\$350	\$350	\$0
Liquor Gallonage Taxes	\$161	\$158	\$3
Vehicle Use Tax	\$31	\$32	(\$1)
Inheritance Tax (gross)	\$275	\$373	(\$98)
Insurance Taxes & Fees	\$325	\$298	\$27
Corporate Franchise Tax & Fees	\$205	\$225	(\$20)
Interest on State Funds & Investments	\$180	\$212	(\$32)
Cook County Intergovernmental Transfer	\$256	\$302	(\$46)
<u>Other Sources</u>	<u>\$504</u>	<u>\$442</u>	<u>\$62</u>
Subtotal	\$24,374	\$24,152	\$222
Transfers			
Lottery	\$664	\$657	\$7
Riverboat Transfers & Receipts	\$642	\$564	\$78
<u>Other</u>	<u>\$678</u>	<u>\$679</u>	<u>(\$1)</u>
Total State Sources	\$26,358	\$26,052	\$306
Federal Sources	\$4,794	\$4,815	(\$21)
Total Federal & State Sources	\$31,152	\$30,867	\$285
Nongeneral Funds Distribution:			
Refund Fund			
Personal Income Tax	(\$1,127)	(\$867)	(\$260)
Corporate Income Tax	(\$371)	(\$341)	(\$30)
Subtotal General Funds "Base"	\$29,654	\$29,659	(\$5)
Additional Assumed Growth:			
10th License (one-time)	\$575	n/a	\$575
Impact of SB 1544 (tax loopholes)	\$140	n/a	\$140
Integrated Tax Program	\$47	n/a	\$47
Federal Economic Stimulus	<u>\$35</u>	<u>n/a</u>	<u>\$35</u>
Subtotal "New" Revenues	\$797	n/a	\$797
TOTAL GENERAL FUNDS ESTIMATE	\$30,451	\$29,659	\$792
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FY 2009 BUDGET CHRONOLOGY

- ✎ Wednesday, February 20, 2008 Governor Rod Blagojevich presents the FY 2009 budget before a joint session of the Illinois General Assembly.
- ✎ On April 30, 2008 the House passes HB 5701 (Budget Bill). (109-0)
- ✎ May 1, 2008 the House passes H.B 1496, the bill that will ultimately become the Lottery Lease Bill. (115-0)
- ✎ May 13, 2008 the House passes H.B 6339 the bill that will become the Capital Bill.
- ✎ May 20, 2008 the House passes H.B 2651, as amended which expands riverboat gambling in Illinois. (80-29-1).
- ✎ On May 23, 2008 the Illinois Senate passed three budget bills. (S.B 1102, S.B 1115 and S.B 1129) (36-19, 34-20, 34-18-1)
- ✎ On May 24, 2008 the Senate passes SB 773 (BIMP) 55-0.
- ✎ On May 29, 2008 the Illinois House of Representatives passed S.B 1115 (Budget Bill) and S.B 1129 (Budget Bill). (61-53 and 61-49)
- ✎ Senate passes S.B 799, as amended. (Fund Sweeps) (37-21-1) The bill was never called for a vote in the house.
- ✎ On May 31, 2008 the Illinois House passed S.B 1102. (64-50-1) On the same, date the Illinois Senate acted on HB 5701, as amended and passed the bill 35 to 20. The House voted to concur with Senate Committee Amendment 1 and Senate Floor Amendment 2 with both motions receiving a 63 to 50 vote.
- ✎ SB 773 (BIMP) is passed as amended 65 to 50. The Senate concurs with House Amendment 2 to S.B 773 (39-15).
- ✎ The Senate passes H.B 2651, as amended (Gaming Expansion) and attaches Senate amendments 1,2,3,4,5,6. The bill is sent back to the House for concurrence on the same date. When the gaming bill arrived in the house, a motion to table was placed on the various Senate Amendments that were attached to the legislation. The motion to table was passed in all instances on a 59-52 roll call vote.
- ✎ Senate passes H.B 6339 (Capital Bill) 51-1-4. The bill arrives in the House and is never called for a vote.
- ✎ Senate passes H.B 1496 (Lottery Lease Bill), as amended. (43-8-3). The bill had been amended by Senate Amendments 2,3,5,6,7,8 and 9. All motions to concur with the various Senate Amendments were defeated in the House Revenue Committee.

- ↪ On or after June 1st, all legislation requires a 3/5 super majority to pass legislation.
- ↪ June 30, 2008 S.B 1129, S.B 1102, S.B 1115, S.B 773 and H.B 5701 are sent to the Governor.
- ↪ July 2, 2008 Governor Blagojevich calls a special session for July 9th and 10th to deal with the budget shortfall in the FY 2009 budget.
- ↪ July 9, 2008 the Governor uses the line item veto and signs S.B 1115.
- ↪ Governor uses the authority given to the Executive branch to reduce various lines in S.B 1102, as well as, line item veto certain provisions of the legislation.
- ↪ Governor reduces S.B 1129 with a reduction veto.
- ↪ The General Assembly begins Special Sessions 20, 21 and 22.
- ↪ House convenes a Committee of the Whole to discuss various aspects of the budget.
- ↪ July 10, 2008 the Governor uses a reduction veto on H.B 5701.
- ↪ The House takes up a motion to concur on Senate Amendment No. 3 to H.B 2651 (Gaming Expansion). The motion to concur fails 47-55-3.
- ↪ July 15, 2008 the Speaker of the House of Representatives reconvenes the House to take up the Governor's vetoes.
- ↪ July 16, 2008 the Illinois House votes to restore approximately \$440 million in amendatory vetoes. (H.B 5701)

FY 2009 BUDGET SUMMARY

According to Illinois law, no later than the third Wednesday in February of each year, the Governor is responsible for presenting a recommended budget before a joint session of the Illinois General Assembly. Governor Rod Blagojevich presented his recommended budget on February 20, 2008.

According to the Governor's budget book, the recommended FY 2009 operating appropriations budget presented for all funds was \$49.7 billion, or a \$600 million increase over FY 2008. The Governor's introduced budget addressed the administrations targeted strategic goals of:

- ↪ Double the new federal economic stimulus package for Illinois children.
- ↪ Give taxpaying Illinois businesses a 20 percent tax cut.
- ↪ Pass and implement Illinois Works.
- ↪ Continue to implement Illinois Covered.
- ↪ Reform pension system funding.

At the time the budget was introduced, the Governor's Office of Management and Budget estimated that base general funds revenue growth would increase 4.6% or \$1.4 billion in FY 2009.

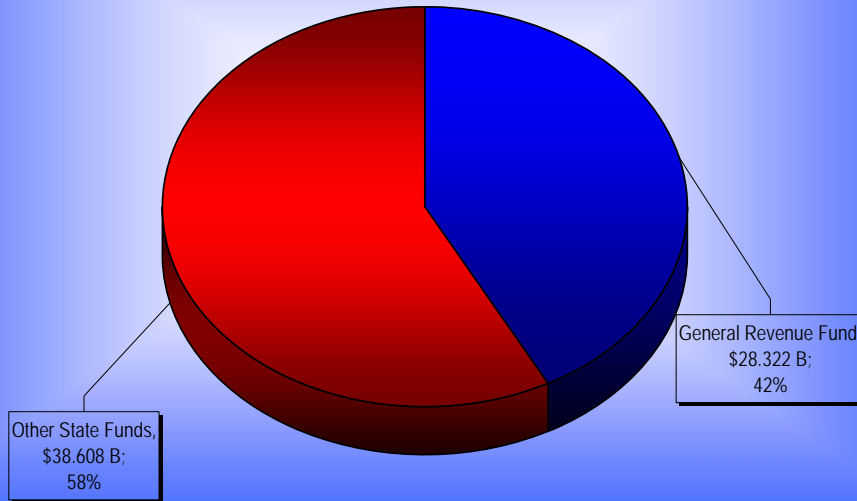
The FY 2009 budgetary language is contained in four bills (H.B 5701, S.B 1102, S.B 1115 and S.B 1129). The budget, as passed, includes \$28.3 billion in General Funds spending.

FY 2008 Enacted Budget vs. FY 2009 Final Budget GRF				
<i>(\$ in millions)</i>				
	FY 2008 Enacted	FY 2009 Final	\$ Change	% Change
Operations				
General Funds	\$27,538.0	\$28,321.8	+\$841,021.7	2.8%
* Columns may not sum due to rounding.				

CHARTS & GRAPHS ILLUSTRATING THE FY 2009 BUDGET & HISTORICAL DATA

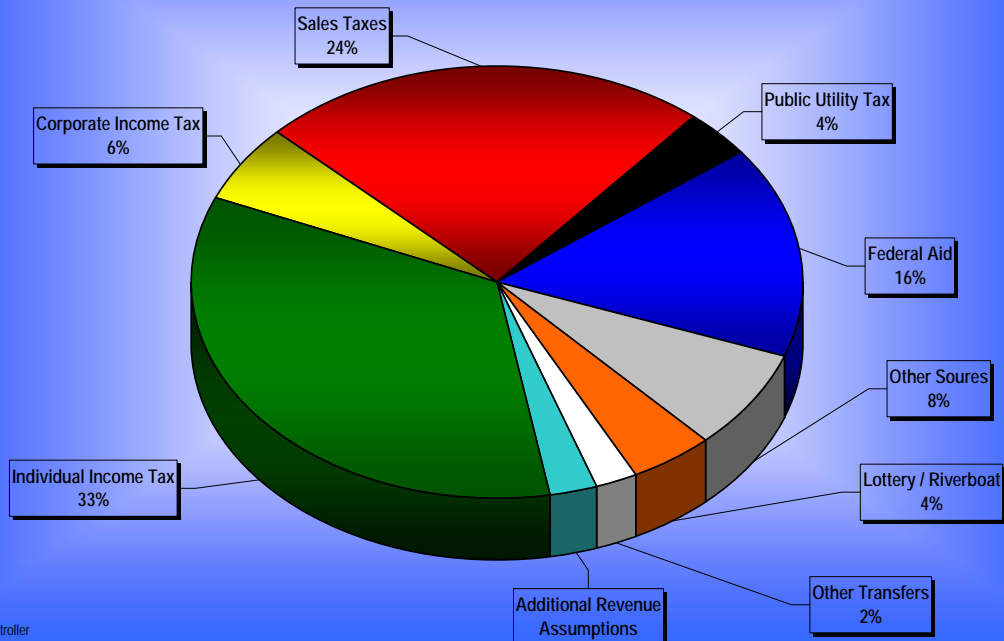
- FY 2009 Budget: Percentage of total
- FY 2009 Revenues by Source: Percentage of Total
- FY 2009 Operating Appropriations by Major Purpose: Percentage of Total All Funds Budget
- FY 2009 Operating Appropriations by Major Purpose: Percentage of General Funds
- General Funds Appropriations FY 1990 – FY 2009
- General Funds Revenue History: Annual \$ Change FY 1991-FY 2008
- Total General Funds Revenue History: Annual \$ Change FY 91-FY 08
- Illinois State Board of Education General Funds History
- History of General State Aid Foundation Levels
- General Funds Revenue History: FY 1990 – FY 2008
- General Funds Balances – Cash Basis FY 1990 – FY 2008
- Detailed General Funds Revenue History FY 1999 – FY 2008
- General Funds Base Expenditure History: FY 1991 – FY 2007
- General Funds Expenditures by Category
- General Funds Expenditures by Function
- Health and Social Services Expenditure History
- Education Expenditure History
- Public Protection & Justice Expenditure History
- General Government Expenditure History

Fiscal Year 2009 Budget
Percent of Total
Total Funds: \$66.930 Billion
(Includes Double Approps)



Source: Comptroller

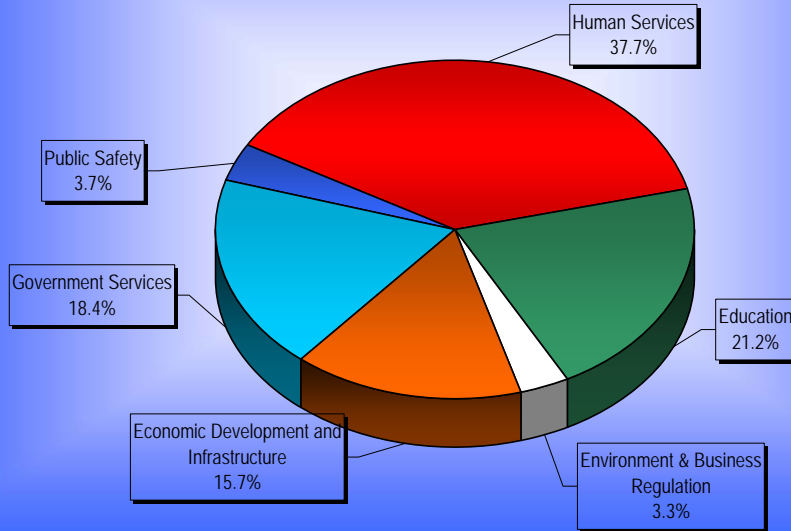
Fiscal Year 2009 Revenues by Source
Percentage of Total
General Funds: \$30.451 Billion



Source: Comptroller

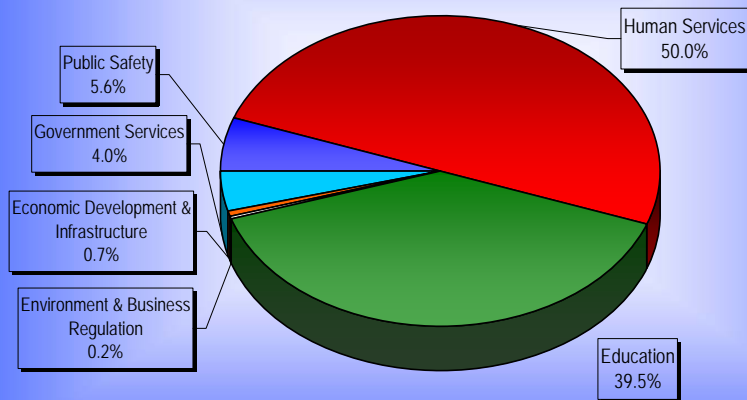
* Double appropriations occur in the Comptroller's data the Commission uses to create these charts. Double appropriations essentially count certain monies twice overstating certain appropriations.

Fiscal Year 2009 Operating Appropriations by Major Purpose Percent of Total Budget
All Funds \$66.930 Billion
All funds total includes double appropriations



Source: Comptroller

Fiscal Year 2009 Operating Appropriations by Major Purpose Percent of General Funds Budget
General Funds: \$28.322 Billion

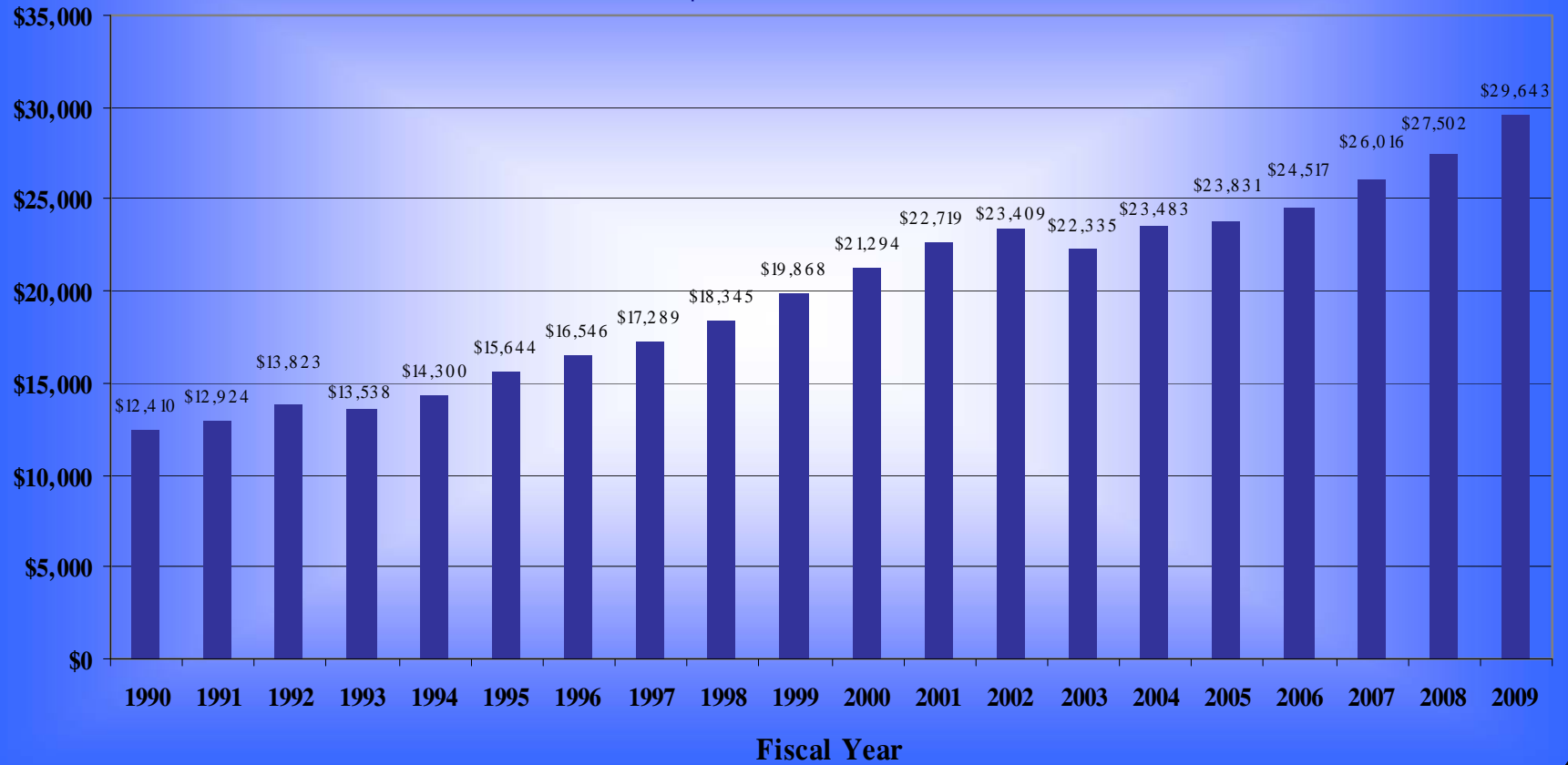


*Source: Comptroller

* Double appropriation occur in the Comptroller's data the Commission uses to create these charts above. Double appropriations essentially count monies twice overstating certain appropriations.

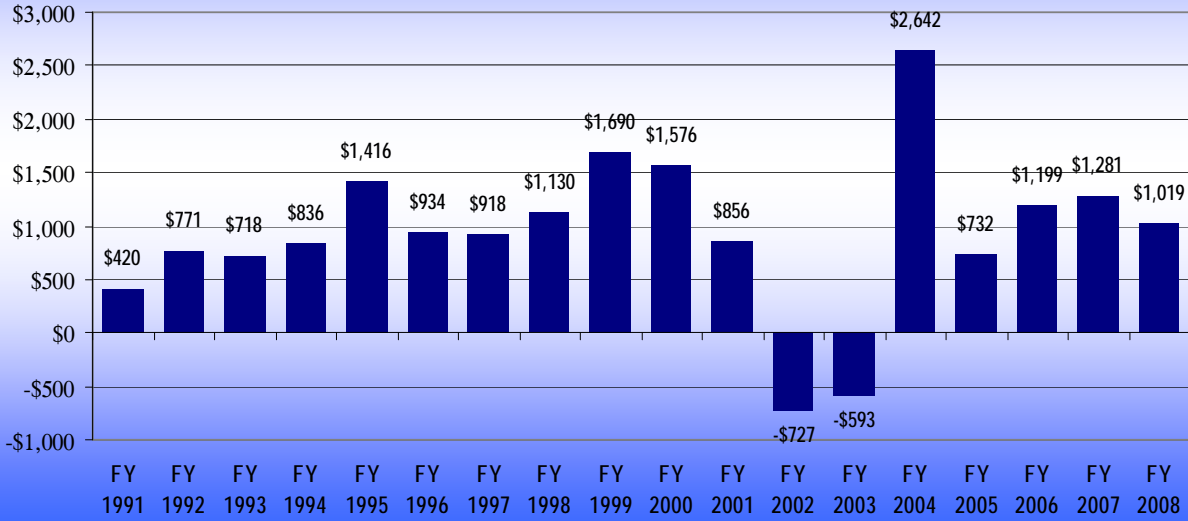
General Funds - Appropriations

\$ in millions



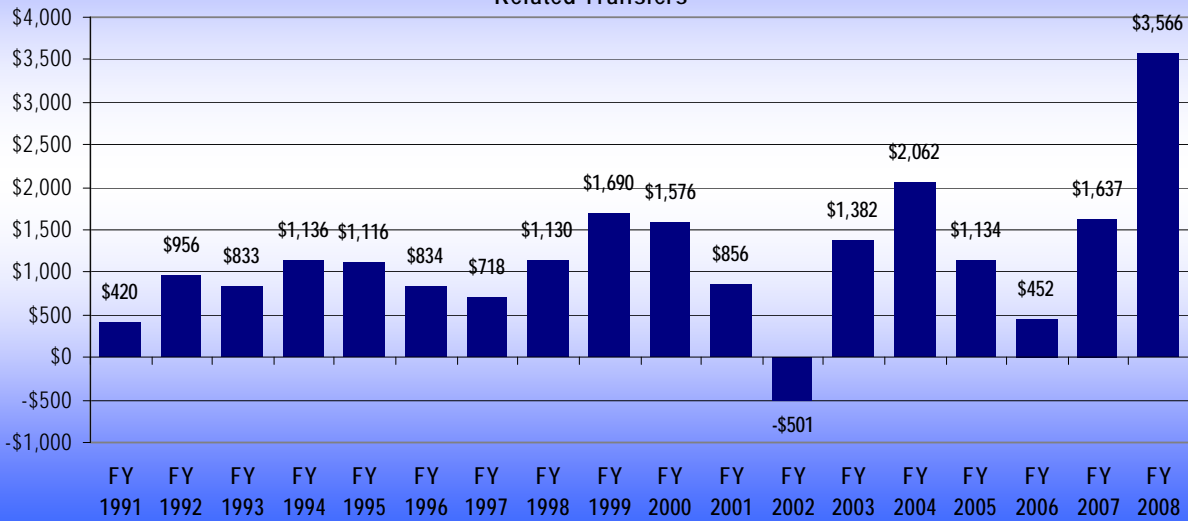
General Funds Revenue History: Annual \$ Change
FY 1991 - FY 2008
(in millions)

Excludes Budget Stabilization Fund and Pension Contribution Fund Transfers, Short-Term Borrowing, and Related Transfers



Total General Funds Revenue History: Annual \$ Change
FY 1991 - FY 2008
(in millions)

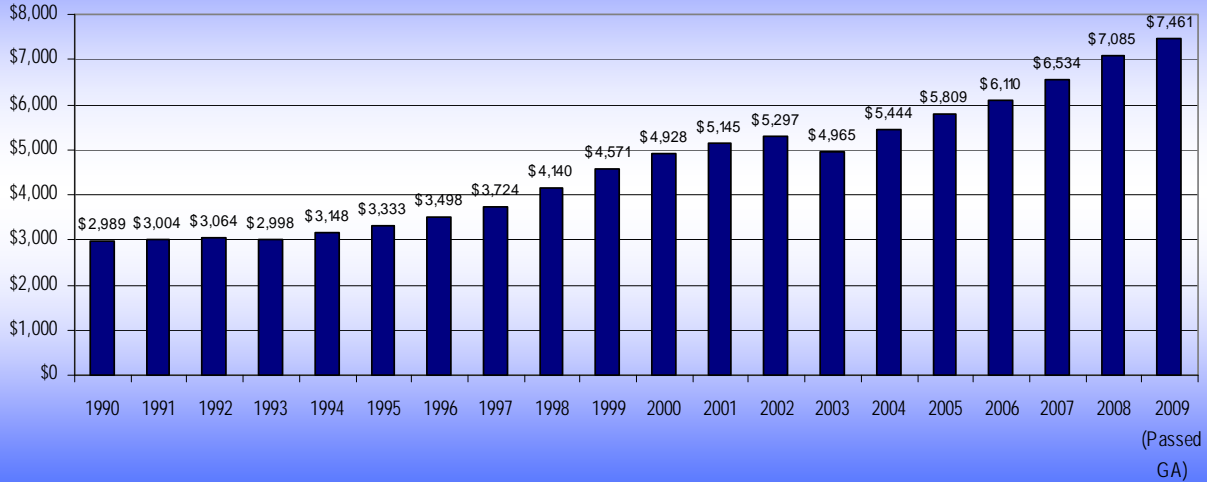
Includes Budget Stabilization Fund and Pension Contribution Fund Transfers, Short-Term Borrowing, and Related Transfers



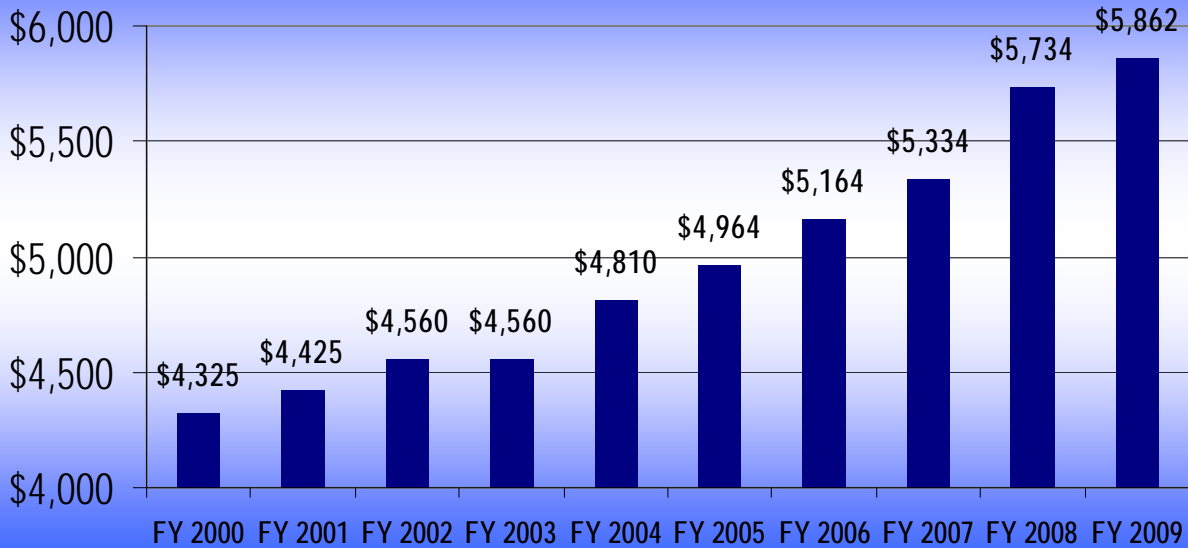
Illinois State Board of Education General Funds History

(Excludes Teacher Retirement System Funds)

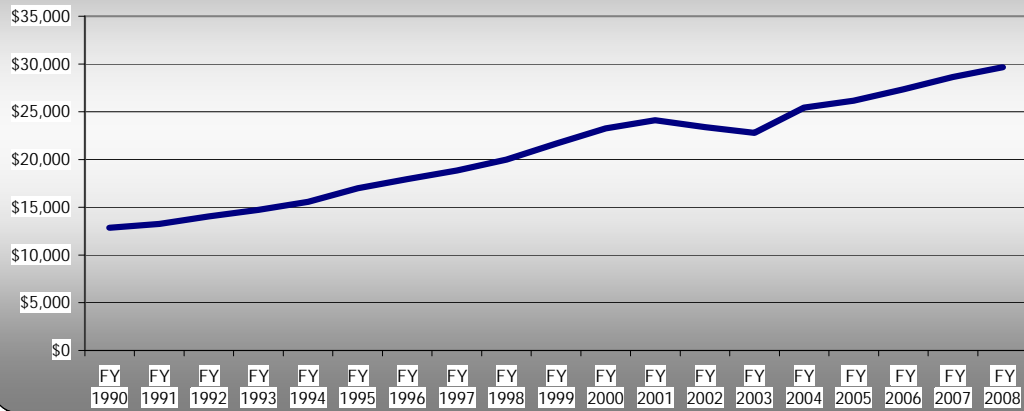
\$ in millions



History of General State Aid Foundation Levels



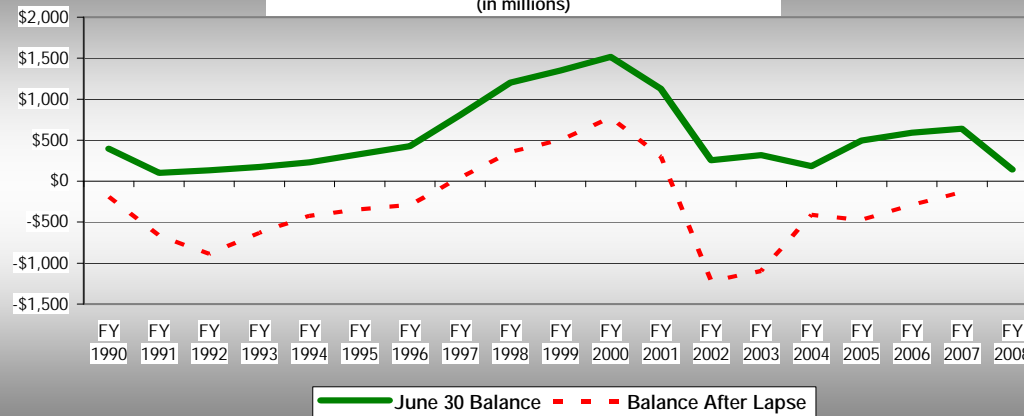
General Funds Revenue History: FY 1990 - FY 2008
 Excludes Budget Stabilization and Pension Contribution Fund Transfers, Short-Term Borrowing, and Related Transfers
 (in millions)



General Funds Annual \$ Change % Change
 (in millions)

Fiscal Year	General Funds (in millions)	Annual \$ Change	% Change
FY 1990	\$12,841	-	-
FY 1991	\$13,261	\$420	3.3%
FY 1992	\$14,032	\$771	5.8%
FY 1993	\$14,750	\$718	5.1%
FY 1994	\$15,586	\$836	5.7%
FY 1995	\$17,002	\$1,416	9.1%
FY 1996	\$17,936	\$934	5.5%
FY 1997	\$18,854	\$918	5.1%
FY 1998	\$19,984	\$1,130	6.0%
FY 1999	\$21,674	\$1,690	8.5%
FY 2000	\$23,250	\$1,576	7.3%
FY 2001	\$24,106	\$856	3.7%
FY 2002	\$23,379	-\$727	-3.0%
FY 2003	\$22,786	-\$593	-2.5%
FY 2004	\$25,428	\$2,642	11.6%
FY 2005	\$26,160	\$732	2.9%
FY 2006	\$27,359	\$1,199	4.6%
FY 2007	\$28,640	\$1,281	4.7%
FY 2008	\$29,659	\$1,019	3.6%

General Funds Balances - Cash Basis
 FY 1990 - FY 2008
 (in millions)



June 30 Balance Balance After Lapse
 (in millions)

Fiscal Year	June 30 Balance (in millions)	Balance After Lapse (in millions)
FY 1990	\$395	-\$191
FY 1991	\$100	-\$666
FY 1992	\$131	-\$887
FY 1993	\$172	-\$630
FY 1994	\$230	-\$422
FY 1995	\$331	-\$341
FY 1996	\$426	-\$292
FY 1997	\$806	\$45
FY 1998	\$1,202	\$356
FY 1999	\$1,351	\$503
FY 2000	\$1,517	\$777
FY 2001	\$1,126	\$300
FY 2002	\$256	-\$1,220
FY 2003	\$317	-\$1,094
FY 2004	\$182	-\$410
FY 2005	\$497	-\$474
FY 2006	\$590	-\$291
FY 2007	\$642	-\$135
FY 2008	\$141	N/A

DETAILED GENERAL FUNDS REVENUE HISTORY FY 1999 - FY 2008

(\$ million)

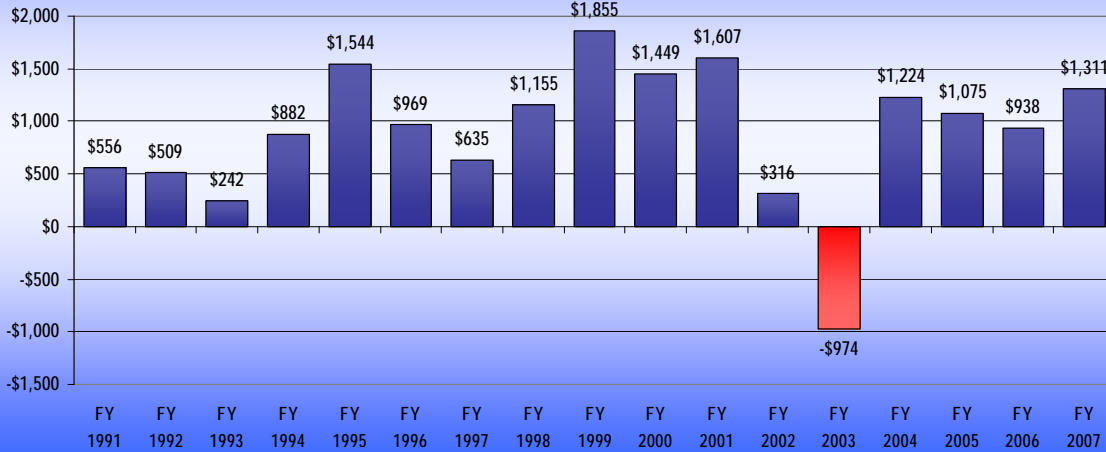
<u>Revenue Sources</u>	Actual Receipts FY 2000	Actual Receipts FY 2001	Actual Receipts FY 2002	Actual Receipts FY 2003	Actual Receipts FY 2004	Actual Receipts FY 2005	Actual Receipts FY 2006	Actual Receipts FY 2007	Actual Receipts FY 2008
State Taxes									
Personal Income Tax	\$8,273	\$8,607	\$8,086	\$7,979	\$8,235	\$8,873	\$9,568	\$10,424	\$11,187
Corporate Income Tax (regular)	1,527	1,279	1,043	1,011	1,379	1,548	1,784	2,121	2,201
Sales Taxes	6,027	5,958	6,051	6,059	6,331	6,595	7,092	7,136	7,215
Public Utility Taxes (regular)	1,116	1,146	1,104	1,006	1,079	1,056	1,074	1,131	1,157
Cigarette Tax	400	400	400	400	400	450	400	350	350
Liquor Gallonage Taxes	128	124	123	123	127	147	152	156	158
Vehicle Use Tax	38	34	38	34	35	32	34	33	32
Inheritance Tax (Gross)	348	361	329	237	222	310	272	264	373
Insurance Taxes and Fees	209	246	272	313	362	342	317	310	298
Corporate Franchise Tax & Fees	139	146	159	142	163	181	181	193	225
Interest on State Funds & Investments	233	274	135	66	55	73	153	204	212
Cook County Intergovernmental Transfer	245	245	245	355	428	433	350	307	302
Other Sources	<u>194</u>	<u>407</u>	<u>512</u>	<u>349</u>	<u>439</u>	<u>468</u>	<u>441</u>	<u>449</u>	<u>442</u>
Subtotal	\$18,877	\$19,227	\$18,497	\$18,074	\$19,255	\$20,508	\$21,818	\$23,078	\$24,152
Transfers									
Lottery	515	501	555	540	570	614	670	622	657
Gaming Fund Transfer	330	460	470	554	661	699	689	685	564
Other	<u>514</u>	<u>452</u>	<u>454</u>	<u>589</u>	<u>1,159</u>	<u>918</u>	<u>746</u>	<u>939</u>	<u>679</u>
Total State Sources	\$20,236	\$20,640	\$19,976	\$19,757	\$21,645	\$22,739	\$23,923	\$25,324	\$26,052
Federal Sources	\$3,891	\$4,320	\$4,258	\$3,940	\$5,189	\$4,691	\$4,725	\$4,703	\$4,815
Total Federal & State Sources	\$24,127	\$24,960	\$24,234	\$23,697	\$26,834	\$27,430	\$28,648	\$30,027	\$30,867
Nongeneral Funds Distribution:									
Refund Fund									
Personal Income Tax	(\$587)	(\$611)	(\$615)	(\$638)	(\$964)	(\$894)	(\$933)	(\$1,016)	(\$867)
Corporate Income Tax	(290)	(243)	(240)	(273)	(442)	(376)	(356)	(371)	(341)
Subtotal General Funds	\$23,250	\$24,106	\$23,379	\$22,786	\$25,428	\$26,160	\$27,359	\$28,640	\$29,659
Change from Prior Year	\$1,576	\$856	(\$727)	(\$593)	\$2,642	\$732	\$1,199	\$1,281	\$1,019
Percent Change	7.3%	3.7%	-3.0%	-2.5%	11.6%	2.9%	4.6%	4.7%	3.6%
Short-Term Borrowing	\$0	\$0	\$0	\$1,675	\$0	\$765	\$1,000	\$900	\$2,400
HPF and HHSMTF Transfers	\$0	\$0	\$0	\$0	\$0	\$982	\$0	\$456	\$1,503
Budget Stabilization Fund Transfer	\$0	\$0	\$226	\$226	\$226	\$276	\$276	\$276	\$276
Pension Contribution Fund Transfer	\$0	\$0	\$0	\$300	\$1,395	\$0	\$0	\$0	\$0
Total General Funds	\$23,250	\$24,106	\$23,605	\$24,987	\$27,049	\$28,183	\$28,635	\$30,272	\$33,838
Change from Prior Year	\$1,576	\$856	(\$501)	\$1,382	\$2,062	\$1,134	\$452	\$1,637	\$3,566
Percent Change	7.3%	3.7%	-2.1%	5.9%	8.3%	4.2%	1.6%	5.7%	11.8%

CGFA

**General Funds Base Expenditure History: Annual \$ Change in Millions
FY 1991 - FY 2007**

Total Warrants Issued: 14-mo (15-mo prior to FY 1997)

Excludes Hospital Provider Fund Cash Flow Transfer, Repayment of Short-Term Borrowing, and Transfers to Budget Stabilization Fund



General Funds Expenditures by Category

Total Warrants Issued: 14-mo (15-mo prior to FY 1997)

(in millions)

	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Total Operations	\$5,115	\$5,319	\$5,727	\$6,298	\$6,630	\$6,956	\$6,466	\$6,434	\$6,303	\$6,399	\$6,696
Total Awards and Grants	\$11,709	\$12,550	\$13,649	\$14,567	\$15,676	\$15,731	\$15,400	\$16,207	\$16,217	\$17,687	\$18,785
Other General Funds Warrants Issued	\$27	\$35	\$45	\$82	\$60	\$53	\$28	-\$11	\$47	\$17	\$19
Regular Transfers Out	<u>\$1,666</u>	<u>\$1,768</u>	<u>\$2,106</u>	<u>\$2,029</u>	<u>\$2,217</u>	<u>\$2,159</u>	<u>\$2,031</u>	<u>\$2,519</u>	<u>\$3,657</u>	<u>\$3,059</u>	<u>\$2,973</u>
Base General Funds Expenditures	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224	\$27,162	\$28,473
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$0	\$1,356
Short-Term Borrowing Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014	\$11
Transfer to Budget Stabilization Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$226</u>	<u>\$226</u>	<u>\$226</u>	<u>\$276</u>	<u>\$276</u>	<u>\$276</u>
Total General Funds Expenditures	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247	\$28,452	\$30,116

General Funds Expenditures by Function (From Current Year Appropriations)

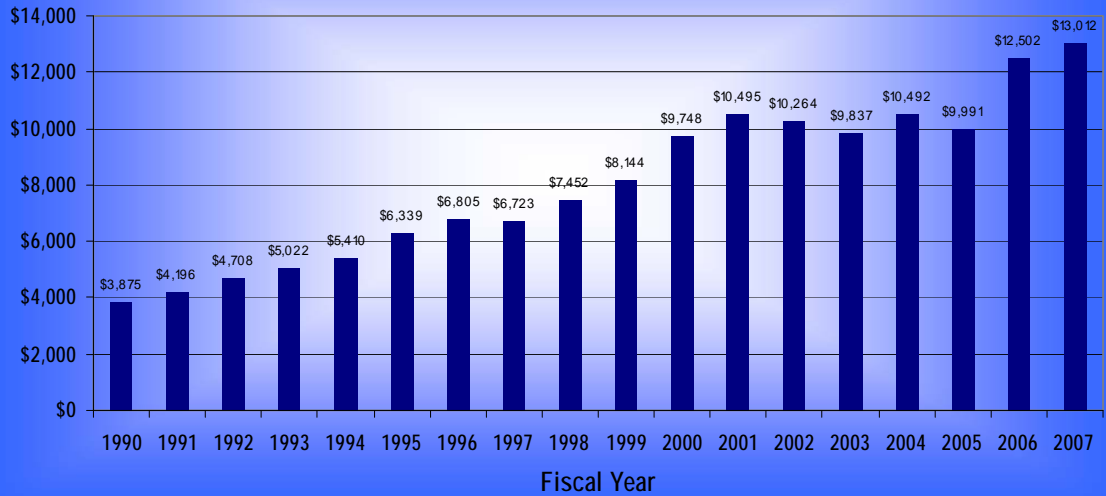
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)

