

STATE OF ILLINOIS BUDGET SUMMARY



FISCAL YEAR 2011

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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.

96th GENERAL ASSEMBLY: FY 2011 BUDGET AND RELATED BILLS

<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
FY 2011 BUDGET:			
SB 49	Senate: Forby-Link-Garrett-Kotowski-Jacobs House: Reitz-Phelps-Verschoore, et.al	Clean Coal Grants	Sent to Governor
SB 377	Senate: Kotowski-Lauzen-Schoenberg House: Lang-Currie	Tax Amnesty	Sent to Governor
HB 859	Senate: Trotter-Hunter House: Currie-Washington-Miller, et.al	FY 2011 Budget Bill.	P.A 96-956
SB 1215	Senate: Trotter-Sullivan-Schoenberg-Delgado House: Madigan-Currie	FY 2011 Budget Bill	P.A 96-957
SB 1946	Senate: Cullerton-Radogno-Noland, et. al House: Madigan-McCarthy-Currie	Pension Reform	P.A 96-889
SB 3514	Senate: Schoenberg House: Currie-Dunkin	Pension Borrowing	Passed House
SB 3658	Senate: Demuzio-Hutchinson-Noland, et. al House: Franks-Chapa Lavia-Crespo, et. al	Sales Tax Holiday	P.A 96-1012
*SB 3660	Senate: Cullerton-Lightford-Wilhelmi, et. al House: Currie-Duncan	FY 2011 Emergency Budget Act	P.A 96-958
SB 3662	Senate: Trotter-Lightford-Demuzio, et. al House: Currie	FY 2011 Budget Implementation	P.A 96-959

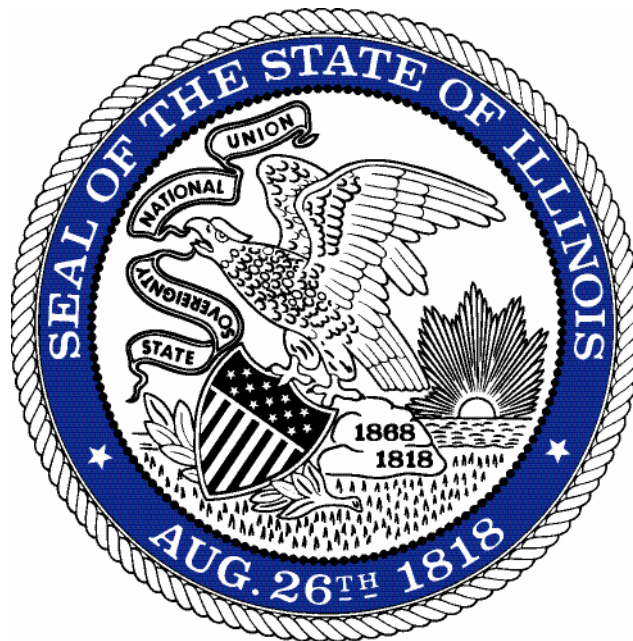
* Includes Interfund Borrowing and Tobacco Securitization.

FY 2011 BUDGET CHRONOLOGY

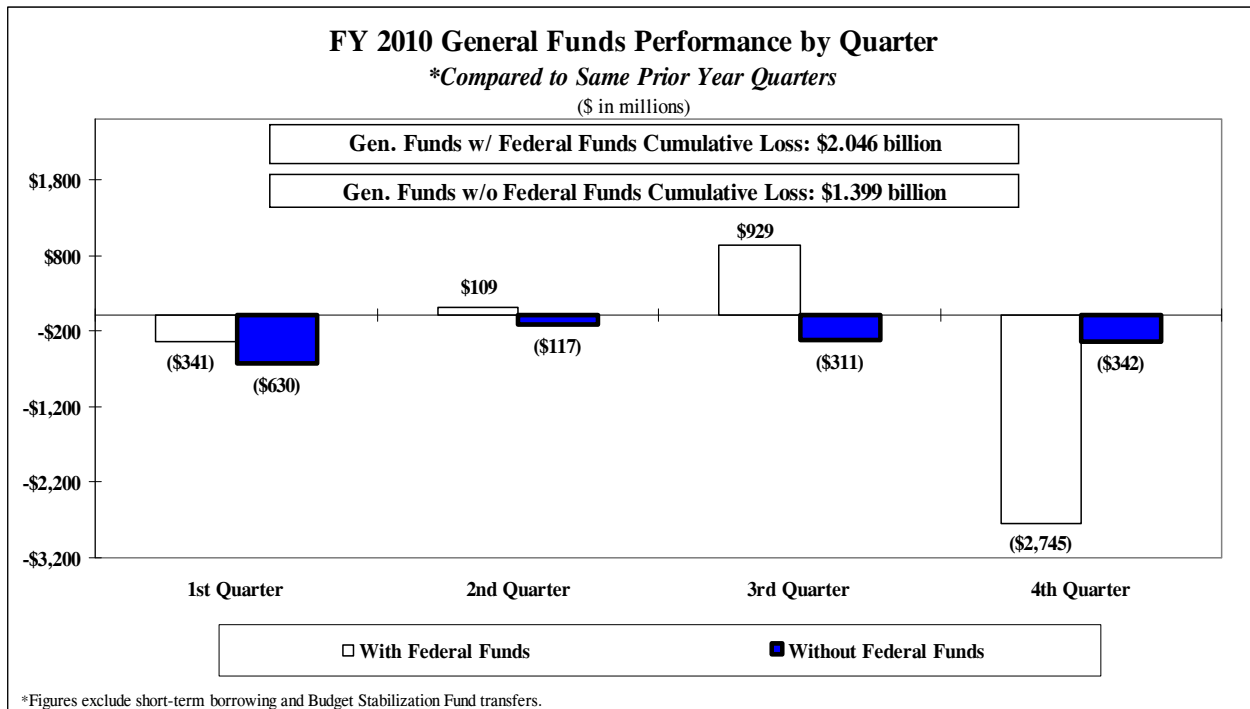
- ↵ Wednesday, March 10, 2010 Governor Pat Quinn presents the FY 2011 budget before a joint session of the Illinois General Assembly.
- ↵ April 1, 2009 HB 859 (Budget Bill) passes House (83-33).
- ↵ May 26, 2009 Senate adopts Senate Committee Amendment 1 to HB 859.
- ↵ May 28, 2009 SB 1215 (Budget Bill) passes Senate (36-22).
- ↵ March 11, 2010 SB 3660, which will later become the Emergency Budget Act, passes the Illinois Senate (56-0).
- ↵ March 17, 2010 SB 3662, which will later become the Budget Implementation Act, passes the Illinois Senate (55-0-1).
- ↵ May 5, 2010 House Executive Committee adopts House Committee Amendment 1 to SB 3660 (Emergency Budget Act) and House Committee Amendment 1 to SB 3662 (BIMP) by a voice vote.
- ↵ May 6, 2010 the Illinois Senate adopts Senate Floor amendments 2, 3, 6, 7, 8 to HB 859 (33-22), (32-25), (35-22), (32-22), and (35-20).
- ↵ May 7, 2010 the Illinois Senate passes HB 859 (Budget Bill) (31-26).
- ↵ May 25, 2010 the Illinois House concurs with Senate Committee Amendment 1, and Senate Floor Amendments 2, 3, 6, 7, 8 to HB 859 (Budget Bill) (66-50) for each amendment individually. Illinois House adopts House Floor Amendments 9, 12, 14, 17, and 19 to SB 3660 (Emergency Budget Act) by voice vote. House adopts House Floor Amendment 18 to SB 3660 (Emergency Budget Act) on a roll call vote of (117-0). Illinois House passes SB 3660, as amended, on a roll call vote of (67-50). House adopts House Floor Amendment 3 to SB 3662 (BIMP) by a voice vote. House passes SB 3662, as amended (69-48).
- ↵ May 26, 2010 the Illinois House adopts House Floor Amendments 2 and 3 to SB 1215 (Budget Bill) by voice vote. House passes SB 1215, as amended, on a roll call of (68-44).
- ↵ May 27, 2010 the Illinois Senate concurs with House Floor Amendments 2 and 3 to SB 1215 (Budget Bill) on a roll call vote of (35-20). Senate concurs with House Committee Amendment 1 to SB 3660 (Emergency Budget Act) and House Floor Amendments 9, 12, 14, 17, 18, 9 on identical roll calls of (32-23-1). Senate concurs with House Committee Amendment 1 and House Floor Amendment 3 to SB 3662 (BIMP) (33-23).

FY 2010 BUDGET INFORMATION

- FY 2010 Revenue Recap
- Review of FY 2010 Revenue Estimate
- FY 2010 Actual Revenues vs. Estimates: CGFA and GOMB



FY 2010 REVENUE RECAP



FIRST QUARTER

Revenues began FY 2010 on a down note as base general funds revenues fell \$406 million in July. The falloff was a combination of continued poor performance of the larger economically related revenue sources, as well as a large dip in federal receipts due to last year's reimbursable spending that was not repeated this July. Excluding \$1.250 billion in short-term borrowing, base general funds revenues grew \$209 million in August. The increase was due almost entirely to a strong performance in federal sources stemming from increased reimbursable spending [as well as a comparatively weak month last year]. Unfortunately, the economically related sources continued to falter with income and sales taxes experiencing large falloffs. A gain of \$252 million in federal sources was not enough to offset losses in the economically related revenue sources as overall receipts fell \$143 million in September. Despite the recession's end, personal and corporate income taxes as well as sales taxes continued to feel the bite of high unemployment, struggling corporate profits, and lackluster consumer sentiment.

Through the first quarter of FY 2010, overall base revenues were down \$338 million. The decline was primarily attributed to continued weakness in the economically related areas such as income and sales taxes. While declines were expected early in the fiscal year, the magnitude of the falloffs were somewhat unsettling and serve as a reminder that despite being in the latter stages of the recession, revenues should not be expected to abruptly improve. If \$282 million in gains from federal sources are excluded, the falloff grows to a much more alarming \$630 million.

SECOND QUARTER

A comparatively strong month for federal sources coupled with \$77 million in fund sweeps, offset a falloff in most other areas. As a result, the month of October finished up \$129 million. While corporate income tax enjoyed a brief rebound from earlier losses, personal income tax and sales tax receipts continued to struggle despite evidence of the recession's end. Another comparatively strong month for federal sources offset a falloff in most other revenue areas. As a result, the month of November finished up \$156 million. Despite the monthly gain, the economically related sources showed little evidence that the recovery had manifested in positive receipt performance. In fact, since the month benefited by two extra receipting days, weakness in nonfederal areas was likely worse than reported. After experiencing four consecutive months of robust federal source receipting, December saw a pullback as compared to last year dropping \$219 million. While overall transfers performed well, economically related sources posted losses resulting in a net drop of \$179 million in monthly revenues.

Through the first half of the fiscal year overall base revenues were down \$229 million. However, sizable growth in federal sources masks the extremely poor performance of the other revenue areas. Despite being in the early stages of a recovery, the larger economically related sources such as income and sales continued to suffer from the recession's effect. As continually mentioned in previous revenue briefings, it will be some time before improvement in receipts can be expected. If \$517 million in federal sources gains are excluded, the falloff in receipts would be a much more troublesome \$746 million.

THIRD QUARTER

After experiencing a drop off the previous month, federal sources rebounded in January. While most of the economic sources continued to struggle, those losses were more than offset by federal reimbursements. As a result, net base monthly revenues grew \$184 million. Federal sources posted another large month in February as reimbursable spending translated into receipts. While most economic sources continued to struggle, albeit at a slightly better pace, those losses were more than offset by federal reimbursements. As a result, net base monthly revenues grew \$270 million. March revenues benefited from \$517 million growth from federal sources with approximately \$500 million resulting from federal education stimulus money. Overall revenues grew \$475 million, meaning absent federal sources, all other revenues were down \$42 million.

Through the first three-quarters of the fiscal year, overall base revenues were up \$700 million. However, sizable growth in federal sources continued to mask the extremely poor performance of the other revenue areas. In fact, when \$1.757 billion in federal source growth is excluded, all other revenue would be down a disastrous \$1.057 billion.

As evidenced by the last recession in 2001, it took approximately four quarters before the recovery phase manifested in actual receipt improvement from personal income tax and sales tax. Given the current employment figures, there is little reason to anticipate a dramatic turnaround soon. However, it appears that minute improvement may be manifesting itself in income taxes, and even sales taxes may be seeking a bottom, although it will take several more months before it is confirmed.

FOURTH QUARTER

April revenues dropped \$501 million from the same month last year. A large falloff in monthly federal source revenues, \$345 million, was expected due to a shift from general funds spending on reimbursable spending to non-general funds. The drop in income taxes reinforces the view that we are still some time away from an expansion phase manifesting in sustained revenue growth. May revenues dropped \$1.656 billion compared to the same month last year. While income taxes fared poorly, the vast majority [\$1.484 billion] of the monthly drop was due to federal receipting. Not only was May a poor month for federal sources being receipted into the general funds due to origin of spending [from non-general funds], but it compared to a record May last year when federal monies were made available through the federal stimulus program. In addition, last year's \$1 billion in short-term borrowing also aided spending on reimbursable programs. June revenues dropped \$588 million to end the fiscal year. While the larger economic sources were mixed, the majority of the monthly drop was due to federal receipting. Similar to last month, not only was June a poor month for federal sources being receipted into the general funds due to origin of spending [from non-general funds], but it compared to a strong June last year when federal monies were made available through the federal stimulus program.

For the fiscal year, base revenues fell \$2.046 billion. Clearly, FY 2010 will enter the history books as a disastrous year for revenues. Unfortunately, little evidence suggests that significant near-term improvement is likely. Instead, a combination of very modest improvement in the economic sources coupled with what appears to be an unlikely continuation of the ARRA from Washington D.C., paints an ugly portrait of the new fiscal year.

Review of the FY 2010 Revenue Assumptions

The table on the page 5 illustrates that base revenues in FY 2010 fell \$2.201 billion below assumptions used to implement the original FY 2010 budget. According to GOMB, the budget initially was implemented on the assumption that base revenues would grow \$155 million. As is now known, not only did that modest growth not occur, but revenues actually fell \$2.046 billion below last year's actuals.

Review of Most Recent Revenue Estimates

The table on page 6 demonstrates how the March 2010 estimates of both CGFA and GOMB performed relative to actuals. [It should be noted that both estimates include more recent projections for federal sources as more non-general funds reimbursable spending took place towards the end of the fiscal year rather than through the general funds.]

As shown, actual base revenues ended up being a net \$110 million or 0.4% lower than CGFA's March estimate. While the estimates of state taxes and transfers were below actuals by \$26 million, a plunge in federal sources at the end of fiscal year resulted in federal sources falling \$136 million below latest expectations.