(in millions)

	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Health and Social Services	\$6,723	\$7,452	\$8,144	\$9,748	\$10,495	\$10,264	\$9,837	\$10,492	\$9,991	\$12,502	\$13,012
Education	\$6,102	\$6,666	\$7,354	\$7,863	\$8,320	\$8,801	\$8,594	\$8,585	\$8,970	\$8,922	\$9,630
Public Protection and Justice	\$1,309	\$1,411	\$1,576	\$1,652	\$1,757	\$1,837	\$1,705	\$1,720	\$1,719	\$1,684	\$1,769
General Government	\$1,090	\$1,168	\$1,265	\$1,194	\$1,282	\$1,341	\$1,343	\$1,527	\$1,542	\$616	\$677
Other	\$1,627	\$1,207	\$1,082	\$490	\$512	\$497	\$415	\$306	\$345	\$379	\$412
Regular Transfers Out	<u>\$1,666</u>	<u>\$1,768</u>	<u>\$2,106</u>	<u>\$2,029</u>	<u>\$2,217</u>	<u>\$2,159</u>	<u>\$2,031</u>	<u>\$2,519</u>	<u>\$3,657</u>	<u>\$3,059</u>	<u>\$2,973</u>
Base General Funds Expenditures	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224	\$27,162	\$28,473
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$0	\$1,356
Short-Term Borrowing Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014	\$11
Transfer to Budget Stabilization Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$226</u>	<u>\$226</u>	<u>\$226</u>	<u>\$276</u>	<u>\$276</u>	<u>\$276</u>
Total General Funds Expenditures	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247	\$28,452	\$30,116

Health and Social Services Expenditure History General Funds \$ in millions

Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



Education Expenditure History General Funds \$ in millions

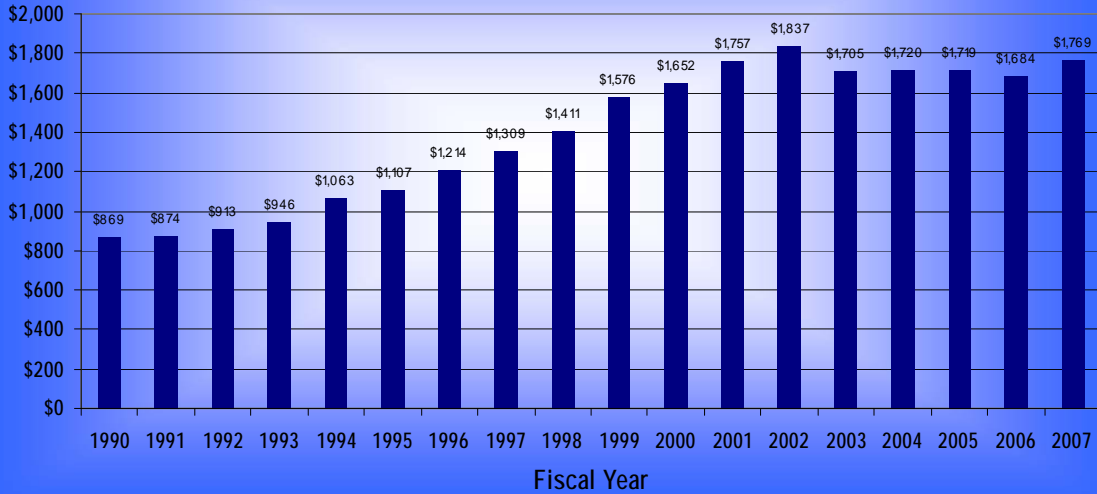
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



Public Protection and Justice Expenditure History

General Funds \$ in millions

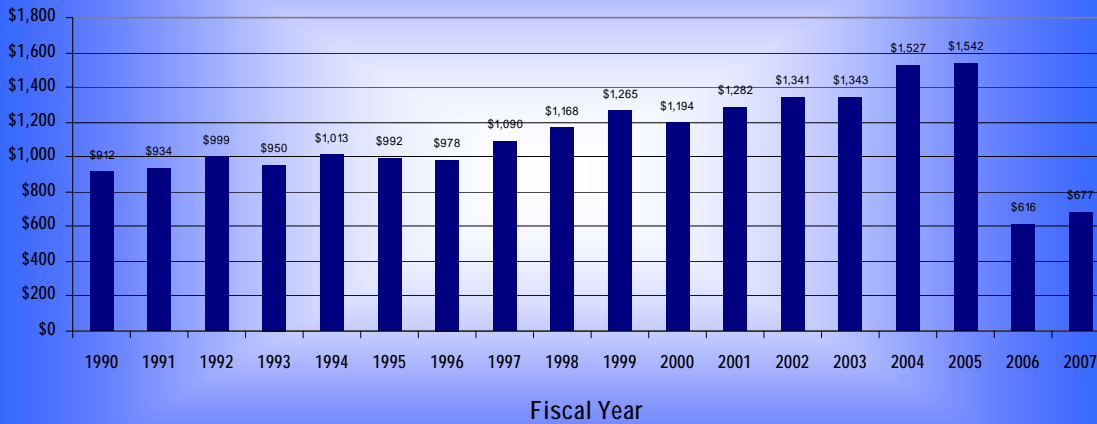
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



General Government Expenditure History

General Funds \$ in millions

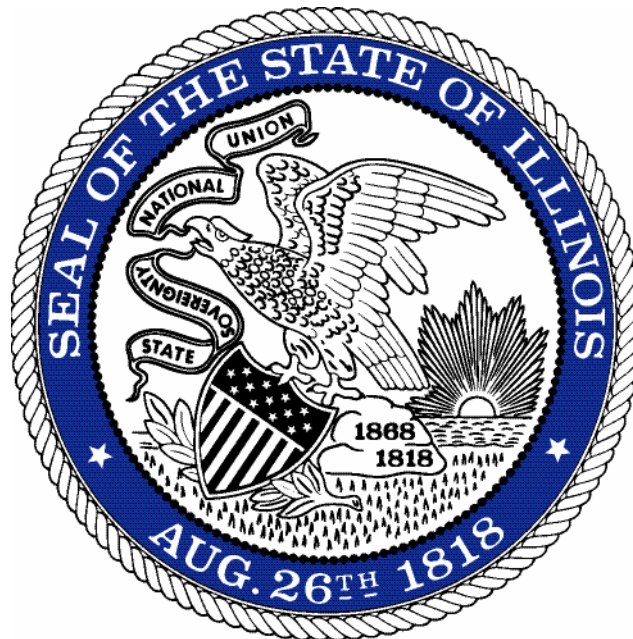
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



**Note: Per this chart, FY 2006 and FY 2007 General Govt. expenditures show a decrease as a result of the shifting of the group insurance program from CMS into DHFS. This change is reflected in the Health and Human Services expenditure chart.*

SHORT-TERM & LONG-TERM DEBT OF THE STATE OF ILLINOIS

- Short Term Borrowing
- Bond Authorization
- Illinois' Bond Ratings
- Bond Sales
- Debt Outstanding
- Debt Service



SHORT-TERM BORROWING

In April 2008, the State sold General Obligation Certificates in the amount of \$1.2 billion to supplement the Hospital Provider Assessment Program and other health care funds. The Certificates were paid off in June 2008 with approximately \$3.5 million in debt service. Federal reimbursements gave the State an additional \$465 million for hospitals, \$80 for the General Revenue Fund and \$50 million to other State healthcare funds. This was the last year of the recently approved three-year program which has allowed the State to capture additional Federal Medicaid reimbursements.

The State sold \$1.2 billion of General Obligation Certificates in September 2007. The borrowing provided liquidity to the Hospital Provider Fund to make supplemental payments to certain public and non-public hospitals within Illinois as part of the Hospital Provider Assessment Program. The State used funds raised from this tax to leverage \$600 million in additional funds from the federal government, of which \$470 million went back to hospitals, while the additional \$130 million was used by the State for other Medicaid services. Upon making the supplemental payments from the Hospital Provider Fund, the State deposited Federal Medicaid Reimbursements and Hospital Assessment Tax Receipts into the Fund. Those receipts paid off the short-term borrowing and the residual balance was transferred to the General Revenue Fund and other healthcare related Funds. The Certificates matured November 9, 2007, when the State made a \$1.2 billion principal payment and a \$6.2 million interest payment.

The State also competitively sold \$900 million of General Obligation Certificates in February of 2007 for the Hospital Provider Assessment Tax Program. Previous Short-term borrowing occurred in March and November of 2005, for \$765 million and \$1 billion, respectively, to be spent on Medicaid bills. These types of borrowing are for cash flow purposes. In these cases, the State can borrow up to 5% of the State's appropriations for the fiscal year, but it must be repaid by the end of that fiscal year. The State can also use short-term borrowing for a deficit due to emergencies or failures of revenues. This "across fiscal year" borrowing allows for borrowing up to 15% of the State's appropriations for the fiscal year and must be repaid within one year.

A history of the State's short-term borrowing is shown on the following page.

HISTORY OF SHORT TERM BORROWING			
Date Issued	Amount (millions)	Purpose	Date Retired
June-July 1983	\$200	To maintain adequate cash balances caused by revenue shortfalls	May 1984
February 1987	\$100	To improve the cash position of the General Funds	February 1988*
August 1991	\$185	For cash flow purposes	June 1992
February 1992	\$500	To pay Medicaid providers through the Medicaid Developmentally Disabled Provider Participation Fee, Medicaid Long-Term Care Provider Participation Fee, and Hospital Services Trust Funds	October 1992*
August 1992	\$600	To improve the payment cycle to Medicaid service providers	May 1993
October 1992	\$300	For cash flow purposes	June 1993
August 1993	\$900	For cash flow to pay Medicaid service providers through the Hospital Provider Fund	June 1994
August 1994	\$687	To pay Medicaid service providers through the Long-Term Care and Hospital Provider Funds	June 1995
August 1995	\$500	To GRF for cash flow and payment to Medicaid service providers through the Long-Term Care Provider Fund and Hospital Provider Fund	June 1996
July 2002	\$1,000	For Cash Flow; payments for medical assistance; to medical providers for long-term care; to pay Income Tax Refunds	June 2003
May 2003	\$1,500	For Cash Flow; payments for medical assistance; to medical providers for long-term care; for Income Tax Refunds; for State Aid to K-12 school districts	May 2004*
June 2004	\$850	For Medicaid service providers and the Children's Health Insurance Program	October 2004*
March 2005	\$765	For Cash Flow; for payments to Medicaid Service Providers through the Hospital Provider Fund.	June 2005
November 2005	\$1,000	For Cash Flow; for payments for Medicaid and the Children's Health Insurance Program.	June 2006
February 2007	\$900	For the Hospital Provider Assessment Tax Program; health care related funds; General Revenue Fund liquidity.	June 2007
September 2007	\$1,200	For the Hospital Provider Assessment Tax Program; health care related funds; General Revenue Fund liquidity.	November 2007
April 2008	\$1,200	For the Hospital Provider Assessment Tax Program; health care related funds; General Revenue Fund liquidity.	June 2008

Source: Office of Management & Budget

*Across fiscal year borrowing

AUTHORIZATION

- The current General Obligation bond authorization for new projects is \$16.927 billion, with approximately \$1.936 billion unissued since June 30, 2008.
- Build Illinois bond authorization is \$3.806 billion, with approximately \$422 million unissued as of June 30, 2008.
- There have been no increases in authorization for either General Obligation or Build Illinois bonds since January 2004

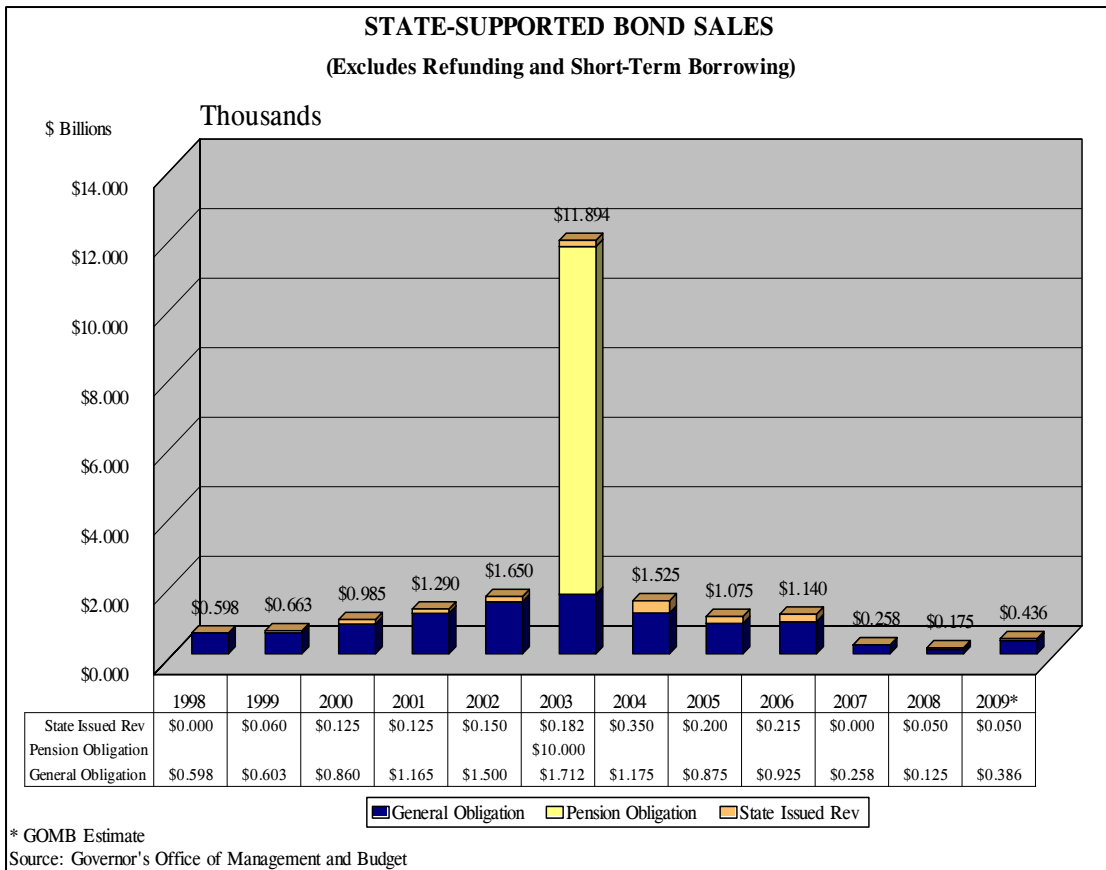
BOND RATINGS

HISTORY OF ILLINOIS' GO BOND RATINGS					
RATING AGENCIES	JULY 1997	JUNE 1998	JUNE 2000	MAY 2003	MAXIMUM RATING POSSIBLE
Fitch, Inc.	AA	AA	AA+	AA	AAA
Standard & Poor's	AA	AA	AA	AA	AAA
Moody's Investor Service	Aa3	Aa2	Aa2	Aa3	Aaa (quality) or Aa1 (credit)

BUILD ILLINOIS BOND RATINGS	
RATING AGENCIES	RATING
Fitch, Inc.	AA
Standard & Poor's	AAA
Moody's Investor Service	Aa3

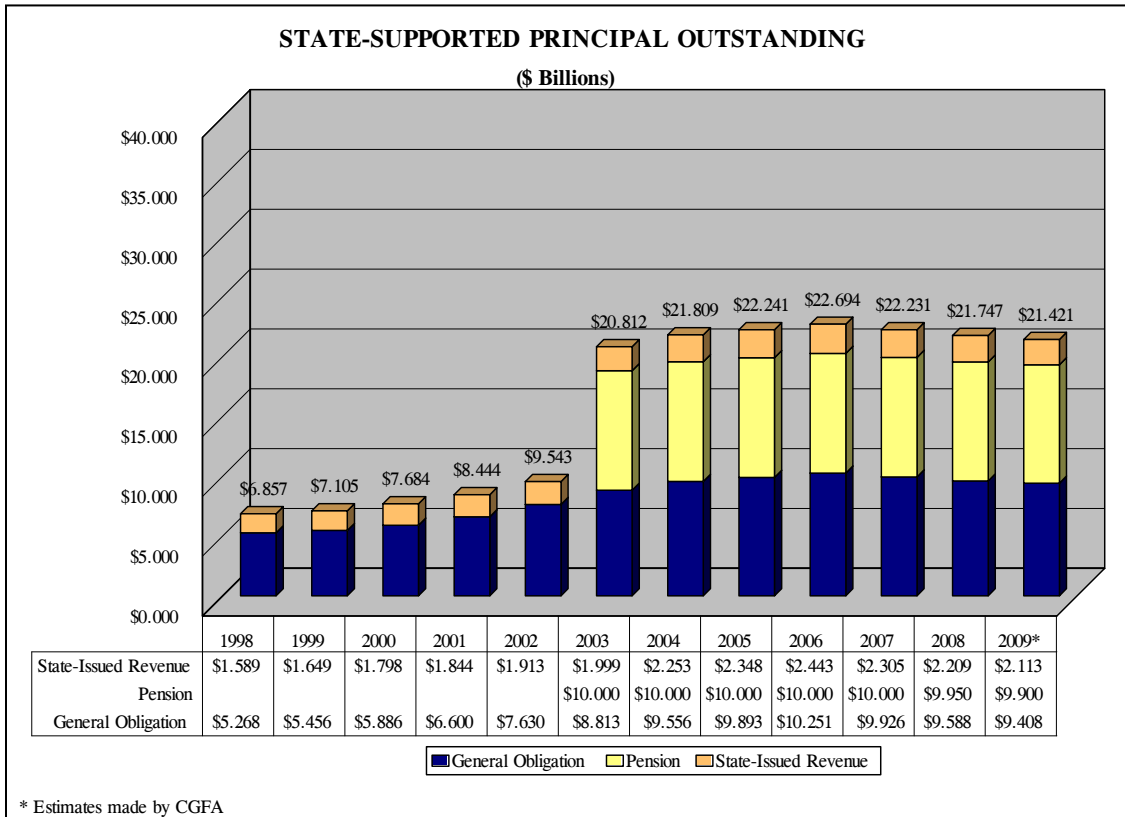
BOND SALES

- The State competitively issued \$125 million in General Obligation project funding bonds for FY 2008 in April 2008. According to the Governor's Capital Plan Budget approximately \$386 million in G.O. bonds would be sold in FY 2009.
- The Administration competitively sold \$50 million in Build Illinois bonds in July 2007. Another \$50 million in Build Illinois bonds sales are expected in FY 2009.
- State-Supported bond sales decreased by \$83 million, or 32.2%, from FY 2007 to FY 2008.
- The Legislature did not pass additional Pension Obligation Bond authorization or Tobacco Securitization authorization; therefore they are not included in the following chart of expected bond sales for FY 2009.



OUTSTANDING PRINCIPAL

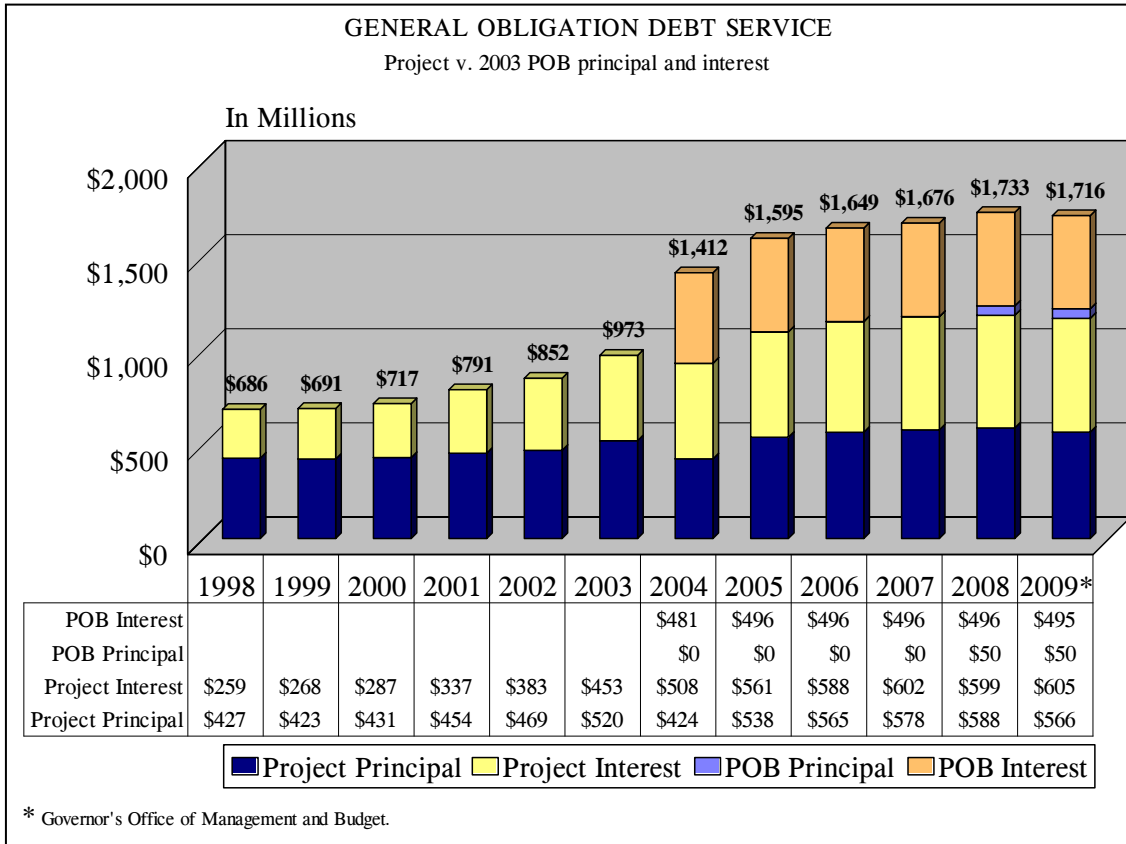
- The chart below is based on the Capital Budget estimate by GOMB for \$386 million in G.O. bond sales and \$50 million in Build Illinois bond sales in FY 2009. Principal outstanding in FY 2008 decreased by \$484 million, or 2.2% over the previous year. This is due to lower bond issuance while making large debt service payments. Principal outstanding in FY 2009 is expected to decrease \$326 million (1.5%) from FY 2008.



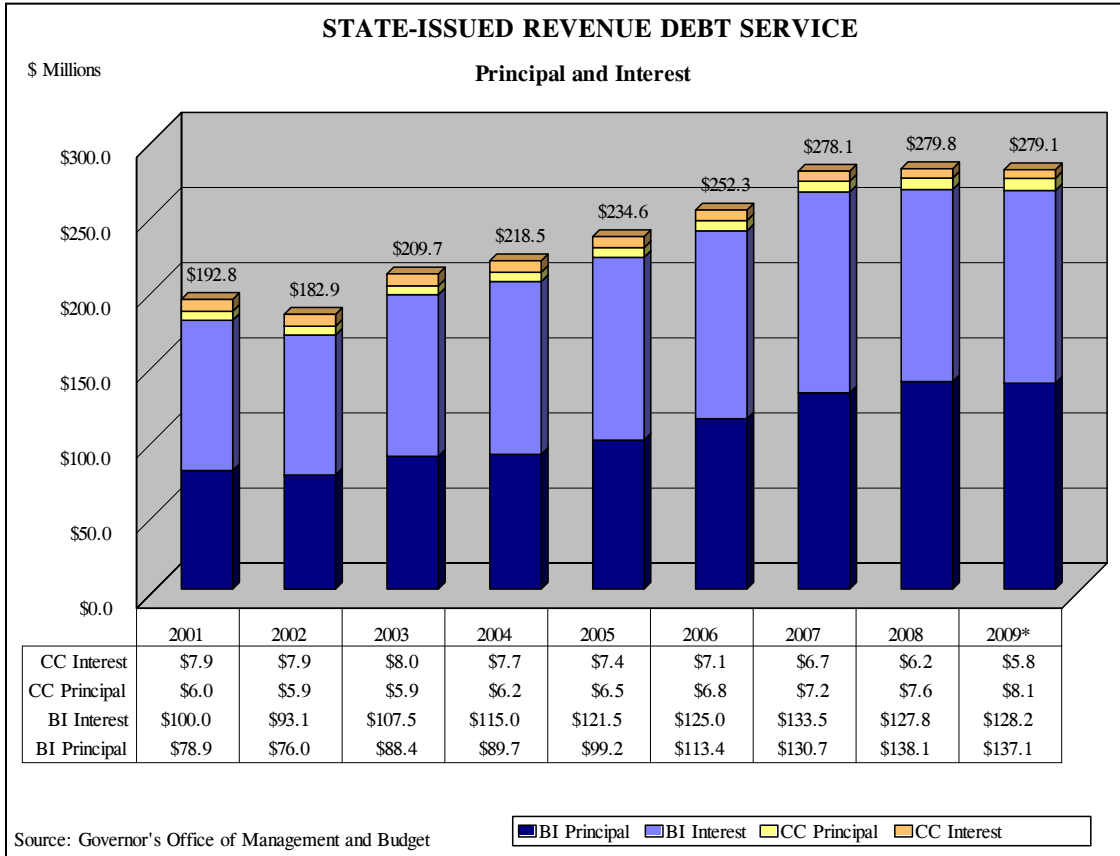
- There have been no increases in bond authorization since FY 2004. If there is no increase in FY 2009, the level of bond sales will remain low and will keep growth in principal outstanding in check. Shorter maturities for G.O. bonds and level principal debt service payments will allow principal to be paid down more quickly. G.O. outstanding principal levels will decrease even more now that the State will start paying down principal on the Pension Obligation Bonds, payments which started in FY 2008. Principal payments will be \$50 to \$100 million from FY 2008-FY 2016, and then grow by \$50 million to \$100 million annually until it is paid off in FY 2033 with a principal payment of \$1.1 billion.

DEBT SERVICE

- FY 2008 total debt service payments for G.O. and Build Illinois were approximately \$2.013 billion. In FY 2009 payments are estimated to be \$1.995 billion, a decrease of \$18 million, or 0.9% over FY 2008. Separate charts are shown for General Obligation and Build Illinois debt service to show the breakout of principal from interest.
- As shown in the chart below, FY 2008 G.O. debt service consisted of \$588 million in principal, \$599 million in interest, \$50 million in POB principal and \$496 million in POB interest. The debt service payment on current principal outstanding for FY 2009 will be comprised of approximately \$566 million in principal, \$605 million in interest, \$50 million in POB principal and \$495 million in POB interest.
- FY 2008 was the first year that principal was paid on the Pension Obligation Bonds.



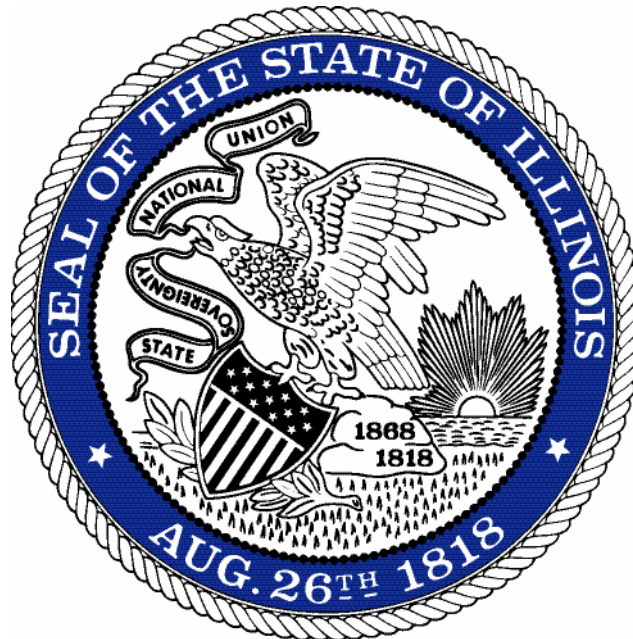
The following chart shows debt service for Build Illinois and Civic Center bonds. Debt service for these State-issued revenue bonds has been basically level from FY 2007 through estimated FY 2009. This is due to low Build Illinois bond sales.



- Fiscal Year 2008 debt service for Build Illinois bonds was \$266 million, comprised of \$138 million in principal payments and \$128.0 million in interest. FY 2009 Build Illinois debt service payments on current principal outstanding will be \$265 million, of which \$137 million will be for principal payments and \$128 million for interest payments.
- Debt service for Civic Center bonds in FY 2008 will total \$13.8 million with the principal portion equaling \$7.6 million and interest payments equaling \$6.2 million. Civic Center bonds debt service payments for FY 2009 will be approximately \$13.9 million, comprised of \$8.1 million in principal and \$5.8 million in interest.

STATE FUNDED RETIREMENT SYSTEMS INFORMATION

- State Funded Retirement Systems Overview
- 95th General Assembly Legislation



STATE-FUNDED RETIREMENT SYSTEMS OVERVIEW

ALL STATE RETIREMENT SYSTEMS CGFA Projections Based on Laws in Effect on June 30, 2007 (\$ in millions) (Assumes 0% Return on Assets for FY 2008)						
Fiscal Year	Regular State Contribution	2003 Debt Service	Total Pension Cost	Assets	Liabilities	Funded Ratio
2008	1,991.9	546.2	2,538.1	67,675.1	118,442.8	57.1%
2009	2,726.9	544.9	3,271.8	70,717.0	124,169.9	57.0%
2010	3,669.5	543.6	4,213.0	74,684.7	130,091.2	57.4%
2011	3,830.1	541.9	4,372.0	78,799.4	136,181.3	57.9%
2012	3,988.6	590.1	4,578.7	83,044.9	142,420.8	58.3%
2013	4,152.7	586.4	4,739.1	87,397.0	148,793.5	58.7%
2014	4,323.8	582.5	4,906.3	91,855.1	155,298.0	59.1%
2015	4,504.5	578.5	5,083.0	96,432.3	161,938.1	59.5%
2016	4,695.1	574.5	5,269.6	101,151.1	168,728.6	59.9%
2017	4,894.1	595.1	5,489.3	106,025.9	175,660.7	60.4%
2018	5,106.1	614.8	5,720.8	111,085.4	182,803.3	60.8%
2019	5,332.4	633.1	5,965.6	116,358.9	190,153.9	61.2%
2020	5,570.0	674.6	6,244.6	121,872.7	197,736.2	61.6%
2021	5,821.6	713.4	6,534.9	127,660.9	205,571.2	62.1%
2022	6,083.0	749.8	6,832.8	133,742.9	213,470.7	62.7%
2023	6,359.1	783.7	7,142.8	140,151.3	221,642.3	63.2%
2024	6,650.4	840.1	7,490.5	146,925.8	230,108.5	63.9%
2025	6,950.0	892.2	7,842.2	154,094.7	238,889.4	64.5%
2026	7,264.4	915.4	8,179.8	161,731.3	248,012.5	65.2%
2027	7,592.1	936.2	8,528.2	169,861.8	257,481.5	66.0%
2028	7,937.2	979.2	8,916.4	178,536.6	267,326.2	66.8%
2029	8,299.8	1,018.6	9,318.4	187,798.2	277,571.4	67.7%
2030	8,677.9	1,079.1	9,756.9	197,698.2	288,243.8	68.6%
2031	9,073.6	1,134.4	10,207.9	208,293.6	299,369.6	69.6%
2032	9,485.6	1,159.7	10,645.2	219,650.1	310,957.3	70.6%
2033	9,916.3	1,156.1	11,072.4	231,830.2	323,036.7	71.8%
2034	10,366.0	0.0	10,366.0	244,895.4	335,641.0	73.0%
2035	10,836.1	0.0	10,836.1	258,920.1	348,787.5	74.2%
2036	11,327.2	0.0	11,327.2	273,973.0	362,518.6	75.6%
2037	11,839.9	0.0	11,839.9	290,212.9	376,765.6	77.0%
2038	12,367.7	0.0	12,367.7	307,607.7	391,530.0	78.6%
2039	12,918.9	0.0	12,918.9	326,241.4	406,863.4	80.2%
2040	13,499.9	0.0	13,499.9	346,245.5	424,229.0	81.6%
2041	14,116.2	0.0	14,116.2	367,806.3	442,479.7	83.1%
2042	14,767.1	0.0	14,767.1	391,103.1	461,677.7	84.7%
2043	15,455.1	0.0	15,455.1	416,325.0	481,921.1	86.4%
2044	16,179.4	0.0	16,179.4	443,683.8	503,324.1	88.2%
2045	16,939.8	0.0	16,939.8	473,390.2	525,989.1	90.0%

TEACHERS RETIREMENT SYSTEM
CGFA Projections Based on Laws in Effect on June 30, 2007
(\$ in millions)
(Assumes 0% Return on Assets for FY 2008)

Fiscal Year	State Contribution	2003 Debt Service	Total Pension Cost	Assets	Liabilities	Funded Ratio
2008	1,039.2	323.2	1,362.4	40,210.3	68,891.3	58.4%
2009	1,449.9	322.5	1,772.4	42,101.1	72,239.9	58.3%
2010	1,869.8	321.7	2,191.5	44,395.3	75,688.1	58.7%
2011	1,960.2	320.7	2,280.9	46,758.5	79,223.8	59.0%
2012	2,048.1	349.2	2,397.3	49,184.7	82,842.8	59.4%
2013	2,140.7	347.0	2,487.7	51,672.1	86,540.6	59.7%
2014	2,236.7	344.7	2,581.4	54,226.4	90,324.9	60.0%
2015	2,339.3	342.4	2,681.7	56,867.5	94,211.6	60.4%
2016	2,449.3	340.0	2,789.3	59,620.3	98,219.1	60.7%
2017	2,566.5	352.2	2,918.7	62,509.2	102,369.7	61.1%
2018	2,691.8	363.8	3,055.6	65,565.7	106,715.7	61.4%
2019	2,826.6	374.7	3,201.3	68,816.3	111,253.5	61.9%
2020	2,968.6	399.2	3,367.8	72,287.7	116,007.6	62.3%
2021	3,118.9	422.2	3,541.1	76,010.1	120,997.9	62.8%
2022	3,276.1	443.7	3,719.8	80,005.6	126,236.1	63.4%
2023	3,441.8	463.8	3,905.6	84,302.4	131,741.5	64.0%
2024	3,615.8	497.2	4,113.0	88,933.2	137,533.5	64.7%
2025	3,798.2	528.0	4,326.2	93,927.9	143,632.0	65.4%
2026	3,989.2	541.7	4,530.9	99,316.3	150,051.1	66.2%
2027	4,188.4	554.0	4,742.4	105,116.3	156,795.1	67.0%
2028	4,397.6	579.5	4,977.1	111,357.3	163,880.3	68.0%
2029	4,617.2	602.8	5,220.0	118,060.2	171,317.9	68.9%
2030	4,844.9	638.6	5,483.5	125,252.7	179,120.7	69.9%
2031	5,082.0	671.3	5,753.3	132,964.3	187,297.0	71.0%
2032	5,328.7	686.3	6,015.0	141,240.6	195,849.8	72.1%
2033	5,584.7	684.2	6,268.9	150,110.5	204,789.7	73.3%
2034	5,851.1	0.0	5,851.1	159,599.9	214,129.4	74.5%
2035	6,129.1	0.0	6,129.1	169,746.0	223,865.0	75.8%
2036	6,418.0	0.0	6,418.0	180,574.1	234,014.3	77.2%
2037	6,720.8	0.0	6,720.8	192,218.2	244,504.4	78.6%
2038	7,027.8	0.0	7,027.8	204,605.0	255,321.7	80.1%
2039	7,348.9	0.0	7,348.9	217,778.6	266,503.7	81.7%
2040	7,689.7	0.0	7,689.7	231,827.1	279,499.0	82.9%
2041	8,055.6	0.0	8,055.6	246,889.7	293,145.1	84.2%
2042	8,447.7	0.0	8,447.7	263,114.5	307,506.5	85.6%
2043	8,863.4	0.0	8,863.4	280,631.1	322,660.6	87.0%
2044	9,303.8	0.0	9,303.8	299,596.8	338,708.0	88.5%
2045	9,768.6	0.0	9,768.6	320,163.1	355,736.6	90.0%

STATE EMPLOYEES RETIREMENT SYSTEM
CGFA Projections Based on Laws in Effect on June 30, 2007
(\$ in millions)
(Assumes 0% Return on Assets for FY 2008)

Fiscal Year	State Contribution	2003 Debt Service	Total Pension Cost	Assets	Liabilities	Funded Ratio
2008	560.1	103.5	663.6	11,629.0	23,475.3	49.5%
2009	751.0	103.2	854.2	12,303.2	24,742.2	49.7%
2010	1,032.9	102.9	1,135.9	13,275.7	26,075.6	50.9%
2011	1,075.2	102.6	1,177.9	14,312.4	27,468.2	52.1%
2012	1,117.4	111.8	1,229.2	15,409.2	28,912.6	53.3%
2013	1,160.1	111.1	1,271.2	16,550.8	30,404.0	54.4%
2014	1,204.4	110.3	1,314.7	17,734.7	31,938.7	55.5%
2015	1,249.9	109.6	1,359.5	18,955.7	33,509.8	56.6%
2016	1,297.0	108.8	1,405.8	20,210.1	35,112.8	57.6%
2017	1,344.9	112.7	1,457.7	21,494.5	36,744.6	58.5%
2018	1,394.9	116.4	1,511.3	22,806.2	38,402.3	59.4%
2019	1,447.4	119.9	1,567.3	24,144.5	40,084.8	60.2%
2020	1,501.8	127.8	1,629.5	25,506.0	41,788.8	61.0%
2021	1,559.6	135.1	1,694.7	26,891.5	43,514.0	61.8%
2022	1,618.3	142.0	1,760.3	28,295.6	45,255.3	62.5%
2023	1,680.3	148.4	1,828.8	29,718.4	47,012.2	63.2%
2024	1,745.8	159.1	1,904.9	31,159.9	48,782.9	63.9%
2025	1,808.5	169.0	1,977.5	32,611.2	50,562.5	64.5%
2026	1,873.8	173.4	2,047.2	34,103.5	52,355.1	65.1%
2027	1,942.0	177.3	2,119.3	35,640.0	54,157.5	65.8%
2028	2,013.4	185.5	2,198.9	37,231.5	55,977.7	66.5%
2029	2,088.6	192.9	2,281.5	38,890.7	57,824.1	67.3%
2030	2,167.5	204.4	2,371.9	40,631.1	59,705.4	68.1%
2031	2,250.9	214.9	2,465.8	42,470.4	61,634.8	68.9%
2032	2,337.8	219.6	2,557.4	44,418.6	63,614.9	69.8%
2033	2,429.5	219.0	2,648.5	46,493.7	65,655.9	70.8%
2034	2,525.7	0.0	2,525.7	48,713.4	67,767.9	71.9%
2035	2,626.0	0.0	2,626.0	51,097.3	69,963.0	73.0%
2036	2,731.7	0.0	2,731.7	53,669.0	72,255.7	74.3%
2037	2,841.0	0.0	2,841.0	56,441.0	74,646.6	75.6%
2038	2,955.2	0.0	2,955.2	59,434.1	77,145.1	77.0%
2039	3,073.7	0.0	3,073.7	62,667.5	79,757.5	78.6%
2040	3,197.1	0.0	3,197.1	66,163.6	82,492.3	80.2%
2041	3,325.5	0.0	3,325.5	69,945.5	85,356.6	81.9%
2042	3,457.2	0.0	3,457.2	74,026.9	88,347.7	83.8%
2043	3,595.7	0.0	3,595.7	78,438.2	91,476.9	85.7%
2044	3,739.5	0.0	3,739.5	83,205.5	94,750.2	87.8%
2045	3,888.3	0.0	3,888.3	88,357.4	98,174.9	90.0%

STATE UNIVERSITIES RETIREMENT SYSTEM
CGFA Projections Based on Laws in Effect on June 30, 2007
(\$ in millions)
(Assumes 0% Return on Assets for FY 2008)

Fiscal Year	State Contribution	2003 Debt Service	Total Pension Cost	Assets	Liabilities	Funded Ratio
2008	338.9	106.9	445.8	15,107.0	24,390.3	61.9%
2009	457.2	106.6	563.8	15,545.4	25,430.0	61.1%
2010	679.1	106.4	785.5	16,191.5	26,494.5	61.1%
2011	703.7	106.0	809.7	16,849.9	27,577.5	61.1%
2012	728.7	115.5	844.2	17,514.5	28,672.2	61.1%
2013	754.3	114.8	869.0	18,177.9	29,770.4	61.1%
2014	781.2	114.0	895.2	18,837.1	30,867.6	61.0%
2015	809.8	113.2	923.0	19,487.7	31,957.6	61.0%
2016	839.1	112.4	951.6	20,131.1	33,042.2	60.9%
2017	868.6	116.5	985.1	20,760.4	34,092.5	60.9%
2018	900.6	120.3	1,020.9	21,375.1	35,128.3	60.8%
2019	935.1	123.9	1,059.0	21,978.5	36,151.1	60.8%
2020	971.3	132.0	1,103.3	22,573.4	37,163.5	60.7%
2021	1,009.7	139.6	1,149.4	23,162.4	38,166.5	60.7%
2022	1,049.9	146.7	1,196.7	23,748.5	38,966.2	60.9%
2023	1,092.9	153.4	1,246.2	24,335.5	39,750.8	61.2%
2024	1,138.9	164.4	1,303.3	24,930.3	40,525.3	61.5%
2025	1,187.4	174.6	1,362.0	25,539.8	41,294.4	61.8%
2026	1,239.3	179.1	1,418.4	26,175.5	42,067.4	62.2%
2027	1,293.1	183.2	1,476.3	26,842.7	42,847.1	62.6%
2028	1,350.9	191.6	1,542.5	27,550.9	43,638.9	63.1%
2029	1,411.7	199.3	1,611.0	28,308.4	44,447.3	63.7%
2030	1,475.9	211.2	1,687.0	29,124.5	45,277.4	64.3%
2031	1,543.5	222.0	1,765.5	30,008.6	46,133.1	65.0%
2032	1,614.1	226.9	1,841.0	30,969.6	47,017.7	65.9%
2033	1,688.9	226.2	1,915.1	32,022.7	47,939.5	66.8%
2034	1,767.5	0.0	1,767.5	33,184.5	48,908.4	67.9%
2035	1,850.4	0.0	1,850.4	34,471.6	49,933.0	69.0%
2036	1,937.7	0.0	1,937.7	35,902.3	51,023.0	70.4%
2037	2,028.7	0.0	2,028.7	37,488.6	52,181.7	71.8%
2038	2,125.3	0.0	2,125.3	39,248.9	53,414.4	73.5%
2039	2,226.6	0.0	2,226.6	41,202.5	54,727.8	75.3%
2040	2,332.5	0.0	2,332.5	43,369.0	56,128.0	77.3%
2041	2,443.3	0.0	2,443.3	45,770.7	57,622.2	79.4%
2042	2,558.8	0.0	2,558.8	48,423.5	59,210.9	81.8%
2043	2,680.5	0.0	2,680.5	51,354.7	60,902.6	84.3%
2044	2,808.0	0.0	2,808.0	54,590.6	62,704.0	87.1%
2045	2,941.7	0.0	2,941.7	58,159.8	64,622.0	90.0%

JUDGES RETIREMENT SYSTEM
CGFA Projections Based on Laws in Effect on June 30, 2007
(\$ in millions)
(Assumes 0% Return on Assets for FY 2008)

Fiscal Year	State Contribution	2003 Debt Service	Total Pension Cost	Assets	Liabilities	Funded Ratio
2008	46.9	10.6	57.5	649.2	1,450.4	44.8%
2009	60.0	10.6	70.6	688.0	1,518.7	45.3%
2010	77.1	10.5	87.6	742.5	1,589.9	46.7%
2011	80.1	10.5	90.6	799.2	1,664.9	48.0%
2012	83.1	11.4	94.5	857.5	1,742.6	49.2%
2013	86.0	11.4	97.3	917.2	1,823.9	50.3%
2014	89.4	11.3	100.7	977.9	1,907.9	51.3%
2015	93.0	11.2	104.2	1,042.2	1,995.7	52.2%
2016	96.7	11.1	107.8	1,109.9	2,086.6	53.2%
2017	100.6	11.5	112.1	1,181.4	2,181.2	54.2%
2018	104.6	11.9	116.5	1,256.9	2,279.4	55.1%
2019	108.8	12.3	121.0	1,336.7	2,381.8	56.1%
2020	113.1	13.1	126.2	1,420.9	2,488.1	57.1%
2021	117.6	13.8	131.5	1,510.0	2,599.0	58.1%
2022	122.3	14.5	136.9	1,603.8	2,713.7	59.1%
2023	127.2	15.2	142.4	1,702.6	2,832.5	60.1%
2024	132.3	16.3	148.6	1,806.7	2,955.6	61.1%
2025	137.6	17.3	154.9	1,916.2	3,083.0	62.2%
2026	143.1	17.8	160.9	2,031.8	3,215.0	63.2%
2027	148.8	18.2	167.0	2,153.4	3,351.2	64.3%
2028	154.8	19.0	173.8	2,281.3	3,491.7	65.3%
2029	161.0	19.8	180.7	2,416.4	3,637.1	66.4%
2030	167.4	20.9	188.4	2,559.0	3,787.5	67.6%
2031	174.1	22.0	196.1	2,710.1	3,943.4	68.7%
2032	181.1	22.5	203.6	2,870.0	4,104.7	69.9%
2033	188.3	22.4	210.8	3,039.5	4,272.0	71.1%
2034	195.9	0.0	195.9	3,219.6	4,445.5	72.4%
2035	203.7	0.0	203.7	3,411.1	4,625.9	73.7%
2036	211.8	0.0	211.8	3,615.1	4,813.4	75.1%
2037	220.3	0.0	220.3	3,832.5	5,008.3	76.5%
2038	229.1	0.0	229.1	4,064.3	5,211.2	78.0%
2039	238.3	0.0	238.3	4,312.1	5,422.6	79.5%
2040	247.8	0.0	247.8	4,576.9	5,643.0	81.1%
2041	257.7	0.0	257.7	4,860.2	5,873.0	82.8%
2042	268.1	0.0	268.1	5,163.4	6,112.9	84.5%
2043	278.8	0.0	278.8	5,488.0	6,363.4	86.2%
2044	289.9	0.0	289.9	5,835.9	6,625.2	88.1%
2045	301.5	0.0	301.5	6,209.0	6,898.8	90.0%

GENERAL ASSEMBLY RETIREMENT SYSTEM
CGFA Projections Based on Laws in Effect on June 30, 2007
(\$ in millions)
(Assumes 0% Return on Assets for FY 2008)

Fiscal Year	State Contribution	2003 Debt Service	Total Pension Cost	Assets	Liabilities	Funded Ratio
2008	6.8	2.0	8.8	79.5	235.5	33.8%
2009	8.8	2.0	10.8	79.3	239.1	33.2%
2010	10.4	2.0	12.4	79.7	242.9	32.8%
2011	10.8	2.0	12.8	79.6	246.8	32.2%
2012	11.2	2.2	13.4	79.1	250.6	31.6%
2013	11.7	2.2	13.9	79.0	254.7	31.0%
2014	12.1	2.2	14.3	79.0	258.9	30.5%
2015	12.5	2.1	14.6	79.3	263.3	30.1%
2016	13.0	2.1	15.1	79.7	267.9	29.8%
2017	13.5	2.2	15.7	80.4	272.6	29.5%
2018	14.1	2.3	16.4	81.4	277.6	29.3%
2019	14.6	2.3	16.9	82.9	282.7	29.3%
2020	15.2	2.5	17.7	84.7	288.1	29.4%
2021	15.7	2.6	18.3	86.9	293.8	29.6%
2022	16.4	2.8	19.2	89.4	299.4	29.9%
2023	16.9	2.9	19.8	92.3	305.3	30.2%
2024	17.6	3.1	20.7	95.7	311.3	30.8%
2025	18.2	3.3	21.5	99.6	317.4	31.4%
2026	18.9	3.4	22.3	104.2	323.9	32.2%
2027	19.6	3.5	23.1	109.4	330.5	33.1%
2028	20.5	3.6	24.1	115.5	337.6	34.2%
2029	21.3	3.8	25.1	122.6	344.9	35.5%
2030	22.2	4.0	26.2	130.9	352.8	37.1%
2031	23.0	4.2	27.2	140.3	361.2	38.8%
2032	23.9	4.3	28.2	151.3	370.1	40.9%
2033	24.9	4.3	29.2	163.8	379.6	43.2%
2034	25.9	0.0	25.9	178.0	389.7	45.7%
2035	26.9	0.0	26.9	194.2	400.6	48.5%
2036	28.0	0.0	28.0	212.4	412.2	51.5%
2037	29.0	0.0	29.0	232.6	424.5	54.8%
2038	30.3	0.0	30.3	255.4	437.7	58.3%
2039	31.4	0.0	31.4	280.7	451.8	62.1%
2040	32.7	0.0	32.7	309.0	466.8	66.2%
2041	34.0	0.0	34.0	340.3	482.8	70.5%
2042	35.3	0.0	35.3	374.9	499.7	75.0%
2043	36.7	0.0	36.7	413.0	517.7	79.8%
2044	38.2	0.0	38.2	454.9	536.7	84.8%
2045	39.7	0.0	39.7	501.0	556.7	90.0%

95th GENERAL ASSEMBLY LEGISLATION

HB 4536 (P.A. 95-0910)

Sponsors: Flider ([Link](#))

Passed House:	112-0-0
Passed Senate:	57-0-0

P.A. 93-320 (SB 0195), which took effect on July 3, 2003, allowed retired teachers to return to teaching in subject shortage areas on or after July 1, 2003 and ending no later than June 30, 2008, without impairing their retirement annuities, subject to the following conditions:

- The teaching service must not have begun within the school year during which service was terminated;
- The teacher must not have retired under an Early Retirement Incentive;
- If the annuitant retired before age 60 with less than 34 years of service, the teaching service must not begin within the year following the effective date of retirement;
- If the annuitant retired at age 60 or above or with 34 or more years of service, the teaching service does not begin within 90 days following the date of the teacher's retirement; and
- The school district must notify the system in writing of the retired teacher's desire to participate in the subject shortage area program.

The Act also required the school district to first offer teaching positions in subject shortage areas to qualified teachers who had been honorably dismissed during the calendar year preceding the beginning of the school term for which it seeks to employ a retired teacher. Also, the school district must advertise its vacancy in a newspaper of general circulation for a period of at least 90 days during the 6 months preceding the beginning of the school term for which it seeks to employ a retired teacher in a subject shortage area.

HB 4536 deletes the June 30, 2008 sunset date and allows the program to continue until June 30, 2013.

HB 4603 (P.A. 95-0812)

Sponsors: Beiser (Haine)

Passed House:	105-0-0
Passed Senate:	57-0-1

Transfer of Service Credit to IMRF from Article 3 (Downstate Police)

HB 4603 provides that until January 1, 2010, IMRF members who transferred service from an Article 3 (Downstate Police) pension fund under the provisions of P.A. 94-356 may establish additional credit in IMRF, but only up to the amount of the service credit reduction in that transfer, as calculated under the applicable actuarial assumptions. This credit may be established upon payment by the member of an amount to be determined by the board, equal to (1) the amount that would have been contributed as employee and employer contributions had all the service been as an employee under IMRF, plus interest compounded annually from the date of service to the date of transfer, less (2) the total amount transferred from the Article 3 system, plus (3) interest on the difference at the effective rate for each year, compounded annually, from the date of the transfer to the date of payment.

Transfer of Service Credit to Article 3 (Downstate Police) from IMRF

HB 4603 provides that until January 1, 2010, a member of a Downstate Police pension fund who transferred service from IMRF under the provisions of P.A. 94-356 may establish additional credit but only for the amount of service credit reduction in that transfer. This credit may be established upon payment by the police officer of an amount to be determined by the board, equal to: (1) the amount that would have been contributed as employee and employer contributions had all of the service been rendered as an employee of a Downstate Police Fund, plus interest calculated at 6% per year, compounded annually from the date of service to the date of the transfer, less (2) the total amount transferred from IMRF, plus (3) interest on the difference at the rate of 6% per year, compounded annually, from the date of transfer to the date of payment.

HB 5088 (P.A. 95-0950)

Sponsors: Beaubien (Demuzio)

Passed House:	108-0-0
Passed Senate:	56-0-0
House Concurrence:	112-0-0

Prohibition on Transfers from Public Pension Regulation Fund

The Public Pension Regulation Fund is an appropriated fund that was established to receive and record all monies collected by the Public Pension Division of the Department of Financial and Professional Regulation in accordance with the Department's regulatory activities under the Pension Code. HB 5088 prohibits transfers from the Public Pension Regulation Fund to the Professions Indirect Cost Fund.

Pension Impact Notes for Downstate Police and Fire Funds

HB 5088 amends the Pension Impact Note Act to stipulate that a pension impact note for any legislation or amendment that the Commission on Government Forecasting and Accountability determines would result in an increase in benefits or increased costs to a Downstate Police or Downstate Fire pension fund may demonstrate the fiscal impact of the legislation on selected individual municipalities with such pension funds.

Penalties for Fiduciaries

HB 5088 stipulates that a fiduciary of a Downstate Police or Fire pension fund shall not knowingly cause or advise the pension fund to engage in an investment transaction when the fiduciary has any direct interest in the income, gains, or profits of the investment advisor through which the investment transaction is made or has a business relationship with that investment advisor that would result in a pecuniary benefit to the fiduciary as a result of the investment transaction. HB 5088 would make violations of the foregoing prohibition a Class 4 felony.

Limitations for Consulting Contracts

HB 5088 provides that a person or entity that provides consulting services to a pension fund with respect to the selection of fiduciaries may not be awarded a contract to provide those consulting services for more than 5 years in duration. The bill provides that no such contract to provide consulting services may be renewed or extended. At the end of the term of a contract, the contractor shall be eligible to compete for a new contract.

Requirements for Consultants

HB 5088 requires a consultant who is neither a pension fund board member or employee to be one of the following on or after July 1, 2008: a registered investment advisor under the federal Investment Advisers Act of 1940; a registered investment advisor under the Illinois Securities Law of 1953; a bank; or, an insurance company.

Disclosure of Fees by Investment Advisors and Consultants

HB 5088 requires all contracts for investment services to fully disclose all direct and indirect fees, commissions, penalties, and other forms of compensation, including reimbursement for expenses that may be paid by or on behalf of the investment advisor or consultant in connection with the provision of investment services. The bill also requires that all investment advisors and consultants who currently provide investment services on a contractual basis must, within 30 days of the effective date, disclose to the board of trustees of the pension fund all direct and indirect fees, commissions, penalties, and other compensation paid by or on behalf of the investment advisor or consultant in connection with the provision of investment services.

Prohibition on Gifts

HB 5088 prohibits board members of Downstate Police and Fire pension funds from accepting or soliciting gifts from "prohibited sources." The bill defines a "prohibited source" as a person who is seeking official action by the board of trustees of the pension fund or has interests that may be substantially affected by the performance or non-performance of the official duties of the board member or employee. Violators of the aforementioned provisions will be guilty of a Class A misdemeanor.

Examinations and Investigations

The Public Pension Division of the Department of Financial and Professional Regulation is currently authorized to conduct periodic investigations and examinations of all pension funds established under the Pension Code. These examinations consist of audits of financial transactions, investment policies, examinations of books, records, documents and files, among other things. HB 5088 provides for examinations of Downstate Police and Fire pension funds every three years. Additionally, the bill adds a requirement that, in the course of such investigations, the department must make a determination as to the accuracy of annuity payments made by the Downstate Police or Fire pension fund being examined.

Review of Award of Benefits by Municipal Treasurer

HB 5088 stipulates that the municipal treasurer shall have the ability to review the total amount of an annuity paid by the pension fund and all information used by the fund in the calculation of the benefit. The board shall review the Treasurer's findings with respect to the accuracy of the benefit calculation, and if the board discovers that an error exists it shall re-calculate the annuity so that it conforms with the Pension Code.

Report by Pension Boards

Currently, police and fire pension funds submit reports to the corporate authorities of their respective municipalities in order to facilitate the levying of taxes for the purpose of making employer contributions to the pension fund. HB 5088 requires police and fire pension funds to provide additional information in their reports, such as assumed investment return and actual investment return, total net assets of the fund, the number of total active employees participating in the fund, among other things. The bill allows municipalities to publish the report in a newspaper of general circulation in the municipality or on the municipality's website.

Anti-Fraud Provisions

HB 5088 provides that any member, trustee, or employee of a Downstate Police or Fire pension fund board who knowingly makes a false statement or falsifies any record of a pension fund in an attempt to defraud the fund shall be guilty of a Class A misdemeanor.

Report on Downstate Police and Fire Pension Funds

HB 5088 requires the Commission on Government Forecasting and Accountability to analyze data submitted by the Public Pension Division of the Illinois Department of Financial and Professional Regulation pertaining to Downstate Police and Fire pension funds. The Commission is required to issue a formal report during odd numbered years analyzing the fiscal status of Downstate Police and Fire pension funds. The report shall also contain financial forecasts for selected individual Downstate Police and Fire pension funds.

Change in Disbursement of Annual State Pension Fund Allocation

Prior to the enactment of P.A. 94-0091 on July 1, 2005, monies in the State Pensions fund were disbursed to the five State-funded systems in proportion to each system's share of the total State unfunded liability. This disbursement comprised a portion of the State's annual appropriation to each retirement system. P.A. 94-0091 amended the State Finance Act to direct all monies in the Pensions Fund to the State Universities Retirement System, so long as the fund balance in the State Pensions Fund remained at or above \$5 million. HB 5088 provides that, beginning in FY 2011, moneys in the State Pensions Fund shall be used for funding of the five State-funded retirement systems in addition to, rather than in lieu of, any State contributions required under the Illinois Pension Code. The bill specifies that State Pensions Fund monies will be disbursed to the systems in proportion to each system's share of the total unfunded liability.

HB 5120 (P.A. 95-0870)

Sponsors: Ryg (Link)

Passed House:	107-0-0
Passed Senate:	54-0-0

Currently, children receiving benefits under Article III of the Illinois Public Aid Code are not eligible to receive children's annuities under the TRS article of the Pension Code. HB 5120 amends the Illinois Pension Code to permit such payments under the Downstate Teachers Article for disabled dependant children. Eligible children will receive such annuities for as long as the physical or mental disability continues.

HB 5699 (P.A. 95-0816)

Sponsors: Hamos (Schoenberg)

Passed House:	75-33-0
Passed Senate:	57-0-0

Under the Downstate Teachers Article of the Illinois Pension Code, teachers receiving a disability pension who are unable to resume full-time teaching may engage in temporary or part-time employment as a teacher for a TRS employer without suffering loss of the disability annuity. HB 5699 allows teachers receiving such benefits to accept employment as a temporary or part-time teacher for an employer under the State Universities Retirement System with no loss of benefits. To qualify, the teacher has to have been receiving a disability benefit for at least one year and remain unable to resume regular, full-time teaching due to disability. The teacher's earnings for the limited or part-time employment, when added to the amount of the disability benefit, may not exceed 100% of the salary rate upon which the disability benefit is based.

SB 1957 (P.A. 95-0890)

Sponsors: Clayborne (Holbrook)

Passed Senate:	49-0-1
Passed House:	113-0-0

Currently, the IMRF board of trustees is composed of 8 members: 4 "executive" trustees who must be a chief executive officer or department head in a participating municipality or instrumentality; 3 active employees; and one annuitant trustee who is not allowed to vote on any matter. SB 1957 allows the annuitant trustee to be entitled to one vote on any and all actions before the board. This bill provides at least 5 concurring votes shall be necessary for every decision or action by the board at any of its meetings.

SB 2292 (P.A. 95-0923)

Sponsors: Maloney (Joyce)

Passed Senate:	54-0-0
Passed House:	68-40-1
Senate Concurrence:	54-0-0

Currently, the board of trustees for the Metropolitan Water Reclamation District Pension Fund consists of 5 members. The board is comprised of 2 members appointed by the Board of Commissioners of the MWRD and 3 elected employee members. SB 2292 changes the number of members serving on the Retirement Board of the MWRD Pension Fund to 7 total members: 3 of whom are appointed by the Board of Commissioners of the MWRD, including 1 member who must be a retiree participating in the Fund, and 4 elected employee members. The bill also provides that the appointed retiree must be recommended by the Board of Commissioners of the MWRD and approved by the Board of Trustees prior to serving his or her term. The bill also provides that the new employee member shall begin his or her term following a special election no later than 90 days after the effective date of the Act, and shall serve an initial term that expires on November 30, 2011. The appointed retiree shall be appointed no later than 90 days after the effective date of the Act and serve an initial term that expires January 31, 2011.

HISTORICAL PENSION INFORMATION



88th General Assembly

Funding Plan for State-Funded Retirement Systems (P. A. 88-0593)

Public Act 88-0593 implemented a funding plan for the five State retirement systems that requires the State to make contributions as a level percent of payroll in fiscal years 2011 through 2045, following a phase in which began in fiscal year 1996. The contributions are required to be sufficient, when added to employee contributions, investment income, and other income, to bring the total assets of the systems to 90% of the actuarial liabilities by fiscal year 2045. Each system is required to certify the amount necessary for the next fiscal year by November 15 of the current fiscal year, for inclusion in the Governor's budget. For example, the FY 2008 actuarial reports will be released in November 2008, and will contain the actuarially certified contributions for FY 2010.

89th General Assembly

Funding Plan for Chicago Teachers' Pension Fund (P.A. 89-0015)

Public Act 89-0015 established a funding plan for the Chicago Teachers' Pension Fund under which the Chicago Board of Education is required to make a minimum annual contribution to the fund in an amount that will bring the funded ratio up to 90% by the end of Fiscal Year 2045. For fiscal years 1999 through 2010, the Board of Education's contribution is to be increased in equal annual increments so that by Fiscal Year 2011, the Board of Education is making contributions as a level percentage of payroll each year through FY 2045.

90th General Assembly

SERS Formula Increase (P.A. 90-0065)

P.A. 90-0065 (HB 0110) implemented a flat rate formula for SERS Regular Formula members covered by Social Security of 1.67% for all years of service. Regular Formula members not covered by Social Security moved to a flat rate formula of 2.2% for all years of service. The Act applied to all members retiring on or after January 1, 1998.

Funding Plan for Chicago Teachers' Pension Fund (P.A. 90-0545)

Public Act 90-0548 revised the funding plan outlined in Public Act 89-0015 to stipulate that the Chicago Board of Education need not make pension contributions unless the funded ratio drops below 90%.

State Contributions to Chicago Teachers' Pension Fund (P.A. 90-0582)

Public Act 90-582 requires the state to contribute 0.544% of the Chicago Teachers' Pension Fund's total teacher payroll when the funded ratio drops below 90%.

TRS Formula Increase (P.A. 90-0582)

P.A. 90-0582 implemented a retirement formula increase for members of the Teachers' Retirement System. The Act provided that active teachers would earn creditable service on or after July 1, 1998 at a rate of 2.2% of final average salary for each year of service. The Act also allowed teachers to make contributions to TRS in order to upgrade past service earned prior to the implementation of the flat-rate formula.

Chicago Teachers Formula Increase (P.A. 90-582)

P.A. 90-582 implemented a retirement formula increase for Chicago Teachers. The Act provided that active teachers would earn creditable service on or after July 1, 1998 at a rate of 2.2% of final average salary for each year of creditable service. The Act allowed Chicago teachers to make contributions to the fund in order to upgrade past service earned prior to the implementation of the new flat-rate formula.

Creation of Self-Managed Plan in SURS (P.A. 90-0448)

P.A. 90-0448 gave members of the State Universities Retirement System the option to enroll in a Self-Managed Plan in which participants are able to choose from a variety of investment options ranging from mutual funds to annuity contracts. Members who choose the SMP become vested after earning 5 years of service credit.

91st General Assembly

"Rule of 85" for SERS (P.A. 91-0927)

P.A. 91-0927 created a "Rule of 85" for the State Employees' Retirement System, wherein an employee is eligible to retire when the employee's age plus service credit equals 85 years.

Downstate Fire Formula Increase (P.A. 91-0466)

Prior to the enactment of P.A. 91-0466, Downstate Firefighters received an annuity of 50% of salary for the first 20 years of service, plus 2% of salary for each year of service between 21 and 30 years, plus 1% of salary for each year of service over 30 years. The Act increased the retirement formula to 2.5% of salary for the 21st through 30th year of service. The maximum annuity of 75% of salary was not changed. In effect, the Act allowed the maximum annuity of 75% of salary to be reached in 30 years, instead of 35 years.

Downstate Police Formula Increase (P.A. 91-0939)

Prior to the enactment of P.A. 91-0939, Downstate Police officers received an annuity of 50% of salary for the first 20 years of service, plus 2% of salary for each year of service between 21 and 30 years, plus 1% of salary for each year of service over 30 years. The Act increased the retirement formula to 2.5% of salary for the 21st through 30th year of service, beginning January 1, 1999. The maximum annuity of 75% of salary was not changed. In effect, the Act allowed the maximum annuity of 75% of salary to be reached in 30 years, instead of 35 years.

92nd General Assembly

SERS Alternative Formula Increase (P.A. 92-0014)

P.A. 92-0014 (HB 0250) changed the retirement formula for alternative formula employees to 2.5% for each year of service for members coordinated with Social Security and 3.0% for each year of service for non-coordinated members. The Act increased the maximum retirement annuity for alternative formula employees to 80% of final average salary.

SERS Early Retirement Incentive (Public Act 92-0566)

Public Act 92-0566 created the 2002 Early Retirement Incentive for certain SERS and TRS members. The ERI allowed members to purchase up to five years of service credit and age enhancement. Eligible members were then required to leave employment between July 1, 2002 and December 31, 2002. Over 11,000 members took advantage of the ERI, and a majority of the participants were eligible to receive benefits immediately following termination.

93rd General Assembly

Pension Obligation Bond (P.A. 93-0002)

Public Act 93-0002 amended the General Obligation Bond Act to increase bond authorization by \$10 billion. These general obligation bonds were designated as a pension funding series. The State used a portion of the bond proceeds to pay part of the FY 2003 State contribution and all of the FY 2004 State contributions to the retirement systems. Of the \$10 billion, \$7.3 billion was used to reduce the unfunded liabilities of the State-funded retirement systems.

Along with the \$10 billion increase in bond authorization, Public Act 93-0002 included a provision requiring State contributions to the retirement systems to be reduced by the amount of the debt service (the amount of principal and interest payments) on the bonds. The legislation set the maximum annual employer contribution to each system at the amount that would have been contributed without the bond issuance, minus the total debt service payments for the fiscal year. Effectively, the reduction in retirement contributions is used to pay the debt service on the bonds.

Benefit Enhancement for Downstate Fire Pension Funds (P. A. 93-0689)

P.A. 93-0689 implemented the following benefit enhancements for Downstate Fire pension funds:

- Increased the surviving spouse annuity from 54% of the deceased firefighter's final salary to 100% of the deceased firefighter's annuity.
- Increased the minimum retirement annuity from \$1,030 per month to \$1,159.27 per month over a four-year period for firefighters with 20 or more years of service.

94th General Assembly

CHANGE IN FUNDING PROVISIONS FOR STATE SYSTEMS (P.A. 94-0004)

Public Act 94-0004 changed the funding plan created in 1994 by Public Act 88-0593. The Act set the State contribution levels for FY 2006 and FY 2007, rather than requiring the State to make contributions based on actuarial calculations contained in the pension funding plan under P.A. 88-0593. In addition, the separate funding of the liability created by the 2002 SERS Early Retirement Incentive was eliminated. The following table provides a comparison of the FY 2006 certified contributions and FY 2007 contributions with the State contributions that were required by Public Act 94-0004. The actual appropriations to the Systems were contained in SB 1548 (P.A. 94-0015).

Public Act 88-0593 Contributions vs. Public Act 94-0004 Contributions (in Millions \$)						
System	FY 2006			FY 2007		
	PA 88-0593	PA 94-0004	Difference	PA 88-0593	PA 94-0004	Difference
TRS	\$1,058.5	\$534.6	\$523.9	\$1,233.1	\$735.5	\$497.6
SERS	690.3	203.8	486.5	832.0	344.2	487.8
SURS	324.9	166.6	158.3	391.9	252.1	139.8
JRS	38.0	29.2	8.8	44.5	35.2	9.3
GARS	5.5	4.2	1.3	6.3	5.2	1.1
Total	\$2,117.2	\$938.4	\$1,178.8	\$2,507.8	\$1,372.3	\$1,135.6

SERS Alternative Formula Changes (P.A. 94-0004)

Prior to the enactment of P.A. 94-0004, all employees of the Department of Corrections were covered by the SERS alternative formula. Public Act 94-0004 provides that for employees entering service after July 1, 2005, only Department of Corrections employees who are headquartered at a correctional facility, parole officers, members of an apprehension unit, members of an intelligence unit, and DOC investigators will be covered by the alternative formula. New employees included in other groups currently covered by the alternative formula will continue to be eligible for the SERS alternative formula.

SURS Money Purchase Retirement Option Changes (P.A. 94-0004)

Public Act 94-0004 eliminated the money purchase formula for employees who became members of SURS after July 1, 2005. Beginning in FY 2006, the Act requires the Comptroller (rather than the SURS Board of Trustees) to determine the interest rate to be used when crediting interest to the accounts of current employees.

Salary Increase Payments For Teachers and State University Personnel (P.A. 94-0004)

Public Act 94-0004 provided a mechanism by which the liability associated with salary increases above a certain level may be shifted to the employer (school districts and universities) providing those salary increases. The Act provides that during the years used to determine final average salary, the employer must pay to TRS or SURS an amount equal to the present value of the increase in benefits resulting from salary increases above 6%. The employer contribution required by Public Act 94-0004 must be paid in a lump sum within 30 days of the receipt of the bill from the retirement system. The Act specifies that the retirement system must calculate the contribution amount using the same actuarial assumptions and tables used for the most recent actuarial valuation.

The salary increase payment provision for TRS and SURS contained in Public Act 94-0004 does not apply to salaries paid under contracts or collective bargaining agreements entered into, amended, or renewed before the effective date of the Act (June 1, 2005).

Teacher Sick Leave Service Credit (P.A. 94-0004)

Prior to the enactment of P.A. 94-0004, members of TRS could establish up to 2 years of service credit for unused and uncompensated sick leave without making contributions. Public Act 94-0004 provides that if days granted by an employer are in excess of the normal annual sick leave allotment, the employer is required to contribute to TRS the normal cost of the benefits associated with this excess sick leave.

Retention of "Pipeline" Early Retirement Option in TRS (P.A. 94-0004)

An Early Retirement Option for members of TRS was created in 1980 and, prior to 2005, had been extended every 5 years since its inception. (Public Act 91-0017 extended the TRS ERO option until June 30, 2005). If an employee exercised the ERO option (i.e. retires before age 60 with less than 34 years of service) employee and employer contributions were required to avoid discount. The employee contribution was 7% of salary for each year less than age 60 or 35 years of service (whichever is less) and the employer contribution was 20% of salary for each year less than age 60. Public Act 92-0582 removed the employee contribution for members with 34 years of service and Public Act 91-0017 removed the employer contribution requirement for employees who retire with 34 years of service.

Public Act 94-0004 allowed TRS members to participate in the "pipeline" ERO if the member retired between June 30, 2005 and July 1, 2007.

New Early Retirement Option in TRS (P.A. 94-0004)

Public Act 94-0004 created a new ERO effective July 1, 2005. If an employee exercises the new ERO option (retires before age 60) employee and employer contributions are required to avoid discount. The employee contribution is 11.5% of salary for each year less than age 60 or 35 years of service (whichever is less) and the employer contribution is 23.5% of salary for each year less than age 60. In addition, all active TRS members are required to contribute 0.4% of salary towards the cost of ERO. This contribution would be refunded, without interest, if the member does not utilize the ERO, if the member takes a refund from TRS, if the member dies, or if the ERO is terminated.

By June 30, 2012 (and every 5 years thereafter), TRS is required to review the System's ERO experience to determine if the required contributions adequately fund the ERO. The TRS Board of Trustees must submit the results to the Commission on Government Forecasting and Accountability, who must then recommend to the General Assembly (by February 1, 2013) if the required ERO contributions should be adjusted. If the General Assembly does not adjust the required contributions as recommended, the ERO would be terminated at the end of that fiscal year.

Extension of Early Retirement Option for Chicago Teachers (P.A. 94-0004)

Public Act 91-0017 extended the Early Retirement Option in the Chicago Teachers' Pension Fund until June 30, 2005. If an employee exercises that option by retiring before age 60 with less than 34 years of service, employee and employer contributions are required to avoid a reduction in annuity. The employee contribution is 7% of salary for each month less than age 60 or 35 years of service (whichever is less), and the employer contribution is 20% of salary for each year less than age 60. No employee or employer contributions are required for members with 34 years of service. Currently, each employer has the authority to determine whether it should provide an ERO for its employees.

Public Act 94-0004 extends the ERO option to June 30, 2010. The Act also specifies that the employer may not limit the number of ERO participants to less than 200 (rather than 30% of eligible members). The Act also allows the employer and collective bargaining agent to agree to set the limit higher than 200, and to base the allocation for participation on a basis other than seniority.

Application of New Benefits (P.A. 94-0004)

Public Act 94-0004 requires every new benefit increase to identify and provide for additional funding at least sufficient to fund the resulting annual increase in cost as it accrues to the System. Unless the funding inadequacy is corrected by the General Assembly, the benefit increase would expire at the end of the fiscal year.

In addition, Public Act 94-0004 provides that all benefit increases will expire 5 years after the effective date of the increase, unless an earlier date is specified in the legislation that provides the benefit increase. This provision does not apply to the Chicago Teachers' Pension Fund.

Exemptions to 6% End-of-Career Salary Increase Cap (P.A. 94-1057)

P.A. 94-1057 amended both the Downstate Teachers' and State Universities' Articles of the Pension Code to exempt the employer (the university or the school district) from paying the increased contribution associated with certain salary increases above 6% granted during the

employee's final average salary period. The Act applies to specifically enumerated salary increases granted between June 1, 2005 and July 1, 2011 as follows:

- Salary increases paid to teachers or university employees who are ten or more years away from retirement.
- Salary increases that result when a teacher is transferred from one employer to another as a result of school consolidation.
- Salary increases paid to teachers or university employees that are earned as a result of summer school or overload work. (Overload work must be for the sole purpose of academic instruction in excess of the standard number of instruction hours, and the overload pay must be necessary for the educational mission).
- Salary increases due to promotion for which a teacher is required to hold a certificate or supervisory endorsement issued by the State Teacher Certification Board. The certification must be different than what was required for the teacher's previous position, and the position must have existed and been filled by a member for no less than one complete academic year.
- Salary increase due to promotion for which a university employee moves to a higher classification under the State Universities Civil Service System, promotion to a tenure-track faculty position, or promotion to a position recommended on a promotional list created by the Illinois Community College Board.
- Payments to a teacher from the State Board of Education or the State of Illinois over which the school district does not have discretion.
- Salary increases granted to teachers or university employees under the aforementioned conditions after July 1, 2011, but before July 1, 2014, pursuant to a contract or collective bargaining agreement entered into on or after June 1, 2005, but before July 1, 2011.

P.A. 94-1057 also requires both SURS and TRS to file a report with the Governor and General Assembly by January 1, 2007 outlining the number of recalculations performed by school districts or universities, the dollar amount by which each school district or university's contribution was changed due to the recalculation, and the total amount received from each school district or university as a result of P.A. 94-0004. The Act also requires both SURS and TRS to provide an estimate of the increase in state contributions resulting from the aforementioned end-of-career salary increase exemptions.

CTA Pension Funding Requirements (P.A. 94-0839)

P.A. 94-0839 stipulates that, beginning January 1, 2009, the Chicago Transit Authority must make annual contributions to the CTA Pension Fund in order to bring the system's funded ratio to 90% by Fiscal Year 2058. The Act specifies that contributions will be made as a level percentage of payroll over the years remaining to and including FY 2058. The CTA must then make annual contributions in FY 2059 and thereafter at an amount necessary to maintain a 90% funded ratio.

Separation of CTA Pension Fund Retiree Healthcare and Pension Liabilities (P.A. 94-0839)

P.A. 94-0839 requires that pension contributions by the CTA shall not take into account liabilities relating to retiree health care benefits. The Act mandates that the CTA must separate pension funding from retiree healthcare funding by January 1, 2009.

Pension Funding Requirements for Regional Transportation Authority, Metra, and Pace Pension Funds (P.A. 94-0839)

P.A. 94-0839 stipulates that the RTA, Metra, and Pace shall have a general duty to make timely contributions to their respective defined benefit pension plans in accordance with the terms of each plan. If any of the aforementioned funds falls below a 90% funded ratio, the employer will be required to contribute at an amount sufficient to bring the funded ratio up to 90% in accordance with an amortization schedule adopted jointly by the employer and the trustee of the pension fund. The amortization schedule may extend for up to 50 years. P.A. 94-0839 further states that if any of the aforementioned employer-sponsored defined benefit plans reaches a 90% funded level, the employer and the trustee of the fund may cancel the amortization schedule and instead make annual contributions sufficient to maintain a 90% funded ratio.

RTA Oversight of CTA Pension Funding (P.A. 94-0839)

P.A. 94-0839 requires the Regional Transportation Authority to continually review the status of the CTA's pension contributions. If the RTA determines that the CTA is more than one month overdue in making a pension contribution in accordance with its funding plan, the RTA will be required to pay the amount of the overdue contribution to the CTA pension fund out of state funds otherwise payable to the CTA.

Formula Increase for IMRF SLEP Employees (P.A. 94-0712)

Prior to the enactment of P.A. 94-0712, the IMRF Sheriff's Law Enforcement Personnel retirement formula provided an annuity of 2.5% of final earnings for the first 20 years of service, plus 2% of final earnings for the next 10 years of service, plus 1% of final earnings for each year in excess of 30, up to a maximum annuity of 75% of final earnings. The Act changed the SLEP formula for members retiring after July 1, 2004, to 2.5% of final earnings for each year of service and increases the maximum annuity to 80% of final earnings.

95th General Assembly

CTA Pension Fund Management Structure (P.A. 95-0708)

Prior to the enactment of P.A. 95-0708, the committee responsible for the governance and administration of the CTA Pension Fund was known as the Retirement Allowance Committee. The Act abolished this committee and replaced it with an 11 member Board of Trustees. Five members shall be appointed by the Chicago Transit Board; three members shall be appointed by the labor organization representing the highest number of CTA participants; one member shall be appointed by the labor organization representing the second-largest number of CTA participants, and one member shall be appointed by the employees not represented by a labor organization representing the highest or second-highest number of CTA participants. The final member shall be a professional fiduciary who is an expert in pension plan collective bargaining, and shall be selected by the Regional Transportation Authority Board of Directors.

CTA Pension Fund Investment Authority (P.A. 95-0708)

P.A. 95-0708 stipulates that the Board of Trustees may cause retirement plan funds to be invested in any type of investment permitted for the investment of moneys held by any of the State pension or retirement systems, any unit of local government or school district, or any agency or instrumentality thereof. The Act states that the board may, by a vote of at least two-thirds of the trustees, place retirement plan funds under the investment management of the Illinois State Board of Investment.

CTA Pension Fund Benefit Eligibility (P.A. 95-0708)

All individuals who were participants in the CTA Pension Fund prior to the effective date of the Act (Jan. 18, 2008) shall automatically be members of the new retirement fund, and shall continue receiving the same benefits. For all CTA employees hired on or after the effective date, the following conditions with respect to retirement shall be applicable: full retirement benefits at age 64 with 25 years of continuous service, or a reduced retirement benefit at age 55 with 10 years of continuous service.

Pension Contribution Rates for CTA Employees (P.A. 95-0708)

Beginning January 18, 2008, all participating employees shall contribute 6% of compensation, and the CTA shall contribute 12% of compensation to the Plan. For the period ending December 31, 2040, the amount of debt service on any pension obligation bonds will be treated as a credit against the CTA contribution to the Plan, up to a limit of 6% of compensation.