Similarly, actual revenues finished being a net \$210 million or approximately 0.8% lower than GOMB's March estimate. In the case of GOMB, the estimates of state taxes and transfers were \$74 million too high, while the federal source forecast was also off by \$136 million.

Actual vs. FY 2010 Budget (per GOMB)
Excludes short-term borrowing and cash flow transfers
(millions)

Revenue Sources	Actual FY 2010 Revenues	GOMB FY 2010 Budget Assumptions Estimate Aug-09	\$ Difference	% Difference
State Taxes				
Personal Income Tax	\$9,430	\$10,200	(\$770)	-7.5%
Corporate Income Tax	\$1,649	\$1,373	\$276	20.1%
Sales Taxes	\$6,308	\$6,394	(\$86)	-1.3%
Public Utility (regular)	\$1,089	\$1,150	(\$61)	-5.3%
Cigarette Tax	\$355	\$350	\$5	1.4%
Liquor Gallonage Taxes	\$159	\$161	(\$2)	-1.2%
Vehicle Use Tax	\$30	\$25	\$5	20.0%
Inheritance Tax (gross)	\$243	\$275	(\$32)	-11.6%
Insurance Taxes & Fees	\$322	\$325	(\$3)	-0.9%
Corporate Franchise Tax & Fees	\$208	\$205	\$3	1.5%
Interest on State Funds & Investments	\$26	\$80	(\$54)	-67.5%
Cook County Intergovernmental Transfer	\$244	\$240	\$4	1.7%
<u>Other Sources</u>	<u>\$431</u>	<u>\$405</u>	<u>\$26</u>	<u>6.4%</u>
Subtotal	\$20,494	\$21,183	(\$689)	-3.3%
Transfers				
Lottery	\$625	\$645	(\$20)	-3.1%
Riverboat Transfers & Receipts	\$383	\$470	(\$87)	-18.5%
Proceeds from sale of 10th License	\$48	\$50	(\$2)	N/A
<u>Other</u>	<u>\$836</u>	<u>\$1,056</u>	<u>(\$220)</u>	<u>-20.8%</u>
Total State Sources	\$22,386	\$23,404	(\$1,018)	-4.3%
Federal Sources	\$5,920	\$7,131	(\$1,211)	-17.0%
Total Federal & State Sources	\$28,306	\$30,535	(\$2,229)	-7.3%
Nongeneral Funds Distribution:				
Refund Fund				
Personal Income Tax	(\$919)	(\$995)	\$76	-7.6%
Corporate Income Tax	(\$289)	(\$241)	(\$48)	19.9%
Subtotal General Funds	\$27,098	\$29,299	(\$2,201)	-7.5%
Change from Prior Year	(\$2,046)	\$155	(\$2,201)	N/A
Percent Change	-6.9%	-1.2%		

CGFA

FY 2010 Actuals vs. Estimates: CGFA and GOMB

(\$ millions)

	ACTUAL FY 2010	CGFA EST. Mar-10 FY 2010	DIFFERENCE ACTUALS FROM ESTIMATE	GOMB EST. Mar-10 FY 2010	DIFFERENCE ACTUALS FROM ESTIMATE
Revenue Sources					
State Taxes					
Personal Income Tax	\$9,430	\$9,500	(\$70)	\$9,375	\$55
Corporate Income Tax (regular)	\$1,649	\$1,550	\$99	\$1,588	\$61
Sales Taxes	\$6,308	\$6,200	\$108	\$6,200	\$108
Public Utility (regular)	\$1,089	\$1,100	(\$11)	\$1,115	(\$26)
Cigarette Tax	\$355	\$350	\$5	\$350	\$5
Liquor Gallonage Taxes	\$159	\$160	(\$1)	\$161	(\$2)
Vehicle Use Tax	\$30	\$29	\$1	\$28	\$2
Inheritance Tax (gross)	\$243	\$250	(\$7)	\$278	(\$35)
Insurance Taxes & Fees	\$322	\$355	(\$33)	\$350	(\$28)
Corporate Franchise Tax & Fees	\$208	\$200	\$8	\$205	\$3
Interest on State Funds & Investments	\$26	\$30	(\$4)	\$35	(\$9)
Cook County Intergovernmental Transfer	\$244	\$240	\$4	\$243	\$1
<u>Other Sources</u>	<u>\$431</u>	<u>\$379</u>	<u>\$52</u>	<u>\$350</u>	<u>\$81</u>
Subtotal	\$20,494	\$20,343	\$151	\$20,278	\$216
Transfers					
Lottery	\$625	\$625	\$0	\$625	\$0
Riverboat transfers & receipts	\$383	\$410	(\$27)	\$470	(\$87)
Proceeds from sale of 10th license	\$48	\$50	(\$2)	\$50	(\$2)
<u>Other</u>	<u>\$836</u>	<u>\$921</u>	<u>(\$85)</u>	<u>\$1,022</u>	<u>(\$186)</u>
Total State Sources	\$22,386	\$22,349	\$37	\$22,445	(\$59)
Federal Sources*	\$5,920	\$6,056	(\$136)	\$6,056	(\$136)
Total Federal & State Sources	\$28,306	\$28,405	(\$99)	\$28,501	(\$195)
Nongeneral Funds Distribution:					
Refund Fund					
Personal Income Tax	(\$919)	(\$926)	\$7	(\$915)	(\$4)
Corporate Income Tax	(\$289)	(\$271)	(\$18)	(\$278)	(\$11)
Subtotal General Funds	\$27,098	\$27,208	(\$110)	\$27,308	(\$210)
Short Term Borrowing	\$1,250	\$1,250	\$0	\$1,250	\$0
Pension Contribution Fund Transfer	\$835	\$835	\$0	\$835	\$0
Budget Stabilization Fund Transfer	\$1,146	\$1,146	\$0	\$1,146	\$0
Total General Funds	\$30,329	\$30,439	(\$110)	\$30,539	(\$210)

* Both estimates reflect updated federal source estimates reflecting reimbursable spending changes since the March estimates per June's Official Preliminary Statement.

FY 2011 BUDGET INFORMATION

- FY 2011 Budget Summary
- Summary of FY 2011 Revenue Related Budget Highlights
- Un-Official FY 2011 Revenue Estimate: FY 2011 vs. FY 2010



FY 2011 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 Quinn asked for additional time to prepare the FY 2011 budget, and was granted an extension by the General Assembly. Governor Quinn presented the FY 2011 Budget on March 10, 2010.

According to the Governor's budget book, the recommended FY 2011 operating appropriations budget presented for all funds was \$55.1 billion, or a \$2.5 billion decrease over the enacted budget in FY 2010 of \$57.6 billion. The Governor's introduced budget addressed the administrations targeted strategic goals of:

- ↪ Small business job creation tax credit.
- ↪ High Speed Rail.
- ↪ Business investment packages.

At the time the budget was introduced, the Governor's Office of Management and Budget estimated that base general revenue funds would decrease 1.9% or \$551 million in FY 2011. The budget, as passed, includes \$26.014 billion in General Funds spending.

FY 2010 Enacted Budget vs. FY 2011 Final Budget GRF				
<i>(\$ in millions)</i>				
	FY 2010 Final	FY 2011 Enacted	\$ Change	% Change
Operations				
General Funds	\$26,340.0	\$26,014.0	\$-326.0	-1.2%
* Columns may not sum due to rounding.				

SUMMARY OF FY 2011 REVENUE RELATED BUDGET HIGHLIGHTS

The table below illustrates the budget plans for FY 2010 and FY 2011. As shown, since the FY 2010 budget was enacted the State's financial picture worsened by \$3.080 billion (comprised of \$2.209 billion in revenue shortfalls and \$890 million in higher spending). As adopted, the budget assumed a surplus of \$279 million. That figure now stands at a deficit of \$2.801 billion. When the deficit at the end of FY 2009 is included, the budget deficit at the end of FY 2010 was \$6.475 billion.

General Funds Budget Plan --FY 2009 to FY 2011							
Sources: FY 2011 Budget Book page 2-10; GOMB July 1, 2010 Table 5							
\$ millions							
	FY 2010				FY 2011		
	Adopted Budget FY 2010	Revised (3/10/10) FY 2010	Revised June-10 FY 2010	FY 2010 Unaudited Actuals	Introduced Budget FY 2011	Approved Budget FY 2011	Enacted July 1, 2010 FY 2011
Revenues [GOMB]	\$29,299	\$27,995	\$27,208	\$27,090	\$27,444	\$27,655	\$27,655
Appropriations*	\$26,085	\$26,309	\$26,340	\$26,340	\$24,777	\$26,013	\$25,831
less unspent approp	(\$951)	(\$400)	(\$1,014)	(\$1,014)	(\$496)	(\$1,020)	(\$891)
Net Approp Spending	\$25,134	\$25,909	\$25,326	\$25,326	\$24,281	\$24,993	\$24,940
Pension Contributions	\$0	\$0	\$0	\$0	\$4,157	\$4,157	\$4,157
Savings from Pension Stabilization					(\$267)	\$0	\$0
Statutory Transfers Out							
approx. Legislatively Required Transfers	\$1,651	\$2,002	\$2,002	\$2,242	\$2,004	\$1,823	\$1,823
Pension Obligation Bond Debt Service	\$520	\$564	\$564	\$564	\$1,611	\$1,754	\$1,754
Debt Service transfer for Capital Projects	\$670	\$670	\$670	\$670	\$638	\$645	\$645
Debt Service on FY10 Medicaid Borrowing	\$0	\$0	\$69	\$63		\$183	\$183
Reduced Transfer to LGDF	\$0	\$0	\$0	\$0	(\$308)	\$0	\$0
Total Transfers Out	\$2,841	\$3,236	\$3,305	\$3,539	\$3,945	\$4,405	\$4,405
Total Operating Spending and Transfers Out	\$27,975	\$29,145	\$28,631	\$28,865	\$32,116	\$33,555	\$33,502
Operating Deficit (Surplus)	\$1,324	(\$1,150)	(\$1,423)	(\$1,775)	(\$4,672)	(\$5,900)	(\$5,847)
Short-term Borrowing	\$1,250	\$1,250	\$1,250	\$1,250	\$0	\$0	\$1,300
Repay of Short-term Borrowing [w/ interest]	(\$2,295)	(\$2,295)	(\$2,295)	(\$2,276)	\$0	\$0	(\$1,317)
Pension Obligation Bonds FY'11	\$0	\$0	\$0	\$0	\$0	\$3,700	\$3,700
Tobacco Liquidation \$1.2b/Interfund borrow \$1.0b	\$0	\$0	\$0	\$0	\$0	\$1,200	\$1,200
Interfund Borrowing (per Emergency Budget Act)					\$0	\$1,000	\$964
Voucher Payment Notes**					\$4,672	\$0	\$0
Budget Deficit (Surplus)	\$279	(\$2,195)	(\$2,468)	(\$2,801)	\$0	\$0	\$0
Budgetary Basis to Begin Year	(\$3,674)	(\$3,674)	(\$3,674)	(\$3,674)	(\$5,869)	(\$6,142)	(\$6,475)
Budget Deficit at End of Year	(\$3,395)	(\$5,869)	(\$6,142)	(\$6,475)	(\$5,869)	(\$6,142)	(\$6,475)

* See GOMB's latest Official Statements for detailed explanations.

** A series of notes to pay specific vouchers during the fiscal year.

GOMB ESTIMATE FY 2011 vs. FY 2010 Actuals (Base Revenues)

(millions)

Revenue Sources	GOMB FY 2011 Estimate June-10	Actual FY 2010	\$ Difference	% Difference
State Taxes				
Personal Income Tax	\$9,624	\$9,430	\$194	2.1%
Corporate Income Tax	\$1,902	\$1,649	\$253	15.3%
Sales Taxes	\$6,290	\$6,308	(\$18)	-0.3%
Tax Amnesty Proceeds	\$250	\$0	\$250	N/A
Public Utility (regular)	\$1,144	\$1,089	\$55	5.1%
Cigarette Tax	\$350	\$355	(\$5)	-1.4%
Liquor Gallonage Taxes	\$161	\$159	\$2	1.3%
Vehicle Use Tax	\$26	\$30	(\$4)	-13.3%
Inheritance Tax (gross)	\$56	\$243	(\$187)	-77.0%
Insurance Taxes & Fees	\$350	\$322	\$28	8.7%
Corporate Franchise Tax & Fees	\$205	\$208	(\$3)	-1.4%
Interest on State Funds & Investments	\$35	\$26	\$9	34.6%
Cook County Intergovernmental Transfer	\$243	\$244	(\$1)	-0.4%
<u>Other Sources</u>	<u>\$346</u>	<u>\$431</u>	<u>(\$85)</u>	<u>-19.7%</u>
Subtotal	\$20,982	\$20,494	\$488	2.4%
Transfers				
Lottery	\$636	\$625	\$11	1.8%
Riverboat transfers and receipts	\$428	\$383	\$45	11.7%
Proceeds from sale of 10th license	\$0	\$48	(\$48)	N/A
<u>Other</u>	<u>\$652</u>	<u>\$836</u>	<u>(\$184)</u>	<u>-22.0%</u>
Total State Sources	\$22,698	\$22,386	\$312	1.4%
*Federal Sources [Includes 12mo. ARRA]	\$6,227	\$5,920	\$307	5.2%
Total Federal & State Sources	\$28,925	\$28,306	\$619	2.2%
Nongeneral Funds Distribution:				
Refund Fund**				
Personal Income Tax [9.75%]	(\$938)	(\$919)	(\$19)	2.1%
Corporate Income Tax [17.5%]	(\$332)	(\$289)	(\$43)	14.9%
Subtotal General Funds	\$27,655	\$27,098	\$557	2.1%
Other Financial Sources Assumed in FY'11 Budget				
Short-Term Borrowing	\$1,300	\$1,250	\$50	4.0%
Pension Obligation Bond Proceeds	\$3,700	\$0	\$3,700	N/A
Tobacco Revenue Liquidation	\$1,200	\$0	\$1,200	N/A
Inter Fund Borrowing Plan	\$964	\$0	\$964	N/A
Total General Funds	\$34,819	\$28,348	\$6,471	22.8%
*The federal source estimates reflected here come directly from the GOMB's June Preliminary Official Statement, and assumes a six month extension of the Medicaid ARRA that is currently in jeopardy [valued between \$500-\$750 million].				
**The GOMB's figures do not yet reflect the lower 8.75% refund rate for personal income tax which would provide a net \$96 million.				
NOTE: Totals exclude Budget Stabilization transfers, and other cash flow transfers.				
CGFA				

FY 2011 CGFA vs. GOMB General Funds Revenue Estimate Comparison July-2010

(millions)