Contribution Increases to CTA Pension Fund (P.A. 95-0708)

P.A. 95-0708 makes the following contribution changes: if the funded ratio of the CTA pension fund is projected to fall below 60% for any year before 2040, the Board of Trustees will calculate as a level percentage of payroll the amount of increased contributions necessary to eliminate the shortfall within 10 years. These additional contributions will be required for each year prior to 2040 with one-third of the increase coming from increased employee contributions and two-thirds coming from increased employer contributions, in excess of normal contribution rates. For the period beginning 2040, the minimum contribution to the retirement Plan for each fiscal year shall be an amount sufficient to increase the funded ratio to 90% by the end of 2059. Participating employees will be responsible for one-third of the required additional contribution and the CTA will be responsible for two-thirds of the required additional contribution. Beginning in 2060, the required total contributions will be the amount necessary to keep the funded ratio at 90% each year, and the contribution shall be funded two-thirds by the CTA and one-third by the participating employees.

Creation of Health Care Trust for CTA Employees (P.A. 95-0708)

P.A. 95-0708 provides the CTA shall take all lawful actions necessary to separate the funding of retiree health benefits from the funding for the pension plan no later than July 1, 2009. A Retiree Health Care Trust shall be established 90 days after the effective date for the purpose of providing retirement health care benefits. The Act also states that the Retiree Health Care Trust shall assume sole responsibility for providing health care benefits to eligible retirees and their dependants and survivors no later than July 1, 2009.

CTA Health Care Trust Board of Trustees (P.A. 95-0708)

The Trust shall be governed and administered by a Board of Trustees consisting of 7 members. Three members shall be appointed by the Chicago Transit Board; one member shall be appointed by the labor organization representing the highest number of CTA participants; one member shall be appointed by the labor organization representing the second-largest number of CTA participants; and one member shall be appointed by the employees not represented by a labor organization representing the highest or second-highest number of CTA participants. The final member shall be a professional fiduciary who has experience in collectively bargained employee pension health plans, and shall be selected by the Regional Transportation Authority Board of Directors. The Act stipulates that the health care trust will not offer any health insurance plan which provides for more than 90% coverage for in-network services or 70% coverage for out-of-network services after any deductible has been paid.

CTA Health Care Trust - Contributions and Investment Authority (P.A. 95-0708)

Contributions into the Trust will come from employee contributions totaling no less than 3% of compensation. The Board of Trustees will also have the discretion to require contributions from retirees, dependants and survivors based upon their years of service, levels of coverage or Medicare eligibility, provided that the total of these contributions do not exceed 45% of the total benefit costs. Funds in the Trust may be invested in the manner described above for other retirement plan moneys. In order to be eligible for retiree health care benefits, the retiree must be at least 55 years of age, retire with 10 or more years of service, and satisfy any other rules that the board may establish.

Pension Bond Issuance for CTA Pension Plan (P.A. 95-0708)

The CTA is authorized to issue \$1.3 billion in new bonds for the pension system. After payment of the costs of issuance and necessary deposits related to debt service, the net proceeds of approximately \$1.1 billion will go only into the Retirement Plan for Chicago Transit Authority Employees. In addition, the CTA is authorized to issue \$639.7 million in new bonds for healthcare funding. After payment of the costs of issuance and necessary deposits related to debt service, the bond sale net proceeds of approximately \$528.8 million will go only into the Retiree Health Care Trust.

STATE EMPLOYEES' GROUP INSURANCE PROGRAM

- Group Insurance Appropriation and Liability History
- FY 2009 Group Health Insurance Liability
- State Employees' Group Health Insurance Liability FY 00 - FY09
- Group Insurance Program Cost Per Participant
- Group Insurance Components
- Changes in the FY 2009 State Employee Group Insurance Program



GROUP INSURANCE

The State Employee Group Insurance Program (SGIP) continues to be a major cost factor in the overall State budget. The Governor's recommended appropriation for the SGIP in FY 2009 was \$1.992 billion. This represents an increase of 5.21% over the enacted FY 2008 budget. The table below shows the appropriation and liability history from FY 2004 to FY 2009, as well as the Commissions estimated liability.

APPROPRIATION AND LIABILITY HISTORY			
FY 2004-2009			
(\$ in Millions)			
Fiscal Year	Appropriation	HFS Liability	CGFA Liability
FY 2004	\$1,609.4	\$1,488.7*	
FY 2005	\$1,718.9	\$1,644.6*	
FY 2006	\$1,779.8	\$1,715.4*	
FY 2007	\$1,884.9	\$1,796.6*	
FY 2008	\$1,983.0	\$1,894.8*	
FY 2009	\$1,991.6	\$1,998.1*	\$2,2021.4*
*Estimated			

Overall, the Commission's FY 2009 estimate is \$23.3 million higher than the FY 2009 estimate from HFS. CGFA's FY 2009 HMO liability estimate is \$16.2 million higher than HFS, CGFA's indemnity medical estimate is \$300 thousand lower than HFS, and CGFA's dental estimate is the same as HFS. CGFA's FY 2009 estimate for prescriptions is \$4.7 million higher than the HFS estimate. The table on the following page compares the difference between the various components of the SGIP liability. The Quality Care Health Plan and the HMO offerings continue to be the largest components of the total liability.

FY 2009 GROUP HEALTH INSURANCE LIABILITY			
(\$ in Millions)			
Liability Component	FY 2008 HFS Estimate	FY 2009 HFS Estimate	FY 2009 CGFA Estimate
QCHP Medical	\$501.0	\$517.5	\$517.2
QCHP Prescriptions	\$199.4	\$205.6	\$210.3
Dental (QCHP/MC)	\$107.5	\$124.5	\$124.5
HMO	\$779.9	\$826.2	\$842.4
Open Access Plan	\$175.0	\$187.4	\$190.5
POS	\$0	\$0	\$0
Mental Health	\$8.6	\$8.4	\$8.4
Vision	\$8.3	\$8.3	\$8.3
Administrative Services (QCHP)	\$22.9	\$22.6	\$22.9
Life	\$79.2	\$84.2	\$83.5
Special Programs (Admin/Int/Other)	\$13.0	\$13.4	\$13.4
TOTAL	\$1,894.9	\$1,998.1	\$2,021.4
% Increase over FY 2008 HFS Estimate		5.4%	6.7%
Rounding may cause slight differences			

The last decade has seen medical inflation increasing in double digits causing many programs to become a strain on state budgets. In FY 2000, the SGIP had a liability of \$974 million. Currently, HFS estimates the liability of the SGIP to be \$1.998 billion for FY 2009. This represents an increase of 105% over the last ten years. The chart on the following page gives a ten year liability history of the SGIP.

STATE EMPLOYEES' GROUP HEALTH INSURANCE LIABILITY

FY 2000 to FY 2009

(\$ in Millions)

Liability Component	2000	2001	2002	2003	2004*	2005*	2006*	2007*	2008*	2009*
QCHP Medical/Rx	496.5	536.9	563.3	584.1	663.6	698.1	694.9	691.6	700.4	723.1
HMO Medical	307.0	364.1	402.1	469.3	542.2	602.9	660.5	711.9	779.9	826.2
Dental	42.4	58.7	60.6	65.7	72.0	91.5	87.6	95.6	107.5	124.5
POS	16.1	7.8	7.6	8.6	-	-	-	-	-	-
Open Access Plan			36.8	54.9	69.9	102.0	125.4	142.3	175.0	187.4
QC Mental Health	11.1	11.0	9.3	9.2	9.5	9.2	8.9	8.8	8.6	8.4
Vision	7.5	10.4	10.9	11.2	11.5	11.7	8.2	8.3	8.3	8.3
Life Insurance	64.8	70.1	61.7	63.6	66.8	69.3	74.1	76.3	79.2	84.2
QC ASC	15.8	16.0	16.3	22.4	21.2	21.4	22.9	8.0	22.9	22.6
Admin/Int/Other	12.88	11.4	11.8	14.3	31.8	38.5	33.8	33.6	13.0	13.4
TOTAL	974.0	1,079.0	1,180.1	1,303.2	1,488.7	1,644.6	1,715.4	1,796.4	1,894.8	1,998.0
% Inc over py	12.5%	10.7%	9.4%	10.4%	14.2%	10.5%	4.3%	4.7%	5.5%	5.4%

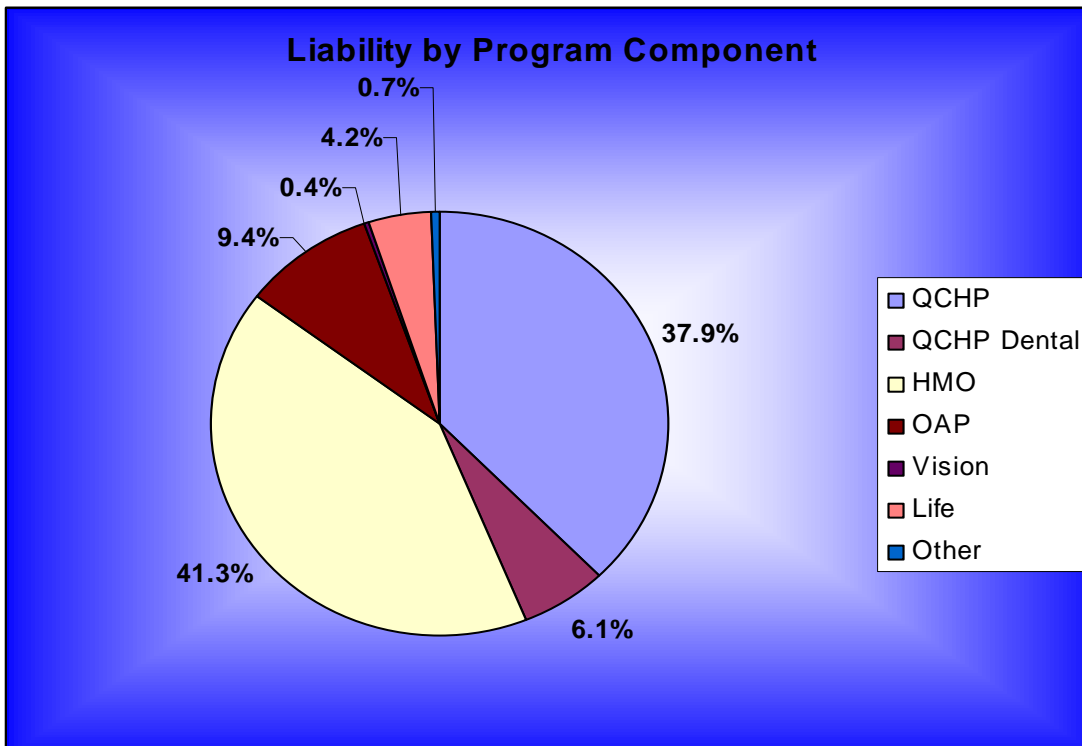
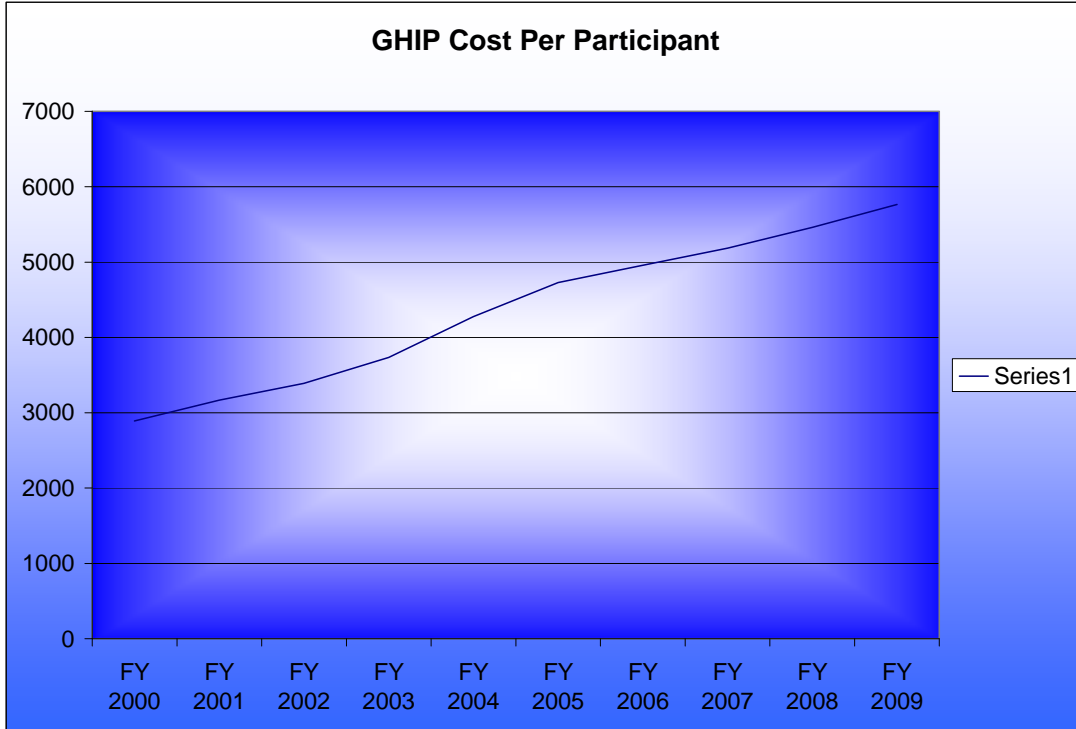
*Estimated

- FY 2004-2009 figures are estimates: Source-HFS
- Rounding causes slight differences in cumulative totals.

It's clearly evident that liability has increased over the last ten years. However, during that same time period, enrollment in the SGIP hasn't fluctuated greatly. From FY 2000 to FY 2008 enrollment in the SGIP increased from 330,813 to 346,936 or 4.8%. Obviously, when the liability increases rapidly, coupled with a nearly flat enrollment population, the cost per participant increases. The estimated cost per participant in FY 2009 is estimated to be approximately \$5,764. In comparison the average cost per participant in FY 2002 was \$3,375. The cost per participant is cheapest for employees enrolled in an HMO (\$4,235) and most expensive for employees enrolled in the State's Quality Care Plan (\$5,780). The graph below shows average cost per participant since FY 2000.

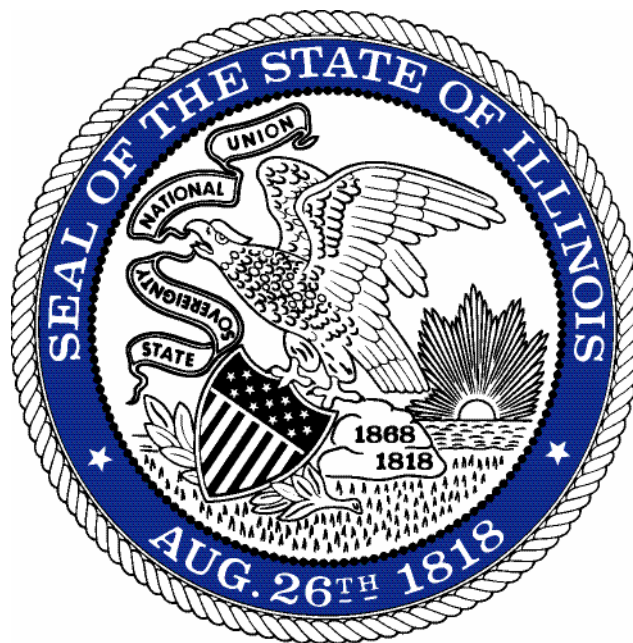
Changes to the FY 2009 SGIP

Changes to the Group Insurance Program are a result of the newly ratified to AFSCME contract. At the time of this report, AFSCME negotiations were not complete. Therefore, the new contract information is not available in this report.



Medicaid

- History of Medicaid
- Medicaid Expenditures by Fund
- Medicaid Liability

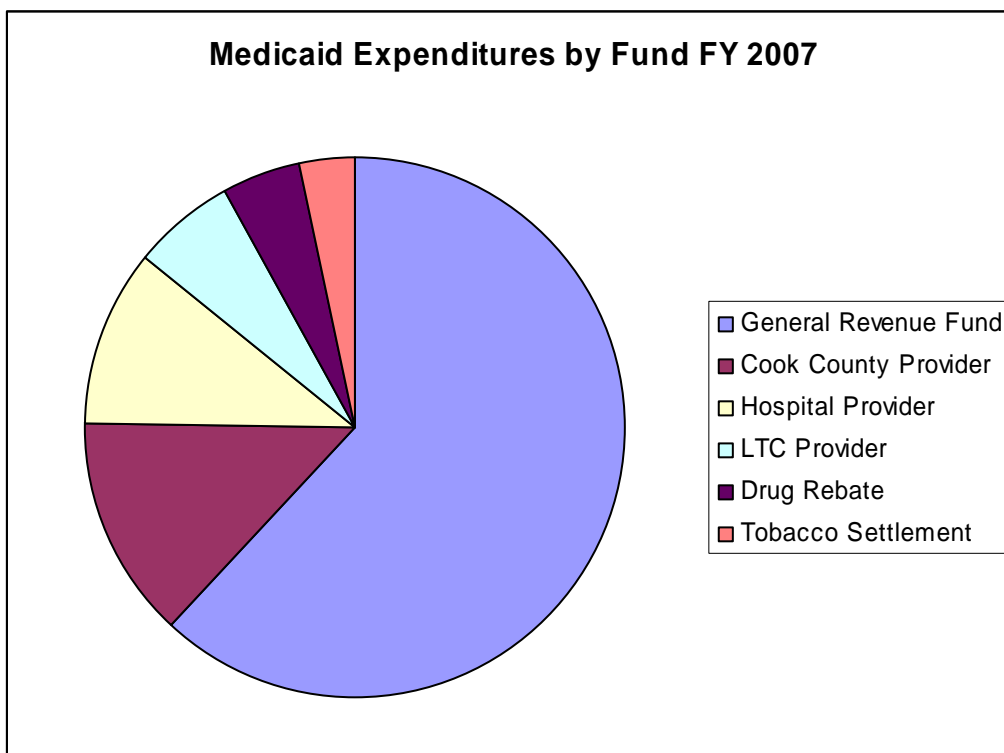


MEDICAID

The Medicaid program provides health insurance to low income families, the disabled and the poor elderly. In 2007, 58 million people nationwide were enrolled in Medicaid programs. Medicaid was enacted on July 30, 1965. Each state administers its own Medicaid program. Participation in Medicaid is strictly voluntary; however, all states participate in the program. The Federal government monitors the Medicaid program. The Centers for Medicare and Medicaid services monitors state programs. Medicaid makes up an average of 22% of each state's budget.

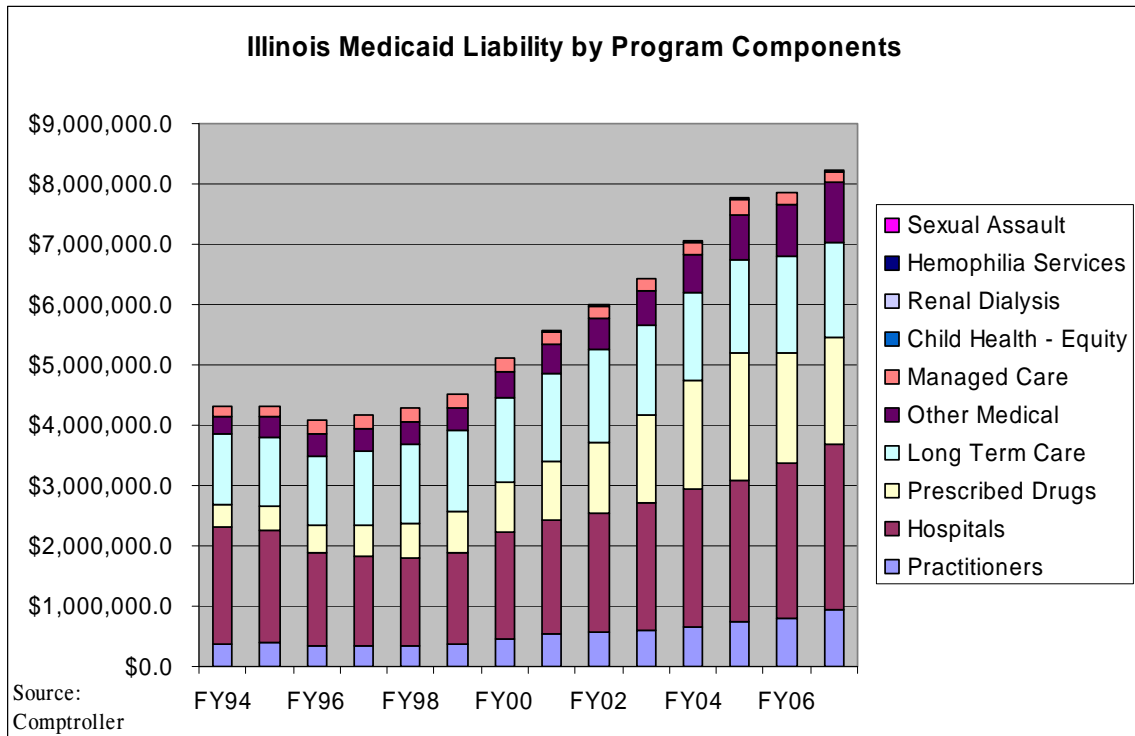
The Medicaid program reaches people of all ages. For low-income children and their parents, Medicaid pays for primary and preventive health care services that these families simply cannot afford. For elderly and disabled people, Medicaid fills gaps in Medicare coverage by helping Medicare beneficiaries with their prescription drug costs as well as other essential services, such as hearing aids and dental care. Medicaid also is the nation's only major source of long-term care financing (\$1 out of every \$2 expended on nursing homes comes from Medicaid), and each year, Medicaid families with the cost of home-based long-term care services.

Total FY 2007 Medicaid expenditures totaled \$11.6 billion. Most of the money that is expended through the Medicaid program is done so out of the State's General Revenue Fund (59.7%) The Cook County Provider Trust Fund, the Hospital Provider Fund and the Long Term Care Fund collectively expended 28.7% to fund Medicaid. Two other funds, the Drug Rebate Fund and Tobacco Settlement Recovery Fund contributed small portions to overall Medicaid expenditures. The chart below shows the various sources that contributed money to the overall program for FY 2007.



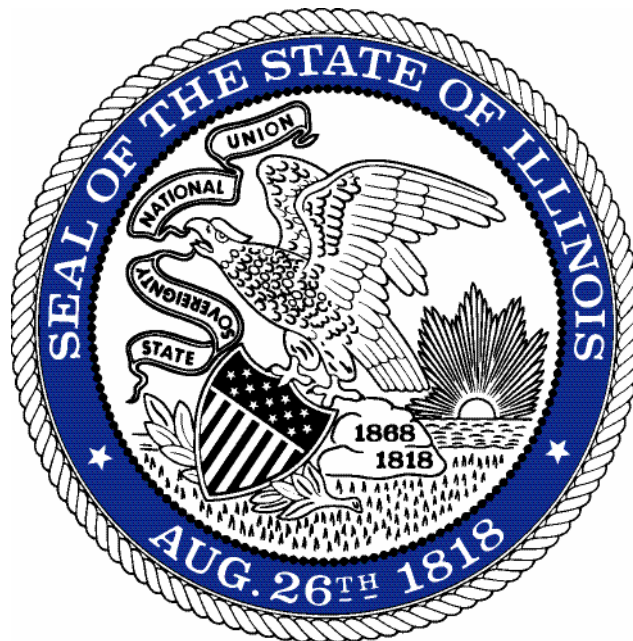
One way to measure the overall growth of the Medicaid program is examining the total liabilities over time. Since FY 1994, the total liability of the Medicaid program grew over 90%. Not surprisingly, the fastest area of growth was prescription drug spending which increased 366.2% from FY 1994 to FY 2007. The chart below gives an overview of Medicaid liabilities from FY 1994 to FY 2007. A number of explanations have been suggested for the rapid growth in Medicaid expenditures. The major factors that are usually cited include:

- Increases in the number of people eligible (due to federal mandates, population growth, economic recessions)
- Increases in the number of old and disabled persons
- Increases in the costs of drugs and the availability of new, expensive drug therapies
- Expansion of services covered and utilization of services
- Technological advances that allow a greater number of critically ill or severely injured individuals to survive and require extensive, costly care
- Increases in payment rates to health care providers
- Presently, the current economic downturn in the economy has added more people to the Medicaid population



FY 2009 & HISTORICAL SPECIAL FUND TRANSFERS

- Special Fund Transfer Summary
- FY 2009 Special Fund Transfers
- FY 2008 Special Fund Transfers
- FY 2007 Special Fund Transfers
- FY 2006 Special Fund Transfers
- FY 2005 Special Fund Transfers
- FY 2004 Special Fund Transfers
- FY 2003 Special Fund Transfers



SPECIAL FUND TRANSFERS

SPECIAL FUND TRANSFERS

Beginning in FY 2003, the State initiated a policy of transferring excess moneys from funds to the General Funds to aid in decreasing the annual budget deficits. This strategy combined several different special transfers:

Fund Sweeps—specific amounts set out in Statute to be transferred in a given fiscal year, which occurred FY 2003 through FY 2007;

Chargebacks—transfers of a specified sum from any fund held by the State Treasurer to the General Revenue Fund in order to defray the State's operating costs for FY 2004 through the end of FY 2007. The total transfer under this Section from any fund in any fiscal year shall not exceed the lesser of (i) 8% of the revenues to be deposited into the fund during that fiscal year or (ii) an amount that leaves a remaining fund balance of 25% of the July 1 fund balance of that fiscal year. Certain funds are exempt from this transfer (30 ILCS 105/8h);

Increased Fees Transfers—transfers from funds receiving increased revenues due to increases in fees. Revenues from increased fees go directly into their specific funds. The increased fee revenues reported here are transfers from these other funds to the General Revenue Fund after the fees have been receipted (30 ILCS 105/8j);

Executive Order #10 Transfers—these transfers are of unexpended appropriations and savings pertaining to functions to be consolidated at CMS, facilities management, audit functions, and staff legal functions. These transfers have only occurred in FY 2004.

Below are the Special Transfer totals for the past six fiscal years. Approximately \$264 million of chargebacks and increased fee transfers in FY 2005 and FY 2006 were blocked by the Treasurer's Office awaiting the settlement of several court cases on the constitutionality of these transfers. Public Act 94-774 allowed \$250 million of these pending transfers to GRF to be redirected in equal shares to the Hospital Provider Fund, Long-term Care Provider Fund, and Drug Rebate Fund. Due to the block by the Treasurer's Office, the Comptroller was not allowed to use these amounts until they were released. The Public Act forced the transfer to GRF, and then the Comptroller's Office transferred the \$250 million out of GRF (1/3 to each) to the three above-mentioned funds.

History of Special Transfers to GRF FY 2003 to FY 2008						
Fiscal Year	Executive Order 10	Chargebacks (8h)	Statute (Funds Sweep)	Repealed Funds	Fee Increase (8j)	TOTAL
FY 2003			\$165,000,000			\$165,000,000
FY 2004	\$5,526,569	\$269,464,457	\$158,514,000		\$88,841,000	\$522,346,026
FY 2005*		\$208,237,815	\$259,881,179		\$37,671,512	\$505,790,506
FY 2006*^		\$140,356,525	\$129,060,833	\$343,900	\$35,309,438	\$305,070,696
FY 2007		\$98,011,513	\$188,345,450		\$28,175,300	\$314,532,263
FY 2008					\$34,255,400	\$314,532,263
TOTAL	\$5,526,569	\$716,070,310	\$900,801,462	\$343,900	\$224,252,650	\$2,127,271,754

*Include the chargebacks and fee increase transfers of \$263,938,498 that were not executed by the Treasurer.

^\$38,068 was placed in regular transfers due to paperwork issues.

The following sections detail annual Special Transfer totals for FY 2008 back through FY 2003 by Fund.

FY 2009

Currently, the only special transfers to be expected for FY 2009 would be transfers from Fee Increases, which for the past few years have hovered around the \$30 million mark. Chargebacks ended in FY 2007 and have not been reinitiated. At the time of printing of this report, there were no fund sweeps in statute for FY 2009. However, sweeps may occur if the Governor signs SB 790, which passed both houses of the General Assembly on September 23, 2008. This legislation would put in statute the transfer of \$221.3 million from specific funds to a newly created FY09 Budget Relief Fund. Amounts may be expended from the Fund only pursuant to specific authorization by appropriation. These appropriations were made in SB 1103, which passed both Houses, and appropriates funds to various agencies that are to be in addition to any other appropriations in FY09 for the stated purposes. The appropriations will go to programs and personnel cut at State Agencies, including the Department of Human Services, the Department on Aging, the Department of Children and Family Services, the Department of Public Health, the Department of Healthcare and Family Services for programs for Mental Illness, Developmental Disabilities, Drug Addiction, and medical research. Funding would also be restored to the Department of Natural Resources and the Historic Preservation Agency for personnel and to keep parks and historic sites from closing. Other funding restored was for cuts to agency budgets such as the Attorney General's Office and several Legislative Commissions. The following list details the fund sweeps in SB 790 to the FY09 Budget Relief Fund if it were to become law.

FY09 FUND SWEEPS (SB 0790)		
No.	Fund	Statutory Amount
0014	Food and Drug Safety	\$250,000
0016	Teacher Certificate Fee Revolving	\$250,000
0018	Transportation Regulatory	\$500,000
0021	Financial Institution	\$2,000,000
0022	General Professions Dedicated	\$5,000,000
0031	Drivers Education	\$1,000,000
0039	State Boating Act	\$500,000
0040	State Parks	\$250,000
0041	Wildlife & Fish	\$5,000,000
0050	Mental Health	\$5,000,000
0054	State Pensions	\$5,000,000
0057	IL State Pharmacy Disciplinary	\$250,000
0059	Pubic Utility	\$5,000,000
0069	Natural Heritage Endowment Trust	\$250,000
0074	EPA Special State Projects Trust	\$1,000,000
0078	Solid Waste Management	\$2,000,000
0089	Subtitle D Management	\$250,000
0093	IL State Medical Disciplinary	\$5,000,000
0151	Registered CPAs' Admin & Disciplinary	\$500,000
0163	Weights and Measures	\$1,000,000
0179	Injured Workers' Benefit	\$500,000
0193	Local Gov't. Health Insurance Reserve	\$1,000,000
0195	IPTIP Administrative Trust	\$250,000

FY09 FUND SWEEPS (SB 0790)		
No.	Fund	Statutory Amount
0205	IL Farmer & Agri-Business Loan Guarantee	\$1,000,000
0207	Pollution Control Board State Trust	\$250,000
0215	Capitol Development Board Revolving	\$250,000
0218	Professions Indirect Cost	\$2,000,000
0222	State Police DUI	\$250,000
0224	Asbestos Abatement	\$2,000,000
0238	IL Health Facilities Planning	\$1,000,000
0245	Fair and Exposition	\$500,000
0251	Dept. of Labor Special State Trust	\$250,000
0257	Abandoned Mined Lands Reclamation Set Aside	\$5,000,000
0258	Nursing Dedicated & Professional	\$2,000,000
0259	Optometric Licensing & Disciplinary Board	\$200,000
0260	Fish & Wildlife Endowment	\$500,000
0261	Underground Resources Conservation Enforcement Trust	\$200,000
0265	State Rail Freight Loan Repayment	\$2,000,000
0281	IL Tax Increment	\$250,000
0285	Long Term Care Monitor/Receiver	\$1,000,000
0286	IL Affordable Housing Trust	\$2,000,000
0288	Community Water Supply Lab	\$200,000
0290	Fertilizer Control	\$250,000
0294	Used Tire Management	\$1,000,000
0301	Working Capital Revolving	\$500,000
0303	State Garage Revolving	\$1,000,000
0304	Statistical Services Revolving	\$2,000,000
0310	Tax Recovery	\$250,000
0312	Communications Revolving	\$1,000,000
0314	Facilities Management Revolving	\$1,000,000
0317	Professional Services	\$2,000,000
0332	Workers' Compensation Revolving	\$1,000,000
0339	IL Community College Board Contracts & Grants	\$250,000
0340	Public Health Lab Services Revolving	\$500,000
0341	Provider Inquiry Trust	\$250,000
0342	Audit Expense	\$3,250,000
0344	Care Provider Fund for Persons w/ a Developmental Disability	\$1,000,000
0353	State Pheasant	\$250,000
0356	Law Enforcement Camera Grant	\$800,000
0357	Child Labor & Day and Temporary Labor Services Enforcement	\$500,000
0360	Lead Poisoning, Screening, Prevention, and Abatement	\$250,000
0365	Health & Human Services Medicaid Trust	\$5,000,000
0369	Feed Control	\$250,000
0371	Innovations in Long-term Care Quality Demonstration Grants	\$1,000,000
0372	Plumbing Licensure & Program	\$750,000
0380	Corporate Franchise Tax Refund	\$200,000
0384	Tax Compliance and Admin	\$250,000

No.	Fund	Statutory Amount
0386	Appraisal Administration	\$250,000
0390	IL Habitat Endowment Trust	\$2,000,000
0391	IL Habitat	\$1,000,000
0397	Trauma Center	\$2,000,000
0421	Public Aid Recoveries Trust	\$3,000,000
0422	Alternate Fuels Fund	\$2,000,000
0452	IL Tourism Tax	\$250,000
0502	Early Intervention Services Revolving	\$1,000,000
0514	State Asset Forfeiture	\$1,000,000
0520	Federal Asset Forfeiture	\$500,000
0523	Dept. of Corrections Reimbursement & Education	\$1,500,000
0524	Health Facility Plan Review	\$500,000
0537	State Offender DNA ID System	\$250,000
0538	IL Historic Sites	\$250,000
0546	Public Pension Regulation	\$250,000
0548	Drycleaner Environmental Response Trust	\$2,000,000
0549	IL Charity Bureau	\$200,000
0564	Renewable Energy Resources Trust	\$5,000,000
0569	School Technology Revolving Loan	\$500,000
0571	Energy Efficiency Trust	\$1,000,000
0574	Off-Highway Vehicle Trails	\$250,000
0576	Pesticide Control	\$500,000
0600	AG Whistleblower Reward & Protection	\$8,250,000
0611	Fund For Illinois' Future	\$10,000,000
0613	Wireless Carrier Reimbursement	\$5,000,000
0617	CDB Contributory Trust	\$2,000,000
0621	International Tourism	\$5,000,000
0629	Real Estate Recovery	\$250,000
0632	Horse Racing	\$250,000
0635	Death Certificate Surcharge	\$500,000
0637	State Police Wireless Service Emergency	\$1,000,000
0641	Auction Regulation Administration	\$500,000
0643	Auction Recovery	\$200,000
0690	DHS Private Resources	\$500,000
0702	Assisted Living & Shared Housing Regulatory	\$100,000
0705	State Police Whistleblower Reward and Protection	\$2,000,000
0728	Drug Rebate	\$3,000,000
0731	IL Clean Water	\$5,000,000
0733	Tobacco Settlement Recovery	\$3,000,000
0738	Alternative Compliance Market Account	\$200,000
0739	Group Workers' Comp Pool Insolvency	\$250,000
0740	Medicaid Buy-In Program Revolving	\$500,000
0746	Home Inspector Admin	\$500,000
0757	Child Support Administrative	\$1,000,000

No.	Fund	Statutory Amount
0763	Tourism Promotion	\$5,000,000
0764	Pet Population Control	\$250,000
0796	Nuclear Safety Emergency Preparedness	\$3,000,000
0776	Presidential Library and Museum Operating	\$500,000
0808	Medical Special Purpose Trust	\$500,000
0821	Dram Shop	\$500,000
0823	IL State Dental Disciplinary	\$1,000,000
0828	Hazardous Waste	\$1,000,000
0845	Environmental Protection Trust	\$250,000
0850	Real Estate License Admin *	\$5,000,000
0858	Land Reclamation	\$250,000
0879	Traffic & Criminal Conviction Surcharge	\$1,000,000
0884	DNR Special Projects	\$500,000
0896	Public Health Special State Projects	\$3,000,000
0900	Petroleum Violation	\$1,000,000
0905	IL Forestry Development	\$500,000
0906	State Police Services	\$6,000,000
0907	Health Insurance Reserve	\$5,000,000
0920	Metabolic Screening & Treatment	\$500,000
0921	DHS Recoveries Trust	\$1,000,000
0922	Insurance Producer Administration	\$3,000,000
0936	Rail Freight Loan Repayment	\$1,000,000
0942	Low-Level Radioactive Waste Facility Development & Operation	\$250,000
0944	Environ Protection Permit and Inspect	\$1,500,000
0951	Narcotics Profit Forfeiture	\$250,000
0953	State Migratory Waterfowl Stamp	\$500,000
0954	IL State Podiatric Disciplinary	\$200,000
0962	Park & Conservation	\$2,000,000
0969	Local Tourism	\$5,000,000
0973	Build IL Capital Revolving Loan	\$2,000,000
0975	Large Business Attraction	\$500,000
0993	Public Infrastructure Construction Loan Revolving	\$1,000,000
0994	IL Agricultural Loan Guarantee	\$2,000,000
0997	Insurance Financial Regulation	\$5,000,000
Total		\$221,250,000

*This Fund can not be transferred due to a court order, which has been in effect since the Administration tried to transfer fund sweeps from the Fund in FY 2007. If it is not transferred, then the total of fund sweeps would be decreased by \$5 million to approximately \$216.3 million.

FY 2008

Special Transfers to the General Revenue Fund in FY 2008 consisted of \$34 million of Increased Fees Transfers, transferred in June, allowed under section 8j of the State Finance Act. Revenues from increased fees go directly into their specific funds or into the General Revenue Fund through Other Sources. The increased fee revenues reported here are transfers from these other funds to the General Revenue Fund after the fees have been receipted. No fund sweeps were approved for FY 2008 and the authority for chargebacks ended in FY 2007. Below is a detailed list of the transfers.

FY 2008 Increased Fees Transfers [30 ILCS 105/8j]		
FUND #	FUND NAME	June
0021	Financial Institution Fund	\$1,500,000
0059	Public Utility Fund	\$831,300
0163	Weights and Measures Fund	\$29,100
0290	Fertilizer Control Fund	\$95,000
0294	Used Tire Management Fund	\$5,100,000
0386	Appraisal Administration Fund	\$600,000
0731	Illinois Clean Water Fund	\$9,900,000
0922	Insurance Producer Administration Fund	\$8,000,000
0944	Environmental Protection Permit & Inspection Fund	\$200,000
0997	Insurance Financial Regulation Fund	\$8,000,000
	TOTAL	\$34,255,400

In FY 2008, transfers of funds from different agencies for consolidated services provided by the State continued to the following funds: Professional Services Fund, Professions Indirect Cost Fund, and the Workers' Compensation Revolving Fund. Following is a breakdown by fund of the FY 2008 transfers.

FY 2008 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$3,310,100		\$57,309,391	\$60,619,491
0011	Road Fund	\$2,147,800		\$30,049,900	\$32,197,700
0012	Motor Fuel Tax			\$153,500	\$153,500
0014	Food & Drug Safety Fund	\$3,300		\$4,000	\$7,300
0016	Teacher Certificate Fee Revolving			\$13,800	\$13,800
0018	Transportation Regulatory			\$22,700	\$22,700
0021	Financial Institution	\$13,000	\$315,654	\$27,500	\$356,154
0022	General Professions Dedicated	\$8,600	\$4,107,393	\$60,000	\$4,175,993
0039	State Boating Act Fund	\$27,200		\$129,900	\$157,100
0040	State Parks Fund	\$22,100		\$96,600	\$118,700
0044	Lobbyist Registration Admin			\$3,350	\$3,350
0045	Agricultural Premium Fund	\$59,800		\$73,300	\$133,100
0047	Fire Prevention	\$30,000		\$90,233	\$120,233
0050	Mental Health			\$13,910,000	\$13,910,000
0057	IL State Pharmacy Disciplinary	\$2,800	\$2,358,098	\$8,200	\$2,369,098
0059	Public Utility Fund			\$123,200	\$123,200
0071	Firearm Owner's Notification			\$567	\$567
0072	Underground Storage Tank			\$31,000	\$31,000
0078	Solid Waste Management	\$37,900		\$59,700	\$97,600
0085	IL Gaming Law Enforcement	\$7,300		\$15,700	\$23,000
0089	Subtitle D Management	\$4,700		\$5,700	\$10,400
0093	Il State Medical Disciplinary	\$8,700	\$2,108,300	\$61,200	\$2,178,200
0118	Facility Licensing	\$1,100		\$2,700	\$3,800
0129	State Gaming			\$61,074	\$61,074
0137	Plugging & Restoration Fund	\$1,100		\$6,600	\$7,700
0145	Explosives Regulatory			\$2,300	\$2,300
0146	Aggregate Operation Regulatory			\$3,600	\$3,600
0147	Coal Mining Regulatory			\$7,000	\$7,000
0151	Reg CPA Admin & Disciplinary		\$167,106	\$2,400	\$169,506
0152	State Crime Laboratory Fund	\$1,400			\$1,400
0163	Weights and Measures	\$5,000		\$30,300	\$35,300
0167	Division of Corp Regis LLP			\$1,250	\$1,250
0175	IL School Asbestos Abatement	\$2,200		\$13,600	\$15,800
0184	Violence Prevention Fund	\$5,200			\$5,200
0185	Secretary of State Special License Plate			\$8,150	\$8,150
0215	Capital Development Board Revolving	\$14,900		\$17,100	\$32,000
0220	DCFS Children's Services Fund	\$1,294,000		\$23,300	\$1,317,300
0238	IL Health Facilities Planning	\$3,200		\$19,500	\$22,700
0240	Emergency Public Health	\$7,600		\$4,300	\$11,900
0243	Credit Union		\$588,823		\$588,823
0244	Savings & Resid Finance Reg		\$1,316,640		\$1,316,640
0245	Fair & Exposition Fund	\$3,800			\$3,800
0258	Nursing Dedicated & Professional	\$5,800	\$1,820,420	\$9,600	\$1,835,820
0259	Optometric License. & Discip. Board	\$1,000		\$3,200	\$4,200
0261	Underground Resources Conserv. Enforc.			\$11,800	\$11,800
0265	State Rail Freight Loan Repayment	\$6,500			\$6,500
0285	Long Term Care Monitor/Receive			\$3,500	\$3,500
0286	IL Affordable Housing Trust	\$118,900			\$118,900

FY 2008 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0288	Community Water Supply Lab	\$10,100		\$2,700	\$12,800
0292	Securities Investors Education			\$1,900	\$1,900
0294	Used Tire Management	\$17,600		\$19,800	\$37,400
0298	Natural Areas Acquisition Fund	\$15,600		\$75,800	\$91,400
0299	Open Space Lands Acquis. & Devel.	\$49,400		\$25,700	\$75,100
0301	Working Capital Revolving	\$127,100		\$283,400	\$410,500
0303	State Garage Revolving	\$93,100		\$670,400	\$763,500
0304	Statistical Servs Revolving	\$183,000		\$676,850	\$859,850
0309	Air Transportation Revolving	\$2,000			\$2,000
0312	Communications Revolving	\$306,100		\$619,100	\$925,200
0314	Facilities Management Revolving	\$126,000		\$1,158,200	\$1,284,200
0317	Professional Services			\$624,100	\$624,100
0323	Motor Vehicle Review Board			\$4,450	\$4,450
0336	Environmental Lab Certification	\$1,400		\$1,800	\$3,200
0340	Public Health Lab Services Revolving	\$5,900		\$4,900	\$10,800
0341	Provider Inquiry Trust	\$1,800			\$1,800
0360	Lead Poisoning Screening	\$8,200		\$14,700	\$22,900
0362	Securities Audit & Enforcement Fund			\$37,650	\$37,650
0363	Dept of Business Services Sp Ops			\$31,000	\$31,000
0369	Feed Control Fund	\$2,500		\$17,400	\$19,900
0370	Tanning Facility Permit			\$4,200	\$4,200
0372	Plumbing Lic. And Program	\$3,500		\$19,500	\$23,000
0378	Insurance Premium Tax Refund	\$7,900			\$7,900
0384	Tax Compliance and Admin	\$5,400		\$15,800	\$21,200
0386	Appraisal Administration	\$2,900	\$315,816	\$3,200	\$321,916
0387	Small Bus Environmental Assist			\$3,900	\$3,900
0397	Trauma Center	\$40,400			\$40,400
0422	Alternate Fuels	\$1,500			\$1,500
0483	Secretary of State Special Serv			\$64,500	\$64,500
0514	State Asset Forfeiture	\$8,300			\$8,300
0523	Dept. Of Corrections Reimbursement	\$79,400		\$863,533	\$942,933
0524	Health Facility Planning Review	\$3,500		\$18,100	\$21,600
0536	LEADS Maintenance Fund	\$6,100			\$6,100
0537	State Offender DNA ID System	\$1,700			\$1,700
0538	IL Historic Sites Fund	\$4,500		\$1,867	\$6,367
0546	Public Pension Regulation Fund	\$2,300	\$696,796	\$6,200	\$705,296
0562	Pawnbroker Regulation		\$7,422		\$7,422
0564	Renewable Energy Resource Trust	\$30,100		\$3,500	\$33,600
0571	Energy Efficiency Trust	\$8,400		\$4,200	\$12,600
0576	Pesticide Control	\$6,700		\$35,900	\$42,600
0608	Partners for Conservation	\$30,900		\$34,200	\$65,100
0614	Capital Litigation			\$2,938	\$2,938
0621	International Tourism Fund	\$13,100			\$13,100
0622	Motor Vehicle License Plate			\$43,150	\$43,150
0627	Public Transportation Fund	\$705,900			\$705,900
0632	Horse Racing	\$18,700		\$11,900	\$30,600
0635	Death Certificate Surcharge	\$1,900		\$7,700	\$9,600
0637	State Police Wireless Service Emergency	\$1,000			\$1,000

FY 2008 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0641	Auction Regulation Administration		\$10,821	\$1,100	\$11,921
0648	Downstate Public Transportation	\$112,700			\$112,700
0649	Motor Carrier Safety Inspection	\$6,600		\$34,200	\$40,800
0705	State Police Whistleblower Reward/Protect	\$1,900			\$1,900
0708	IL Standard Breeders	\$4,400			\$4,400
0709	IL Thoroughbred Breeders	\$6,700		\$5,200	\$11,900
0711	State Lottery			\$117,200	\$117,200
0731	IL Clean Water Fund	\$17,700		\$19,700	\$37,400
0732	Secretary of State DUI Adminis			\$4,400	\$4,400
0746	Home Inspector Administration		\$228,565		\$228,565
0757	Child Support Administrative	\$435,100		\$510,333	\$945,433
0763	Tourism Promotion	\$88,600		\$57,100	\$145,700
0768	IL Math & Science Acad Income			\$2,600	\$2,600
0770	Digital Divide Elimination	\$11,700			\$11,700
0776	Pres. Library & Museum Operating	\$4,700		\$28,700	\$33,400
0795	Bank & Trust Company		\$3,825,000		\$3,825,000
0802	Personal Property Tax Replacement			\$61,200	\$61,200
0821	Dram Shop	\$11,400		\$28,700	\$40,100
0823	IL State Dental Disciplinary	\$2,000	\$413,559	\$5,500	\$421,059
0840	Hazardous Waste Research	\$1,300			\$1,300
0850	Real Estate License Admin		\$419,543		\$419,543
0863	Cycle Rider Safety Training	\$2,100		\$6,200	\$8,300
0879	Traffic & Crim Conviction Surcharge	\$32,600		\$102,400	\$135,000
0888	Design Professional Admin & Insurance	\$2,000	\$105,344	\$4,300	\$111,644
0906	State Police Services	\$47,300		\$225,400	\$272,700
0920	Metabolic Screening & Treatment	\$16,000		\$50,500	\$66,500
0922	Insurance Producer Admin	\$31,100	\$4,575,000	\$61,100	\$4,667,200
0925	Coal Technology Develop Assist	\$43,900		\$18,800	\$62,700
0938	Hearing Instrument Dispen Exam			\$1,100	\$1,100
0944	Environ Protect Permit & Inspection	\$32,300		\$33,100	\$65,400
0954	IL State Podiatric Disciplinary		\$167,807		\$167,807
0962	Park & Conservation	\$41,300		\$164,200	\$205,500
0969	Local Tourism	\$34,700		\$4,300	\$39,000
0973	Build IL Capital Revolving Loan	\$10,700		\$17,100	\$27,800
0974	IL Equity	\$1,900			\$1,900
0975	Large Business Attraction	\$5,600		\$3,100	\$8,700
0982	IL Beach Marina			\$23,600	\$23,600
0984	International & Promotional Fund	\$1,500			\$1,500
0993	Public Infra. Construction Loan Revolving	\$3,100			\$3,100
0997	Insurance Financial Regulation	\$42,800	\$3,438,254	\$85,300	\$3,566,354
	TOTAL	\$10,142,600	\$26,986,361	\$109,571,285	\$146,700,246

FY 2007

Public Act 94-0839 made more changes to the statutes controlling special transfers. It eliminated the mandatory repayment from selected fund sweeps to the GRF if there is insufficient money coming into the fund. The Act removes 16 funds from the sweeps lists due to legal issues prohibiting their diversion to GRF, and prohibits chargebacks from the newly created Pension Stabilization Fund. June had a final flurry of transfers from fee increases and chargebacks, with this being the last year that chargebacks are allowed by law. Special transfers to the General Revenue Fund for FY 2007 include approximately \$188.3 million in fund sweeps, \$98.0 million in chargebacks, and \$28.2 million of increased fee revenue transfers. Total special transfers for FY 2007 equal \$314.5 million, an increase of \$9.5 million (3.1%) over FY 2006.

Special Transfers in FY 2007 [PA 94-0839]					
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0014	Food & Drug Safety	\$111,300	\$421,000		\$532,300
0019	Grade Crossing Protection	\$2,160,000	\$4,000,000		\$6,160,000
0021	Financial Institution	\$577,100		\$1,981,000	\$2,558,100
0022	General Professions Dedicated	\$768,600	\$5,000,000		\$5,768,600
0023	Economic Research and Information	\$3,600	\$25,000		\$28,600
0024	IL Dept. of Ag. Laboratory Services	\$62,400	\$0		\$62,400
0031	Drivers Education		\$900,000		\$900,000
0039	State Boating Act			\$1,400,000	\$1,400,000
0040	State Parks	\$893,900	\$1,046,000		\$1,939,900
0044	Lobbyist Registration Administration	\$51,000		\$100,000	\$151,000
0045	Agricultural Premium	\$2,041,400			\$2,041,400
0057	IL State Pharmacy Disciplinary	\$140,400	\$3,000,000		\$3,140,400
0059	Public Utility	\$2,045,400	\$440,000	\$70,000	\$2,555,400
0071	Firearm Owner's Notification	\$17,900			\$17,900
0078	Solid Waste Management		\$200,000	\$728,600	\$928,600
0085	Illinois Gaming Law Enforcement	\$311,980	\$652,000		\$963,980
0089	Subtitle D Management		\$300,000		\$300,000
0109	CDLIS/AAMVA Net Trust	\$86,400			\$86,400
0111	Toxic Pollution Prevention	\$1,400			\$1,400
0113	Community Health Center Care	\$19,500	\$100,000		\$119,500
0115	Safe Bottled Water	\$1,400			\$1,400
0118	Facility Licensing	\$45,900			\$45,900
0130	School District Emergency Financial Assistance	\$55,900	\$1,325,000		\$1,380,900
0137	Plugging & Restoration	\$41,900			\$41,900
0145	Explosives Regulatory		\$23,000		\$23,000
0146	Aggregate Operation Regulatory		\$33,000		\$33,000
0147	Coal Mining Regulatory		\$50,000		\$50,000
0151	Registered CPA Administration & Disciplinary	\$124,400	\$1,000,000		\$1,124,400

Special Transfers in FY 2007 [PA 94-0839]

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0152	State Crime Laboratory	\$66,500			\$66,500
0153	Agrichemical Incident Response Trust		\$200,000		\$200,000
0163	Weights and Measures	\$271,500	\$600,000	\$29,100	\$900,600
0167	Registered Limited Liability Partnership		\$416,250		\$416,250
0175	Illinois School Asbestos Abatement	\$51,000			\$51,000
0184	Violence Prevention	\$45,000			\$45,000
0193	Local Government Health Insurance		\$1,000,000		\$1,000,000
0195	IPTIP Administrative Trust		\$700,000		\$700,000
0215	Capital Development Board Revolving	\$320,225			\$320,225
0218	Professions Indirect Cost		\$500,000		\$500,000
0222	State Police DUI	\$93,700	\$150,000		\$243,700
0224	Asbestos Abatement		\$500,000		\$500,000
0238	IL Health Facilities Planning	\$237,400			\$237,400
0240	Emergency Public Health	\$275,500		\$300,000	\$575,500
0245	Fair & Exposition	\$132,900	\$200,000		\$332,900
0246	State Police Vehicle		\$144,000		\$144,000
0251	Dept. of Labor Special State Trust		\$162,000		\$162,000
0258	Nurse Dedicated & Professional		\$3,000,000		\$3,000,000
0259	Optometric Licensing & Disciplinary Committee	\$12,200			\$12,200
0261	Underground Resource Conservation Enforcement	\$54,600	\$100,000		\$154,600
0262	Mandatory Arbitration		\$906,000		\$906,000
0276	Drunk & Drugged Driving Prevention	\$147,800			\$147,800
0278	Income Tax Refund		\$44,000,000		\$44,000,000
0285	Long-Term Care Monitor/Receiver	\$141,300	\$300,000		\$441,300
0288	Community Water Supply Lab		\$200,000		\$200,000
0290	Fertilizer Control	\$46,200		\$95,000	\$141,200
0292	Securities Investors Education	\$176,000			\$176,000
0294	Used Tire Management		\$1,000,000	\$5,000,000	\$6,000,000
0298	Natural Areas Acquisition	\$1,459,600	\$5,000,000		\$6,459,600
0299	Open Space Lands Acquisition and Development	\$3,408,800			\$3,408,800
0301	Working Capital Revolving	\$580,000			\$580,000
0303	State Garage Revolving		\$691,300		\$691,300
0304	Statistical Services Revolving	\$2,000,000	\$231,600		\$2,231,600
0308	Paper and Printing Revolving		\$9,900		\$9,900
0309	Air Transportation Revolving		\$100,000		\$100,000
0310	Tax Recovery		\$150,000		\$150,000
0312	Communications Revolving	\$1,500,000	\$1,076,800		\$2,576,800
0314	Facilities Management Revolving		\$111,900		\$111,900
0317	Professional Services		\$1,064,800		\$1,064,800
0323	Motor Vehicle Review Board	\$18,600		\$82,500	\$101,100
0331	Treasurer's Rental Fee		\$100,000		\$100,000
0332	Workers Compensation Revolving		\$530,800		\$530,800
0340	Public Health Services Revolving	\$62,300			\$62,300

Special Transfers in FY 2007 [PA 94-0839]

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0342	Audit Expense	\$1,528,800	\$1,800,000		\$3,328,800
0362	Securities Audit and Enforcement	\$1,328,000	\$695,000		\$2,023,000
0363	Dept. Business Service Spec. Ops	\$440,000	\$7,650,000	\$800,000	\$8,890,000
0368	Drug Treatment	\$247,600			\$247,600
0369	Feed Control	\$76,000		\$144,100	\$220,100
0370	Tanning Facility Permit	\$27,600			\$27,600
0371	Innovations in Long-term Care Quality Demonstration Grants	\$63,500	\$300,000		\$363,500
0372	Plumbing Licensure & Program	\$128,100			\$128,100
0373	State Treasurer's Bank Service		\$5,000,000		\$5,000,000
0380	Corporate Franchise Tax Refund	\$230,000	\$1,400,000	\$245,000	\$1,875,000
0384	Tax Compliance & Administration	\$198,508	\$429,400		\$627,908
0386	Appraisal Administration	\$48,000	\$1,000,000	\$200,000	\$1,248,000
0397	Trauma Center	\$1,318,000	\$5,000,000		\$6,318,000
0421	Public Aid Recoveries Trust		\$8,611,000		\$8,611,000
0422	Alternative Fuels	\$124,800			\$124,800
0436	Safety Responsibility	\$76,000			\$76,000
0514	State Asset Forfeiture	\$202,400	\$250,000		\$452,400
0524	Health Facility Plan Review	\$155,000	\$166,000		\$321,000
0536	LEADS Maintenance	\$159,100	\$77,000		\$236,100
0537	State Offender DNA ID System	\$247,300			\$247,300
0538	IL Historic Sites		\$134,400		\$134,400
0546	Public Pension Regulation	\$56,000	\$50,000		\$106,000
0562	Pawnbroker Regulation	\$11,600	\$100,000		\$111,600
0567	Charter Schools Revolving		\$1,200,000		\$1,200,000
0569	School Technology Revolving Loan	\$243,900			\$243,900
0571	Energy Efficiency Trust	\$240,000			\$240,000
0576	Pesticide Control	\$124,000			\$124,000
0589	Trans. Safety Highway Hire-back	\$27,800			\$27,800
0600	AG Whistleblower Reward & Protection		\$1,000,000		\$1,000,000
0613	Wireless Carrier Reimbursement	\$1,583,700	\$8,000,000		\$9,583,700
0621	International Tourism	\$719,500	\$3,000,000		\$3,719,500
0629	Real Estate Recovery		\$200,000		\$200,000
0632	Horse Racing	\$891,000			\$891,000
0635	Death Certificate Surcharge	\$151,100	\$1,000,000		\$1,151,100
0637	State Police Wireless Service Emergency	\$116,900			\$116,900
0643	Auction Recovery		\$50,000		\$50,000
0648	Downstate Public Transportation	\$6,000,100			\$6,000,100
0649	Motor Carrier Safety Inspection	\$182,100	\$150,000		\$332,100
0702	Assisted Living and Shared Housing Reg.	\$13,600			\$13,600
0705	Whistleblower Reward & Protection	\$109,300	\$750,000		\$859,300
0708	IL Standardbred Breeders	\$134,800			\$134,800
0712	Post Transplant Maintenance and Retention		\$75,000		\$75,000
0731	IL Clean Water	\$839,100		\$9,400,000	\$10,239,100
0733	Tobacco Settlement Recovery	\$43,592,400	\$19,900,000		\$63,492,400
0738	Alternative Compliance Market Account	\$28,000			\$28,000
0740	Medicaid Buy-In Program Revolving		\$319,000		\$319,000
0746	Home Inspector Administration	\$100,700	\$200,000		\$300,700
0763	Tourism Promotion	\$3,260,300	\$4,000,000		\$7,260,300

Special Transfers in FY 2007 [PA 94-0839]					
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0769	Lawyers Assistance Program		\$67,200		\$67,200
0770	Digital Divide Elimination	\$242,400			\$242,400
0776	Presidential Library and Museum		\$750,000		\$750,000
0821	Dram Shop	\$469,300	\$112,000	\$1,600,000	\$2,181,300
0823	IL State Dental Disciplinary	\$376,200	\$250,000		\$626,200
0879	Traffic & Criminal Conviction Surcharge		\$250,000		\$250,000
0888	Design Professionals Administration & Investigation	\$96,300	\$100,000		\$196,300
0903	State Surplus Property Revolving		\$6,300		\$6,300
0906	State Police Services	\$2,461,100	\$200,000		\$2,661,100
0907	Health Insurance Reserve		\$21,000,000		\$21,000,000
0910	Youth Drug Abuse Prevention	\$33,800			\$33,800
0921	DHS Recoveries Trust	\$1,113,400	\$3,591,800		\$4,705,200
0922	Insurance Producer Administration	\$1,221,100	\$2,000,000	\$3,000,000	\$6,221,100
0925	Coal Technology Development Assistance	\$1,759,900			\$1,759,900
0930	Senior Citizens Real Estate Deferred Tax Revolving	\$400,000			\$400,000
0932	State Treasurer Court Ordered Escrow		\$250,000		\$250,000
0944	Environmental Protection Permit &		\$181,000		\$181,000
0954	Illinois State Podiatric Disciplinary		\$250,000		\$250,000
0962	Park & Conservation	\$1,250,300			\$1,250,300
0969	Local Tourism	\$1,279,000			\$1,279,000
0975	Large Business Attraction	\$55,000			\$55,000
0982	IL Beach Marina		\$100,000		\$100,000
0984	International & Promotional		\$70,000		\$70,000
0997	Insurance Financial Regulation	\$1,566,200	\$5,000,000	\$3,000,000	\$9,566,200
	TOTAL	\$98,011,513	\$188,345,450	\$28,175,300	\$314,532,263
	General Funds TOTAL FY 2006	\$140,356,525	\$129,404,733	\$35,309,438	\$305,070,696
	Difference from Previous Year	-\$42,345,012	\$58,940,717	-\$7,134,138	\$9,461,567

Note: Fund Sweeps for FY 2006 include repealed funds that were swept.

In FY 2007, transfers of funds from different agencies for consolidated services provided by the State continued to the following funds: Professional Services Fund, Professions Indirect Cost Fund, and the Workers' Compensation Revolving Fund. Following is a breakdown by fund of the FY 2007 transfers.

FY 2007 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$4,466,000		\$44,028,200	\$48,494,200
0011	Road Fund	\$5,355,500		\$28,084,000	\$33,439,500
0012	Motor Fuel Tax			\$143,500	\$143,500
0014	Food & Drug Safety Fund	\$3,300			\$3,300
0021	Financial Institution	\$13,000	\$1,200,000		\$1,213,000
0022	General Professions Dedicated	\$8,600	\$3,740,000	\$56,100	\$3,804,700
0024	IL Dept. of Ag Lab Services Revolving	\$2,000			\$2,000
0036	IL Veterans Rehabilitation Fund	\$11,300			\$11,300
0039	State Boating Act Fund	\$27,200		\$121,400	\$148,600
0040	State Parks Fund	\$22,100			\$22,100
0045	Agricultural Premium Fund	\$59,800		\$68,500	\$128,300
0047	Fire Prevention	\$30,000		\$253,000	\$283,000
0050	Mental Health	\$78,700		\$16,000,000	\$16,078,700
0057	IL State Pharmacy Disciplinary	\$2,800	\$1,270,000		\$1,272,800
0059	Public Utility Fund			\$115,100	\$115,100
0067	Radiation Protection	\$16,100			\$16,100
0072	Underground Storage Tank			\$58,000	\$58,000
0078	Solid Waste Management	\$37,900			\$37,900
0085	IL Gaming Law Enforcement	\$7,300			\$7,300
0089	Subtitle D Management	\$4,700			\$4,700
0093	Il State Medical Disciplinary	\$8,700	\$1,715,000	\$57,200	\$1,780,900
0118	Facility Licensing	\$1,100			\$1,100
0128	Youth Alcoholism & Substance Abuse Prevention Fund	\$2,800			\$2,800
0129	State Gaming			\$58,600	\$58,600
0137	Plugging & Restoration Fund	\$1,100			\$1,100
0151	Reg CPA Admin & Disciplinary		\$245,000		\$245,000
0152	State Crime Laboratory Fund	\$1,400			\$1,400
0163	Weights and Measures	\$5,000			\$5,000
0175	IL School Asbestos Abatement	\$2,200			\$2,200
0184	Violence Prevention Fund	\$5,200			\$5,200
0215	Capital Development Board Revolving	\$14,900			\$14,900
0220	DCFS Children's Services Fund	\$1,294,000			\$1,294,000
0222	State Police DUI	\$1,400			\$1,400
0238	IL Health Facilities Planning	\$3,200			\$3,200
0240	Emergency Public Health	\$8,000			\$8,000
0243	Credit Union		\$735,000		\$735,000
0244	Savings & Resid Finance Reg		\$1,665,000		\$1,665,000
0245	Fair & Exposition Fund	\$3,800			\$3,800
0258	Nursing Dedicated & Professional	\$5,800	\$1,775,000		\$1,780,800
0259	Optometric License. & Discip. Board	\$1,000			\$1,000
0261	Underground Resources Conserv. Enforc.	\$1,200			\$1,200
0265	State Rail Freight Loan Repayment	\$6,500			\$6,500
0276	Drunk & Drugged Driving Prevention	\$5,500			\$5,500

FY 2007 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0286	IL Affordable Housing Trust	\$118,900			\$118,900
0288	Community Water Supply Lab	\$10,100			\$10,100
0294	Used Tire Management	\$17,600			\$17,600
0298	Natural Areas Acquisition Fund	\$15,600		\$70,800	\$86,400
0299	Open Space Lands Acquis. & Devel.	\$49,400			\$49,400
0301	Working Capital Revolving	\$127,100			\$127,100
0303	State Garage Revolving	\$93,100			\$93,100
0304	Statistical Servs Revolving	\$183,000		\$1,353,700	\$1,536,700
0308	Paper & Printing Revolving	\$3,700			\$3,700
0309	Air Transportation Revolving	\$2,000			\$2,000
0312	Communications Revolving	\$306,100		\$578,600	\$884,700
0336	Environmental Lab Certification	\$1,400			\$1,400
0340	Public Health Lab Services Revolving	\$5,900			\$5,900
0341	Provider Inquiry Trust	\$1,800			\$1,800
0342	Audit Expense		\$17,201		\$17,201
0360	Lead Poisoning Screening	\$8,200			\$8,200
0362	Securities Audit & Enforcement Fund			\$70,400	\$70,400
0368	Drug Treatment Fund	\$14,100			\$14,100
0369	Feed Control Fund	\$2,500			\$2,500
0372	Plumbing Lic. And Program	\$3,500			\$3,500
0378	Insurance Premium Tax Refund	\$7,900			\$7,900
0384	Tax Compliance and Admin	\$5,400			\$5,400
0386	Appraisal Administration	\$2,900	\$695,000		\$697,900
0397	Trauma Center	\$40,400			\$40,400
0422	Alternate Fuels	\$1,500			\$1,500
0438	IL State Fair	\$13,900			\$13,900
0514	State Asset Forfeiture	\$8,300			\$8,300
0523	Dept. Of Corrections Reimbursement	\$79,400		\$1,295,300	\$1,374,700
0524	Health Facility Planning Review	\$3,500			\$3,500
0536	LEADS Maintenance Fund	\$6,100			\$6,100
0537	State Offender DNA ID System	\$1,700			\$1,700
0538	IL Historic Sites Fund	\$4,500			\$4,500
0546	Public Pension Regulation Fund	\$2,300	\$700,000		\$702,300
0562	Pawnbroker Regulation		\$90,000		\$90,000
0564	Renewable Energy Resource Trust	\$30,100			\$30,100
0571	Energy Efficiency Trust	\$8,400			\$8,400
0576	Pesticide Control	\$6,700			\$6,700
0608	Conservation 2000	\$30,900			\$30,900
0613	Wireless Carrier Reimbursement	\$91,600			\$91,600
0621	International Tourism Fund	\$13,100			\$13,100
0627	Public Transportation Fund	\$705,900			\$705,900
0632	Horse Racing	\$18,700			\$18,700
0635	Death Certificate Surcharge	\$1,900			\$1,900

FY 2007 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0637	State Police Wireless Service Emergency	\$1,000			\$1,000
0641	Auction Regulation Administration		\$15,000		\$15,000
0648	Downstate Public Transportation	\$112,700			\$112,700
0649	Motor Carrier Safety Inspection	\$6,600			\$6,600
0705	State Police Whistleblower Reward/Protect	\$1,900			\$1,900
0708	IL Standard Breeders	\$4,400			\$4,400
0709	IL Thoroughbred Breeders	\$6,700			\$6,700
0711	State Lottery			\$109,500	\$109,500
0731	IL Clean Water Fund	\$17,700			\$17,700
0746	Home Inspector Administration		\$240,000		\$240,000
0757	Child Support Administrative	\$435,100		\$477,600	\$912,700
0763	Tourism Promotion	\$88,600			\$88,600
0770	Digital Divide Elimination	\$11,700			\$11,700
0776	Pres. Library & Museum Operating	\$4,700			\$4,700
0794	Metro-East Public Transportation	\$48,100			\$48,100
0795	Bank & Trust Company		\$4,800,000		\$4,800,000
0802	Personal Property Tax Replacement			\$57,200	\$57,200
0808	Med. Special Purposes Trust	\$11,800			\$11,800
0821	Dram Shop	\$11,400			\$11,400
0823	IL State Dental Disciplinary	\$2,000	\$520,000		\$522,000
0840	Hazardous Waste Research	\$1,300			\$1,300
0850	Real Estate License Admin		\$450,000		\$450,000
0879	Traffic & Crim Conviction Surcharge	\$45,100		\$95,700	\$140,800
0888	Design Professional Admin & Insurance	\$2,000	\$450,000		\$452,000
0903	State Surplus Property Revolving	\$6,900			\$6,900
0906	State Police Services	\$47,300			\$47,300
0907	Health Insurance Reserve			\$258,200	\$258,200
0910	Youth Drug Abuse Prevention	\$1,300			\$1,300
0920	Metabolic Screening & Treatment	\$16,000			\$16,000
0922	Insurance Producer Admin	\$31,100	\$7,005,000		\$7,036,100
0925	Coal Technology Develop Assist	\$43,900			\$43,900
0942	Low-Level Radioactive Waste Facility Development & Operation Fund	\$2,000			\$2,000
0944	Environ Protect Permit & Inspection	\$32,300			\$32,300
0954	IL State Podiatric Disciplinary		\$140,000		\$140,000
0962	Park & Conservation	\$41,300		\$153,500	\$194,800
0969	Local Tourism	\$34,700			\$34,700
0973	Build IL Capital Revolving Loan	\$10,700			\$10,700
0974	IL Equity	\$1,900			\$1,900
0975	Large Business Attraction	\$5,600			\$5,600
0982	IL Beach Marina	\$5,100			\$5,100
0984	International & Promotional Fund	\$1,500			\$1,500
0993	Public Infra. Construction Loan Revolving	\$3,100			\$3,100
0997	Insurance Financial Regulation	\$42,800	\$1,000,000		\$1,042,800
	TOTAL	\$14,708,500	\$28,467,201	\$93,564,100	\$136,739,801

FY 2006

Special transfers in FY 2006 to the General Revenue Fund were part of the FY 2006 budget resulting from Public Act 94-0091. These special transfers include: fund sweeps, administrative chargebacks, and increased fee revenues. [Revenues from increased fees go directly into their specific funds or into the General Revenue Fund through Other Sources. The increased fee revenues reported here are transfers from these other funds to the General Revenue Fund after the fees have been receipted.] June had a final flurry of transfers from fee increases and chargebacks, while there were some reversals for chargebacks and fund sweeps from funds that either did not have enough money in them or had legal issues prohibiting the diversion to GRF. Special transfers to the General Revenue Fund for FY 2006 include approximately \$129.4 million in fund sweeps and repealed funds, \$140.4 million in chargebacks, and \$35.3 million of increased fee revenue transfers. Total special transfers for FY 2006 equal \$305.1 million, a decrease of \$200.7 million (39.7%) over FY 2005.

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0014	Food & Drug Safety	\$111,560	\$421,401			\$532,961
0016	Teacher Certificate Fee Revolving Fund		\$982,399			\$982,399
0017	Keep IL Beautiful Fund			\$10,352		\$10,352
0018	Transportation Regulatory Fund				\$435,940	\$435,940
0021	Financial Institution Fund	\$434,600	\$2,448,690		\$2,214,500	\$5,097,790
0022	General Professions Dedicated Fund	\$932,600	\$3,975,808			\$4,908,408
0023	Economic Research and Information Fund	\$4,300	\$49,005			\$53,305
0024	IL Dept. of Ag. Laboratory Services Fund	\$62,400	\$174,795			\$237,195
0031	Drivers Education		\$30,152			\$30,152
0036	IL Veterans' Rehabilitation	\$345,200	\$218,940			\$564,140
0039	State Boating Act	\$450,000	\$401,824		\$1,400,000	\$2,251,824
0040	State Parks	\$867,696	\$1,045,889			\$1,913,585
0043	Military Affairs Trust Fund	\$23,000	\$68,468			\$91,468
0045	Agricultural Premium Fund	\$329,000				\$329,000
0046	Aeronautics Fund	\$5,625	\$2,186			\$7,811
0048	Rural/Downstate Health Access Fund		\$4,644			\$4,644
0049	Industrial Hygiene Reg and Enforcement Fund		\$3,564			\$3,564
0057	IL State Pharmacy Disciplinary Fund	\$394,500				\$394,500
0059	Public Utility				\$70,000	\$70,000
0067	Radiation Protection		\$0			\$0
0069	Natural Heritage Endowment Trust Fund		\$557,264			\$557,264
0071	Firearm Owner's Notification Fund	\$18,600	\$3,960			\$22,560
0074	EPA Special State Projects Trust		\$284,263			\$284,263
0078	Solid Waste Management		\$6,587,173			\$6,587,173
0085	Illinois Gaming Law Enforcement		\$650,646			\$650,646
0089	Subtitle D Management Fund		\$169,744		\$800,000	\$969,744
0094	DCFS Training Fund		\$704,053			\$704,053
0098	DuQuoin State Fair Harness Racing Trust Fund		\$3,368			\$3,368
0111	Toxic Pollution Prevention Fund		\$28,534			\$28,534
0113	Community Health Center Care Fund		\$104,480			\$104,480
0114	Emergency Response Reimbursement Fund		\$15,873			\$15,873
0118	Facility Licensing Fund	\$24,900	\$22,958			\$47,858
0119	IL Rural Bond Bank Trust Fund			\$35		\$35

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds)	Repealed	Fee Increase	TOTAL
0123	Hansen-Therkelsen Memorial Deaf Student College Fund	\$1,900				\$1,900
0124	Workers Compensation Benefit Trust Fund		\$199,931			\$199,931
0126	New Technology Recovery			\$4,177		\$4,177
0127	IL Underground Utility Facilities Damage Prevention Fund		\$2,175			\$2,175
0128	Youth Alcohol & Substance Abuse Prevention		\$29,995			\$29,995
0130	School District Emergency Financial Assistance		\$2,130,848			\$2,130,848
0137	Plugging & Restoration	\$41,280				\$41,280
0145	Explosives Regulatory	\$8,700	\$23,125			\$31,825
0146	Aggregate Operation Regulatory	\$23,074	\$32,750			\$55,824
0147	Coal Mining Regulatory Fund	\$17,800	\$127,583			\$145,383
0151	Registered CPA Administration & Disciplinary	\$49,100				\$49,100
0152	State Crime Laboratory	\$61,000	\$44,965			\$105,965
0153	Agrichemical Incident Response Trust Fund		\$419,830			\$419,830
0154	EPA Court Trust Fund		\$338,646			\$338,646
0156	Motor Vehicle Theft Prevention Fund	\$50,240	\$1,415,361			\$1,465,601
0159	ISBE Teacher Certificate Institution Fund		\$122,117			\$122,117
0161	ISBE GED Testing Fund		\$146,196			\$146,196
0162	ISBE School Bus Driver Permit Fund			\$192		\$192
0163	Weights and Measures	\$233,736	\$1,078,121		\$30,100	\$1,341,957
0167	Registered Limited Liability Partnership Fund	\$250,000	\$150,000			\$400,000
0173	Emergency Planning & Training		\$28,845			\$28,845
0175	Illinois School Asbestos Abatement	\$51,000	\$183,191			\$234,191
0184	Violence Prevention Fund	\$82,806				\$82,806
0185	SOS Special License Plate Fund		\$520,200			\$520,200
0192	Professional Regulation Evidence Fund		\$2,817			\$2,817
0195	IPTIP Administrative Trust Fund	\$552,982				\$552,982
0207	Pollution Control Board State Trust Fund		\$410,651			\$410,651
0213	Response Contractors Indemnification Fund		\$126			\$126
0215	Capital Development Board Revolving		\$453,054			\$453,054
0220	DCFS Childrens' Services	\$12,291,980				\$12,291,980
0222	State Police DUI Fund	\$51,700				\$51,700
0229	Sports Facilities Tax Trust Fund		\$0			\$0
0237	Medicaid Fraud/Abuse Prevent		\$60,306			\$60,306
0238	IL Health Facilities Planning Fund	\$138,900	\$23,066			\$161,966
0240	Emergency Public Health Fund	\$137,784	\$139,997		\$250,000	\$527,781
0242	ISAC Accounts Receivable Fund		\$26,374			\$26,374
0245	Fair & Exposition Fund	\$132,900				\$132,900
0246	State Police Vehicle	\$1,000	\$22,899			\$23,899
0248	Racing Board Fingerprint License Fund		\$16,835			\$16,835
0251	Dept. of Labor Special State Trust Fund		\$359,895			\$359,895
0255	Credit Enhancement Development			\$51		\$51
0256	Public Health Water Permit Fund		\$17,624			\$17,624
0258	Nurse Dedicated & Professional Fund	\$802,800				\$802,800
0259	Optometric Licensing & Disciplinary Committee	\$89,800				\$89,800
0261	Underground Resource Conservation Enforcement Fund	\$53,160	\$294,251			\$347,411
0265	State Rail Freight Loan Repayment Fund		\$1,147,727			\$1,147,727
0274	Self-Insurers Administration Fund		\$286,964			\$286,964
0276	Drunk & Drugged Driving Prevention Fund		\$51,220			\$51,220
0277	Pollution Control Board Fund		\$23,004			\$23,004
0282	Hazardous Waste Occup. Licensing Fund		\$14,939			\$14,939
0285	Long-Term Care Monitor/Receiver Fund	\$79,104	\$427,850			\$506,954
0286	IL Affordable Housing Trust	\$5,679,272				\$5,679,272
0288	Community Water Supply Lab		\$716,232			\$716,232

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0289	Motor Fuel and Petroleum Standards Fund		\$19,673			\$19,673
0290	Fertilizer Control Fund		\$207,398		\$108,000	\$315,398
0291	Regulatory Fund		\$55,246			\$55,246
0292	Securities Investors Education Fund		\$100,000			\$100,000
0294	Used Tire Management Fund		\$1,918,500		\$5,600,000	\$7,518,500
0295	SOS Interagency Grant Fund		\$40,900			\$40,900
0296	IL Executive Mansion Trust Fund		\$56,154			\$56,154
0297	Guardianship & Advocacy Fund	\$5,800	\$27,289			\$33,089
0298	Natural Areas Acquisition Fund	\$1,350,224				\$1,350,224
0299	Open Space Lands Acquisition and Development Fund	\$3,154,720				\$3,154,720
0301	Working Capital Revolving Fund	\$2,500,000	\$1,404,868			\$3,904,868
0303	State Garage Revolving Fund		\$0			\$0
0304	Statistical Services Revolving Fund		\$3,635,837			\$3,635,837
0308	Paper and Printing Revolving Fund		\$48,476			\$48,476
0309	Air Transportation Revolving Fund		\$181,478			\$181,478
0310	Tax Recovery Fund		\$113,591			\$113,591
0312	Communications Revolving Fund		\$12,999,839			\$12,999,839
0314	Facilities Management Revolving Fund		\$0			\$0
0315	Efficiency Initiatives Revolving Fund		\$6,178,298			\$6,178,298
0316	IL Prescription Drug Discount Program Fund	\$3,100				\$3,100
0317	Professional Services Fund	\$1,221,000	\$46,222			\$1,267,222
0323	Motor Vehicle Review Board Fund		\$250,000			\$250,000
0325	Participation Fee Trust			\$46,637		\$46,637
0332	Workers Compensation Revolving Fund		\$520,285			\$520,285
0335	Criminal Justice Information Projects Fund		\$18,212			\$18,212
0336	Environmental Lab Certification Fund	\$49,600	\$62,039			\$111,639
0339	IL Community College Board Contracts and Grants Fund		\$9			\$9
0340	Public Health Services Revolving Fund	\$67,000	\$92,276			\$159,276
0341	Provider Inquiry Trust Fund	\$60,000	\$207,098			\$267,098
0342	Audit Expense	\$1,185,400				\$1,185,400
0344	Care Providers for Persons w/ Developmental	\$318,400	\$2,378,270			\$2,696,670
0348	Nursing Home Grant Assistance Fund			\$145		\$145
0360	Lead Poisoning, Screening, Prevention &	\$156,375				\$156,375
0361	State Appellate Defender Special State Projects		\$5,955			\$5,955
0362	Securities Audit and Enforcement	\$1,280,000	\$3,400,000			\$4,680,000
0363	Dept. Business Service Spec. Ops Fund		\$2,000,000			\$2,000,000
0368	Drug Treatment Fund	\$118,300	\$160,030			\$278,330
0369	Feed Control Fund	\$76,032	\$478,234		\$63,977	\$618,243
0370	Tanning Facility Permit Fund	\$6,882	\$64,571			\$71,453
0371	Innovations in Long-term Care Quality		\$0			\$0
0372	Plumbing Licensure & Program Fund	\$127,624				\$127,624
0375	Natural Heritage Fund		\$834			\$834
0376	State Police Motor Vehicle Theft Prevention Fund		\$164,843			\$164,843
0378	Insurance Premium Tax Refund Fund	\$180,000				\$180,000
0380	Corporate Franchise Tax Refund Fund		\$500,000		\$1,050,921	\$1,550,921
0382	Dept. of Insurance State Trust Fund		\$18,009			\$18,009
0384	Tax Compliance & Administration	\$88,960	\$429,377			\$518,337
0386	Appraisal Administration	\$218,500	\$250,000		\$600,000	\$1,068,500
0387	Small Business Environmental Assistance Fund	\$24,100	\$13,686			\$37,786
0388	Regulatory Evaluation and Basic Enforcement	\$3,800	\$64,221			\$68,021
0389	Sexual Assault Services Fund		\$12,210			\$12,210
0390	IL Habitat Endowment Trust Fund		\$0			\$0
0397	Trauma Center Fund	\$1,319,344				\$1,319,344