	CGFA FY 2011 Estimate July-10	GOMB* FY 2011 Estimate June-10	\$ Difference	% Difference
Revenue Sources				
State Taxes				
Personal Income Tax	\$9,580	\$9,624	(\$44)	-0.5%
Corporate Income Tax	\$1,814	\$1,902	(\$88)	-4.6%
Sales Taxes	\$6,400	\$6,290	\$110	1.7%
Tax Amnesty Proceeds	\$100	\$250	(\$150)	-60.0%
Public Utility (regular)	\$1,116	\$1,144	(\$28)	-2.4%
Cigarette Tax	\$355	\$350	\$5	1.4%
Liquor Gallonage Taxes	\$160	\$161	(\$1)	-0.6%
Vehicle Use Tax	\$30	\$26	\$4	15.4%
Inheritance Tax (gross)	\$60	\$56	\$4	7.1%
Insurance Taxes & Fees	\$315	\$350	(\$35)	-10.0%
Corporate Franchise Tax & Fees	\$215	\$205	\$10	4.9%
Interest on State Funds & Investments	\$35	\$35	\$0	0.0%
Cook County Intergovernmental Transfer	\$243	\$243	\$0	0.0%
<u>Other Sources</u>	<u>\$395</u>	<u>\$346</u>	<u>\$49</u>	<u>14.2%</u>
Subtotal	\$20,818	\$20,982	(\$164)	-0.8%
Transfers				
Lottery	\$636	\$636	\$0	0.0%
Riverboat transfers and receipts	\$365	\$428	(\$63)	-14.7%
<u>Other</u>	<u>\$575</u>	<u>\$652</u>	<u>(\$77)</u>	<u>-11.8%</u>
Total State Sources	\$22,394	\$22,698	(\$304)	-1.3%
*Federal Sources [Includes 12mo. ARRA]	\$6,227	\$6,227	\$0	0.0%
Total Federal & State Sources	\$28,621	\$28,925	(\$304)	-1.1%
Nongeneral Funds Distribution:				
Refund Fund**				
Personal Income Tax [8.75% CGFA;9.75%GOMB]	(\$838)	(\$938)	\$100	-10.7%
Corporate Income Tax [17.5%]	(\$317)	(\$332)	\$15	-4.5%
Subtotal General Funds	\$27,466	\$27,655	(\$189)	-0.7%
Other Financial Sources Assumed in FY'11 Budget				
Short-Term Borrowing	\$1,300	\$1,300	\$0	0.0%
Pension Obligation Bond Proceeds	\$3,700	\$3,700	\$0	0.0%
Tobacco Revenue Liquidation	\$1,200	\$1,200	\$0	0.0%
Inter Fund Borrowing Plan	\$964	\$964	\$0	0.0%
Total General Funds	\$34,630	\$34,819	(\$189)	-0.5%
*The federal source estimates reflected here come directly from the GOMB's June Preliminary Official Statement, and assumes a six month extension of the Medicaid ARRA that is currently in jeopardy [valued between \$500-\$750 million].				
**The GOMB's figures do not yet reflect the lower 8.75% refund rate for personal income tax which would provide a net \$96 million.				
NOTE: Totals exclude Budget Stabilization transfers, and other cash flow transfers.				

FY 2011 Revenues—A Year in Transition: Receipts Will Continue to Struggle

Economic Sources to Remain Weak

FY 2011 is expected to be a “transitional year” in terms of economically related revenues. That is revenues will improve off of their lows suffered over the past two years, but remain weak despite entering the expansion phase. While a third consecutive year of declines for the economic sources should be avoided, combined growth from income and sales taxes is only expected to be \$460 million [with \$96 million of that resulting from a lowered personal income tax refund percentage, not true growth]. More meaningful revenue growth is not expected to manifest until well after the economy strengthens further (likely not until FY 2012).

State Sources: In total, state sources are expected to grow by a net \$377 million. Personal income tax is expected to continue to suffer as economic activity is still several quarters away from adding jobs. Even when improvement does begin, it is likely to be quite modest. As a result, gross personal income tax growth is estimated to be only 1.6%, although a lower refund percentage will add \$96 million to the net. Decent gains will probably be delayed until FY 2012 when an improved employment picture will manifest in higher growth rates. Corporate income tax is the most volatile economic source and as such, possible outcomes cover a wide spectrum. Historically, corporate income tax has most closely coincided with the timing of recessions and recoveries. If that pattern continues to hold true, then measurable growth can be anticipated next fiscal year. However, given corporate income tax suffered three consecutive years of declines during the last recession, a conservative outlook is still justified. Even so, receipts are expected to grow approximately 10%. Sales tax receipts should provide some modest growth in FY 2011, for no other reason than a much “lower base” has been established during the past recessionary period. However, the contraction of the employment base will continue to weight on retail sales for some time. Subsequently, growth of 1.5% is all that can be expected until the recovery takes firmer hold in FY 2012. A new tax amnesty program should boost receipts by \$100 million [although the FY 2011 budget assumes this amount to be a higher \$250 million]. Unless legislative action is taken, a quirk in federal/state estate tax law would preclude collection of estate tax in calendar year 2010. On average this tax generates \$250 to \$300 million a year. Due to an approximate 9-month delay in estate settlements, if a legislative change is not made, revenues would decline approximately \$183 million. Finally, little net growth can be expected from the remaining revenue sources.

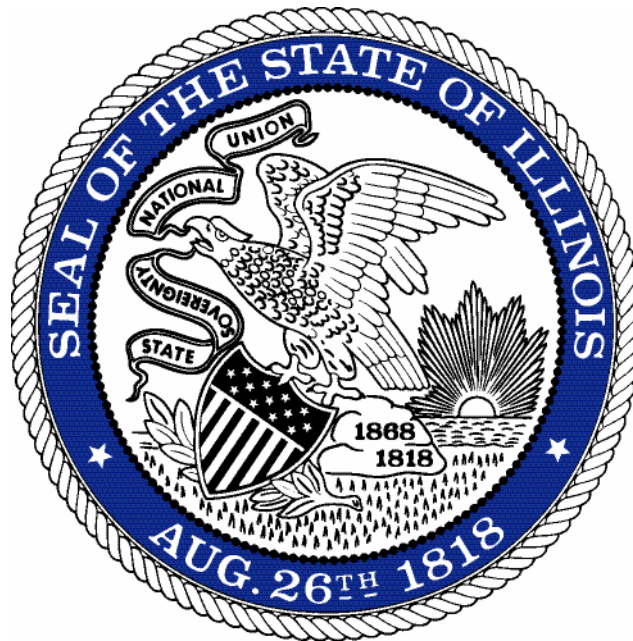
Transfers: Overall base transfers are expected to fall \$316 million in FY 2011 [excludes inter-fund borrowing]. Growth in lottery transfers will be limited per changes in law, while riverboat proceeds will fall due to a one-time FY 2010 receipt related to the sale of the 10th license. The FY 2010 budget included fund sweeps totaling \$283 million. That revenue will not repeat in FY 2011, and result in a significant year over year loss in other transfers.

Federal Sources: The greatest potential drag on FY 2011 revenues could be the expiration of the federal stimulus at the end of 2010. No education stimulus money is expected in FY 2011. While only two quarters of enhanced Medicaid match can be positively assumed, the current FY 2011 budget assumes a six-month extension. If that extension fails to occur, the impact could be a loss of \$500 to \$750 million in federal monies.

Other Financial Sources Assumed in FY 2011 Budget: Based on the latest official statements, the current FY 2011 budget assumes \$3.7 billion in proceeds from a pension obligation bond sale, \$1.2 billion from tobacco revenue liquidation, and \$964 million in inter-fund borrowing. Despite these items, the latest budget plan per GOMB still has the end of year FY 2011 budget ending with a deficit of \$6.475 billion.

FEDERAL STIMULUS

➤ FY 2010/2009 Federal Stimulus Receipts



Another significant source of revenue in FY 2009 & FY 2010 was money received via the American Recovery and Reinvestment Act (ARRA). On February 17, 2009, President Obama signed into law the \$787 billion economic stimulus bill known as the “stimulus bill”. The economic stimulus bill was designed to revive the economy and put America back to work by saving or creating 3.5 million jobs over two years through \$499 billion in critical investments and \$288 billion in tax relief.

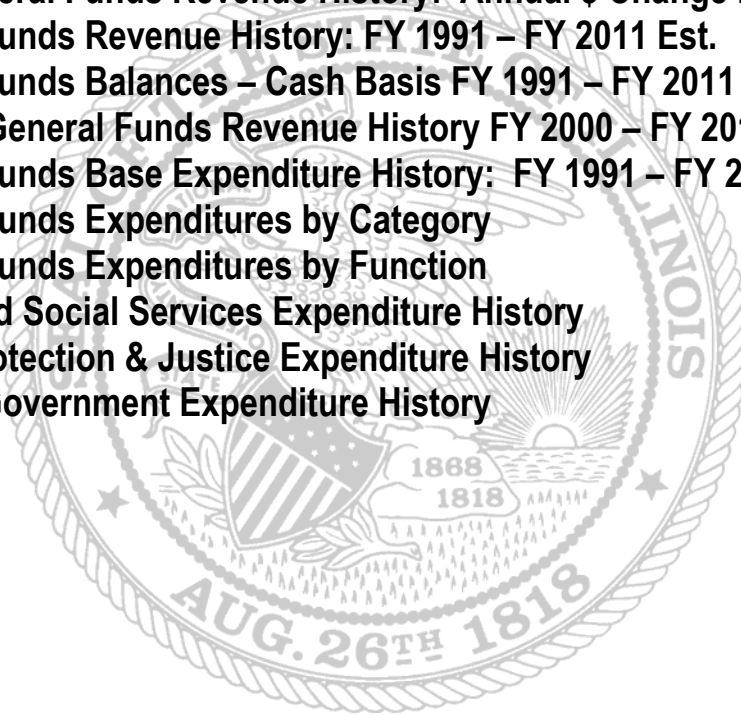
According to the Comptroller, Illinois received \$3.78 billion in funds from the ARRA in FY 2010. The table below breaks down the funding by State agency:

FY 2009 & 2010 Funding from the American Recovery and Reinvestment Act		
Agency	Revenue in FY 2009	Revenue in FY 2010
STATE BOARD OF EDUCATION	\$1,040,636,531.70	\$1,406,191,016.79
HEALTHCARE & FAMILY SERVICES	\$871,450,725.00	\$1,391,145,754.00
TRANSPORTATION	\$48,123,949.01	\$530,128,415.78
COMMERCE AND ECONOMIC OPPORTUN	\$4,296,117.43	\$196,231,278.13
ENVIRONMENTAL PROTECT AGENCY	\$0.00	\$145,830,530.00
HUMAN SERVICES	\$9,193,674.00	\$63,207,555.00
EMPLOYMENT SECURITY	\$3,187,912.82	\$19,999,299.14
CHILDREN AND FAMILY SERVICES	\$9,315,490.00	\$12,612,725.00
CORRECTIONS	\$0.00	\$4,588,434.40
AGING	\$0.00	\$4,172,646.05
PUBLIC HEALTH	\$0.00	\$2,187,702.10
IL CRIMINAL JUSTICE INFO AUTH	\$50,198,081.00	\$2,060,150.73
CAPITAL DEVELOPMENT BOARD	\$0.00	\$1,335,062.82
JUVENILE JUSTICE	\$0.00	\$391,205.00
IL ARTS COUNCIL	\$0.00	\$361,600.00
AGRICULTURE	\$0.00	\$77,155.00
IL COMMERCE COMMISSION	\$0.00	\$70,745.91
REVENUE	\$0.00	\$0.00
Total	\$2,036,402,480.96	\$3,780,591,275.85

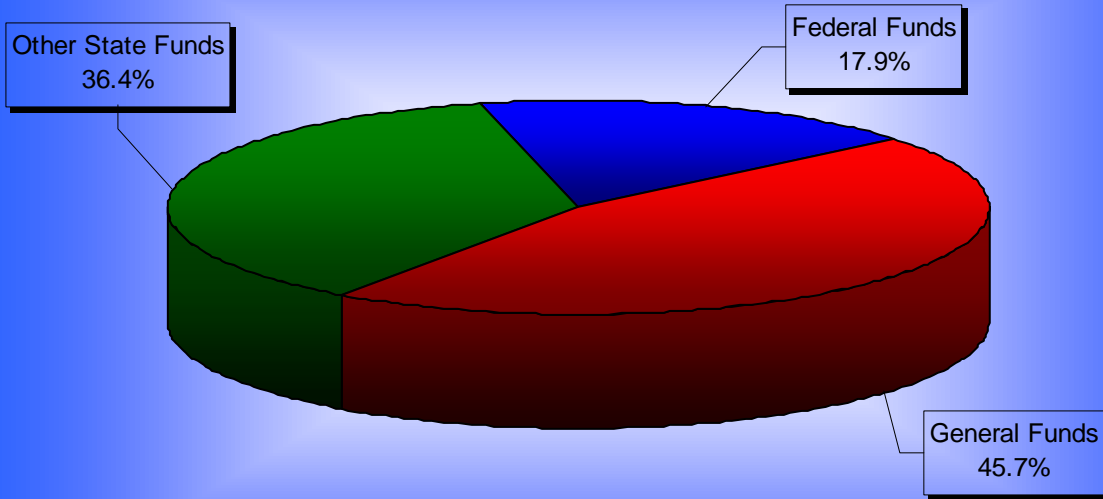
The Illinois Comptroller records federal stimulus receipts. According to information obtained from the Comptroller’s website, Illinois received \$2,036,402,480.96 in stimulus funding in FY 2009. In FY 2010, stimulus funds deposited into GRF total \$1.60 billion. FY 2009 saw a total of \$1.57 billion deposited into the General Revenue Fund.