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0398	EMS Assistance Fund		\$40,923			\$40,923
0416	Armory Rental Fund		\$111,538			\$111,538
0417	State College and University Trust Fund		\$139,439			\$139,439
0418	University Grant Fund		\$23,881			\$23,881
0420	MAP Reserve Fund		\$879,700			\$879,700
0421	Public Aid Recoveries Trust	\$3,941,944	\$7,610,631			\$11,552,575
0422	Alternative Fuels Fund	\$124,800	\$1,056,833			\$1,181,633
0423	ISAC Higher EdNet Fund			\$1		\$1
0430	Livestock Management Facilities Fund		\$47,800			\$47,800
0431	Second Injury Fund		\$151,493			\$151,493
0434	Court of Claims Admin and Grant Fund		\$24,949			\$24,949
0438	IL State Fair		\$50,176			\$50,176
0440	Agricultural Master Fund		\$17,827			\$17,827
0441	Kaskaskia Commons Permanent Fund		\$0			\$0
0448	DORS State Project Fund			\$13,917		\$13,917
0452	IL Tourism Tax		\$647,749			\$647,749
0455	IL State Toll Highway Revenue Fund	\$21,436,300				\$21,436,300
0482	Unclaimed Property Trust	\$32,550,828				\$32,550,828
0483	Secretary of State Special Services		\$2,500,000			\$2,500,000
0502	Early Intervention Services Revolving Fund	\$83,392	\$1,044,935			\$1,128,327
0514	State Asset Forfeiture Fund	\$125,100	\$71,988			\$197,088
0517	Police Training Board Service Fund	\$1,900	\$1,540			\$3,440
0520	Federal Asset Forfeiture Fund		\$1,871			\$1,871
0523	Department of Corrections Reimbursement	\$1,150,000	\$2,208,323			\$3,358,323
0524	Health Facility Plan Review Fund	\$132,600	\$165,972			\$298,572
0525	Statewide Grand Jury Prosecution Fund		\$7,645			\$7,645
0535	Sex Offender Registration		\$7,647			\$7,647
0536	LEADS Maintenance	\$157,200	\$76,981			\$234,181
0537	State Offender DNA ID System Fund	\$198,700	\$81,740			\$280,440
0538	IL Historic Sites		\$134,366			\$134,366
0544	School Technology Revolving Fund			\$496		\$496
0546	Public Pension Regulation Fund	\$54,900	\$222,433			\$277,333
0548	Drycleaner Environ Response Fund		\$0			\$0
0555	Good Samaritan Energy Trust Fund		\$7,191			\$7,191
0562	Pawnbroker Regulation Fund	\$14,500	\$94,131		\$35,000	\$143,631
0564	Renewable Energy Resources Trust Fund		\$14,033			\$14,033
0567	Charter Schools Revolving Fund		\$650,721			\$650,721
0569	School Technology Revolving Loan fund	\$588,000	\$19,158			\$607,158
0571	Energy Efficiency Trust Fund	\$240,000	\$1,300,938			\$1,540,938
0573	Petroleum Resources Revolving Fund	\$29,800	\$0			\$29,800
0574	Off-Highway Vehicle Trails	\$0	\$244,815			\$244,815
0576	Pesticide Control		\$420,223		\$576,000	\$996,223
0582	DCFS Special Purposes Trust Fund		\$0			\$0
0589	Trans. Safety Highway Hire-back	\$24,000				\$24,000
0595	IL Rural Rehab Fund		\$8,190			\$8,190
0610	Energy Assistance Contribution			\$258,585		\$258,585
0614	Capital Litigation Fund	\$2,447,983				\$2,447,983
0621	International Tourism Fund	\$589,770				\$589,770
0628	IL Building Commission Revolving Fund			\$1,398		\$1,398
0629	Real Estate Recovery Fund	\$7,174				\$7,174
0632	Horse Racing	\$907,264				\$907,264
0634	IL Aquaculture Develop Fund			\$1		\$1
0635	Death Certificate Surcharge	\$150,544	\$1,134,341			\$1,284,885

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0637	State Police Wireless Service Emergency Fund	\$118,800				\$118,800
0641	Auction Regulation Administration	\$51,000				\$51,000
0642	DHS State Projects Fund		\$89,917			\$89,917
0643	Auction Recovery Fund	\$5,178				\$5,178
0648	Downstate Public Transportation	\$5,771,800				\$5,771,800
0649	Motor Carrier Safety Inspection	\$161,600	\$147,477			\$309,077
0650	Municipal Economic Development Fund	\$26,400				\$26,400
0651	Watershed Park Fund		\$19,786			\$19,786
0658	State Off-set Claims Fund		\$0			\$0
0669	Airport Land Loan Revolving Fund	\$5,920	\$1,669,970			\$1,675,890
0672	Homelessness Prevention Fund			\$3,697		\$3,697
0677	ISAC Contracts and Grants Fund		\$5,589			\$5,589
0684	DCFS Refugee Assistance Fund			\$328		\$328
0688	IEMA State Projects Fund		\$13			\$13
0702	Assisted Living and Shared Housing Reg. Fund	\$9,900	\$24,493			\$34,393
0703	State Whistleblower Reward & Protection		\$1,592			\$1,592
0705	Whistleblower Reward & Protection Fund	\$168,600	\$199,699			\$368,299
0708	IL Standardbred Breeders Fund	\$134,800				\$134,800
0709	IL Thoroughbred Breeders Fund	\$192,512				\$192,512
0712	Post Transplant Maintenance and Retention Fund		\$75,100			\$75,100
0720	Family Care Fund		\$22,585			\$22,585
0728	Drug Rebate Fund		\$17,315,821			\$17,315,821
0729	IL Century Network Special Purposes Fund			\$3,889		\$3,889
0731	IL Clean Water Fund		\$1,835,796		\$9,400,000	\$11,235,796
0738	Alternative Compliance Market Account Fund	\$8,000	\$53,120			\$61,120
0739	Group Worker's Compensation Pool Insolvency		\$136,547			\$136,547
0740	Medicaid Buy-In Program Revolving Fund		\$318,894			\$318,894
0745	State's Attorneys Appellate Prosecutor's County		\$70,101			\$70,101
0746	Home Inspector Administration Fund	\$22,100	\$244,503			\$266,603
0753	IL Future Teachers Corps Scholarship Fund		\$4,836			\$4,836
0757	Child Support Administrative		\$1,117,266			\$1,117,266
0762	Local Initiative Fund		\$0			\$0
0763	Tourism Promotion	\$3,152,700				\$3,152,700
0769	Lawyers Assistance Program Fund		\$0			\$0
0770	Digital Divide Elimination Fund	\$401,200				\$401,200
0774	Oil Spill Response Fund		\$167,547			\$167,547
0776	Presidential Library and Museum Fund		\$727,250			\$727,250
0794	Metro-East Public Transportation Fund	\$742,700				\$742,700
0808	Medical Special Purpose Trust Fund		\$930,668			\$930,668
0821	Dram Shop		\$110,554		\$675,000	\$785,554
0823	IL State Dental Disciplinary Fund	\$21,500				\$21,500
0830	Dept. of Aging State Projects Fund		\$10,059			\$10,059
0831	Natural Recourses Restoration Trust Fund	\$13,400	\$63,002			\$76,402
0835	State Fair Promotional Activities Fund		\$8,734			\$8,734
0840	Hazardous Waste Research Fund	\$31,520	\$125,209			\$156,729
0844	Continuing Legal Education Trust Fund		\$23,419			\$23,419
0845	Environmental Protection Trust Fund		\$0			\$0
0849	Real Estate Research & Education	\$11,500				\$11,500
0850	Real Estate License Administration		\$1,500,000			\$1,500,000
0858	Land Reclamation Fund		\$0			\$0
0863	Cycle Rider Safety Training	\$0				\$0
0865	Domestic Violence Shelter & Service Fund	\$39,100				\$39,100
0866	Snowmobile Trail Establishment Fund		\$3,124			\$3,124
0878	Drug Traffic Prevention Fund	\$9,300	\$22,123			\$31,423

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0884	DNR Special Projects Fund		\$301,649			\$301,649
0888	Design Professionals Administration & Investigation	\$104,100	\$51,701			\$155,801
0896	Public Health State Projects	\$353,600	\$816,202			\$1,169,802
0903	State Surplus Property Revolving Fund		\$0			\$0
0906	State Police Services	\$1,614,700				\$1,614,700
0907	Health Insurance Reserve	\$16,776,200				\$16,776,200
0910	Youth Drug Abuse Prevention Fund		\$4,091			\$4,091
0914	Natural Recourses Information Fund	\$15,200	\$64,596			\$79,796
0921	DHS Recoveries Trust	\$1,118,900	\$1,591,834			\$2,710,734
0922	Insurance Producer Administration	\$1,118,148			\$8,000,000	\$9,118,148
0924	LT Governor's Grant Fund		\$188			\$188
0925	Coal Technology Development Assistance	\$1,824,000				\$1,824,000
0927	IL National Guard Armory Construction Fund		\$31,469			\$31,469
0930	Sr. Citizen Real Estate Deferred Tax Revolving	\$276,000				\$276,000
0931	JJ Wolf Memorial for Conservation Investigation		\$8,137			\$8,137
0938	Hearing Instrument Dispenser Examining and Disciplinary	\$6,312	\$102,842			\$109,154
0944	Environmental Protection Permit & Inspection		\$180,571			\$180,571
0947	Governor's Grant Fund		\$1,592			\$1,592
0951	Narcotics Profit Forfeiture Fund		\$39,379			\$39,379
0954	Illinois State Podiatric Disciplinary Fund	\$0	\$317,239			\$317,239
0962	Park & Conservation	\$491,656	\$3,050,154			\$3,541,810
0969	Local Tourism Fund	\$612,800	\$132,876			\$745,676
0973	Build IL Capital Revolving Loan Fund		\$4,024,106			\$4,024,106
0974	IL Equity Fund		\$119,193			\$119,193
0975	Large Business Attraction Fund	\$55,040	\$340,777			\$395,817
0982	IL Beach Marina		\$177,801			\$177,801
0984	International & Promotional Fund	\$11,680				\$11,680
0993	Public Infrastructure Construction Loan		\$63,802			\$63,802
0996	Educational Labor Relations Board Fair Share Trust Fund		\$0			\$0
0997	Insurance Financial Regulation	\$1,520,800	\$800,000		\$4,000,000	\$6,320,800
General Funds TOTAL FY 2006		\$140,356,525	\$129,060,833	\$343,900	\$35,309,438	\$305,070,696
General Funds TOTAL FY 2005		\$208,237,815	\$259,881,179	\$0	\$37,671,512	\$505,790,506
Difference from Previous Year		-\$67,881,290	-\$130,820,346	\$343,900	-\$2,362,074	-\$200,719,810

In FY 2006, transfers of payments to the State continued for providing certain services to different agencies: facilities management, professional services, professions indirect costs, statistical services, communications, and workers' compensation services. Following is a breakdown by fund of the FY 2006 transfers to these specific funds for the above-mentioned services.

FY 2006 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$3,531,280	\$4,440,000		\$4,944,945		\$44,000,000	\$56,916,225
0011	Road Fund	\$8,472	\$5,327,271		\$43,523	\$443,656	\$30,987,000	\$36,809,922
0012	Motor Fuel Tax						\$132,800	\$132,800
0013	Alcohol & Substance Abuse Block Grant	\$127,003						\$127,003
0014	Food & Drug Safety Fund		\$3,249					\$3,249
0021	Financial Institution		\$14,006	\$1,418,448				\$1,432,454
0022	General Professions Dedicated		\$8,579	\$3,200,000			\$51,900	\$3,260,479
0024	IL Dept. of Ag Lab Services Revolving		\$1,963					\$1,963
0036	IL Veterans Rehabilitation Fund		\$11,275					\$11,275
0039	State Boating Act Fund		\$27,000				\$112,300	\$139,300
0040	State Parks Fund		\$22,007					\$22,007
0041	Wildlife & Fish Fund				\$57,337	\$61,553		\$118,890
0045	Agricultural Premium Fund		\$59,483				\$63,400	\$122,883
0047	Fire Prevention		\$29,862				\$234,100	\$263,962
0050	Mental Health		\$78,213				\$12,921,787	\$13,000,000
0052	Title III Soc Security & Employ Serv	\$2,960,937	\$137,572		\$394,226	\$12,992		\$3,505,728
0057	IL State Pharmacy Disciplinary		\$2,744	\$750,000				\$752,744
0059	Public Utility Fund						\$106,500	\$106,500
0063	Public Health Services	\$12,544	\$46,807		\$64,106			\$123,456
0065	U.S. Environmental Protection	\$344,900	\$11,386		\$60,295			\$416,581
0067	Radiation Protection		\$16,034					\$16,034
0072	Underground Storage Tank						\$53,700	\$53,700
0078	Solid Waste Management		\$37,669					\$37,669
0081	Vocational Rehabilitation	\$3,928,069						\$3,928,069
0085	IL Gaming Law Enforcement		\$7,260					\$7,260
0089	Subtitle D Management		\$4,659					\$4,659
0093	II State Medical Disciplinary		\$8,602	\$2,150,000			\$53,000	\$2,211,602
0094	DCFS Training Fund		\$29,906					\$29,906
0118	Facility Licensing		\$1,083					\$1,083
0128	Youth Alcoholism & Substance Abuse Prevention Fund		\$2,783					\$2,783
0129	State Gaming						\$54,300	\$54,300
0137	Plugging & Restoration Fund		\$1,105					\$1,105
0141	Capital Development Fund						\$57,500	\$57,500
0151	Reg CPA Admin & Disciplinary			\$225,000				\$225,000
0152	State Crime Laboratory Fund		\$1,353					\$1,353
0156	Motor Vehicle Theft Prevention		\$9,190					\$9,190
0163	Weights and Measures		\$4,932					\$4,932
0175	IL School Asbestos Abatement		\$2,166					\$2,166
0184	Violence Prevention Fund		\$5,176					\$5,176
0193	Local Govt Health Insurance Reserve					\$4,493		\$4,493
0202	Flexible Spending Account		\$31,750					\$31,750

FY 2006 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0215	Capital Development Board Revolving		\$14,777					\$14,777
0218	Professions Indirect Cost		\$24,783					\$24,783
0220	DCFS Children's Services Fund		\$1,256,594					\$1,256,594
0222	State Police DUI		\$1,434					\$1,434
0238	IL Health Facilities Planning		\$3,191					\$3,191
0240	Emergency Public Health		\$7,996					\$7,996
0243	Credit Union			\$630,000				\$630,000
0244	Savings & Resid Finance Reg			\$2,507,772				\$2,507,772
0245	Fair & Exposition Fund		\$3,732					\$3,732
0258	Nursing Dedicated & Professional		\$5,792	\$1,700,000				\$1,705,792
0259	Optometric License. & Discip. Board		\$1,032					\$1,032
0261	Underground Resources Conserv. Enforc.		\$1,221					\$1,221
0265	State Rail Freight Loan Repayment		\$6,434					\$6,434
0276	Drunk & Drugged Driving Prevention		\$5,473					\$5,473
0286	IL Affordable Housing Trust		\$118,222					\$118,222
0288	Community Water Supply Lab		\$10,021					\$10,021
0294	Used Tire Management		\$17,524					\$17,524
0298	Natural Areas Acquisition Fund		\$15,501				\$65,600	\$81,101
0299	Open Space Lands Acquis. & Devel.		\$49,105					\$49,105
0301	Working Capital Revolving		\$126,344					\$126,344
0303	State Garage Revolving		\$92,513					\$92,513
0304	Statistical Servs Revolving		\$181,949				\$1,252,600	\$1,434,549
0308	Paper & Printing Revolving		\$3,632					\$3,632
0309	Air Transportation Revolving		\$1,969					\$1,969
0312	Communications Revolving		\$304,278				\$535,400	\$839,678
0336	Environmental Lab Certification		\$1,357					\$1,357
0340	Public Health Lab Services Revolving		\$5,892					\$5,892
0341	Provider Inquiry Trust		\$1,742					\$1,742
0343	Federal National Community Services Grant	\$18,984						\$18,984
0360	Lead Poisoning Screening		\$8,200					\$8,200
0362	Securities Audit & Enforcement Fund						\$65,200	\$65,200
0368	Drug Treatment Fund		\$14,028					\$14,028
0369	Feed Control Fund		\$2,472					\$2,472
0372	Plumbing Lic. And Program		\$3,521					\$3,521
0378	Insurance Premium Tax Refund		\$7,872					\$7,872
0384	Tax Compliance and Admin		\$5,416					\$5,416
0386	Appraisal Administration		\$2,924	\$432,105				\$435,029
0397	Trauma Center		\$40,139					\$40,139
0408	DHS Special Purpose Trust Fund	\$305,928						\$305,928
0422	Alternate Fuels		\$1,467					\$1,467
0438	IL State Fair		\$13,844					\$13,844
0457	Group Insurance Premium					\$3,006		\$3,006
0488	Criminal Justice Trust		\$205,225					\$205,225

FY 2006 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0495	Old Age Survivors Insurance	\$1,651,928						\$1,651,928
0497	Federal Civil Prepared Admin	-\$35,969						-\$35,969
0502	Early Intervention Services Revolving	\$40,342						\$40,342
0514	State Asset Forfeiture		\$8,210					\$8,210
0523	Dept. Of Corrections Reimbursement		\$78,965				\$1,198,600	\$1,277,565
0524	Health Facility Planning Review		\$3,444					\$3,444
0526	Emergency Management Preparedness	\$103,037						\$103,037
0536	LEADS Maintenance Fund		\$6,075					\$6,075
0537	State Offender DNA ID System		\$1,712					\$1,712
0538	IL Historic Sites Fund		\$4,511					\$4,511
0546	Public Pension Regulation Fund		\$2,313	\$236,000				\$238,313
0562	Pawnbroker Regulation			\$47,198				\$47,198
0564	Renewable Energy Resource Trust		\$29,920					\$29,920
0571	Energy Efficiency Trust		\$8,368					\$8,368
0576	Pesticide Control		\$6,687					\$6,687
0608	Conservation 2000		\$30,764					\$30,764
0613	Wireless Carrier Reimbursement		\$91,024					\$91,024
0621	International Tourism Fund		\$13,057					\$13,057
0627	Public Transportation Fund		\$701,837					\$701,837
0632	Horse Racing		\$18,589					\$18,589
0635	Death Certificate Surcharge		\$1,901					\$1,901
0637	State Police Wireless Service Emergency		\$1,012					\$1,012
0641	Auction Regulation Administration			\$70,607				\$70,607
0648	Downstate Public Transportation		\$112,085					\$112,085
0649	Motor Carrier Safety Inspection		\$6,543					\$6,543
0700	USDA Women, Infants & Children Fund	\$209,462						\$209,462
0705	State Police Whistleblower Reward/Protect		\$1,894					\$1,894
0708	IL Standard Breeders		\$4,412					\$4,412
0709	IL Thoroughbred Breeders		\$6,635					\$6,635
0711	State Lottery						\$101,300	\$101,300
0731	IL Clean Water Fund		\$17,579					\$17,579
0737	Energy Administration	\$25,344						\$25,344
0746	Home Inspector Administration			\$119,550				\$119,550
0755	State Employees Def Comp Plan		\$21,300					\$21,300
0757	Child Support Administrative		\$432,527		\$179,706		\$441,900	\$1,054,133
0762	Local Initiative	\$5,783						\$5,783
0763	Tourism Promotion		\$88,072					\$88,072
0765	Federal Surface Mining Control				\$35,207			\$35,207
0770	Digital Divide Elimination		\$11,593					\$11,593
0776	Pres. Library & Museum Operating		\$4,624					\$4,624
0794	Metro-East Public Transportation		\$47,787					\$47,787
0795	Bank & Trust Company			\$3,212,987				\$3,212,987
0802	Personal Property Tax Replacement						\$53,000	\$53,000

FY 2006 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0808	Med. Special Purposes Trust		\$11,779					\$11,779
0821	Dram Shop		\$11,317					\$11,317
0823	IL State Dental Disciplinary		\$1,986	\$400,000				\$401,986
0840	Hazardous Waste Research		\$1,333					\$1,333
0850	Real Estate License Admin		\$17,408	\$909,900				\$927,308
0865	Domestic Violence Shelter & Serv	\$28,400						\$28,400
0870	Low Inc Home Energy Block Grant	\$2,361						\$2,361
0876	Community MH Services Block Grant	\$60,733						\$60,733
0879	Traffic & Crim Conviction Surcharge		\$44,798				\$88,500	\$133,298
0883	Intra-Agency Services	\$81,506			\$245,444			\$326,951
0886	Criminal Justice Info Sys Trust		\$5,693					\$5,693
0888	Design Professional Admin & Insurance		\$2,036	\$275,000				\$277,036
0900	Petroleum Violation	\$9,484						\$9,484
0903	State Surplus Property Revolving		\$6,829				\$82,700	\$89,529
0905	IL Forestry Development		\$7,012					\$7,012
0906	State Police Services		\$47,072					\$47,072
0907	Health Insurance Reserve						\$238,900	\$238,900
0910	Youth Drug Abuse Prevention		\$1,299					\$1,299
0911	Juvenile Justice Trust	\$4,746						\$4,746
0920	Metabolic Screening & Treatment		\$15,947					\$15,947
0921	DHS Recoveries Trust	\$270,298						\$270,298
0922	Insurance Producer Admin		\$101,584	\$4,695,043				\$4,796,627
0925	Coal Technology Develop Assist		\$43,692					\$43,692
0942	Low-Level Radioactive Waste Facility Development & Operation Fund		\$1,989					\$1,989
0944	Environ Protect Permit & Inspection		\$32,125					\$32,125
0954	IL State Podiatric Disciplinary			\$25,000				\$25,000
0962	Park & Conservation		\$41,038				\$142,000	\$183,038
0969	Local Tourism		\$34,492					\$34,492
0973	Build IL Capital Revolving Loan		\$10,624					\$10,624
0974	IL Equity		\$1,929					\$1,929
0975	Large Business Attraction		\$5,554					\$5,554
0982	IL Beach Marina		\$5,053					\$5,053
0984	International & Promotional Fund		\$1,466					\$1,466
0989	Special Events Revolving	\$6,915						\$6,915
0991	Abandoned Mined Lands Reclamation				\$35,848			\$35,848
0993	Public Infra. Construction Loan Revolving		\$3,111					\$3,111
0997	Insurance Financial Regulation		\$42,575	\$4,500,000				\$4,542,575
	TOTAL	\$13,702,488	\$15,215,882	\$27,504,610	\$6,060,638	\$525,700	\$93,093,987	\$156,103,304

FY 2005

Special transfers in FY 2005 to the General Revenue Fund were part of the FY 2005 budget resulting from Public Acts 93-0839, 93-0841, and 93-1067. These special transfers include: administrative chargebacks, increased fee revenues, and fund sweeps including closed funds. Special transfers to the General Revenue Fund for FY 2005 include \$208.2 million in chargebacks (a decrease of \$61.2 million over FY 2004), \$37.7 million of increased fee revenue transfers (a decrease of \$51.1 million over FY 2004), and fund sweeps of \$259.9 million (an increase of \$101.4 million over FY 2004). While in FY 2004, \$5.5 million was transferred under Executive Order 10, no such transfer occurred in FY 2005. Total special transfers for FY 2005 equal \$505.8 million a decrease of \$11.0 million over FY 2004 (excluding Executive Order 10 transfers).

Special Transfers in FY 2005 YTD as of 6/30/2005					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0014	Food & Drug Safety	\$93,400	\$817,000		\$910,400
0018	Transportation Regulatory Fund	\$669,199	\$2,379,000	\$24,377	\$3,072,576
0021	Financial Institution Fund	\$1,006,781	\$2,003,000	\$2,830,328	\$5,840,109
0022	General Professions Dedicated Fund	\$787,699	\$497,000		\$1,284,699
0023	Economic Research & Info Fund	\$5,520			\$5,520
0024	IL Dept. of Ag. Laboratory Services Fund	\$71,790			\$71,790
0026	Live & Learn Fund	\$1,096,866			\$1,096,866
0031	Drivers Education	\$1,781,162	\$2,921,407		\$4,702,569
0036	IL Veterans' Rehabilitation	\$411,194			\$411,194
0039	State Boating Act	\$834,697	\$1,072,000	\$1,828,660	\$3,735,357
0040	State Parks	\$826,934			\$826,934
0043	Military Affairs Trust Fund	\$3,800			\$3,800
0044	Lobbyist Registration Administration Fund	\$88,354	\$327,000		\$415,354
0045	Agricultural Premium Fund	\$2,484,880	\$7,777,000		\$10,261,880
0050	Mental Health	\$2,349,990			\$2,349,990
0057	IL State Pharmacy Disciplinary Fund	\$135,100			\$135,100
0059	Public Utility	\$1,158,519	\$8,202,000		\$9,360,519
0067	Radiation Protection		\$750,000		\$750,000
0078	Solid Waste Management	\$2,525,819	\$10,084,000		\$12,609,819
0079	Solid Waste Management Fund			\$3,000,000	\$3,000,000
0085	Illinois Gaming Law Enforcement	\$312,000			\$312,000
0089	Subtitle D Management Fund	\$100,439	\$3,006,000		\$3,106,439
0093	IL State Medical Disciplinary Fund	\$868,200			\$868,200
0094	DCFS Training Fund	\$1,089,600			\$1,089,600
0109	CDLIS/AAMVANET Trust Fund	\$108,600			\$108,600
0113	Community Health Center Care Fund	\$7,830			\$7,830
0118	Facility Licensing Fund	\$19,620			\$19,620
0124	Workers' Comp Benefit Trust Fund	\$800			\$800
0128	Youth Alcohol & Substance Abuse Prevention	\$57,496			\$57,496
0129	State Gaming Fund	\$4,549,590			\$4,549,590
0136	University of Illinois Hospital Services Fund	\$2,169,658			\$2,169,658
0137	Plugging & Restoration	\$50,900	\$1,255,000		\$1,305,900
0147	Coal Mining Regulatory Fund	\$18,755			\$18,755
0151	Registered CPA Administration & Disciplinary		\$819,000		\$819,000
0152	State Crime Laboratory	\$50,864	\$200,000		\$250,864
0153	Agrichemical Incident Response Fund	\$1,827			\$1,827
0156	Motor Vehicle Theft Prevention Fund	\$501,400			\$501,400
0163	Weights and Measures	\$402,845	\$1,800,000	\$29,804	\$2,232,649
0167	Registered Limited Liability Partnership Fund	\$24,560	\$356,000		\$380,560
0171	Solid Waste Management Revolving Loan		\$94,785		\$94,785
0175	Illinois School Asbestos Abatement	\$41,028			\$41,028

Special Transfers in FY 2005 YTD as of 6/30/2005					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0184	Violence Prevention Fund	\$140,330			\$140,330
0185	SOS Special License Plate Fund	\$389,000	\$856,000	\$1,000,000	\$2,245,000
0193	Local Government Health Insurance Reserve	\$2,000,000			\$2,000,000
0207	Pollution Control Board State Trust Fund	\$19,751			\$19,751
0213	Response Contractors Indemnification Fund		\$107,000		\$107,000
0214	Brownfields Redevelopment Fund	\$309,322			\$309,322
0215	Capital Development Board Revolving		\$1,229,000		\$1,229,000
0218	Professions Indirect Cost Fund	\$341,483	\$39,000		\$380,483
0220	DCFS Childrens' Services	\$13,003,500			\$13,003,500
0222	State Police DUI Fund	\$69,389			\$69,389
0224	Asbestos Abatement Fund	\$104,559			\$104,559
0238	IL Health Facilities Planning Fund	\$184,116	\$2,351,000		\$2,535,116
0240	Emergency Public Health Fund	\$134,000		\$1,000,000	\$1,134,000
0245	Fair & Exposition Fund	\$133,000			\$133,000
0246	State Police Vehicle	\$1,076			\$1,076
0248	Racing Board Fingerprint License Fund	\$2,804			\$2,804
0251	Dept. of Labor Special State Trust Fund	\$13,935			\$13,935
0256	Public Health Water Permit Fund	\$4,720			\$4,720
0258	Nurse Dedicated & Professional Fund	\$418,045			\$418,045
0259	Optometric Licensing & Disciplinary Committee Fund		\$1,121,000		\$1,121,000
0261	Underground Resource Conservation Enforcement	\$52,200			\$52,200
0265	State Rail Freight Loan Repayment Fund	\$554,165	\$3,500,000		\$4,054,165
0272	LaSalle Veterans Home Fund	\$36,434			\$36,434
0273	Anna Veterans Home Fund	\$148,628			\$148,628
0274	Self-Insurers Administration Fund	\$41,396			\$41,396
0276	Drunk & Drugged Driving Prevention Fund	\$219,317			\$219,317
0280	IL Racing Board Grant Fund	\$24,902			\$24,902
0281	IL Tax Increment	\$853,806	\$1,500,000		\$2,353,806
0285	Long-Term Care Monitor/Receiver Fund	\$115,592			\$115,592
0286	IL Affordable Housing Trust	\$5,160,427			\$5,160,427
0289	Motor Fuel & Petroleum Standards Fund	\$100			\$100
0290	Fertilizer Control Fund	\$16,632		\$195,051	\$211,683
0292	Securities Investors Education Fund	\$191,054	\$3,271,000		\$3,462,054
0294	Used Tire Management Fund		\$3,278,000	\$2,000,000	\$5,278,000
0295	SOS Interagency Grant Fund	\$2,043			\$2,043
0297	Guardianship & Advocacy Fund	\$5,268			\$5,268
0298	Natural Areas Acquisition Fund	\$2,046,658			\$2,046,658
0299	Open Space Lands Acquisition and Development	\$4,298,434			\$4,298,434
0301	Working Capital Revolving Fund	\$3,878,300	\$12,000,000		\$15,878,300
0312	Communications Revolving Fund	\$13,940,700			\$13,940,700
0323	Motor Vehicle Review Board Fund	\$33,021			\$33,021
0335	Criminal Justice Information Projects Fund	\$7,547			\$7,547
0336	Environmental Laboratory Certificate Fund	\$44,601			\$44,601
0340	Public Health Services Revolving Fund	\$52,300			\$52,300
0341	Provider Inquiry Trust Fund	\$58,334			\$58,334
0342	Audit Expense	\$968,200	\$1,237,000		\$2,205,200
0344	Care Providers for Persons w/ Developmental Disabilities	\$4,388,397			\$4,388,397
0360	Lead Poisoning, Screening, Prevention & Abatement Fund	\$219,800			\$219,800
0362	Securities Audit and Enforcement	\$1,652,078	\$17,014,000		\$18,666,078
0363	Dept. Business Service Spec. Ops Fund	\$885,185	\$524,000	\$3,954,100	\$5,363,285

Special Transfers in FY 2005 YTD as of 6/30/2005					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0368	Drug Treatment Fund	\$283,250			\$283,250
0369	Feed Control Fund	\$80,604		\$144,585	\$225,189
0370	Tanning Facility Permit Fund	\$25,084			\$25,084
0372	Plumbing Licensure & Program Fund	\$108,900			\$108,900
0373	State Treasurer's Bank Service	\$1,099			\$1,099
0374	Secretary of State Evidence Fund	\$2,100			\$2,100
0378	Insurance Premium Tax Refund Fund	\$448,899	\$2,500,000		\$2,948,899
0380	Corporate Franchise Tax Refund Fund		\$1,650,000	\$106,079	\$1,756,079
0384	Tax Compliance & Administration	\$434,074	\$9,513,000		\$9,947,074
0386	Appraisal Administration	\$33,790	\$1,107,000		\$1,140,790
0387	Small Business Environmental Assistance	\$10,000			\$10,000
0388	Regulatory Evaluation & Basic Enforcement	\$1,900			\$1,900
0397	Trauma Center Fund	\$1,169,463			\$1,169,463
0398	EMS Assistance Fund	\$5,908			\$5,908
0416	Armory Rental Fund	\$9,977			\$9,977
0421	Public Aid Recoveries Trust	\$13,495,695			\$13,495,695
0422	Alternative Fuels Fund	\$122,900			\$122,900
0431	Second Injury Fund	\$92,019			\$92,019
0436	Safety Responsibility Fund	\$21,605			\$21,605
0438	IL State Fair	\$229,724			\$229,724
0452	IL Tourism Tax	\$148,097			\$148,097
0483	Secretary of State Special Services	\$1,770,035	\$600,000		\$2,370,035
0502	Early Intervention Services Revolving Fund	\$3,887,649			\$3,887,649
0510	IL Fire Fighters' Memorial Fund	\$27,000			\$27,000
0514	State Asset Forfeiture Fund	\$133,213	\$1,500,000		\$1,633,213
0517	Police Training Board Services Fund	\$2,441			\$2,441
0520	Federal Asset Forfeiture Fund	\$33,344	\$2,219,718		\$2,253,062
0523	Department of Corrections Reimbursement	\$1,192,100	\$14,500,000		\$15,692,100
0524	Health Facility Plan Review Fund	\$117,332			\$117,332
0530	Grape & Wine Resources Fund		\$1,000,000		\$1,000,000
0536	LEADS Maintenance		\$2,000,000		\$2,000,000
0537	State Offender DNA ID System Fund	\$158,742	\$1,050,000		\$1,208,742
0538	IL Historic Sites	\$158,900			\$158,900
0543	Comptroller's Administrative	\$98,000			\$98,000
0546	Public Pension Regulation Fund	\$151,792		\$786,553	\$938,345
0548	Drycleaner Environ Response Fund	\$272,563			\$272,563
0550	Supplemental Low Income Energy Assistance	\$0			\$0
0552	Workforce, Technology & Econ. Dvlpmt Fund		\$250,101		\$250,101
0555	Good Samaritan Energy Trust Fund	\$1,200			\$1,200
0562	Pawnbroker Regulation Fund	\$13,563			\$13,563
0564	Renewable Energy Resources Trust Fund	\$44,947	\$5,932,847		\$5,977,794
0569	School Technology Revolving Loan fund	\$586,020			\$586,020
0571	Energy Efficiency Trust Fund	\$431,391	\$3,040,000		\$3,471,391
0573	Petroleum Resources Revolving Fund	\$33,700			\$33,700
0576	Pesticide Control	\$38,899		\$633,475	\$672,374
0589	Transportation Safety Highway Hire-Back	\$3,362			\$3,362
0608	Conservation 2000		\$7,439,000		\$7,439,000
0612	Wireless Service Emergency Fund	\$253,973			\$253,973
0621	International Tourism Fund	\$1,146,682			\$1,146,682
0622	Motor Vehicle License Plate Fund	\$1,028,100			\$1,028,100

Special Transfers in FY 2005 YTD as of 6/30/2005					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0629	Real Estate Recovery Fund	\$1,000			\$1,000
0632	Horse Racing		\$2,500,000		\$2,500,000
0634	IL Aquaculture Develop Fund		\$1,067,020		\$1,067,020
0635	Death Certificate Surcharge	\$134,756			\$134,756
0637	State Police Wireless Service Emergency Fund	\$169,741	\$700,000		\$869,741
0641	Auction Regulation Administration	\$4,210			\$4,210
0642	DHS State Projects Fund	\$211,424			\$211,424
0643	Auction Recovery Fund	\$100			\$100
0648	Downstate Public Transportation	\$5,200,467			\$5,200,467
0649	Motor Carrier Safety Inspection	\$217,277			\$217,277
0650	Municipal Economic Development Fund	\$14,796			\$14,796
0664	Student Loan Operation Fund	\$6,307,918			\$6,307,918
0669	Airport Land Loan Revolving Fund	\$212			\$212
0685	Rate Adjustment	\$11,600			\$11,600
0702	Assisted Living & Shared Housing Regulatory	\$4,000			\$4,000
0703	State Whistleblower Reward & Protection		\$750,000		\$750,000
0705	Whistleblower Reward & Protection Fund	\$120,102	\$500,000		\$620,102
0708	IL Standardbred Breeders Fund	\$167,487			\$167,487
0709	IL Thoroughbred Breeders Fund	\$192,600			\$192,600
0712	Post Transplant Maintenance Fund	\$300			\$300
0714	Spinal Cord Injury Paralysis Fund	\$9,400			\$9,400
0720	Family Care Fund	\$164,964			\$164,964
0728	Drug Rebate Fund	\$6,757,347			\$6,757,347
0731	IL Clean Water Fund	\$1,495,100		\$11,000,000	\$12,495,100
0732	SOS DUI Administration Fund	\$167,699	\$582,000		\$749,699
0733	Tobacco Settlement Recovery	\$23,984,800	\$19,300,000		\$43,284,800
0738	Alternative Compliance Market Account	\$3,879			\$3,879
0740	Medicaid Buy In Program Revolving Fund	\$33,109			\$33,109
0743	Statewide Economic Development Fund		\$4,329,246		\$4,329,246
0746	Home Inspector Administration	\$39,400			\$39,400
0758	Secretary of State Police DUI Fund	\$2,400			\$2,400
0759	Secreatry of State Police Services Fund	\$3,600			\$3,600
0763	Tourism Promotion	\$5,751,567			\$5,751,567
0770	Digital Divide Elimination Fund	\$405,223			\$405,223
0771	Digital Divide Elimination Infrastructure (No. Approp)	\$800,000			\$800,000
0776	Presidential Library and Museum Fund		\$500,000		\$500,000
0782	State Parking Facility Maintenance Fund	\$3,900			\$3,900
0795	Bank & Trust Company	\$1,204,710			\$1,204,710
0808	Medical Special Purpose Trust Fund	\$641,629	\$967,000		\$1,608,629
0821	Dram Shop	\$215,839	\$1,517,000	\$981,000	\$2,713,839
0823	IL State Dental Disciplinary Fund	\$235,500			\$235,500
0831	Natural Resources Restoration	\$3,484			\$3,484
0840	Hazardous Waste Research Fund	\$44,221			\$44,221
0849	Real Estate Research & Education	\$4,700			\$4,700
0850	Real Estate License Administration	\$696,172			\$696,172
0863	Cycle Rider Safety Training	\$361,536			\$361,536
0865	Domestic Violence Shelter & Service Fund	\$32,466			\$32,466
0866	Snowmobile Trail Establishment Fund	\$1,700			\$1,700
0878	Drug Traffic Prevention Fund	\$9,700			\$9,700
0884	DNR Special Projects Fund	\$346,181			\$346,181
0888	Design Professionals Administration & Investigation	\$72,400	\$1,172,000		\$1,244,400

Special Transfers in FY 2005 YTD as of 6/30/2005					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0896	Public Health State Projects	\$292,200			\$292,200
0903	State Surplus Property Revolving Fund	\$417,247			\$417,247
0905	IL Forestry Development Fund	\$209,200	\$1,146,326		\$1,355,526
0906	State Police Services	\$2,196,052	\$250,000		\$2,446,052
0907	Health Insurance Reserve	\$24,187,116			\$24,187,116
0910	Youth Drug Abuse Prevention Fund	\$30,907			\$30,907
0914	Natural Resources Information Fund	\$4,703			\$4,703
0920	Metabolic Screening & Treatment Fund		\$3,435,000		\$3,435,000
0921	DHS Recoveries Trust	\$1,334,918			\$1,334,918
0922	Insurance Producer Administration	\$1,670,624	\$12,727,000	\$6,500,000	\$20,897,624
0925	Coal Technology Development Assistance Fund	\$1,076,342			\$1,076,342
0938	Hearing Instrument Dispenser Exam/Disciplin	\$3,296			\$3,296
0942	Radioactive Waste Facility Development & Operation		\$2,202,000		\$2,202,000
0943	Low-Level Radioactive Waste Facility Closure, Post-Closure Care & Compensation		\$6,000,000		\$6,000,000
0944	Environmental Protection Permit & Inspection		\$874,000		\$874,000
0954	Illinois State Podiatric Disciplinary Fund	\$50,130			\$50,130
0955	Tech Innovation & Commercialization Fund		\$76,729		\$76,729
0962	Park & Conservation	\$2,835,438	\$1,000,000		\$3,835,438
0969	Local Tourism Fund	\$502,405			\$502,405
0973	Build IL Capital Revolving Loan Fund	\$669,604			\$669,604
0975	Large Business Attraction Fund	\$203,638			\$203,638
0982	IL Beach Marina	\$50,000			\$50,000
0984	International & Promotional Fund	\$9,641			\$9,641
0989	Special Events Revolving Fund	\$1,300			\$1,300
0993	Public Infrastructure Construction Loan	\$104,063	\$1,822,000		\$1,926,063
0997	Insurance Financial Regulation	\$3,956,074		\$1,657,500	\$5,613,574
	TOTAL	\$208,237,815	\$210,106,179	\$37,671,512	\$456,015,506
0569	School Technology Revolving Loan Fund to Common School Fund		\$49,775,000		\$49,775,000
	General Funds TOTAL FY 2005	\$208,237,815	\$259,881,179	\$37,671,512	\$505,790,506
	General Funds TOTAL FY 2004	\$269,464,457	\$158,514,000	\$88,841,000	\$516,819,457
	Difference from Previous Year	-\$61,226,642	\$101,367,179	-\$51,169,488	-\$11,028,951

Note: FY 2004 also included an additional \$5.5 million of Special Transfers, transferred under Executive Order 10.

* The State Gaming Fund Transfer is counted as a Gaming Transfer rather than a Special Transfer by the Comptroller.

Also a part of the FY 2005 budget implementation were transfers of payments to the State for providing certain services to different agencies: facilities management, professional services, professions indirect costs, statistical services, communications, and workers' compensation services. Following is a breakdown by fund of the FY 2005 transfers to these specific funds for the above-mentioned services.

FY 2005 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$83,999,118	\$6,155,197		\$2,120,600	\$2,674,200	\$37,461,666	\$132,410,781
0011	Road Fund	\$2,333,533	\$850,526		\$2,245,096		\$18,052,200	\$23,481,355
0012	Motor Fuel Tax	\$54,264	\$263,500		\$249,642	\$29		\$567,435
0013	Alcohol & Substance Abuse Block Grant	\$8,352						\$8,352
0021	Financial Institution	\$74,831	\$109,428					\$184,259
0022	General Professions Dedicated			\$4,689,201				\$4,689,201
0041	Wildlife & Fish Fund		\$247					\$247
0045	Agricultural Premium Fund		\$493		\$30,305			\$30,798
0047	Fire Prevention	\$484,681				\$83,269		\$567,950
0050	Mental Health						\$8,000,000	\$8,000,000
0052	Title III Soc Security & Employ Serv	\$14,783,543	\$219,863			\$31,308		\$15,034,714
0057	IL State Pharmacy Disciplinary			\$1,123,522				\$1,123,522
0063	Public Health Services	\$37,528						\$37,528
0065	U.S. Environmental Protection	\$968,844						\$968,844
0067	Radiation Protection	\$147,994	\$34,678					\$182,672
0072	Underground Storage Tank	\$446,824						\$446,824
0078	Solid Waste Management	\$339,559	\$61,081		\$39,194	\$75,105		\$514,939
0085	IL Gaming Law Enforcement				\$38,883			\$38,883
0089	Subtitle D Management	\$88,700						\$88,700
0091	Clean Air Act Permit	\$1,212,733	\$107,690		\$321,240			\$1,641,663
0093	IL State Medical Disciplinary			\$3,363,096				\$3,363,096
0118	Facility Licensing	\$249						\$249
0129	State Gaming	\$17,793	\$15,138					\$32,931
0151	Reg CPA Admin & Disciplinary			\$330,452				\$330,452
0156	Motor Vehicle Theft Prevention	\$19,297						\$19,297
0215	Capital Development Board Revolving	\$37,814	\$220,078			\$70,844		\$328,736
0218	Professions Indirect Cost	\$861,381	\$276,800		\$179,298	\$174,192		\$1,491,671
0238	IL Health Facilities Planning	\$944						\$944
0240	Emergency Public Health					\$333,309		\$333,309
0243	Credit Union	\$47,549						\$47,549
0244	Savings & Resid Finance Reg	\$254,866						\$254,866
0258	Nursing Dedicated & Professional			\$2,431,441				\$2,431,441
0270	Water Revolving	\$605,700	\$10,862		\$88,225			\$704,787
0281	IL Tax Increment				\$53,304			\$53,304
0288	Community Water Supply Lab	\$153,570						\$153,570
0294	Used Tire Management	\$117,000			\$47,523			\$164,523
0297	Guardianship & Advocacy		\$1,068					\$1,068
0303	State Garage Revolving	\$578,006						\$578,006
0304	Statistical Servs Revolving	\$2,350,370	\$127,033					\$2,477,403
0312	Communications Revolving	\$1,535,722						\$1,535,722
0360	Lead Poisoning Screening	\$71,660						\$71,660
0372	Plumbing Licensure & Program	\$21,818						\$21,818
0386	Appraisal Administration	\$33,995				\$84,552		\$118,547
0421	Public Aid Recoveries Trust	\$849,899						\$849,899
0488	Criminal Justice Trust	\$67,977	\$92,401					\$160,378
0497	Federal Civil Prepared Admin	\$38,791	\$50,024					\$88,815
0514	State Asset Forfeiture		\$250,000					\$250,000

FY 2005 Consolidated Services Transfers

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0523	Dept. Of Corrections Reimbursement						\$4,710,201	\$4,710,201
0524	Health Facility Planning Review	\$441						\$441
0526	Emergency Management Preparedness	\$242,862						\$242,862
0550	Supplemental Low Income Energy	\$37,857						\$37,857
0562	Pawnbroker Regulation	\$6,684						\$6,684
0581	Juvenile Acct Incentive Block	\$21,241						\$21,241
0608	Conservation 2000	\$29,400						\$29,400
0619	Quincy Veteran Home					\$3,107		\$3,107
0632	Horse Racing	\$14,192	\$78,190		\$44,359			\$136,741
0641	Auction Regulation Administration	\$28,471						\$28,471
0711	State Lottery	\$571,295	\$199,224		\$682,230			\$1,452,749
0725	IL Military Family Relief					\$300,000		\$300,000
0726	Federal Industrial Services	\$2,323						\$2,323
0731	IL Clean Water Fund	\$592,101	\$137,205		\$54,281			\$783,587
0736	BHE State Projects					\$9,180,871		\$9,180,871
0746	Home Inspector Administration	\$17,333						\$17,333
0755	State Employees Def Comp Plan	\$35,829						\$35,829
0757	Child Support Administrative	\$7,600,683	\$234,013					\$7,834,696
0762	Local Initiative	\$63,652						\$63,652
0763	Tourism Promotion	\$101,492	\$6,814		\$252,243			\$360,549
0795	Bank & Trust Company	\$782,295	\$200,214					\$982,509
0796	Nuc Safety Emerg Preparedness	\$814,384	\$25,652			\$102,492		\$942,528
0802	Personal Property Tax Replacement				\$148,314			\$148,314
0821	Dram Shop	\$3,559			\$43,342			\$46,901
0823	IL State Dental Disciplinary			\$801,569				\$801,569
0828	Hazardous Waste	\$476,268						\$476,268
0850	Real Estate License Admin	\$242,118						\$242,118
0865	Domestic Violence Shelter & Serv	\$19,384						\$19,384
0870	Low Inc Home Energy Block Grant	\$90,062						\$90,062
0879	Traffic & Crim Conviction Surcharge	\$39,330						\$39,330
0883	Intra-Agency Services	\$346,065						\$346,065
0886	Criminal Justice Info Sys Trust	\$95,392						\$95,392
0888	Design Professional Admin & Insurance			\$350,000				\$350,000
0900	Petroleum Violation	\$57,920						\$57,920
0903	State Surplus Property Revolving	\$53,137						\$53,137
0907	Health Insurance Reserve	\$744,342	\$66,577					\$810,919
0922	Insurance Producer Admin	\$492,231	\$174,672					\$666,903
0925	Coal Technology Develop Assist	\$204,391						\$204,391
0944	Environ Protect Permit & Inspection	\$412,086	\$8,473		\$109,145	\$101,706		\$631,410
0954	IL State Podiatric Disciplinary			\$127,555				\$127,555
0962	Park & Conservation				\$31,088			\$31,088
0963	Vehicle Inspection	\$493,499						\$493,499
0989	Special Events Revolving	\$80,516						\$80,516
0997	Insurance Financial Regulation	\$480,856	\$168,327		\$60,919			\$710,102
	TOTAL	\$127,938,597	\$10,145,468	\$13,216,836	\$6,839,231	\$13,214,983	\$68,224,067	\$239,579,182

FY 2004

Special transfers to the General Revenue Fund in FY 2004 were part of the budget resulting from Public Act 93-0032 and Executive Order 2003-10. These special transfers include: administrative chargebacks, increased fee revenues, fund sweeps, and transfers by Executive Order. Special transfers to the General Revenue Fund for FY 2004 include \$269.5 million due to chargebacks, \$88.8 million of increased fee revenue transfers, and Executive Order 10 transfers of \$5.5 million. Total special transfers for the fiscal year, including statutory transfers of \$158.5 million from the beginning of the fiscal year, total \$522.3 million.

Special Transfers in FY 2004						
FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0011	Road Fund	\$81,819,670	\$50,000,000	\$915,686		\$132,735,356
0012	Motor Fuel Tax		\$1,535,000	\$257,852		\$1,792,852
0014	Food & Drug Safety	\$96,000	\$500,000			\$596,000
0018	Transportation Regulatory Fund	\$256,200	\$2,000,000			\$2,256,200
0019	Grade Crossing Protection		\$6,500,000			\$6,500,000
0021	Financial Institution Fund	\$366,400	\$300,000	\$169,025	\$1,454,000	\$2,289,425
0022	General Professions Dedicated Fund	\$750,800	\$1,000,000			\$1,750,800
0024	IL Dept. of Ag. Laboratory Services Fund	\$50,800				\$50,800
0026	Live & Learn Fund	\$576,167				\$576,167
0031	Drivers Education	\$876,530	\$2,500,000			\$3,376,530
0036	IL Veterans' Rehabilitation	\$270,040				\$270,040
0039	State Boating Act	\$664,552			\$1,664,600	\$2,329,152
0040	State Parks	\$665,600	\$593,000			\$1,258,600
0041	Wildlife & Fish Fund			\$0		\$0
0044	Lobbyist Registration Administration Fund	\$12,250			\$486,500	\$498,750
0045	Agricultural Premium Fund	\$1,546,607		\$477		\$1,547,084
0047	Fire Prevention Fund		\$2,000,000	\$218,485		\$2,218,485
0050	Mental Health		\$1,000,000			\$1,000,000
0053	MEA0B	\$0				\$0
0054	State Pensions	\$1,533,811				\$1,533,811
0057	IL State Pharmacy Disciplinary Fund	\$301,600	\$1,500,000			\$1,801,600
0059	Public Utility	\$1,228,712	\$2,000,000		\$268,000	\$3,496,712
0067	Radiation Protection	\$466,400	\$240,000	\$21,783		\$728,183
0071	Firearm Owner's Notification Fund	\$84,643				\$84,643
0072	Underground Storage Tank		\$12,100,000	\$33,936		\$12,133,936
0074	EPA Special State Projects Trust		\$150,000			\$150,000
0078	Solid Waste Management	\$995,200		\$79,339	\$11,003,400	\$12,077,939
0085	Illinois Gaming Law Enforcement	\$308,000	\$200,000			\$508,000
0089	Subtitle D Management Fund	\$125,600			\$743,100	\$868,700
0091	Clean Air Act (CAA) Permit Fund			\$104,772		\$104,772
0093	IL State Medical Disciplinary Fund	\$201,200	\$1,500,000			\$1,701,200
0094	DCFS Training Fund	\$1,120,000				\$1,120,000
0096	Cemetery Consumer Protection Fund	\$11,575				\$11,575
0113	Community Health Center Care Fund	\$32,000				\$32,000
0126	New Technology Recovery		\$1,000,000			\$1,000,000
0129	State Gaming Fund	\$2,274,795		\$8,360		\$2,283,155
0130	School District Emergency Financial Assistance	\$441,646				\$441,646
0137	Plugging & Restoration	\$46,400	\$120,000			\$166,400
0145	Explosives Regulatory		\$4,000			\$4,000
0146	Aggregate Operation Regulatory	\$22,800	\$10,000			\$32,800
0147	Coal Mining Regulatory Fund	\$15,750	\$80,000			\$95,750
0151	Registered CPA Administration & Disciplinary	\$75,600	\$1,000,000			\$1,075,600
0152	State Crime Laboratory		\$250,000			\$250,000

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0156	Motor Vehicle Theft Prevention Fund	\$494,240	\$250,000	\$5,800		\$750,040
0163	Weights and Measures	\$181,600			\$30,000	\$211,600
0167	Registered Limited Liability Partnership	\$7,000				\$7,000
0171	Solid Waste Management Revolving Loan		\$2,000,000			\$2,000,000
0173	Emergency Planning & Training		\$50,000			\$50,000
0175	Illinois School Asbestos Abatement	\$52,000	\$400,000			\$452,000
0184	Violence Prevention Fund	\$99,079				\$99,079
0185	SOS Special License Plate Fund				\$1,525,000	\$1,525,000
0193	Local Government Health Insurance Reserve	\$2,052,900				\$2,052,900
0195	IPTIP Administrative Trust Fund	\$135,639				\$135,639
0203	Teacher's Health Insurance Security Fund	\$4,517,917				\$4,517,917
0205	Illinois Farmer & Agri-business Loan Guarantee		\$1,500,000			\$1,500,000
0207	Pollution Control Board State Trust Fund	\$36,258				\$36,258
0214	Brownfields Redevelopment Fund	\$168,000				\$168,000
0215	Capital Development Board Revolving		\$500,000	\$234,020		\$734,020
0218	Professions Indirect Cost Fund	\$170,741		\$555,927		\$726,668
0220	DCFS Childrens' Services	\$9,727,445	\$1,000,000			\$10,727,445
0222	State Police DUI Fund	\$22,250	\$100,000			\$122,250
0223	DMH/DD Accounts Receivable Fund	\$62,720				\$62,720
0224	Asbestos Abatement Fund	\$106,250				\$106,250
0237	Medicaid Fraud/Abuse Prevent		\$350,000			\$350,000
0238	IL Health Facilities Planning Fund	\$88,000				\$88,000
0243	Credit Union	\$280,000	\$500,000	\$68,724	\$921,800	\$1,770,524
0244	Savings & Residential Finance Regulatory	\$389,600	\$850,000	\$8,302		\$1,247,902
0245	Fair & Exposition Fund	\$132,880	\$500,000			\$632,880
0246	State Police Vehicle		\$101,000			\$101,000
0248	Racing Board Fingerprint License Fund	\$6,019				\$6,019
0251	Dept. of Labor Special State Trust Fund	\$59,974				\$59,974
0257	AML Reclamation Set Aside Fund	\$59,000	\$90,000			\$149,000
0258	Nurse Dedicated & Professional Fund	\$553,600				\$553,600
0259	Optometric Licensing & Disciplinary Committee Fund	\$75,600				\$75,600
0261	Underground Resource Conservation Enforcement	\$51,200	\$100,000			\$151,200
0262	Mandatory Arbitration Fund	\$470,000	\$2,000,000			\$2,470,000
0265	State Rail Freight Loan Repayment Fund	\$15,000				\$15,000
0270	Water Revolving Fund			\$3,543		\$3,543
0272	LaSalle Veterans Home Fund	\$270,196				\$270,196
0274	Self-Insurers Administration Fund	\$18,746				\$18,746
0276	Drunk & Drugged Driving Prevention Fund	\$78,378				\$78,378
0280	IL Racing Board Grant Fund	\$22,188				\$22,188
0281	IL Tax Increment	\$600,000	\$20,000		\$128,000	\$748,000
0285	Long-Term Care Monitor/Receiver Fund	\$12,500				\$12,500
0286	IL Affordable Housing Trust	\$3,804,000	\$5,000,000			\$8,804,000
0288	Community Water Supply Lab		\$500,000			\$500,000
0290	Fertilizer Control Fund	\$21,500			\$53,000	\$74,500
0292	Securities Investors Education Fund	\$11,250				\$11,250
0294	Used Tire Management Fund	\$523,600			\$5,566,000	\$6,089,600
0295	SOS Interagency Grant Fund	\$68,443				\$68,443
0297	Guardianship & Advocacy Fund			\$1,033		\$1,033
0298	Natural Areas Acquisition Fund	\$271,600				\$271,600
0299	Open Space Lands Acquisition and Development	\$1,109,200	\$1,510,000			\$2,619,200
0304	Statistical Services Revolving Fund			\$143,708		\$143,708
0323	Motor Vehicle Review Board Fund	\$13,250				\$13,250
0340	Public Health Services Revolving Fund	\$152,000				\$152,000
0341	Provider Inquiry Trust Fund	\$48,000				\$48,000
0342	Audit Expense		\$1,000,000			\$1,000,000
0344	Care Providers for Persons w/ Developmental Disabilities	\$2,009,968				\$2,009,968
0345	Long-Term Care Provider Fund	\$13,101,119				\$13,101,119
0357	Child Labor Enforcement Trust		\$15,000			\$15,000

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0360	Lead Poisoning, Screening, Prevention & Abatement Fund	\$235,200				\$235,200
0362	Securities Audit and Enforcement	\$526,000	\$2,000,000		\$6,803,600	\$9,329,600
0363	Dept. Business Service Spec. Ops Fund	\$318,387			\$2,112,600	\$2,430,987
0368	Drug Treatment Fund	\$277,600				\$277,600
0369	Feed Control Fund	\$56,000				\$56,000
0370	Tanning Facility Permit Fund	\$26,000				\$26,000
0372	Plumbing Licensure & Program Fund	\$120,000	\$400,000			\$520,000
0373	State Treasurer's Bank Service	\$540,000				\$540,000
0378	Insurance Premium Tax Refund Fund	\$50,039				\$50,039
0384	Tax Compliance & Administration	\$150,487	\$150,000			\$300,487
0386	Appraisal Administration	\$176,000	\$10,000	\$7,346		\$193,346
0390	IL Habitat Endowment Trust Fund	\$26,538				\$26,538
0397	Trauma Center Fund	\$1,118,000				\$1,118,000
0421	Public Aid Recoveries Trust	\$2,531,704				\$2,531,704
0422	Alternative Fuels Fund	\$114,800				\$114,800
0436	Safety Responsibility Fund	\$45,227				\$45,227
0438	IL State Fair	\$114,862				\$114,862
0452	IL Tourism Tax	\$233,123				\$233,123
0455	IL State Toll Highway Revenue Fund	\$23,306,200				\$23,306,200
0457	Group Insurance Premium Fund	\$1,314,200				\$1,314,200
0482	Unclaimed Property Trust	\$1,355,505				\$1,355,505
0483	Secretary of State Special Services	\$1,668,000			\$957,400	\$2,625,400
0502	Early Intervention Services Revolving Fund	\$6,424,000				\$6,424,000
0503	Gang Crime Witness Protection Fund	\$45,932				\$45,932
0510	IL Fire Fighters' Memorial Fund	\$20,400				\$20,400
0514	State Asset Forfeiture Fund	\$88,250				\$88,250
0520	Federal Asset Forfeiture Fund	\$30,250				\$30,250
0523	Department of Corrections Reimbursement	\$2,823,600				\$2,823,600
0524	Health Facility Plan Review Fund	\$160,000				\$160,000
0529	IL State Board of Investments Fund	\$19,034				\$19,034
0534	Industrial Commission Operations Fund				\$28,293,000	\$28,293,000
0535	Sex Offender Registration		\$21,000			\$21,000
0536	Leads Maintenance	\$221,600	\$180,000			\$401,600
0538	IL Historic Sites	\$191,600	\$15,000			\$206,600
0543	Comptroller's Administrative		\$50,000			\$50,000
0546	Public Pension Regulation Fund				\$321,000	\$321,000
0550	Supplemental Low Income Energy Assistance			\$46,143		\$46,143
0562	Pawnbroker Regulation Fund	\$7,500		\$6,096		\$13,596
0564	Renewable Energy Resources Trust Fund	\$461,200	\$3,000,000			\$3,461,200
0569	School Technology Revolving Loan fund	\$1,440,000	\$6,000,000			\$7,440,000
0571	Energy Efficiency Trust Fund	\$248,400	\$1,000,000			\$1,248,400
0573	Petroleum Resources Revolving Fund	\$15,750				\$15,750
0574	Off-Highway Vehicle Trails	\$49,200	\$100,000			\$149,200
0576	Pesticide Control	\$172,000			\$581,000	\$753,000
0577	Community College Health Insurance Security	\$311,691				\$311,691
0608	Conservation 2000	\$1,120,000	\$15,000			\$1,135,000
0610	Energy Assistance Contribution		\$750,000			\$750,000
0612	Wireless Service Emergency Fund	\$1,325,480				\$1,325,480
0613	Wireless Carrier Reimbursement		\$2,000,000			\$2,000,000
0617	CDB Contributory Trust	\$0				\$0
0619	Quincy Veterans Home Fund	\$1,386,400				\$1,386,400
0621	International Tourism Fund	\$581,200				\$581,200
0622	Motor Vehicle License Plate Fund	\$956,000				\$956,000
0632	Horse Racing	\$962,000	\$630,000	\$96,182		\$1,688,182
0635	Death Certificate Surcharge		\$1,500,000			\$1,500,000
0637	State Police Wireless Service Emergency	\$55,750	\$1,200,000			\$1,255,750
0641	Auction Regulation Administration		\$50,000	\$4,357		\$54,357
0648	Downstate Public Transportation	\$3,188,882				\$3,188,882

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0649	Motor Carrier Safety Inspection	\$45,139				\$45,139
0650	Municipal Economic Development Fund	\$14,917				\$14,917
0669	Airport Land Loan Revolving Fund	\$20,500				\$20,500
0703	State Whistleblower Reward & Protection	\$68,800				\$68,800
0708	IL Standardbred Breeders Fund	\$101,899	\$35,000			\$136,899
0709	IL Thoroughbred Breeders Fund	\$192,560	\$160,000			\$352,560
0711	State Lottery Fund			\$217,396		\$217,396
0728	Drug Rebate Fund	\$3,378,674				\$3,378,674
0731	IL Clean Water Fund			\$142,011	\$12,829,000	\$12,971,011
0732	SOS DUI Administration Fund	\$71,250				\$71,250
0733	Tobacco Settlement Recovery	\$10,561,487	\$50,000			\$10,611,487
0743	Statewide Economic Development Fund		\$4,800,000			\$4,800,000
0745	State's Attorneys Appellate Prosecutor's County Fund	\$71,220				\$71,220
0746	Home Inspector Administration		\$100,000			\$100,000
0750	Real Estate Audit		\$50,000			\$50,000
0757	Child Support Administrative		\$170,000	\$268,756		\$438,756
0763	Tourism Promotion	\$2,933,200	\$5,000,000	\$100,788		\$8,033,988
0765	Federal Surface Mining Control & Reclamation Fund			\$0		\$0
0770	Digital Divide Elimination Fund	\$400,000				\$400,000
0771	Digital Divide Elimination Infrastructure		\$4,000,000			\$4,000,000
0774	Oil Spill Response Fund	\$25,423				\$25,423
0795	Bank & Trust Company	\$815,120	\$640,000	\$566,499		\$2,021,619
0796	Nuclear Safety Emergency Preparedness		\$460,000	\$21,060		\$481,060
0808	Medical Special Purpose Trust Fund	\$466,885				\$466,885
0821	Dram Shop	\$275,469	\$560,000		\$1,678,000	\$2,513,469
0823	IL State Dental Disciplinary Fund	\$69,750				\$69,750
0828	Hazardous Waste Fund	\$1,664,000	\$500,000			\$2,164,000
0840	Hazardous Waste Research Fund	\$20,000				\$20,000
0845	Environmental Protection Trust Fund	\$286,800				\$286,800
0849	Real Estate Research & Education		\$30,000			\$30,000
0850	Real Estate License Administration	\$424,000	\$750,000	\$3,285		\$1,177,285
0863	Cycle Rider Safety Training	\$205,600	\$1,000,000			\$1,205,600
0865	Domestic Violence Shelter & Service Fund	\$35,200				\$35,200
0879	Traffic & Criminal Conviction Surcharge		\$250,000	\$59,006		\$309,006
0883	Intra-Agency Services Fund			\$498,725		\$498,725
0884	DNR Special Projects Fund	\$107,468				\$107,468
0886	Criminal Justice Information Systems Trust		\$300,000	\$13,960		\$313,960
0888	Design Professionals Administration & Investigation	\$118,400	\$1,000,000			\$1,118,400
0890	SOS Internl. Registration Plan Fund	\$0				\$0
0893	Library Trust Fund	\$163,096				\$163,096
0896	Public Health State Projects	\$120,000				\$120,000
0900	Petroleum Violation Fund		\$2,000,000	\$85,339		\$2,085,339
0902	State Construction Account	\$36,132,250				\$36,132,250
0905	IL Forestry Development Fund	\$193,200				\$193,200
0906	State Police Services	\$802,884				\$802,884
0907	Health Insurance Reserve	\$6,437,115		\$64,354		\$6,501,469
0909	IL Wildlife Preservation Fund	\$24,400				\$24,400
0920	Metabolic Screening & Treatment Fund	\$395,663				\$395,663
0921	DHS Recoveries Trust	\$592,000				\$592,000
0922	Insurance Producer Administration	\$1,070,000		\$195,024	\$6,053,300	\$7,318,324
0925	Coal Technology Development Assistance	\$1,518,800		\$120,722		\$1,639,522
0929	Violent Crime Victims Assistance	\$620,000				\$620,000
0940	Self-Insurers Security Fund	\$0				\$0
0942	Radioactive Waste Facility Development & Operation	\$139,200	\$1,000,000			\$1,139,200
0944	Environmental Protection Permit & Inspection	\$333,600		\$141		\$333,741
0945	Landfill Closure & Post-Close		\$250,000			\$250,000
0962	Park & Conservation		\$1,000,000			\$1,000,000
0969	Local Tourism Fund	\$497,335				\$497,335

Special Transfers in FY 2004						
FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0973	Build IL Capital Revolving Loan Fund		\$5,000,000			\$5,000,000
0975	Large Business Attraction Fund	\$136,400	\$500,000			\$636,400
0978	Deferred Lottery Prize Winners Trust Fund	\$340,380				\$340,380
0980	Manteno Veterans Home	\$803,600				\$803,600
0982	IL Beach Marina	\$171,384				\$171,384
0993	Public Infrastructure Construction Loan	\$101,200				\$101,200
0994	IL Agricultural Loan Guarantee (RAL Loan Guarantee)		\$2,500,000			\$2,500,000
0997	Insurance Financial Regulation	\$500,000	\$920,000	\$178,607	\$5,368,700	\$6,967,307
	TOTAL	\$269,464,457	\$158,514,000	\$5,526,569	\$88,841,000	\$522,346,026

FY 2003

In FY 2003, Public Act 92-600 included only fund sweeps in the amount of \$165 million from the following funds.

	FY 2003 Special Transfer Fund Sweeps	Total
0045	Agricultural Premium Fund	\$4,000,000
0019	Grade Crossing Protection Fund	\$9,000,000
0022	General Professions Dedicated Fund	\$11,000,000
0031	Driver's Education Fund	\$5,000,000
0047	Fire Prevention Fund	\$10,000,000
0072	Underground Storage Tank Fund	\$12,000,000
0156	Motor Vehicle Theft Prevention Trust Fund	\$4,000,000
0238	Illinois Health Facilities Planning Fund	\$2,000,000
0244	Savings & Residential Finance Regulatory Fund	\$1,750,000
0258	Nursing Dedicated and Professional Fund	\$7,000,000
0298	Natural Areas Acquisition Fund	\$2,000,000
0299	Open Space Lands Acquis. & Develop. Fund	\$29,000,000
0342	Audit Expense Fund	\$2,000,000
0362	Securities Audit & Enforcement Fund	\$14,000,000
0386	Appraisal Administration Fund	\$2,000,000
0524	Health Facility Plan Review Fund	\$4,000,000
0564	Renewable Energy Resources Trust Fund	\$5,000,000
0569	School Technology Revolving Loan Fund	\$5,000,000
0608	Conservation 2000 Fund	\$8,000,000
0629	Real Estate Recovery Fund	\$1,000,000
0634	Illinois Aquaculture Development Fund	\$1,000,000
0648	Downstate Public Transportation Fund	\$10,000,000
0850	Real Estate License Administration Fund	\$250,000
0879	Traffic & Criminal Conviction Surcharge Fund	\$6,000,000
0906	State Police Services Fund	\$3,000,000
0922	Insurance Producer Administration Fund	\$4,000,000
0962	Park and Conservation Fund	\$2,000,000
0997	Insurance Financial Regulation Fund	\$1,000,000
	TOTAL	\$165,000,000

FY 2009 APPROPRIATIONS (BY AGENCY)

- Legislative Agencies
- Constitutional Officers
- Judicial Agencies
- Departments
- Other Agencies
- Higher Education



FY 2009 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 08 Enacted	FY 09 Final	\$ Change FY 08 to FY 09	% Change FY 08 to FY 09
Legislative Agencies				
General Assembly	\$49,227.3	\$63,446.3	+\$14,219.0	28.9%
General	\$48,727.3	\$62,946.3	+\$14,219.0	29.2%
Other	\$500.0	\$500.0	+\$0.0	0.0%
Auditor General	\$25,218.6	\$27,199.6	+\$1,981.0	7.9%
General	\$7,704.7	\$7,636.3	-\$68.4	-0.9%
Other	\$17,513.9	\$19,563.3	+\$2,049.4	11.7%
COFGA	\$7,436.9	\$7,065.1	-\$371.8	-5.0%
General	\$7,436.9	\$7,065.1	-\$371.8	-5.0%
Other	\$0.0	\$0.0	+\$0.0	0.0%
Legislative Information System	\$7,455.7	\$7,161.2	-\$294.5	-3.9%
General	\$5,855.7	\$5,561.7	-\$294.0	-5.0%
Other	\$1,600.0	\$1,600.0	+\$0.0	0.0%
Legislative Audit Commission	\$277.1	\$263.3	-\$13.8	-5.0%
General	\$277.1	\$263.3	-\$13.8	-5.0%
Other	\$0.0	\$0.0	+\$0.0	0.0%
Legislative Printing Unit	\$2,504.3	\$2,379.1	-\$125.2	-5.0%
General	\$2,504.3	\$2,379.1	-\$125.2	-5.0%
Other	\$0.0	\$0.0	+\$0.0	0.0%
Legislative Research Unit	\$3,217.3	\$3,017.9	-\$199.4	-6.2%
General	\$3,217.3	\$3,017.9	-\$199.4	-6.2%
Other	\$0.0	\$0.0	+\$0.0	0.0%
Legislative Reference Bureau	\$2,926.2	\$2,779.9	-\$146.3	-5.0%
General	\$2,926.2	\$2,779.9	-\$146.3	-5.0%
Other	\$0.0	\$0.0	+\$0.0	0.0%
Legislative Ethics Commission	\$328.9	\$312.4	-\$16.5	-5.0%
General	\$328.9	\$312.4	-\$16.5	-5.0%
Other	\$0.0	\$0.0	+\$0.0	0.0%
General Assembly Retirement System	\$6,809.8	\$7,653.0	+\$843.2	12.4%
General	\$6,809.8	\$7,653.0	+\$843.2	12.4%
Other	\$0.0	\$0.0	+\$0.0	0.0%
Office of the Architect of the Capitol	\$2,195.4	\$2,104.2	-\$91.2	-4.2%
General	\$1,628.1	\$1,546.7	-\$81.4	-5.0%
Other	\$567.3	\$557.5	-\$9.8	-1.7%
Joint Committee on Administrative Rules	\$1,237.2	\$1,175.3	-\$61.9	-5.0%
General	\$1,237.2	\$1,175.3	-\$61.9	-5.0%
Other	\$0.0	\$0.0	+\$0.0	0.0%
Legislative Agency Totals	\$108,834.7	\$124,557.3	+\$15,722.6	14.4%
General	\$88,653.5	\$102,337.0	+\$13,683.5	15.4%
Other	\$20,181.2	\$22,220.3	+\$2,039.1	10.1%

FY 2009 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 08 Enacted	FY 09 Final	\$ Change FY 08 to FY 09	% Change FY 08 to FY 09
Constitutional Officers				
Governor	\$8,103.5	\$8,102.8	-\$0.7	-0.0%
General	\$8,003.5	\$8,002.8	-\$0.7	-0.0%
Other	\$100.0	\$100.0	+\$0.0	+0.0%
Lieutenant Governor	\$2,493.3	\$2,151.3	-\$342.0	-13.7%
General	\$2,343.3	\$2,001.3	-\$342.0	-14.6%
Other	\$150.0	\$150.0	+\$0.0	+0.0%
Attorney General	\$78,010.9	\$69,379.6	-\$8,631.3	-11.1%
General	\$48,633.4	\$40,000.0	-\$8,633.4	-17.8%
Other	\$29,377.5	\$29,379.6	+\$2.1	+0.0%
Secretary of State	\$399,253.7	\$396,247.0	-\$3,006.7	-0.8%
General	\$143,553.8	\$140,174.9	-\$3,378.9	-2.4%
Other	\$255,699.9	\$256,072.1	+\$372.2	+0.1%
Comptroller	\$111,898.1	112,887.9	+\$989.8	+0.9%
General	\$109,798.6	\$110,755.5	+\$956.9	+0.9%
Other	\$2,099.5	\$2,132.4	+\$32.9	+1.6%
Treasurer	\$4,291,225.2	\$1,844,656.7	-\$2,446,568.5	-57.0%
General	\$23,672.8	\$19,658.8	-\$4,014.0	-17.0%
Other	\$4,267,552.4	\$1,824,997.9	-\$2,442,554.5	-57.2%
Constitutional Officer Totals	\$4,890,984.7	\$2,433,425.3	-\$2,457,559.4	-50.2%
General	\$336,005.4	\$320,593.3	-\$15,412.1	-4.6%
Other	\$4,554,979.3	\$2,112,832.0	-\$2,442,147.3	-53.6%
Judicial Agencies				
Supreme Court	\$297,769.4	\$317,481.8	+\$19,712.4	+6.6%
General	\$282,475.8	\$291,343.4	+\$8,867.6	+3.1%
Other	\$15,293.6	\$26,138.4	+\$10,844.8	+70.9%
Judges Retirement System	\$46,872.5	\$51,931.0	+\$5,058.5	+10.8%
General	\$46,872.5	\$51,931.0	+\$5,058.5	+10.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Judicial Inquiry Board	\$738.9	\$778.6	+\$39.7	+5.4%
General	\$738.9	\$778.6	+\$39.7	+5.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
State Appellate Defender	\$25,103.5	\$24,854.7	-\$248.8	-1.0%
General	\$21,880.7	\$21,570.9	-\$309.8	-1.4%
Other	\$3,222.8	\$3,283.8	+\$61.0	+1.9%
State's Attorneys Appellate Prosecutor	\$14,293.1	\$16,315.7	+\$2,022.6	+14.2%
General	\$7,981.0	\$10,000.7	+\$2,019.7	+25.3%
Other	\$6,312.1	\$6,315.0	+\$2.9	+0.0%
Judicial Agency Totals	\$384,777.4	\$411,361.8	+\$26,584.4	+6.9%
General	\$359,948.9	\$375,624.6	+\$15,675.7	+4.4%
Other	\$24,828.5	\$35,737.2	+\$10,908.7	+43.9%

FY 2009 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 08 Enacted	FY 09 Final	\$ Change FY 08 to FY 09	% Change FY 08 to FY 09
Departments				
Aging	\$541,017.6	\$621,203.0	+\$80,185.4	+14.8%
General	\$459,741.2	\$538,536.0	+\$78,794.8	+17.1%
Other	\$81,276.4	\$82,667.0	+\$1,390.6	+1.7%
Agriculture	\$120,834.4	\$110,880.8	-\$9,953.6	-8.2%
General	\$49,219.2	\$41,859.1	-\$7,360.1	-15.0%
Other	\$71,615.2	\$69,021.7	-\$2,593.5	-3.6%
Central Management Services Total	\$968,766.7	\$944,182.7	-\$24,584.0	-2.5%
General	\$83,920.3	\$75,652.7	-\$8,267.6	-9.9%
Other	\$884,846.4	\$868,530.0	-\$16,316.4	-1.8%
Children and Family Services	\$1,337,732.9	\$1,305,149.5	-\$32,583.4	-2.4%
General	\$896,822.4	\$864,986.3	-\$31,836.1	-3.5%
Other	\$440,910.5	\$440,163.2	-\$747.3	-0.2%
Commerce and Economic Opportunity	\$873,392.9	\$1,247,485.4	+\$374,092.5	+42.8%
General	\$123,406.8	\$58,846.4	-\$64,560.4	-52.3%
Other	\$749,986.1	\$1,188,639.0	+\$438,652.9	+58.5%
Natural Resources	\$634,362.4	\$591,200.4	-\$43,162.0	-6.8%
General	\$84,628.5	\$50,873.4	-\$33,755.1	-39.9%
Other	\$549,733.9	\$540,327.0	-\$9,406.9	-1.7%
Juvenile Justice	\$139,334.8	\$139,371.4	+\$36.6	+0.0%
General	\$126,334.8	\$126,371.4	+\$36.6	+0.0%
Other	\$13,000.0	\$13,000.0	+\$0.0	+0.0%
Corrections	\$1,343,065.3	\$1,436,264.8	+\$93,199.5	+6.9%
General	\$1,236,282.1	\$1,328,356.6	+\$92,074.5	+7.4%
Other	\$106,783.2	\$107,908.2	+\$1,125.0	+1.1%
Employment Security	\$288,839.6	\$281,201.6	-\$7,638.0	-2.6%
General	\$15,120.5	\$14,242.7	-\$877.8	-5.8%
Other	\$273,719.1	\$266,958.9	-\$6,760.2	-2.5%
Dept. of Financial and Professional Reg.	\$108,614.5	\$110,988.4	+\$2,373.9	+2.2%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$108,614.5	\$110,988.4	+\$2,373.9	+2.2%
Human Rights	\$12,503.0	\$12,597.2	+\$94.2	+0.8%
General	\$9,747.8	\$9,821.8	+\$74.0	+0.8%
Other	\$2,755.2	\$2,775.4	+\$20.2	+0.7%
Human Services	\$5,614,948.3	\$5,723,485.5	+\$108,537.2	+1.9%
General	\$4,135,136.9	\$4,208,946.0	+\$73,809.1	+1.8%
Other	\$1,479,811.4	\$1,514,539.5	+\$34,728.1	+2.3%
Illinois Power Authority	\$1,250.0	\$1,250.0	+\$0.0	+0.0%
General	\$1,250.0	\$1,250.0	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Labor	\$7,469.9	\$7,214.7	-\$255.2	-3.4%
General	\$7,269.9	\$6,814.7	-\$455.2	-6.3%
Other	\$200.0	\$400.0	+\$200.0	+100.0%
Military Affairs	\$49,080.4	\$52,872.4	+\$3,792.0	+7.7%
General	\$15,112.0	\$19,051.0	+\$3,939.0	+26.1%
Other	\$33,968.4	\$33,821.4	-\$147.0	-0.4%
Department of Healthcare & Family Services	\$17,861,989.9	\$16,819,040.6	-\$1,042,949.3	-5.8%
General	\$8,117,376.0	\$8,148,250.8	+\$30,874.8	+0.4%
Other	\$9,744,613.9	\$8,670,789.8	-\$1,073,824.1	-11.0%
Public Health	\$431,324.6	\$445,005.7	+\$13,681.1	+3.2%
General	\$159,623.9	\$160,421.7	+\$797.8	+0.5%
Other	\$271,700.7	\$284,584.0	+\$12,883.3	+4.7%