CHARTS & GRAPHS ILLUSTRATING THE FY 2011 BUDGET & HISTORICAL DATA

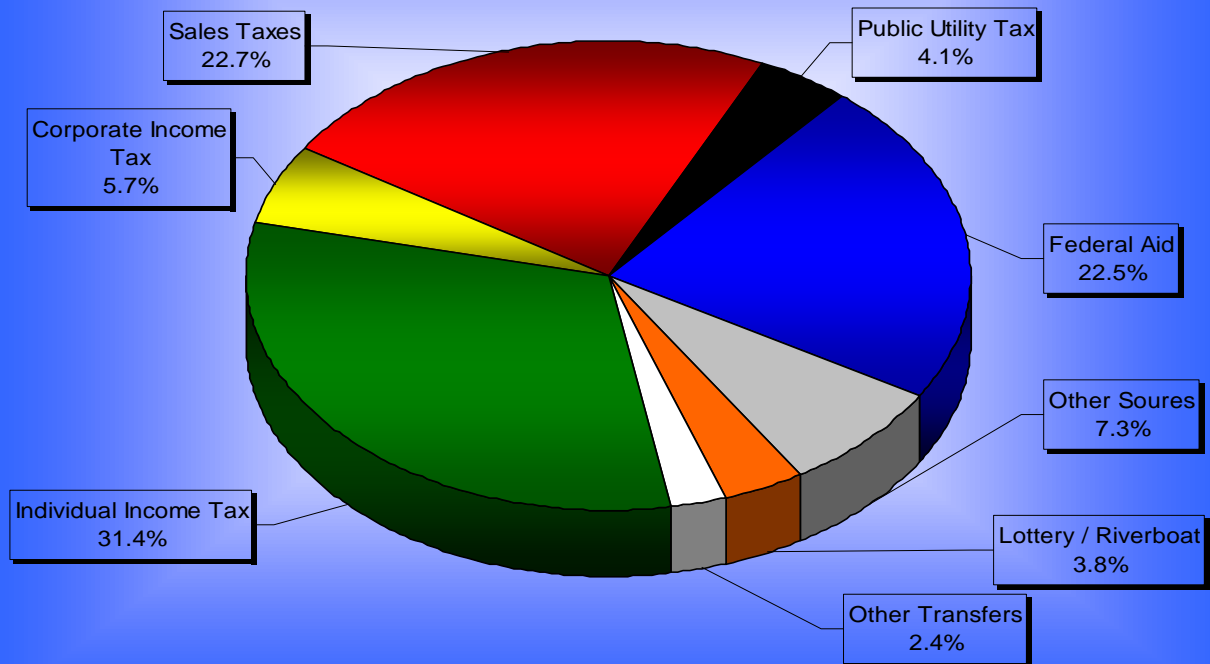
- FY 2011 Budget: Percentage of total
- FY 2011 Revenues by Source: Percentage of Total
- FY 2011 Operating Appropriations by Major Purpose: Percentage of Total All Funds Budget
- FY 2011 Operating Appropriations by Major Purpose: Percentage of General Funds
- General Funds Appropriations FY 1992 – FY 2011
- General Funds Revenue History: Annual \$ Change FY 1991-FY 2010
- Total General Funds Revenue History: Annual \$ Change FY 91-FY 10
- General Funds Revenue History: FY 1991 – FY 2011 Est.
- General Funds Balances – Cash Basis FY 1991 – FY 2011 Est.
- Detailed General Funds Revenue History FY 2000 – FY 2010
- General Funds Base Expenditure History: FY 1991 – FY 2009
- General Funds Expenditures by Category
- General Funds Expenditures by Function
- Health and Social Services Expenditure History
- Public Protection & Justice Expenditure History
- General Government Expenditure History



**Fiscal Year 2011 Budget Percent of Total
Total Funds: \$56.922 billion**

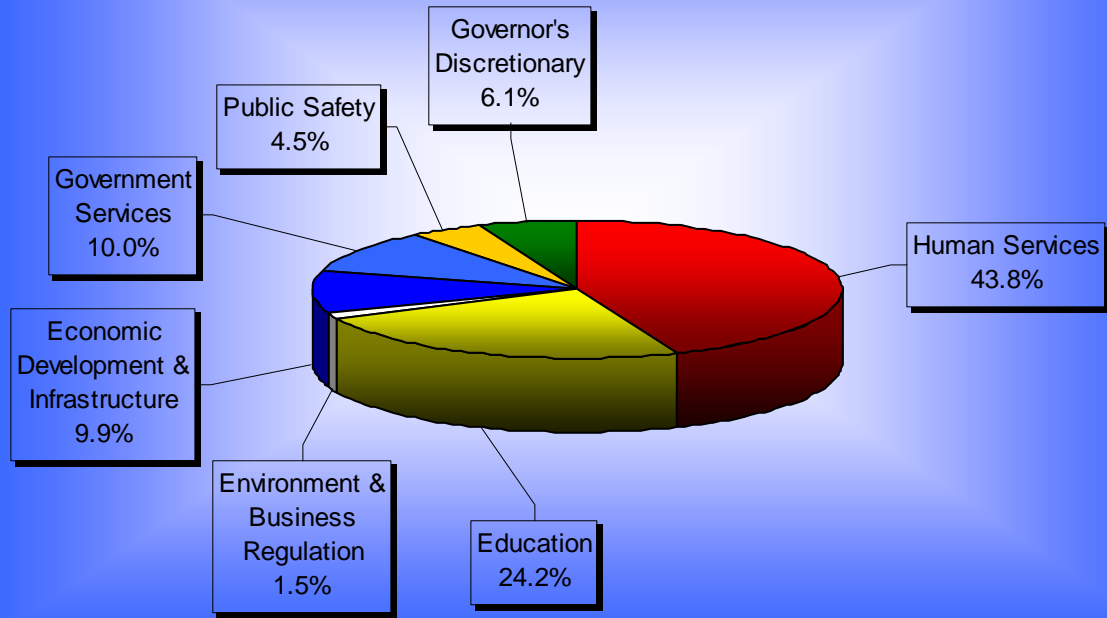


**Fiscal Year 2011 Revenues by Source
Percentage of Total
General Funds: \$27.655 Billion**

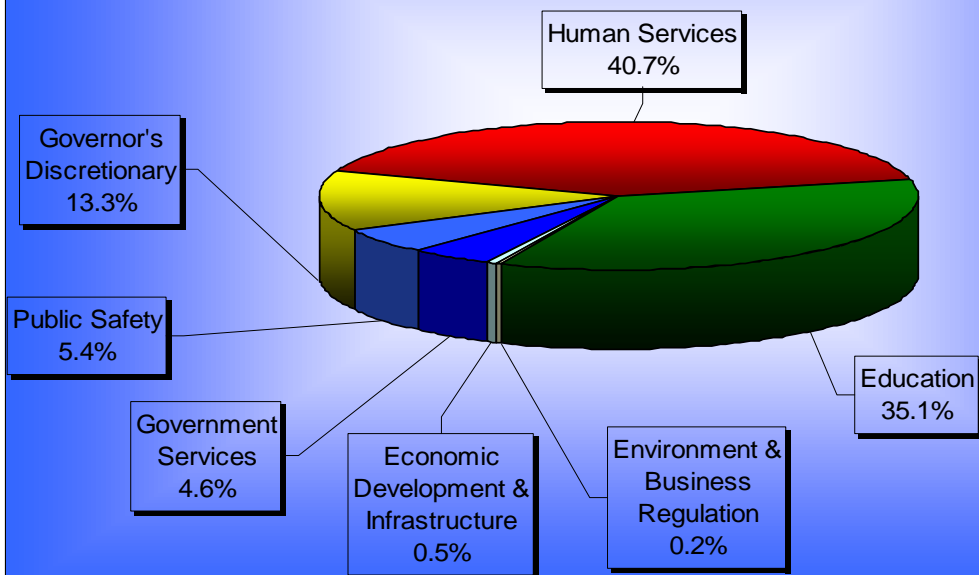


Source: GOMB

**Fiscal Year 2011 Operating Appropriations by Major Purpose
Percent of Total Budget
All Funds \$56.922 billion**

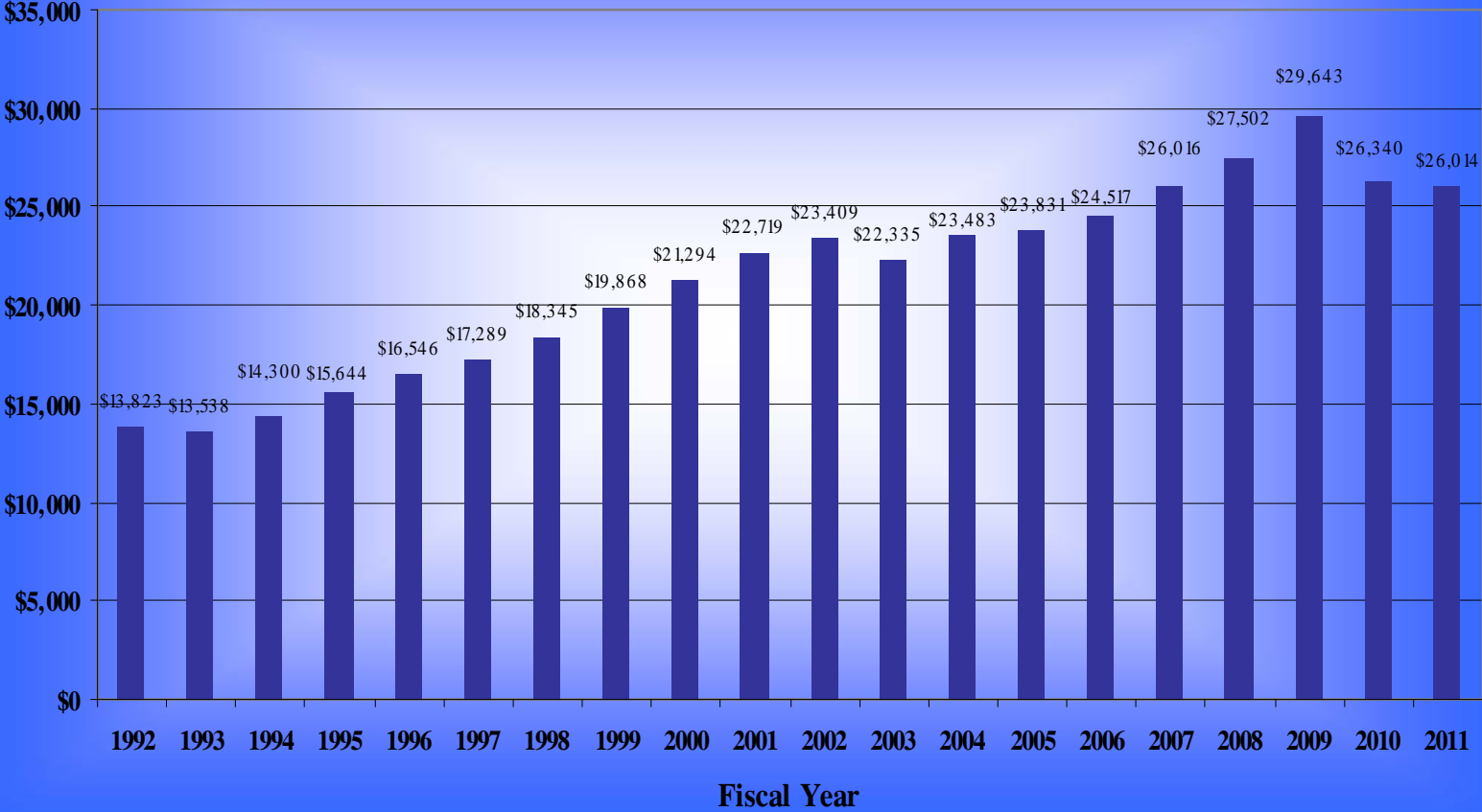


**Fiscal Year 2011 Appropriations by Major Purpose GRF
GRF Total \$26.014 billion**



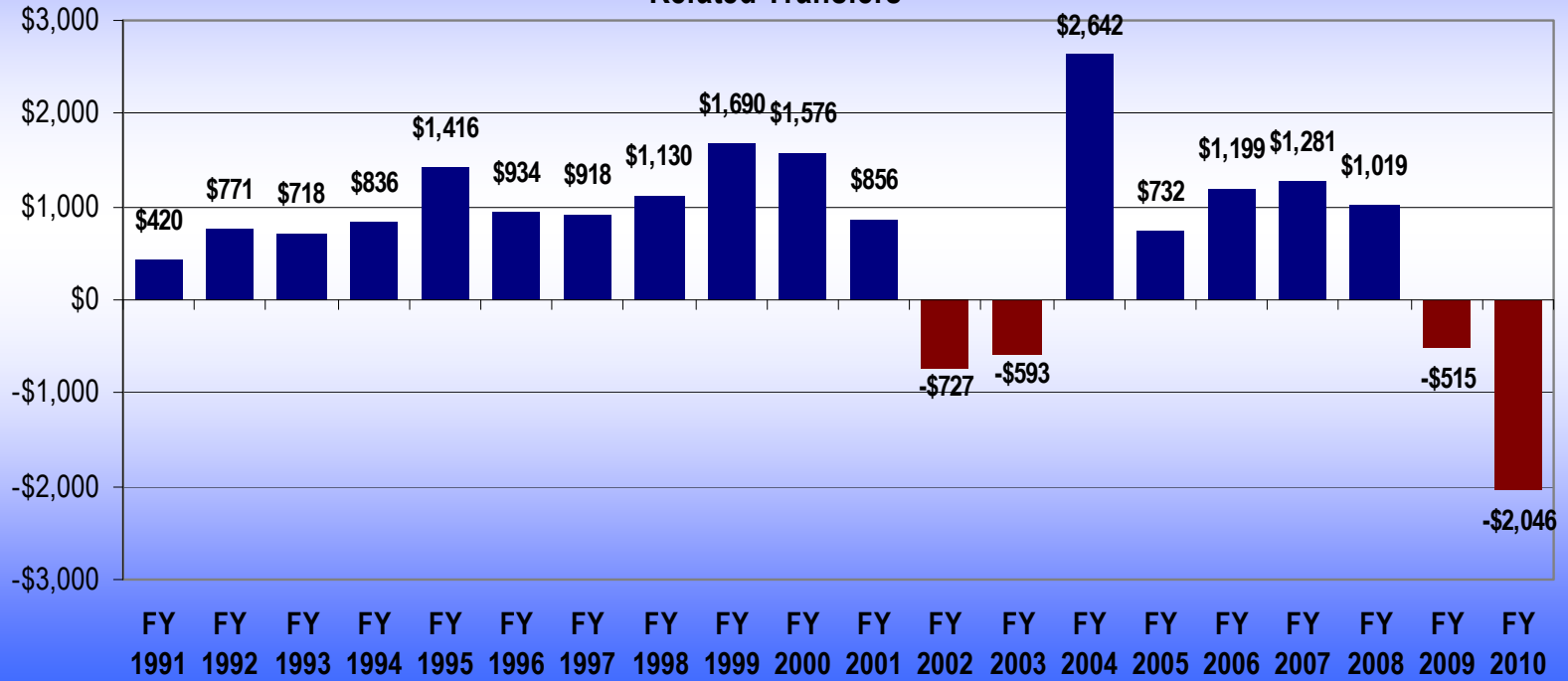
General Funds - Appropriations

\$ in millions



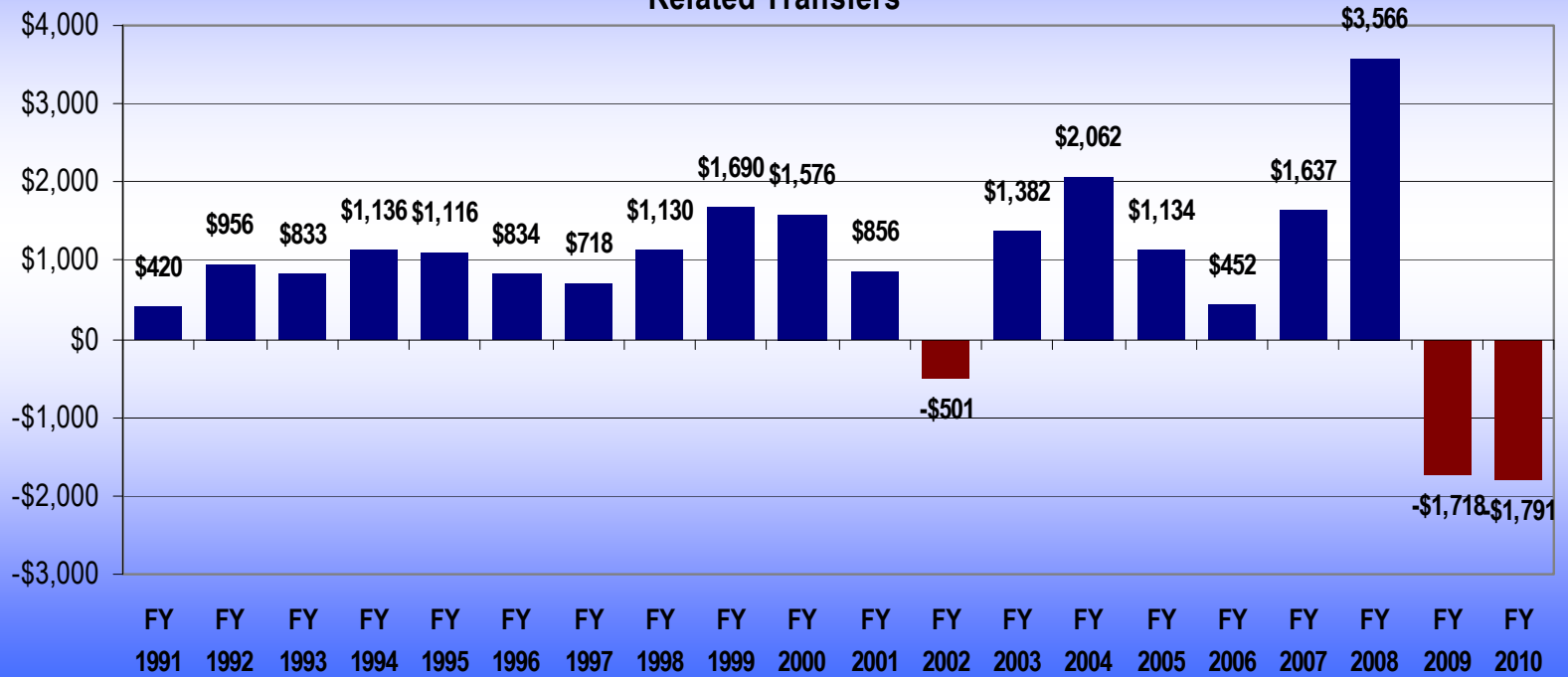
General Funds Revenue History: Annual \$ Change
FY 1991 - FY 2010
 (in millions)

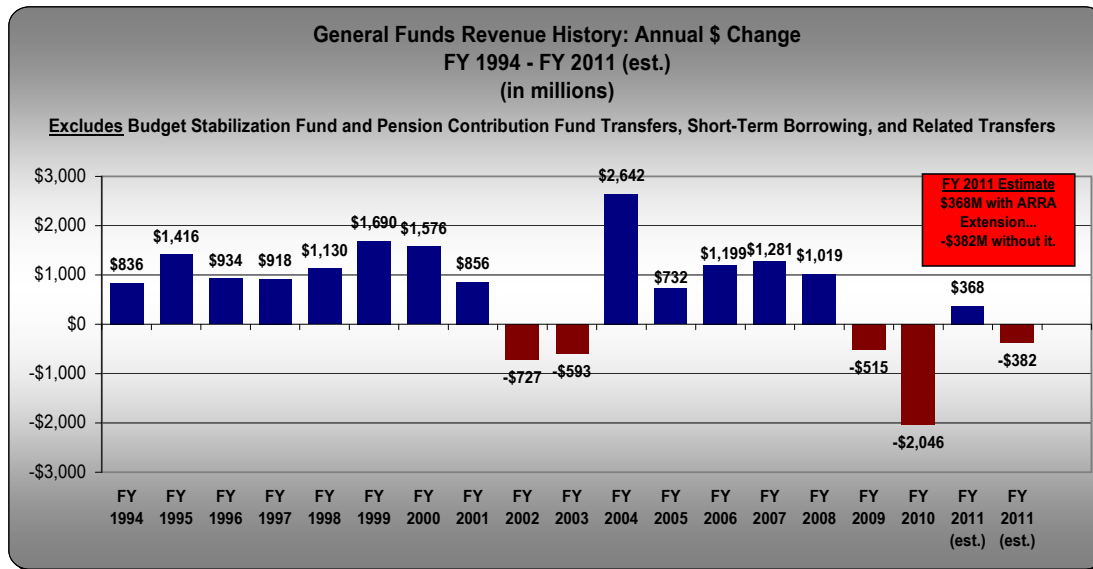
Excludes Budget Stabilization Fund and Pension Contribution Fund Transfers, Short-Term Borrowing, and Related Transfers



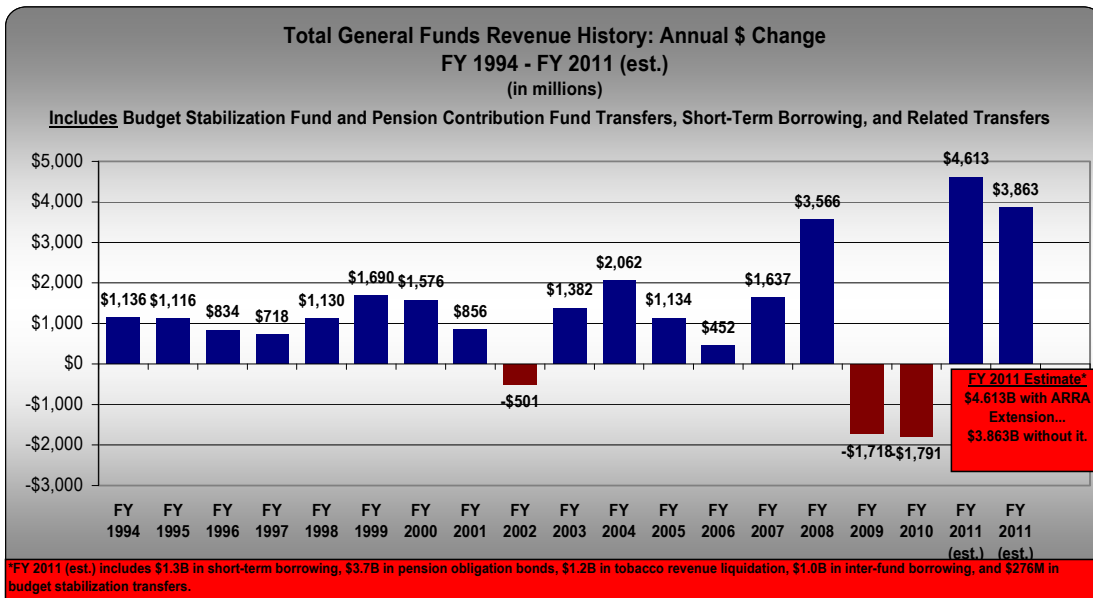
Total General Funds Revenue History: Annual \$ Change
FY 1991 - FY 2010
 (in millions)

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





		General Funds	Annual \$ Change
		(in millions)	
FY 1990		\$12,841	-
FY 1991		\$13,261	\$420
FY 1992		\$14,032	\$771
FY 1993		\$14,750	\$718
FY 1994		\$15,586	\$836
FY 1995		\$17,002	\$1,416
FY 1996		\$17,936	\$934
FY 1997		\$18,854	\$918
FY 1998		\$19,984	\$1,130
FY 1999		\$21,674	\$1,690
FY 2000		\$23,250	\$1,576
FY 2001		\$24,106	\$856
FY 2002		\$23,379	-\$727
FY 2003		\$22,786	-\$593
FY 2004		\$25,428	\$2,642
FY 2005		\$26,160	\$732
FY 2006		\$27,359	\$1,199
FY 2007		\$28,640	\$1,281
FY 2008		\$29,659	\$1,019
FY 2009		\$29,144	-\$515
FY 2010		\$27,098	-\$2,046
w/ ARRA	FY 2011 (est.)	\$27,466	\$368
w/o ARRA	FY 2011 (est.)	\$26,716	-\$382



		General Funds	Annual \$ Change
		(in millions)	
FY 1990		\$12,841	-
FY 1991		\$13,261	\$420
FY 1992		\$14,217	\$956
FY 1993		\$15,050	\$833
FY 1994		\$16,186	\$1,136
FY 1995		\$17,302	\$1,116
FY 1996		\$18,136	\$834
FY 1997		\$18,854	\$718
FY 1998		\$19,984	\$1,130
FY 1999		\$21,674	\$1,690
FY 2000		\$23,250	\$1,576
FY 2001		\$24,106	\$856
FY 2002		\$23,605	-\$501
FY 2003		\$24,987	\$1,382
FY 2004		\$27,049	\$2,062
FY 2005		\$28,183	\$1,134
FY 2006		\$28,635	\$452
FY 2007		\$30,272	\$1,637
FY 2008		\$33,838	\$3,566
FY 2009		\$32,120	-\$1,718
FY 2010		\$30,329	-\$1,791
w/ ARRA	FY 2011 (est.)	\$34,942	\$4,613
w/o ARRA	FY 2011 (est.)	\$34,192	\$3,863

DETAILED GENERAL FUNDS REVENUE HISTORY FY 2002 - FY 2010

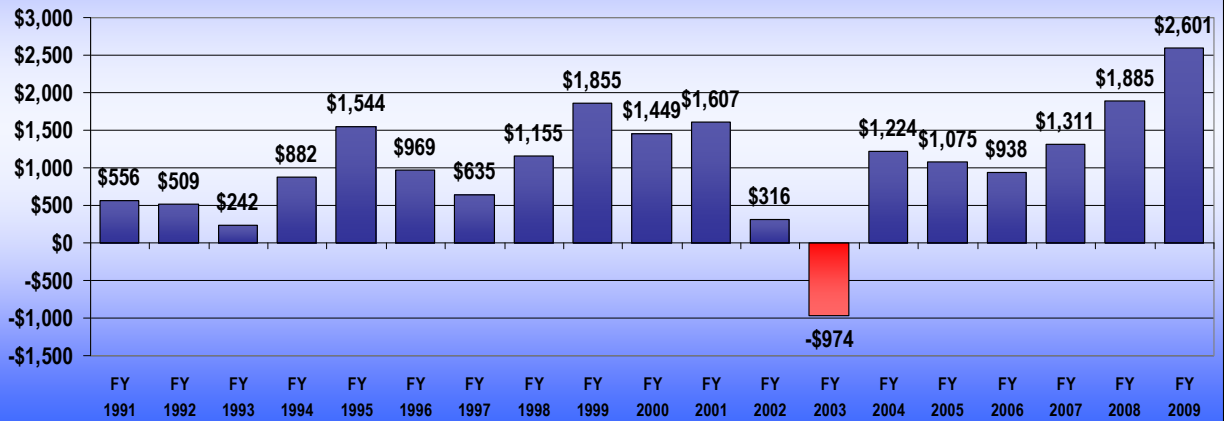
(\$ million)

Revenue Sources	Actual Receipts <u>FY 2002</u>	Actual Receipts <u>FY 2003</u>	Actual Receipts <u>FY 2004</u>	Actual Receipts <u>FY 2005</u>	Actual Receipts <u>FY 2006</u>	Actual Receipts <u>FY 2007</u>	Actual Receipts <u>FY 2008</u>	Actual Receipts <u>FY 2009</u>	Actual Receipts <u>FY 2010</u>
State Taxes									
Personal Income Tax	\$8,086	\$7,979	\$8,235	\$8,873	\$9,568	\$10,424	\$11,187	\$10,219	\$9,430
Corporate Income Tax (regular)	1,043	1,011	1,379	1,548	1,784	2,121	2,201	2,073	1,649
Sales Taxes	6,051	6,059	6,331	6,595	7,092	7,136	7,215	6,773	6,308
Public Utility Taxes (regular)	1,104	1,006	1,079	1,056	1,074	1,131	1,157	1,168	1,089
Cigarette Tax	400	400	400	450	400	350	350	350	355
Liquor Gallonage Taxes	123	123	127	147	152	156	158	158	159
Vehicle Use Tax	38	34	35	32	34	33	32	27	30
Inheritance Tax (Gross)	329	237	222	310	272	264	373	288	243
Insurance Taxes and Fees	272	313	362	342	317	310	298	334	322
Corporate Franchise Tax & Fees	159	142	163	181	181	193	225	201	208
Interest on State Funds & Investments	135	66	55	73	153	204	212	81	26
Cook County Intergovernmental Transfer	245	355	428	433	350	307	302	253	244
Other Sources	<u>512</u>	<u>349</u>	<u>439</u>	<u>468</u>	<u>441</u>	<u>449</u>	<u>442</u>	<u>418</u>	<u>431</u>
Subtotal	\$18,497	\$18,074	\$19,255	\$20,508	\$21,818	\$23,078	\$24,152	\$22,343	\$20,494
Transfers									
Lottery	555	540	570	614	670	622	657	625	625
Gaming Fund Transfer [and related]	470	554	661	699	689	685	564	430	431
Other	<u>454</u>	<u>589</u>	<u>1,159</u>	<u>918</u>	<u>746</u>	<u>939</u>	<u>679</u>	<u>538</u>	<u>836</u>
Total State Sources	\$19,976	\$19,757	\$21,645	\$22,739	\$23,923	\$25,324	\$26,052	\$23,936	\$22,386
Federal Sources	\$4,258	\$3,940	\$5,189	\$4,691	\$4,725	\$4,703	\$4,815	\$6,567	\$5,920
Total Federal & State Sources	\$24,234	\$23,697	\$26,834	\$27,430	\$28,648	\$30,027	\$30,867	\$30,503	\$28,306
Nongeneral Funds Distribution:									
Refund Fund									
Personal Income Tax	(\$615)	(\$638)	(\$964)	(\$894)	(\$933)	(\$1,016)	(\$867)	(\$996)	(\$919)
Corporate Income Tax	(240)	(273)	(442)	(376)	(356)	(371)	(341)	(363)	(289)
Subtotal General Funds	\$23,379	\$22,786	\$25,428	\$26,160	\$27,359	\$28,640	\$29,659	\$29,144	\$27,098
Change from Prior Year	(\$727)	(\$593)	\$2,642	\$732	\$1,199	\$1,281	\$1,019	(\$515)	(\$2,046)
Percent Change	-3.0%	-2.5%	11.6%	2.9%	4.6%	4.7%	3.6%	-1.7%	-7.0%
Short-Term Borrowing	\$0	\$1,675	\$0	\$765	\$1,000	\$900	\$2,400	\$2,400	\$1,250
HPF and HHSMTF Transfers	\$0	\$0	\$0	\$982	\$0	\$456	\$1,503	\$0	\$0
Budget Stabilization Fund Transfer	\$226	\$226	\$226	\$276	\$276	\$276	\$276	\$576	\$1,146
Pension Contribution Fund Transfer	\$0	\$300	\$1,395	\$0	\$0	\$0	\$0	\$0	\$835
Total General Funds	\$23,605	\$24,987	\$27,049	\$28,183	\$28,635	\$30,272	\$33,838	\$32,120	\$30,329
Change from Prior Year	(\$501)	\$1,382	\$2,062	\$1,134	\$452	\$1,637	\$3,566	(\$1,718)	(\$1,791)
Percent Change	-2.1%	5.9%	8.3%	4.2%	1.6%	5.7%	11.8%	-5.1%	-5.6%