FY 2009 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 08 Enacted	FY 09 Final	\$ Change FY 08 to FY 09	% Change FY 08 to FY 09
Departments (cont.)				
Revenue	\$5,364,469.6	\$6,572,014.1	+\$1,207,544.5	+22.5%
General	\$158,437.1	\$162,347.6	+\$3,910.5	+2.5%
Other	\$5,206,032.5	\$6,409,666.5	+\$1,203,634.0	+23.1%
State Police	\$416,688.0	\$427,981.9	+\$11,293.9	+2.7%
General	\$216,991.4	\$221,406.2	+\$4,414.8	+2.0%
Other	\$199,696.6	\$206,575.7	+\$6,879.1	+3.4%
Transportation	\$8,279,137.0	\$8,604,702.2	+\$325,565.2	+3.9%
General	\$134,875.6	\$32,050.6	-\$102,825.0	-76.2%
Other	\$8,144,261.4	\$8,572,651.6	+\$428,390.2	+5.3%
Veterans' Affairs	\$106,096.2	\$126,782.4	+\$20,686.2	+19.5%
General	\$54,674.4	\$72,146.5	+\$17,472.1	+32.0%
Other	\$51,421.8	\$54,635.9	+\$3,214.1	+6.3%
Department Totals	\$44,500,918.0	\$45,580,874.7	+\$1,079,956.7	+2.4%
General	\$16,085,970.8	\$16,142,231.5	+\$56,260.7	+0.3%
Other	\$28,414,947.2	\$29,438,643.2	+\$1,023,696.0	+3.6%
Other Agencies				
Arts Council	\$16,130.4	\$17,458.9	+\$1,328.5	+8.2%
General	\$15,205.4	\$15,958.9	+\$753.5	+5.0%
Other	\$925.0	\$1,500.0	+\$575.0	+62.2%
Office of Management & Budget	\$325,797.2	\$322,853.7	-\$2,943.5	-0.9%
General	\$2,930.7	\$2,930.7	+\$0.0	+0.0%
Other	\$322,866.5	\$319,923.0	-\$2,943.5	-0.9%
Off. Of Executive Inspector General	\$6,931.3	\$6,931.3	+\$0.0	+0.0%
General	\$6,931.3	\$6,931.3	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Executive Ethics Commission	\$363.0	\$344.5	-\$18.5	-5.1%
General	\$363.0	\$344.5	-\$18.5	-5.1%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Capital Development Board Ops	\$1,301,848.9	\$1,177,734.4	-\$124,114.5	-9.5%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$1,301,848.9	\$1,177,734.4	-\$124,114.5	-9.5%
Civil Service Commission	\$456.2	\$448.1	-\$8.1	-1.8%
General	\$456.2	\$448.1	-\$8.1	-1.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Commerce Commission	\$116,830.5	\$118,899.5	+\$2,069.0	+1.8%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$116,830.5	\$118,899.5	+\$2,069.0	+1.8%
Dry. Environ. Response Tr. Fd. Coun.	\$6,860.0	\$6,860.0	+\$0.0	+0.0%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$6,860.0	\$6,860.0	+\$0.0	+0.0%
Deaf and Hard of Hearing Commission	\$703.9	\$888.8	+\$184.9	+26.3%
General	\$703.9	\$788.8	+\$84.9	+12.1%
Other	\$0.0	\$100.0	+\$100.0	+0.0%
Comprehensive Health Insurance Plan	\$19,212.0	\$28,985.0	+\$9,773.0	+50.9%
General	\$19,212.0	\$28,985.0	+\$9,773.0	+50.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Court of Claims	\$59,270.2	\$69,271.2	+\$10,001.0	+16.9%
General	\$52,653.2	\$62,533.2	+\$9,880.0	+18.8%
Other	\$6,617.0	\$6,738.0	+\$121.0	+1.8%
East St. Louis Financial Advisory Authority	\$240.0	\$240.0	+\$0.0	+0.0%
General	\$240.0	\$240.0	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Environmental Protection Agency	\$1,278,537.7	\$1,327,669.9	+\$49,132.2	+3.8%
General	\$1,581.6	\$1,644.6	+\$63.0	+4.0%
Other	\$1,276,956.1	\$1,326,025.3	+\$49,069.2	+3.8%
Guardianship and Advocacy Commission	\$9,296.8	\$10,614.7	+\$1,317.9	+14.2%
General	\$9,109.1	\$10,427.0	+\$1,317.9	+14.5%
Other	\$187.7	\$187.7	+\$0.0	+0.0%

FY 2009 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 08 Enacted	FY 09 Final	\$ Change FY 08 to FY 09	% Change FY 08 to FY 09
Other Agencies (cont.)				
Historic Preservation Agency	\$32,329.1	\$28,784.5	-\$3,544.6	-11.0%
General	\$15,121.2	\$12,298.1	-\$2,823.1	-18.7%
Other	\$17,207.9	\$16,486.4	-\$721.5	-4.2%
Human Rights Commission	\$1,794.4	\$2,505.1	+\$710.7	+39.6%
General	\$1,694.4	\$2,405.1	+\$710.7	+41.9%
Other	\$100.0	\$100.0	+\$0.0	+0.0%
Criminal Justice Information Authority	\$111,638.1	\$82,766.3	-\$28,871.8	-25.9%
General	\$2,471.0	\$3,599.2	+\$1,128.2	+45.7%
Other	\$109,167.1	\$79,167.1	-\$30,000.0	-27.5%
Educational Labor Relations Board	\$1,457.2	\$1,075.7	-\$381.5	-26.2%
General	\$1,457.2	\$1,075.7	-\$381.5	-26.2%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Sports Facilities Authority	\$40,782.0	\$37,512.7	-\$3,269.3	-8.0%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$40,782.0	\$37,512.7	-\$3,269.3	-8.0%
Council on Developmental Disabilities	\$4,302.9	\$4,351.7	+\$48.8	+1.1%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$4,302.9	\$4,351.7	+\$48.8	+1.1%
Violence Prevention Authority	\$6,049.7	\$5,556.1	-\$493.6	-8.2%
General	\$4,013.6	\$3,513.6	-\$500.0	-12.5%
Other	\$2,036.1	\$2,042.5	+\$6.4	+0.3%
Illinois Finance Authority	\$3,344.4	\$14,630.8	+\$11,286.4	+337.5%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$3,344.4	\$14,630.8	+\$11,286.4	+337.5%
Procurement Policy Board	\$313.0	\$298.0	-\$15.0	-4.8%
General	\$313.0	\$298.0	-\$15.0	-4.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
IL Workers Comp. Comm.	\$21,304.9	\$22,144.8	+\$839.9	+3.9%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$21,304.9	\$22,144.8	+\$839.9	+3.9%
Law Enforce. Training Standards Bd	\$14,216.8	\$14,233.8	+\$17.0	+0.1%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$14,216.8	\$14,233.8	+\$17.0	+0.1%
Medical District Commission	\$37.0	\$0.0	-\$37.0	-100.0%
General	\$37.0	\$0.0	-\$37.0	-100.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Metropolitan Pier and Exposition Auth.	\$157,710.6	\$163,566.5	+\$5,855.9	+3.7%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$157,710.6	\$163,566.5	+\$5,855.9	+3.7%
Prisoner Review Board	\$1,636.9	\$1,700.2	+\$63.3	+3.9%
General	\$1,436.9	\$1,500.2	+\$63.3	+4.4%
Other	\$200.0	\$200.0	+\$0.0	+0.0%
Property Tax Appeal Board	\$2,260.8	\$2,280.2	+\$19.4	+0.9%
General	\$2,260.8	\$2,280.2	+\$19.4	+0.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Sex Offender Management Board	\$500.0	\$500.0	+\$0.0	+0.0%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$500.0	\$500.0	+\$0.0	+0.0%
Southwestern Illinois Development Auth.	\$3,602.6	\$3,515.3	-\$87.3	-2.4%
General	\$3,602.6	\$3,515.3	-\$87.3	-2.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
State Board of Education	\$9,316,307.7	\$9,789,043.9	+\$472,736.2	+5.1%
General	7,106,103.2	\$7,450,354.7	+\$344,251.5	+4.8%
Other	\$2,210,204.5	\$2,338,689.2	+\$128,484.7	+5.8%

FY 2009 APPROPRIATIONS BY AGENCY

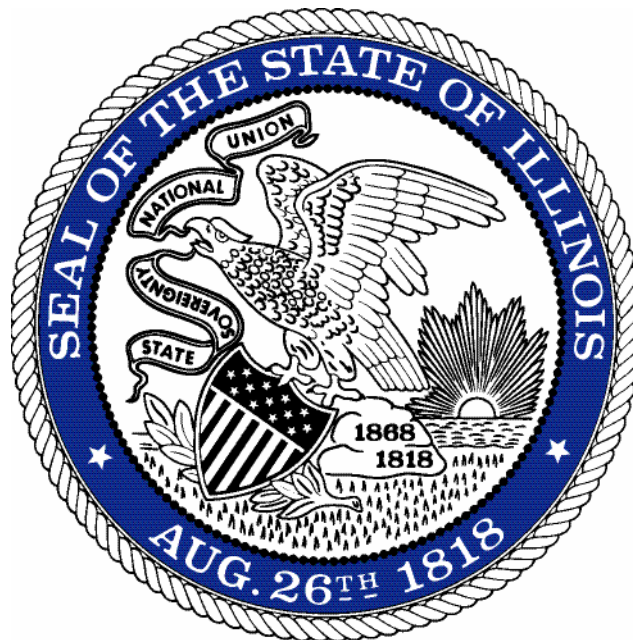
Agency \$ (Thousands)	FY 08 Enacted	FY 09 Final	\$ Change FY 08 to FY 09	% Change FY 08 to FY 09
Other Agencies (cont.)				
State Board of Elections	\$67,189.7	\$51,399.1	-\$15,790.6	-23.5%
General	\$8,389.7	\$18,899.1	+\$10,509.4	+125.3%
Other	\$58,800.0	\$32,500.0	-\$26,300.0	-44.7%
Illinois Emergency Management Agency	\$475,364.0	\$417,922.3	-\$57,441.7	-12.1%
General	\$20,525.4	\$15,444.9	-\$5,080.5	-24.8%
Other	\$454,838.6	\$402,477.4	-\$52,361.2	-11.5%
State Employees' Retirement System	\$200,207.3	\$200,146.3	-\$61.0	-0.0%
General	\$207.3	\$146.3	-\$61.0	-29.4%
Other	\$200,000.0	\$200,000.0	+\$0.0	+0.0%
Illinois Labor Relations Board	\$1,912.8	\$1,850.0	-\$62.8	-3.3%
General	\$1,912.8	\$1,850.0	-\$62.8	-3.3%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
State Police Merit Board	\$931.4	\$930.9	-\$0.5	-0.1%
General	\$931.4	\$930.9	-\$0.5	-0.1%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
State Fire Marshal	\$27,511.9	\$27,138.5	-\$373.4	-1.4%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$27,511.9	\$27,138.5	-\$373.4	-1.4%
Teachers' Retirement System	\$1,109,891.0	\$1,271,962.0	+\$162,071.0	+14.6%
General	\$1,109,891.0	\$1,271,962.0	+\$162,071.0	+14.6%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Teachers' Pension and Retirement System	\$75,262.7	\$74,844.7	-\$418.0	-0.6%
General	\$75,262.7	\$74,844.7	-\$418.0	-0.6%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Upper Illinois River Valley Dev. Auth.	\$307.2	\$292.5	-\$14.7	-4.8%
General	\$307.2	\$292.5	-\$14.7	-4.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Other Agency Totals	\$14,820,644.2	\$15,310,151.9	+\$489,507.7	+3.3%
General	\$8,465,324.8	\$8,996,442.6	+\$531,117.8	+6.3%
Other	\$6,355,319.4	\$6,313,709.3	-\$41,610.1	-0.7%
Higher Education				
Board of Higher Education	\$39,992.3	\$15,877.9	-\$24,114.4	-60.3%
General	\$34,492.3	\$10,377.9	-\$24,114.4	-69.9%
Other	\$5,500.0	\$5,500.0	+\$0.0	+0.0%
Chicago State University	\$42,857.2	\$42,726.0	-\$131.2	-0.3%
General	\$42,857.2	\$42,112.0	-\$745.2	-1.7%
Other	\$0.0	\$614.0	+\$614.0	+0.0%
Eastern Illinois University	\$54,199.5	\$52,921.5	-\$1,278.0	-2.4%
General	\$49,189.2	\$50,566.5	+\$1,377.3	+2.8%
Other	\$5,010.3	\$2,355.0	-\$2,655.3	-53.0%
Governors State University	\$27,659.4	\$28,324.4	+\$665.0	+2.4%
General	\$27,659.4	\$28,324.4	+\$665.0	+2.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Community College Board	\$421,412.4	\$413,909.4	-\$7,503.0	-1.8%
General	\$357,709.5	\$355,630.5	-\$2,079.0	-0.6%
Other	\$63,702.9	\$58,278.9	-\$5,424.0	-8.5%

FY 2009 APPROPRIATIONS BY AGENCY				
Agency \$ (Thousands)	FY 08 Enacted	FY 09 Final	\$ Change FY 08 to FY 09	% Change FY 08 to FY 09
Higher Education (cont.)				
Illinois Math and Science Academy	\$20,702.9	\$21,391.4	+\$688.5	+3.3%
General	\$17,652.9	\$18,341.4	+\$688.5	+3.9%
Other	\$3,050.0	\$3,050.0	+\$0.0	+0.0%
Illinois State University	\$83,056.8	\$85,118.4	+\$2,061.6	+2.5%
General	\$82,986.8	\$85,096.4	+\$2,109.6	+2.5%
Other	\$70.0	\$22.0	-\$48.0	-68.6%
Illinois Student Assistance Commission	\$863,576.6	\$780,708.7	-\$82,867.9	-9.6%
General	\$429,204.8	\$429,204.8	+\$0.0	+0.0%
Other	\$434,371.8	\$351,503.9	-\$82,867.9	-19.1%
Northeastern Illinois University	\$42,842.5	\$45,473.7	+\$2,631.2	+6.1%
General	\$40,770.7	\$43,401.9	+\$2,631.2	+6.5%
Other	\$2,071.8	\$2,071.8	-\$0.0	+0.0%
Northern Illinois University	\$105,877.7	\$107,467.1	+\$1,589.4	+1.5%
General	\$105,867.7	\$107,431.1	+\$1,563.4	+1.5%
Other	\$10.0	\$36.0	+\$26.0	+260.0%
Southern Illinois University	\$227,192.3	\$235,817.0	+\$8,624.7	+3.8%
General	\$227,192.3	\$233,317.0	+\$6,124.7	+2.7%
Other	\$0.0	\$2,500.0	+\$2,500.0	+0.0%
University of Illinois	\$730,874.7	\$752,597.9	+\$21,723.2	+3.0%
General	\$722,256.5	\$743,419.7	+\$21,163.2	+2.9%
Other	\$8,618.2	\$9,178.2	+\$560.0	+6.5%
Western Illinois University	\$58,297.5	\$59,929.6	+\$1,632.1	+2.8%
General	\$58,287.5	\$59,919.6	+\$1,632.1	+2.8%
Other	\$10.0	\$10.0	+\$0.0	+0.0%
State Universities Retirement System	\$345,060.2	\$426,105.3	+\$81,045.1	+23.5%
General	\$4,740.2	\$176,105.3	+\$171,365.1	+3615.1%
Other	\$340,320.0	\$250,000.0	-\$90,320.0	-26.5%
State Universities Civil Service System	\$1,273.2	\$1,273.2	+\$0.0	+0.0%
General	\$1,273.2	\$1,273.2	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Higher Education Totals	\$3,064,875.2	\$3,069,641.5	+\$4,766.3	+0.2%
General	\$2,202,140.2	\$2,384,521.7	+\$182,381.5	+8.3%
Other	\$862,735.0	\$685,119.8	-\$177,615.2	-20.6%
Totals				
All Funds	67,771,034.2	66,930,012.5	-\$841,021.7	-1.2%
General Funds	27,538,043.6	28,321,750.7	+\$783,707.1	+2.8%
Other Funds	40,232,990.6	38,608,261.8	-\$1,624,728.8	-4.0%

*In some cases, a "double" appropriation occurs which has the affect of essentially overstating appropriations.

FY 2009 BUDGET IMPLEMENTATION BILL

- SB 773 – Budget Implementation Bill



BUDGET IMPLEMENTATION BILL

Key Contents of Budget Implementation Bill SB 773

FY 09 Transition Assistance.	Provides Transition Assistance for schools for FY 09 – no public school will receive less in net state aid than it received in FY 2008. Makes changes for schools districts that have been merged or annexed. Allows unused appropriations in other grant lines to be transferred into the Transitional Assistance line.
Foundation Level increase.	Changes the per-pupil Foundation Level from \$5,734 in FY 08 to \$5,959 (a \$225 increase) in FY 09.
Poverty Grant hold-harmless.	Maintains a 100% hold harmless for the poverty grant.
Codification of the AIDS Drug Assistance Program (ADAP), with changes.	Requires the Department of Public Health continues to administer the ADAP Program, which provides low-income Illinoisans with affordable drugs to manage their AIDS/HIV. Increases the income qualification from 400% to 500% of federal poverty level.
Rapid HIV testing.	P.A. 95-7 requires the Department of Public Health to expand HIV testing in health care settings where undiagnosed individuals are likely to be identified. This change reiterates that it is the mandated responsibility of the department to provide those services.
Freeze Medicaid nursing home reimbursement rates.	Amends the Public Aid Code to extend the existing “freeze” on the annual Medicaid (cost-of-living) rate increase for nursing homes. This affects facilities under the DHFS and DHS. Avoids annual automatic inflationary increases, but not other rate adjustments which are providing substantial increases in funding for long-term care facilities related to the new MDS (Minimum Data Set) reimbursement methodology. This has become the routine rate “freeze” inserted into the BIMP every year.
Staff pay increase at ICF-DD facilities.	For facilities licensed by DPH as Intermediate Care Facilities for the Developmentally Disabled (ICF-DDs), the rate by which these facilities receive state funding shall be increased by an amount sufficient to provide for a \$0.50 per hour wage increase for non-executive staff, effective January 1, 2009.
Provider rate increases.	Rate increases for skilled nursing facilities, intermediate care facilities, and institutions for mental disease, effective January 1, 2009.
TANF Grants.	Beginning July 1, 2008, the Department of Human Services must increase temporary assistance for needy families (TANF cash assistance) grants by 9% from grants paid on June 30, 2008.

University of Illinois Hospital Services Fund.	Allows money in the fund to be used to reimburse the University of Illinois Hospital for practitioners, in addition to the currently authorized hospital and pharmacy services. This will allow the state to secure more federal dollars (at no additional state expenditures) by expanding the scope of the fund and claiming more federal match for doctors and dentists.
Mental Health Contracts.	Requires DHFS to enter into a contract with an IMD for \$1 million; the IMD must have more than 700 beds at 30 locations. This was required in FY 08 as well.
Multiple Sclerosis (MS) – Home Services.	Creates a new program to be administered by the Department of Public Health to provide home services to persons with MS, subject to appropriation. A higher level of assets is allowed, compared to the Department of Human Services' home services program: the cap is \$17,500 (retirement assets up to \$500,000 and all life insurance assets must be disregarded).
Human Services Priority Capital Program Fund.	Authorizes \$3.5 million in low interest capital loans for community based providers serving the disabled, mentally ill or substance abusers. Transfers this money into a new fund, the Human Services Priority Capital Program Fund, for this program.
Excellence in Academic Medicine (EAM) Funds.	Requires that any appropriations made from the funds under the EAM Act in fiscal years going forward shall not be less than the amount appropriated in FY 02. This language is imposed on some of the EAM funds, but not others.
Money Follows the Person.	Creates the new Money Follows the Person Budget Transfer Fund. Allows the state to implement the federal grant received, the purpose of which is to move people out of institutional facilities and into the communities.
Secretary of State (SoS) – Real ID Program.	Authorizes transfers from several of the SoS's funds in to the Secretary of State Identification Security and Theft Prevention Fund in order to fund the Real ID program. Total transfers to support the FY 09 spending equal \$12.4 million.
Road Fund cap for Secretary of State and State Police.	Continue funding for Secretary of State and State Police from Road Fund. If this cap is not maintained, the money will come out of GRF. Road Fund level for State Police is \$114.7 million, and level for SoS is \$130.5 million.
Allow up to \$80M in short-term cash transfers from GRF to the Tobacco Settlement Recovery Fund.	Tobacco Settlement receipts do not arrive until April of each year. This allows ongoing spending from the fund. Monies transferred from GRF are re-transferred to TSRF before the end of the fiscal year.

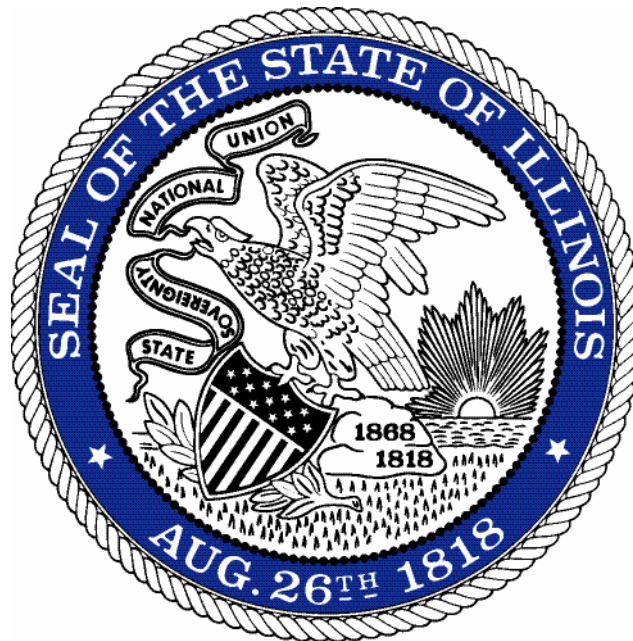
<p>Allow agencies other than Illinois Housing Development Authority to spend from the Illinois Affordable Housing Trust Fund for 1 year.</p>	<p>IHDA will be used to provide rental assistance, home modification and adaptive housing, and support for housing for seniors and persons with developmental disabilities to live independently. Funding will also be allocated for construction/rehabilitation and initial operating expenses to support the development of a 15-room single-room occupancy (SRO) homeless program at the Manteno Veterans Home. Additionally, transfer \$2.2 million to the Children's Services Fund (which pays for foster care) and \$1.5 million to the DOC Corrections Reimbursement and Education Fund (which pays for inmates' housing construction).</p>
<p>DHS spending from the IL Affordable Housing Trust Fund.</p>	<p>Continue DHS' authority to spend from the Illinois Affordable Housing Trust Fund at same level as FY08. The Governor's proposed FY2009 budget for DHS includes \$12.3M in appropriations from this fund, the same amount as in FY2008.</p>
<p>Extend through FY 09 the \$30M annual transfer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund.</p>	<p>This fund transfer provides the vast majority of revenues used to operate a federally mandated vehicle inspection program. The current transfer authority will sunset 6/30/2008. Federal highway funding may be at risk if the state does not continue the vehicle inspection program.</p>
<p>Transfer of \$7.45M from GRF to the (Abraham Lincoln) Presidential Library and Museum Operating Fund.</p>	<p>GRF transfer in is the main revenue source for the ALPLM fund. The FY09 approp to the fund will be approx \$12 mil, and donations, admission fees, etc., will not be sufficient to support the approp.</p>
<p>GRF transfer of \$1.4M to the Violence Prevention Fund.</p>	<p>Revenue source required so IVPA can award grants from the fund, as provided in the FY 2008 budget.</p>
<p>Eliminate the Digital Divide transfers.</p>	<p>From GRF, transfer \$5 million into the Digital Divide Elimination Fund.</p>
<p>Income Tax Refund Fund.</p>	<p>Set to 9.75% the share of personal income taxes and 17.5% corporate income taxes deposited into the Income Tax Refund Fund. Avoids automatic adjustment that would divert more revenues from GRF than needed.</p>
<p>I-FLY Program percentages.</p>	<p>Under current law, the 1st year of the program is funded 20% local share and 80% grant money, and the 2nd year of the program is funded 50/50. This change would maintain the 20/80 split for the 2nd year of the program (which was FY 08, so this would be a retroactive change).</p>
<p>Allow Workers' Compensation medical payments to be made from the Health Insurance Reserve Fund.</p>	<p>The Group Insurance Act includes, in its definition of "member", individuals receiving total temporary disability or total permanent disability payments from the State, and directs the State to make all payments for medical claims of these members from the Health Insurance Reserve Fund. The statutory authority for the Workers' Compensation Revolving Fund contains no language that is inconsistent with this position.</p>

No fiscal year limitations on Workers' Comp payments.

Payments for claims under the Workers' Compensation Act risk a crossing of fiscal years, because injuries may be denied initially, only to be approved months, or even, years later. Once approved, all prior expenses associated with those injuries must be paid. Additionally, the medical bills associated with the injuries are not always received in a timely manner from the providers. The need to permit this crossing of fiscal years is the same for this fund as it is for the funds associated with the Group Insurance Act.

GLOSSARY & DESCRIPTION OF FUNDS

- Glossary
- Description of Funds



GLOSSARY

Activity Measure -information or data used to count the delivery of state services; for instance, the number of people served and the number of cases closed.

All Funds -every fund appropriated to or spent by an agency.

Annualize -to provide full year funding in the next fiscal year when a program is started or a person is hired part way through the current fiscal year.

Appropriation -spending authority from a specific fund given by the General Assembly and approved by the Governor for a specific amount, purpose and time period.

Assessments -a levy imposed for a specific purpose, typically the medical assessment program under which the Department of Public Aid levies a fee on long-term care and other providers to help fund Medicaid liability.

Attrition -a natural reduction in caseload or staff; for example, from retirement or resignation.

Available Fund Balance -the total amount of money in a fund at a particular point in time, typically at the beginning of a month or the year.

Basis of Accounting -the method of accounting used to track and report state revenues and expenditures; for example, cash, budgetary or accrual.

Bond Fund -a fund that receives proceeds from the sale of bonds to be used for capital projects.

Bond Rating -an assessment of the credit risk with respect to a specific bond issue.

Bond Retirement and Interest Fund -a fund used to repay principal and interest on bonds or other debt obligations, typically spent pursuant to a continuing and irrevocable appropriation.

Budgetary Balance -available cash balance on June 30, minus lapse period spending for the fiscal year just ended.

Build Illinois -a state economic development and public infrastructure program begun in 1986 and primarily funded by dedicated state sales tax revenue bonds.

Capital -buildings, structures, equipment and land. Acquisition, development, construction and improvement of capital are typically funded through bond funds.

Case Management -monitoring and oversight of the delivery of services, which may include coordination of all services to a client.

Caseload -the number of clients being served at a point in time, sometimes used in the context of clients per staff.

Cash Flow -the amount of cash available for use during a period of time, calculated by subtracting spending from the sum of the receipts and the beginning balance.

Census -population measure, typically of clients in a facility or program.

Certificate of Participation -similar to bonds or other debt instruments, a security issued by the state or a third party that gives the holder a share of the stream of annual appropriated lease payments made by the state.

Client -a person or family receiving services, typically from a human service agency.

Commodities -line item for consumable items used in connection with current agency operations; for instance, household, medical or office supplies; food for those in institutions; coal, bottled and natural gas; and equipment costing less than \$100.

Common School Fund -one of four funds that comprise the state general funds. It is used to fund Elementary and Secondary Education. If revenues to the fund from the lottery, bingo, public utility, cigarette and sales taxes and from investment income, among others, are insufficient to make monthly general state aid payments, the Common School Fund receives automatic transfers from the General Revenue Fund.

Consent Decree -an agreement between both parties in a lawsuit that binds them and determines their rights and obligations. While made under sanction of the court, it does not bind the court, and it is not a judicial sentence.

Continuing Appropriation -statutory authority for the Comptroller and Treasurer to spend funds in the event the legislature fails to appropriate or appropriates an insufficient amount for a specified purpose. Examples of continuing appropriations are for debt service on state bonds or payments to the state retirement systems.

Contractual Services -line item for services provided by a non-state employee or vendor including, utilities; medical services for those in institutions; professional, technical or artistic consulting; and property and equipment rental.

Debt Service -payment of principal, interest and other obligations associated with the retirement of debt.

Dedicated Funds -revenues assessed and collected for a specific state program.

Divisions -organizational units within agencies designated as such for programmatic or administrative convenience.

Education Assistance Fund -one of four funds that comprise the state general funds. It is used to fund Elementary, Secondary and Higher Education. It receives 7.3 percent of the state income tax net of refunds, as well as wagering taxes paid to the state by riverboat casinos.

Electronic Data Processing -line item for lease or purchase of computer or other data processing equipment and related services including supplies, services and personnel.

Employee Retirement Contributions Paid by State (Pension Pick-Up) -line item for payment of an employee's required contribution to the State Employees' Retirement System, which an agency has chosen or contracted to make on behalf of the employee.

Entitlement -program benefits that must be provided in a timely fashion to those who meet eligibility criteria and that may not be taken away without due process.

Equipment -line item for non-consumable items of tangible personal property used in connection with current agency operations; for instance office furniture, vehicles or machinery, and scientific or other major instruments and apparatus.

Executive Branch -distinguished from the legislative and judicial branches of state government, it is charged with the detail of carrying out and effectuating the law through the day-to-day operations and activities of state government. The Governor, as chief executive officer of the state, is responsible for the operation and administration of state agencies.

Executive Order -a decree or mandate issued by the Governor for the purpose of interpreting or implementing a provision of the law. Executive orders often are used to reorganize and assign functions among executive agencies, create advisory and special commissions and boards or direct state agencies regarding policy.

Expenditure -state spending. Agencies submit vouchers to the Comptroller's Office, which prepares a state check (warrant) and maintains accounting records. Warrants are presented to the Treasurer, who maintains and invests state funds.

Federal Aid -funding provided by the federal government.

Fiscal Year -Illinois state government's fiscal year is July 1 through June 30. This is the period during which obligations are incurred, encumbrances are made and appropriations are expended. The federal government's fiscal year is October 1 through September 30.

Full Faith and Credit -a pledge or promise to repay general obligation debt; typically includes all of an issuer's taxing powers.

Full- Time Equivalent -a calculated measure of full-time employment for comparison purposes, in which each full-time employee works 37.5 hours per week for 52 weeks per year.

Fund -an account established to hold money for specific programs, activities or objectives.

General Funds -(usually lower-case) refers to the following group of funds, inclusively: the General Revenue Fund, the Education Assistance Fund, the Common School Fund, and the General Revenue - Common School Special Account Fund.

General Obligation Bonds -bonds issued for capital purposes as direct legal obligations secured by general tax revenues and guaranteed by the full faith and credit of the state.

General Revenue -Common School Special Account Fund -one of four funds that comprise the state general funds. It is used for accounting purposes to receive 25 percent of state sales tax and subsequently transfer these moneys to the Common School Fund.

General Revenue Fund -the largest of four funds that comprise the state general funds. It receives the majority of undedicated tax revenues, mostly income and sales taxes, for use generally to operate and administer state programs.

General State Aid -an unrestricted formula-driven grant that comprises the largest portion of state assistance to local school districts. The amount of funds a district receives depends on its financial need measured by three factors: its average daily attendance, its equalized assessed valuation of property and its local tax measured by its statutory tax rate.

Grant -an award or contribution to be used either for a specific or a general purpose, typically with no repayment provision.

Group Insurance -line item for life and health insurance program for all state employees, retirees and their dependents.

Headcount -a statement of the number of employees for some period of time, typically either the actual number of staff working or a calculated full-time equivalent.

Highway Fund -a fund that receives special dedicated revenues related to transportation; for example, the motor fuel tax or federal highway trust funds, to be used to support the construction and maintenance of transportation facilities and activities.

Hiring Lag -the- savings in personal services and benefits associated with the time period between an employee leaving the job and a replacement being hired.

Illinois FIRST -a \$12 billion, multi-year public works initiative begun in 1999 and funded by a combination of local, state and federal resources.

Income Tax Surcharge -a temporary increase of 0.5 percent in the state personal income tax and 0.8 percent in the corporate income tax established in July 1989 to fund education, local governments and property tax relief. Subsequently, in July 1991, one-half of the surcharge was made permanent and dedicated to education. The remaining one-half was made permanent in July 1993.

Infant Mortality -measure of infant deaths during the first year of life per 1000 live births.

Judicial Branch -distinguished from the legislative and executive branches of state government, it is charged with interpreting and applying laws.

Lapse -the portion of an appropriation that is not spent during the authorized period, typically the fiscal year, including the lapse period.

Lapse Period -the two-month period following the fiscal year (July 1 to August 31) when agencies can liquidate liabilities incurred before the end of that fiscal year (June 30). Public Act 89-511, effective in fiscal year 1997, reduced the lapse period from three months to two months.

Lapse Period Spending -spending that occurs during the lapse period from the previous year's appropriation.

Legislative Branch -distinguished from the judicial and executive branches of state government, it is charged with making and enacting the law, including appropriations.

Legislative Transfer -reallocation of appropriation amounts among line items by the General Assembly during the fiscal year. Distinguished from a two- percent transfer, which may be accomplished by the executive branch without participation of the legislative branch.

Line Item -specific purpose of an appropriation; for instance, personal services, retirement, printing or travel.

Liquidate -to settle or pay a debt or to convert assets into cash.

Local Government Distributive Fund -receives 1/10 of the income tax proceeds to the general funds, via a transfer, for distribution to units of local government based on population. Funds may be used for any purpose.

Lump Sum -appropriation line for a general program purpose without specific line items identified.

Managed Care -the process of coordinating and controlling all services provided to a client to assure efficient and effective results.

Mandate -a law or regulation that generally should be followed, whether or not funding is provided. The State Mandates Act permits certain regulations and laws to be ignored if funding is not provided.

Match -contribution to program required to receive a program grant, may be either money, "hard match", or services, "soft match".

Medicaid -public assistance financed jointly by the state and federal governments to provide medical care for individuals who meet certain eligibility criteria.

Moral Obligation -a duty that is not binding or enforceable by law, typically debt service on bonds issued by others that the state agrees to consider funding if the issuer is unable to pay. There is no legal guarantee the state will make such payments.

Other Funds -all state and federal funds except the four general funds.

Other Operations -administrative non-grant expenses of state agencies except salaries and payments for fringe benefits; for example, contractual services, travel, printing and telecommunications.

Per Diem -by the day. An amount of so much for each day.

Performance Measure -information or data used to determine the quality and outcomes of state services; for instance, the number of people who receive jobs following job counseling and employment services or the number of people who remain off drugs following treatment services.

Personal Services -line item for salary payments to employees. Phase-In -staged expenditure pattern, such as initiating a program, hiring employees or opening an institution over time (see Annualize).

Pilot Program -tentative model for future full scale development, typically a program operated in a limited area or targeted to a limited population to analyze its effectiveness before expanding its scope.

Position Title -name and description of a job.

Printing -line item for contractual services, materials and supplies used to produce and print information; for example, letterhead stationery, annual reports and forms.

Program Area -major organizational categories of state government, including education, human services, public safety, environment and business regulations, economic development and infrastructure and government services.

Reappropriation -an unspent appropriation that continues into the next fiscal year, typically for a capital or other multi-year project or liability.

Recommended -Governor's budget requests presented to the General Assembly for its approval.

Refunding Bonds -bonds issued to refinance other outstanding bonds, which generally were originally issued at higher interest rates.

Refunds -line item for return of funds to the rightful owner, typically return of overpaid taxes or fees.

Repair and Maintenance -line item for upkeep, restoration and improvement of equipment and facilities in connection with current agency operations.

Reserve -portion of appropriation intentionally set aside and not spent, either to increase lapse or as a contingency for increased liabilities in other line items.

Resources -all assets available for use by agencies, whether appropriated or not.

Retirement -line item for employer's share of contributions to the state retirement system.

Revenues -receipts from taxes, fees, assessments, grants and other payments used to fund programs.

Revolving Fund -receives intergovernmental payments charged for providing central operational services, such as computer, purchasing, state garage and telecommunications.

Road Fund -receives motor fuel tax and other transportation-related revenues for use to operate the Department of Transportation, Illinois State Police and the Secretary of State's Office and to build and maintain roads, bridges and other transportation facilities.

Social Security -line item for employer's share of contributions to the Federal Insurance Contributions Act (FICA) tax.

Special State Funds -all state funds except the general funds, bond-financed funds, debt service funds and state trust funds.

State Agency -government organization created by statute to administer and implement particular legislation.

Statute -a law enacted by the General Assembly and approved by the Governor.

Substitute Care -a program to place children away from their families in foster homes or residential facilities.

Supplemental Appropriation -additional spending authority given by the General Assembly during the fiscal year, following passage of the initial budget.

Transfer -reallocation of resources, typically movement of money from one fund to another or shift of appropriation authority among line items by the legislative or the executive branch.

Trust Fund -receives revenues assessed and collected for a specific state program.

Two Percent Transfer -reallocation of appropriation amounts by the Governor during the fiscal year. Limited to two percent of an agency's appropriation by fund for specific operations lines. Distinguished from a legislative transfer, which requires approval by the legislative branch.

Voids -checks (warrants) that are not cashed.

Voucher -document requesting payment submitted to the Comptroller, who then writes and issues a warrant.

Warrant - check issued by the Comptroller to a third party who cashes it with the Treasurer.

Zero Coupon Bonds -bonds without interest coupons for semi-annual payment. Interest accrues over the life of the bond and is paid on maturity along with the principal.

DESCRIPTION OF FUNDS

There are approximately 650 funds in the Illinois accounting system. These funds are separated into two categories --Appropriated and Non-Appropriated Funds.

The Appropriated Funds category is further broken into eight fund groups: General, Highway, Special State, Bond Financed, Debt Service, Federal Trust, Revolving and State Trust Funds. The Non-Appropriated Funds category is composed primarily of Federal and State Trust Funds, and includes a few Special State Funds.

General Funds receive the major portion of tax revenues and pay for the regular operating and administrative expenses of most state agencies. Components of the general funds are the General Revenue Fund, the Education Assistance Fund, the Common School Fund and the General Revenue-Common School Special Account Fund.

Highway Funds receive and distribute special assessments related to transportation, such as the motor fuel tax, and support the construction and maintenance of transportation facilities and activities of the state.

University Funds receive revenues such as fees, tuition and excess income from auxiliary enterprises at state universities and colleges, including related foundations and associations. Prior to fiscal year 1998, the General Assembly appropriated these funds for the support, operation and improvement of state-supported institutions of higher education. Starting in fiscal year 1998, the university funds became locally held funds and, together with other funds administered by the universities, are not subject to appropriation.

Special State Funds are designated in Section 5 of the Finance Act as special funds in the State Treasury and not elsewhere classified. They represent a segregation of accounts restricted to the revenues and expenditures of a specific source.

Bond Financed Funds receive and administer the proceeds of various state bond issues.

Debt Service Funds account for the resources obtained and accumulated to pay interest and principal on debt obligations.

Federal Trust Funds are established pursuant to grants and contracts between state agencies and the federal government. The funds are administered for specific purposes established by the terms of the grants and contracts.

Revolving Funds finance the operations of state agencies that render services to other state agencies on a cost reimbursement basis. Appropriation of these funds is dependent upon intra-governmental service requirements and appropriations of other state agencies.

State Trust Funds are established by statute or under statutory authority for specific purposes.

Other Trust Funds receive and account for resources for subsequent disbursement to a designated recipient. Escrow funds are an example of an Other Trust Fund.

BACKGROUND

The Commission on Government Forecasting and Accountability (CGFA), a bipartisan, joint legislative commission, provides the General Assembly with information relevant to the Illinois economy, taxes and other sources of revenue and debt obligations of the State. The Commission's specific responsibilities include:

- 1) Preparation of annual revenue estimates with periodic updates;
- 2) Analysis of the fiscal impact of revenue bills;
- 3) Preparation of "State Debt Impact Notes" on legislation which would appropriate bond funds or increase bond authorization;
- 4) Periodic assessment of capital facility plans;
- 5) Annual estimates of public pension funding requirements and preparation of pension impact notes;
- 6) Annual estimates of the liabilities of the State's group health insurance program and approval of contract renewals promulgated by the Department of Central Management Services;
- 7) Administration of the State Facility Closure Act.

The Commission also has a mandate to report to the General Assembly ". . . on economic trends in relation to long-range planning and budgeting; and to study and make such recommendations as it deems appropriate on local and regional economic and fiscal policies and on federal fiscal policy as it may affect Illinois. . . ." This results in several reports on various economic issues throughout the year.

The Commission publishes several reports each year. In addition to a Monthly Briefing, the Commission publishes the "Revenue Estimate and Economic Outlook" which describes and projects economic conditions and their impact on State revenues. The "Bonded Indebtedness Report" examines the State's debt position as well as other issues directly related to conditions in the financial markets. The "Financial Conditions of the Illinois Public Retirement Systems" provides an overview of the funding condition of the State's retirement systems. Also published are an Annual Fiscal Year Budget Summary; Report on the Liabilities of the State Employees' Group Insurance Program; and Report of the Cost and Savings of the State Employees' Early Retirement Incentive Program. The Commission also publishes each year special topic reports that have or could have an impact on the economic well being of Illinois. All reports are available on the Commission's website.

These reports are available from:

Commission on Government Forecasting and Accountability
703 Stratton Office Building
Springfield, Illinois 62706
(217) 782-5320
(217) 782-3513 (FAX)

<http://www.ilga.gov/commission/cgfa2006/home.aspx>