CGFA

General Funds Base Expenditure History: Annual \$ Change in Millions
FY 1991 - FY 2009
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

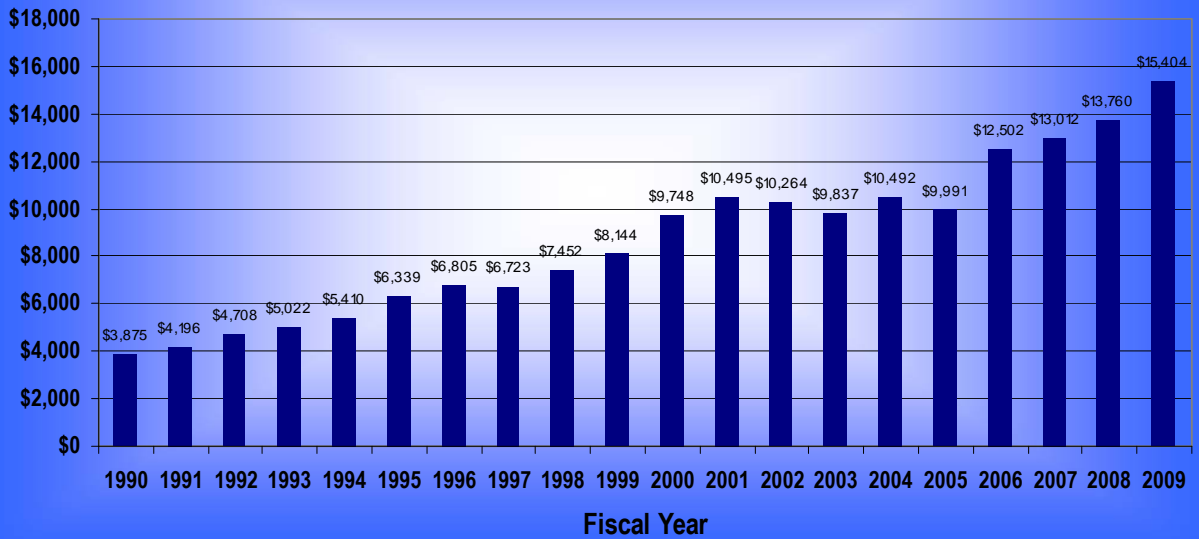


General Funds Expenditures by Category													
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)													
(in millions)													
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Total Operations	\$5,115	\$5,319	\$5,727	\$6,298	\$6,630	\$6,956	\$6,466	\$6,434	\$6,303	\$6,399	\$6,696	\$6,937	\$7,306
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	\$20,208	\$22,462
Other General Funds Warrants Issued	\$27	\$35	\$45	\$82	\$60	\$53	\$28	-\$11	\$47	\$17	\$19	\$12	\$6
Regular Transfers Out	\$1,666	\$1,768	\$2,106	\$2,029	\$2,217	\$2,159	\$2,031	\$2,519	\$3,657	\$3,059	\$2,973	\$3,201	\$3,185
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	\$30,358	\$32,959
Annual Change	3.6%	6.2%	9.4%	6.7%	7.0%	1.3%	-3.9%	5.1%	4.3%	3.6%	4.8%	6.6%	8.6%
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$0	\$1,356	\$2,400	\$300
Short-Term Borrowing Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014	\$11	\$1,503	\$1,424
Transfer to Budget Stabilization Fund	\$0	\$0	\$0	\$0	\$0	\$226	\$226	\$226	\$276	\$276	\$276	\$276	\$276
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	\$34,537	\$34,959
Annual Change	2.4%	6.2%	9.4%	6.7%	7.0%	2.2%	-1.1%	6.0%	7.1%	0.7%	5.8%	14.7%	1.2%

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	FY 2008	FY 2009
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	\$13,760	\$15,404
Education	\$6,102	\$6,666	\$7,354	\$7,863	\$8,320	\$8,801	\$8,594	\$8,585	\$8,970	\$8,922	\$9,630	\$10,376	\$11,358
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	\$1,915	\$2,056
General Government	\$1,090	\$1,168	\$1,265	\$1,194	\$1,282	\$1,341	\$1,343	\$1,527	\$1,542	\$616	\$677	\$686	\$716
Other	\$1,627	\$1,207	\$1,082	\$490	\$512	\$497	\$415	\$306	\$345	\$379	\$412	\$420	\$240
Regular Transfers Out	\$1,666	\$1,768	\$2,106	\$2,029	\$2,217	\$2,159	\$2,031	\$2,519	\$3,657	\$3,059	\$2,973	\$3,201	\$3,185
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	\$30,358	\$32,959
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$0	\$1,356	\$2,400	\$300
Short-Term Borrowing Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014	\$11	\$1,503	\$1,424
Transfer to Budget Stabilization Fund	\$0	\$0	\$0	\$0	\$0	\$226	\$226	\$226	\$276	\$276	\$276	\$276	\$276
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	\$34,537	\$34,959

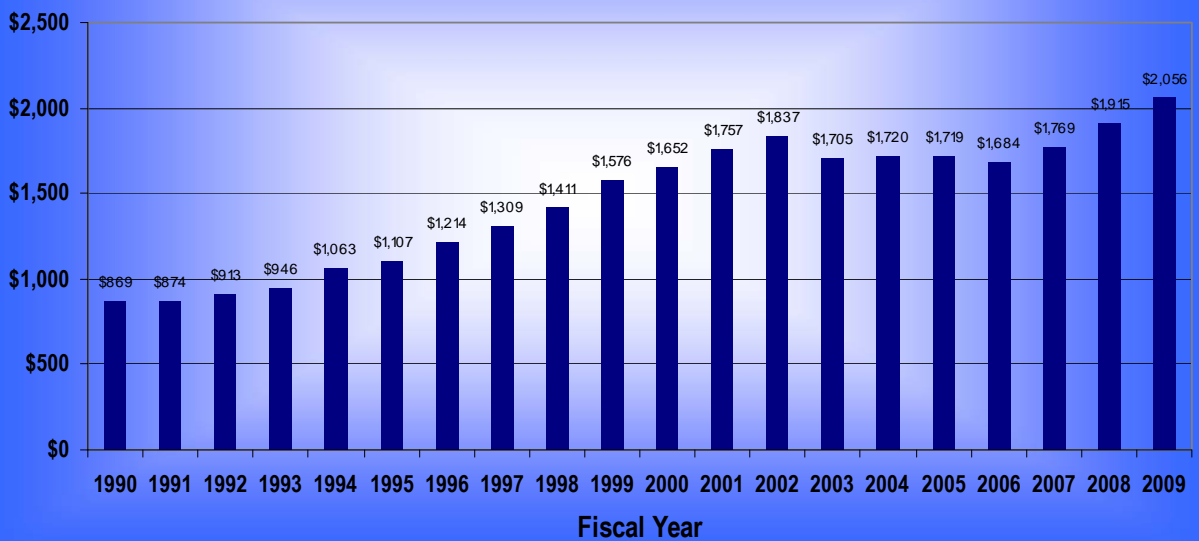
Health and Social Services Expenditure History General Funds \$ in millions

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



Public Protection and Justice Expenditure History General Funds \$ in millions

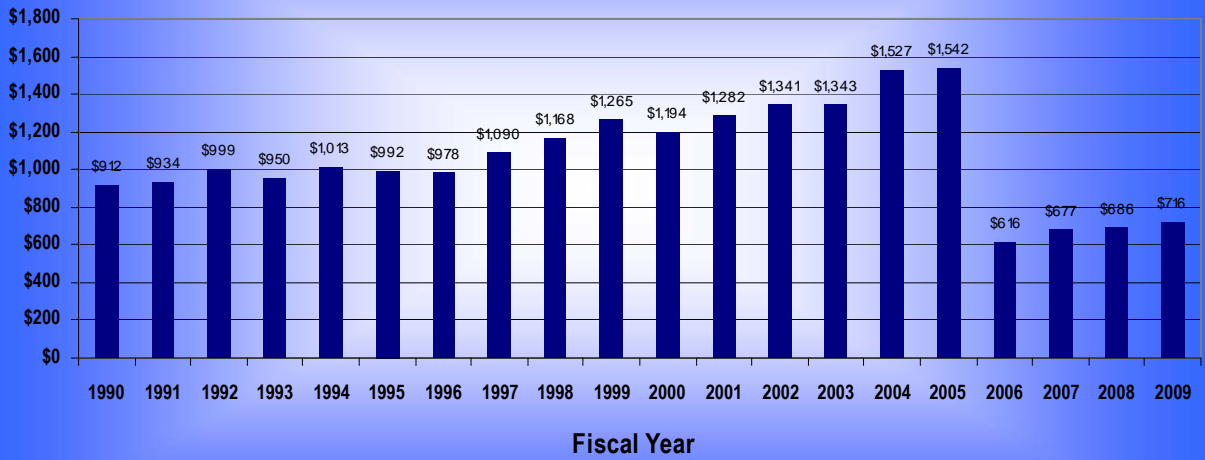
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



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 thru FY 2009 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.*

Elementary/Secondary Education



The State's Funding of Elementary and Secondary Education

A major portion of the State's general revenues are used to fund elementary and secondary education in Illinois. A little over \$7 billion of the State's general funds have been allocated for education for the FY 2011 budget. The determination of how this money is allocated to each of the State's school districts is primarily calculated through the General State Aid Formula.

Illinois' General State Aid Formula is often considered complicated due to its various formulas and multiple variables, but its essence can be rooted in just two variables: the Equalized Assessed Value (EAV) of property within a school district, and the district's Average Daily Attendance (ADA). The EAV is the main contributor in determining the available local resources of a school district, while the ADA determines the number of students that will receive a calculated per pupil amount. The other important component is the statutorily defined foundation level. For the 2010-2011 school year, the foundation level is \$6,119 – the same amount used for the 2009-2010 school year.

The General State Aid Formula has three separate calculations that can be used in determining a district's allocation, depending on the amount of property wealth of the local school district. The formulas are set up to give more assistance to the poorer districts and less assistance to the wealthier school districts. The most prominent formula calculation is known as the Foundation Formula, which is used when districts have available local resources per pupil less than 93% of the foundation level. The second formula is the Alternate Formula, which is used when districts have available local resources per pupil of at least 93% but less than 175% of the foundation level. The third formula, the Flat Grant Formula, is for the districts that have available local resources per pupil of at least 175% of the foundation level. (For a more detailed explanation of the formulas and its components, see the State Board of Education's overview at www.isbe.net/funding/pdf/gsa_overview.pdf).

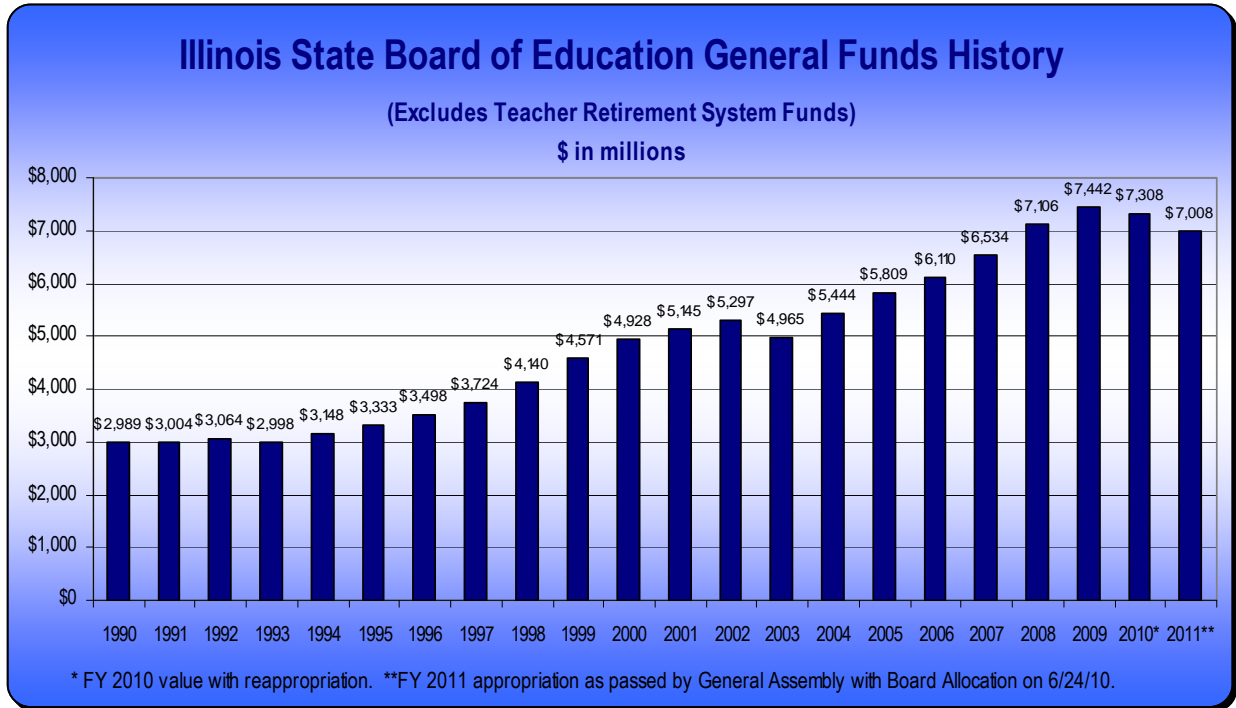
According to the Illinois State Board of Education, in the 2009-2010 school-year, the 735 districts/programs funded under the Foundation Formula constituted 77.94% of Illinois school districts and received approximately 94.97% of the total GSA allocation. Districts under the Foundation Formula accounted for approximately 75.45% of the state ADA student total. The 147 districts under the Alternate Formula (15.59% of school districts) received 4.40% of the General State Aid allocation and represented 19.70% of the state ADA student total. Flat Grant districts (61 in number and 6.47% of total districts) received 0.63% of the GSA allocation and reflected 4.85% of the State ADA student total.

Of the 868 regular school districts allotted General State Aid in the 2009-2010 school year, 389 (44.81%) were unit districts, 101 (11.64%) were secondary districts, and 378 (43.55%) were elementary districts. Unit districts received 71.92% of 2009-10 GSA funds, secondary districts received 7.53% of the funds, and elementary districts received 20.55% of the GSA funds.

In addition to the General State Aid Formula, a separate supplemental grant called the Poverty Grant is used in order to provide additional funding for the impact of poverty in a school district. The Board incorporates this grant within the General State Aid entitlement and allows additional funding for districts with any low-income students. In the 2009-2010 school-year, poverty grants totaled over \$1.1 billion with approximately 870,000 students qualifying Statewide. Preliminary

estimates from the State Board of Education estimate this value to be approximately \$1.35 billion for the 2010-2011 school-year.

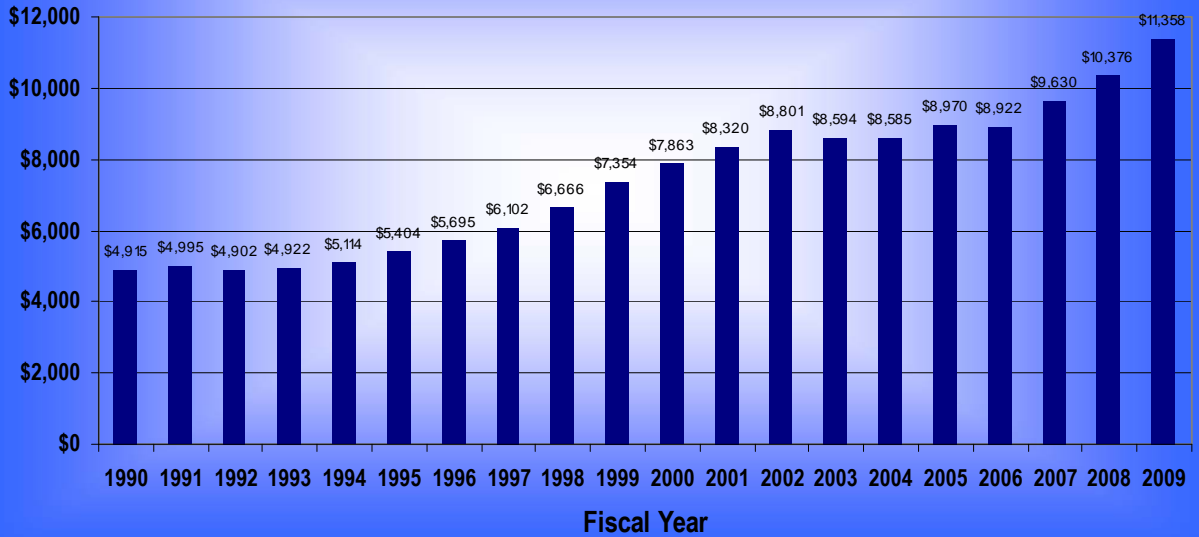
In years past, if, for any district, the General State Aid formula yielded less than the sum of the district's 1997-98 General State Aid amount, a separately appropriated grant was made to hold those districts harmless to the 1997-98 levels. This additional funding, known as the Hold Harmless provision, would have added an additional \$35.9 million to districts throughout the State in FY 2010 funding. However, the FY 2010 Hold Harmless appropriation was short by \$20.2 million resulting in a proration of 43.68%. It has been reported that the Hold Harmless provision will not be funded for the FY 2011 budget year.



Education Expenditure History

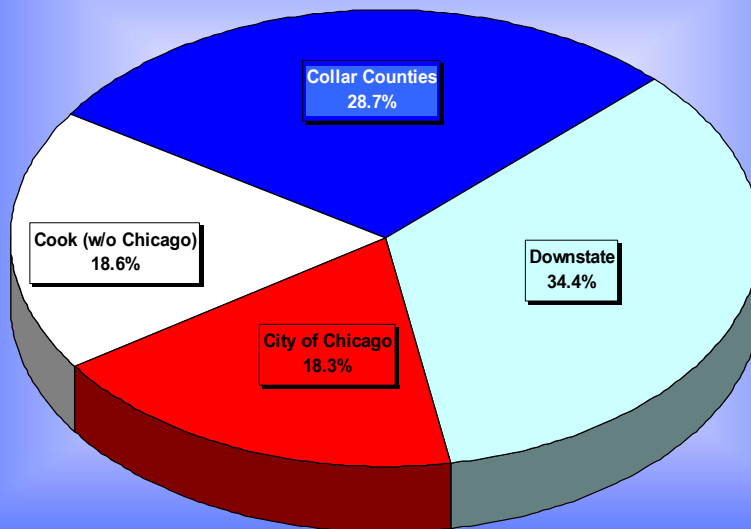
General Funds \$ in millions

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



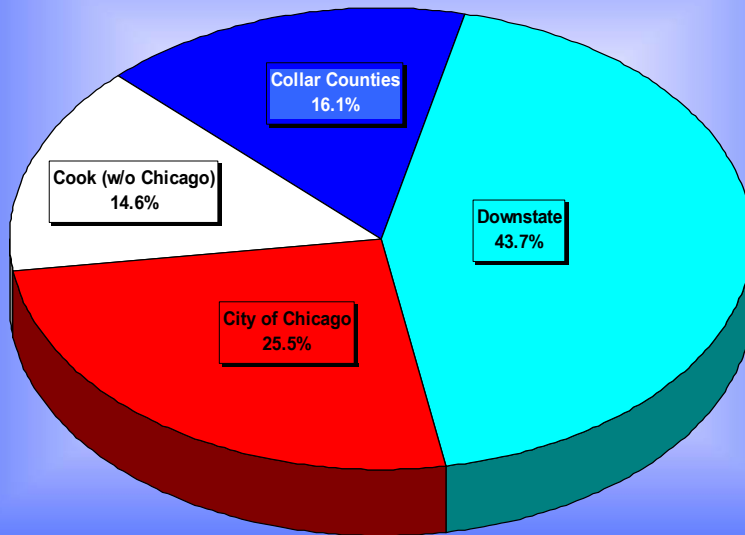
Education Regional Graphs

2008-2009 Average Daily Attendance
Percentage of Total
State Total: 1,901,473



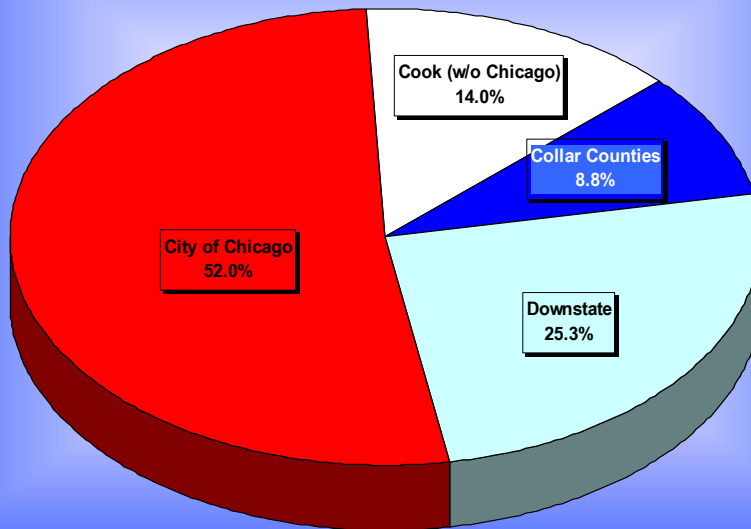
Source: ISBE

**2009-2010 Net General State Aid
Percentage of Total
State Total: \$4.619 Billion**



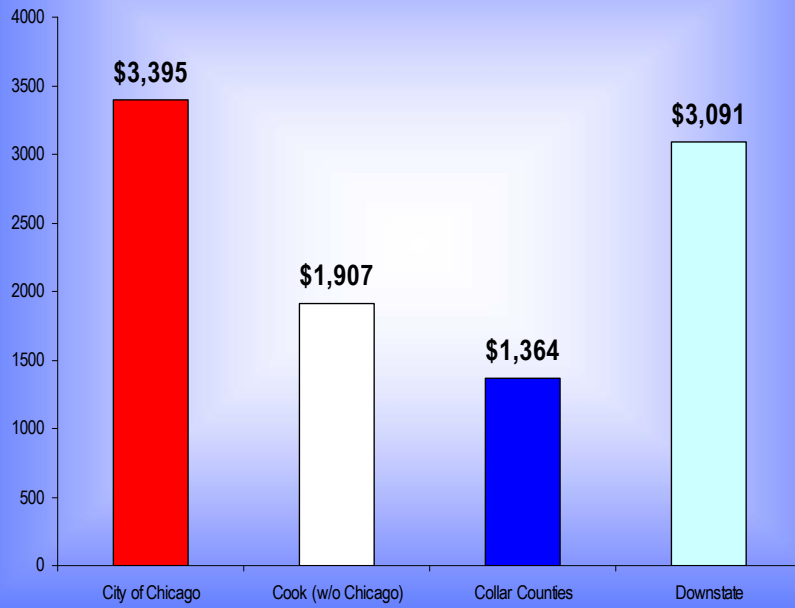
Source: ISBE

**2009-2010 Poverty Grant
Percentage of Total
State Total: \$1.119 Billion**



Source: ISBE

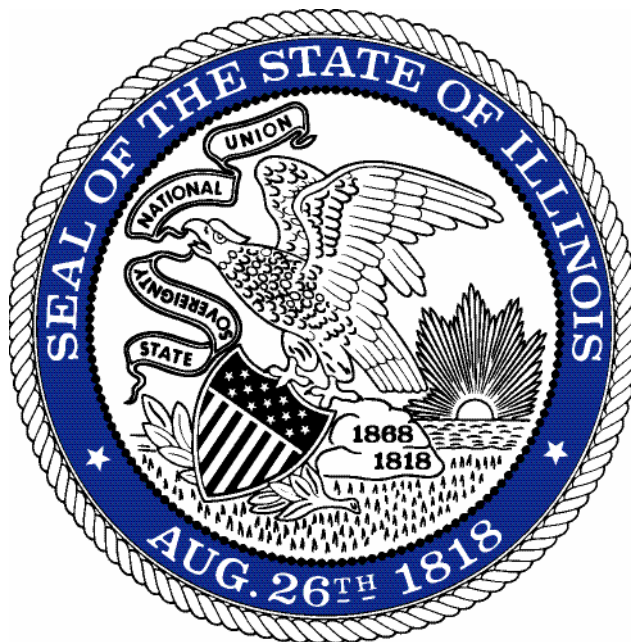
**2009-2010 Net General State Aid per Average Daily Attendance
by Region
State Average: \$2,429**



Source: ISBE

Medicaid

- Medicaid Requirements
- Medicaid Enrollment
- Medicaid Cost Per Participant
- Medicaid Liability
- Medicaid Funding
- Medicaid Payment Cycle



MEDICAID

The Illinois Department of Healthcare and Family Services (HFS) is the sole administrator of the State's Medicaid program. HFS serves as the State's largest insurer, insuring approximately 2.8 million people. Medicaid is authorized under Title XIX of the Social Security Act. At the State level, the Medical Assistance program (Medicaid and other programs) are guided by Article 5 of the Illinois Public Aid Code. The laws and regulations that govern the Medicaid program are voluminous and complex. The items listed below are the basic requirements the State must follow in offering Medicaid.

(1) Operation. The Medicaid program must:

- Operate statewide.
- Provide beneficiaries freedom of choice of providers (enroll any willing and qualified provider).
- Provide comparable services to all members of each class of beneficiaries.
- Provide transportation to and from a source of medical care.
- Be overseen by a single State agency.

(2) Funding and payments. The Medicaid program must:

- Fund the State plan. At minimum, 40 percent of the non-federal share must be from the State funds.
- Operate an automated claims processing system.
- Require providers to submit claims within 12 months of the date of service.
- Pay claims timely. Clean claims for practitioners (including shared health facilities), hospitals, and nursing facilities—90% within 30 days of receipt; 99% within 90 days of receipt. All other clean claims must be paid within 12 months of receipt.
- Pay for services furnished in another State to the same extent that it would pay for services furnished within its boundaries.

(3) Populations. The Medicaid program must cover categorically needy individuals:

- Families who meet the AFDC eligibility requirements in effect on July 16, 1996.
- Children under 6 years of age in families whose income is at or below 133 % of the federal poverty guideline (FPL).
- Children 6 to 19 years of age in families whose income up to 100% of the FPL.
- Caretakers (relatives or legal guardians who take care of children under 18 (or 19 if still in high school) years of age).
- Pregnant women in families whose income is at or below 133% of the FPL.
- Persons who are aged, blind, or disabled who meet the AABD eligibility requirements in effect on January 1, 1972.
- Individuals and couples who are living in medical institutions and who have monthly income up to 300% of the federal SSI income standard.
- Children for whom adoption assistance or foster care maintenance payments are made under Title IV-E.

And certain needs of the following special populations:

- Treatment of an emergency medical condition to certain undocumented non-citizens.

- Medicare premiums, deductibles and coinsurance for individuals whose income is at or below 100% of the FPL.
- Medicare premiums for individuals with income greater than 100% but less than 135% of the FPL.

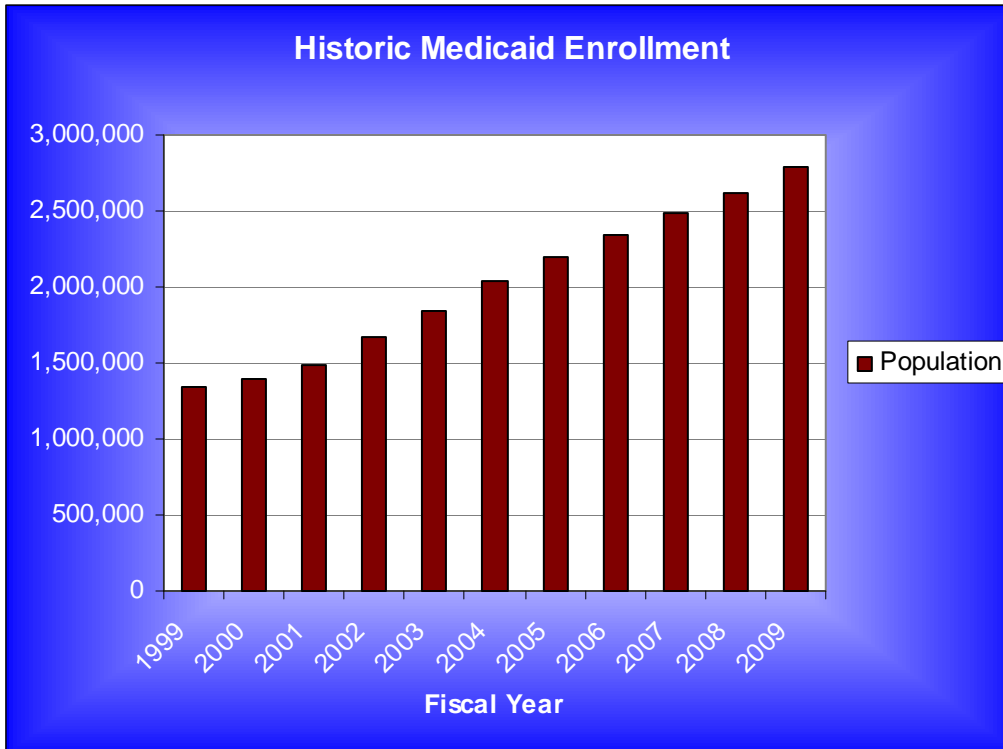
A State need not cover medically needy persons, but if it elects to do so, it must cover:

- Pregnant women through a 60-day postpartum period.
- Children under age 18 years of age.
- Certain newborns for one year.
- Certain protected blind persons.

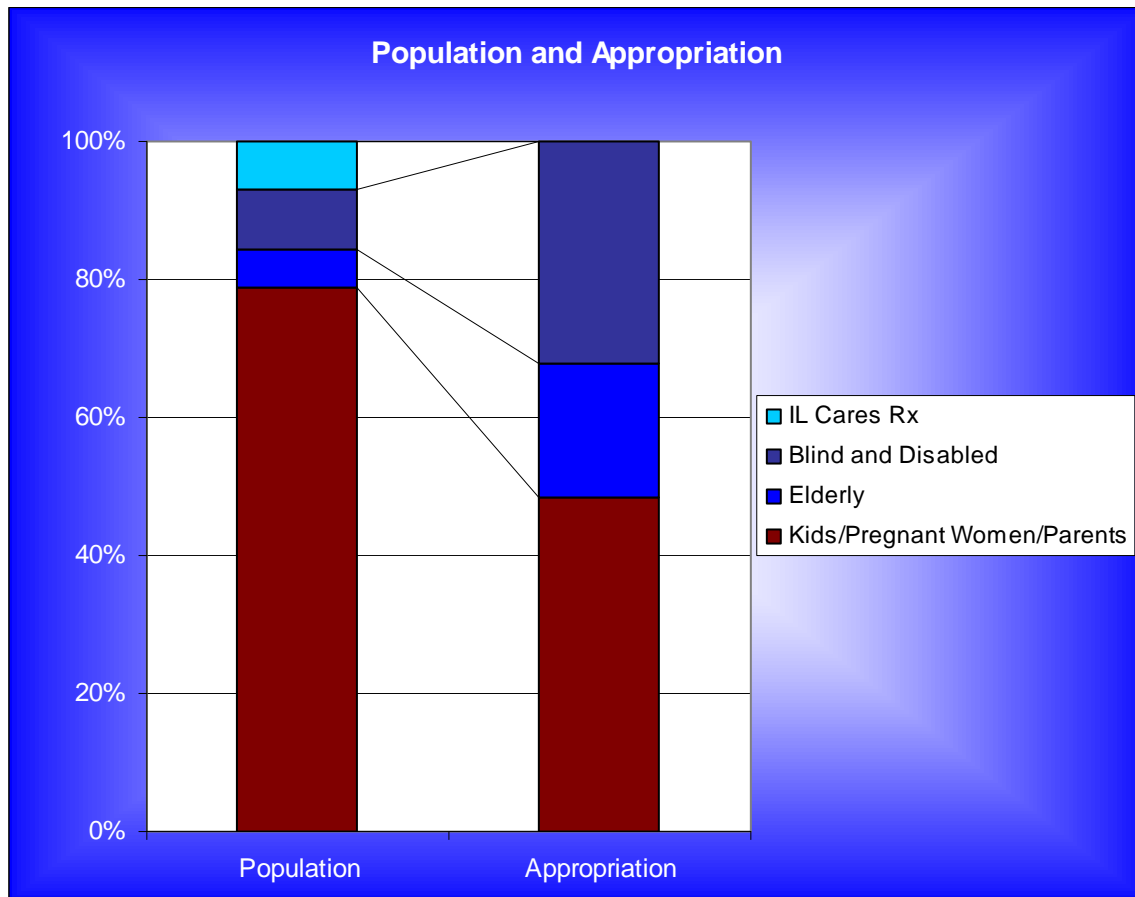
(4) Required services for categorically needy are entitled to the following services.

- Ambulatory services provided by rural health clinics and federally qualified health centers.
- Ambulatory services to presumptively eligible pregnant women.
- Early and periodic screening, diagnosis and treatment for individuals under 21 years of age.
- Emergency services to non-citizens.
- Family planning services and supplies.
- Home health, including home health aide, medical supplies, equipment and appliances, nursing services, physical, occupational and speech therapies, and audiology services.
- Inpatient hospital services (other than those provided in an institution for mental diseases).
- Medical and surgical services performed by a dentist.
- Nurse practitioner (pediatric and family only).
- Nurse-midwife services.
- Nursing facility and home health services for individuals 21 years of age and older.
- Outpatient hospital services.
- Other laboratory and x-ray services.
- Physician services.
- Pregnancy-related services and services for other conditions that might complicate pregnancy.

The chart below examines historical Medicaid enrollment. In FY 1999, the Illinois Medicaid population was 1,347,852. Since that time, the Medicaid population has grown substantially. The most recent enrollment figures place the Medicaid population at 2,792,831, or 107.2% higher than the FY 1999 population.



The largest population group, accounting for 2,203,419 participants, are Kids/Pregnant Women/Parents. According to State FY 2009 data, this group accounts for \$3.8 billion in GRF appropriation. While only representing 14.2 percent of the overall Medicaid population, the elderly, blind and disabled account for 51.6% of overall Medicaid spending. The chart on the following page compares Medicaid population with overall FY 2009 GRF appropriations by population category.



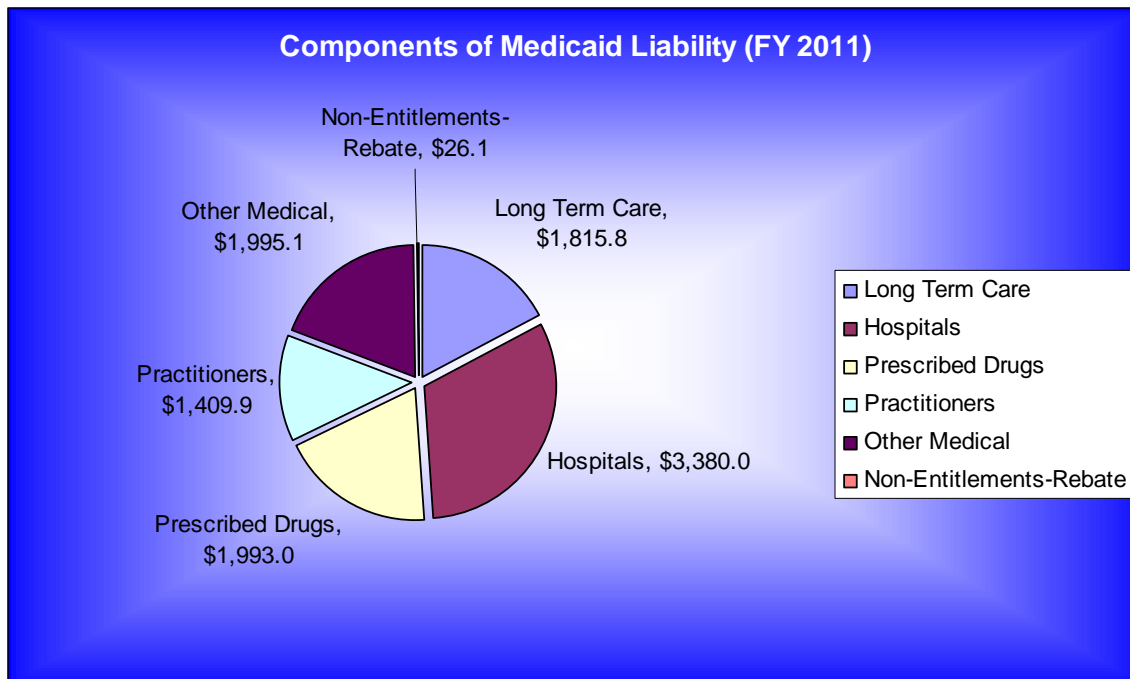
It should be noted that the graph above does not show the percentage of appropriation for Illinois Cares Rx. While the population for Illinois Cares Rx is 192,906, the appropriation is only \$2.2 million. This accounts for .03% of the overall total. Therefore, the area is too small to appear in the appropriation column.

Based on information provided to the Commission from HFS, it is apparent that the cost per participant for elderly, blind and disabled is expensive. In fact, for the blind and disabled category the cost per participant annually is \$10,309. Likewise, the cost per participant for elderly Medicaid enrollees is \$10,072. The table on the following page compares the various population components of Medicaid with their corresponding appropriation amounts to calculate the cost per participant.

Medicaid Cost Per Participant			
Population Group	Enrollment	Appropriation	Cost Per Participant
Elderly	152,844	\$1,539,508,180	\$10,072
IL Cares Rx	192,906	\$2,200,470	\$11.41
Blind/Disabled	243,662	\$2,512,014,350	\$10,408
Kids/Pregnant Women/Parents	2,203,419	\$3,790,364,920	\$1,721
Total	2,623,794	\$7,621,864,340	\$2,905
Source: HFS Includes only claims based liabilities. IL Cares Rx is a Prescription limited benefit program. Based on State FY 2009			

Like other health plans, medical inflation adversely affects the Medicaid program. In FY 2002, overall Medicaid liabilities totaled \$5.991 billion. The projected FY 2011 liability for Medicaid is \$10.620 billion or 77% higher than the Medicaid liability ten years ago. Hospital Medicaid payments are by far the highest component of overall liability. Looking at FY 2010, payments to hospitals account for 32% of total liabilities. The table below shows historical liabilities for Medicaid going back ten years. The pie chart on the following page breaks down the various components of FY 2011 Medicaid liability. Over the last ten fiscal years Medicaid has increased an average 7.64% per year. If that current trend were to hold constant, total Medicaid liabilities in FY 2020 will be an estimated \$20.6 billion.

Historic Medicaid Liability FY 2002-FY 2011 (in millions)											
Liability Component	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Avg % Change
Long Term Care	\$1,552.7	\$1,464.2	\$1,455.5	\$1,541.0	\$1,587.2	\$1,576.7	\$1,716.8	\$1,759.3	\$1,793.3	\$1,815.8	1.90%
Hospitals	\$1,979.7	\$2,105.3	\$2,283.9	\$2,363.8	\$2,572.3	\$2,749.5	\$2,876.8	\$3,016.5	\$3,293.2	\$3,380.0	6.59%
Prescribed Drugs	\$1,152.8	\$1,473.5	\$1,799.8	\$2,096.0	\$1,829.1	\$1,751.8	\$1,675.9	\$1,709.2	\$1,804.0	\$1,993.0	6.58%
Practitioners	\$568.9	\$606.5	\$658.3	\$729.8	\$811.1	\$945.1	\$1,016.6	\$1,125.5	\$1,298.8	\$1,409.9	10.92%
Other Medical	\$722.3	\$765.1	\$838.4	\$1,015.9	\$1,053.3	\$1,183.7	\$1,353.0	\$1,427.7	\$1,601.4	\$1,995.1	10.59%
Non-Entitlements-Rebate	\$14.4	\$13.1	\$17.4	\$12.2	\$17.1	\$22.2	\$20.8	\$23.4	\$25.2	\$26.1	9.72%
Total Liability	\$5,990.8	\$6,427.7	\$7,053.3	\$7,758.7	\$7,870.1	\$8,229.0	\$8,659.9	\$9,061.6	\$9,815.9	\$10,619.9	
<i>% Change</i>	<i>16.94%</i>	<i>7.29%</i>	<i>9.73%</i>	<i>10.00%</i>	<i>1.44%</i>	<i>4.56%</i>	<i>5.24%</i>	<i>4.64%</i>	<i>8.32%</i>	<i>8.19%</i>	



Now that Medicaid liability has been addressed, it is important to note the various funding sources that provide the necessary revenue for Medicaid. According to the Department of Health Care and Family Services, the total appropriation for Medicaid (including transfers) was \$10.6 billion in FY 2010.

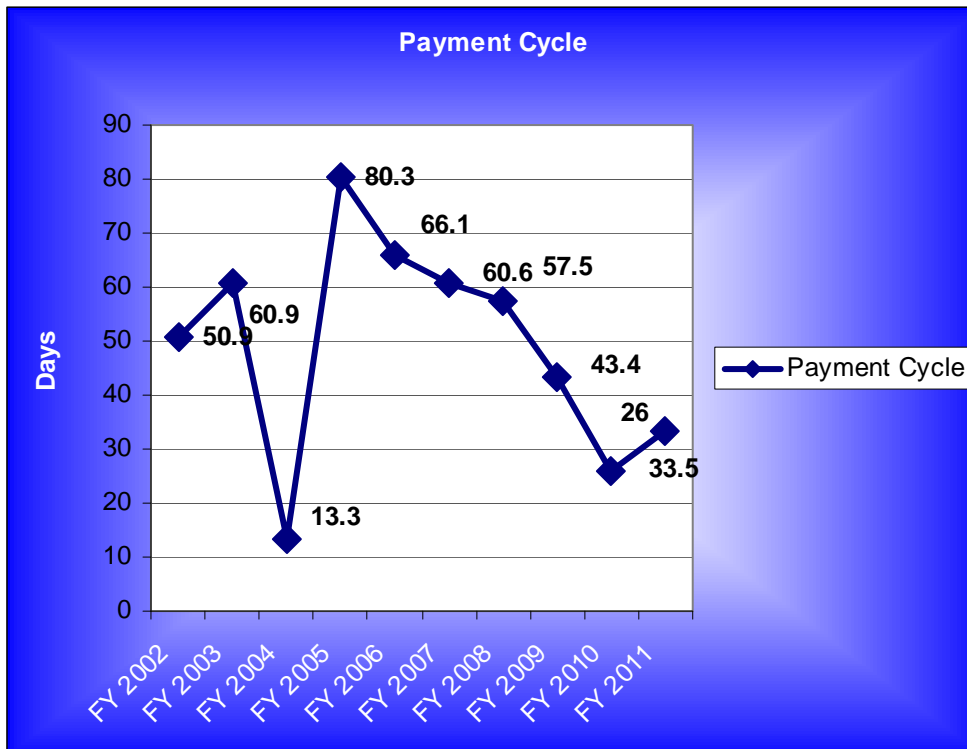
According to the Department of Healthcare and Family Services, the total FY 2011 appropriation from GRF and related funds totals \$10.774 billion. The FY 2010 appropriation, at the time this report was completed last year, was \$10.334 billion. The FY'11 enacted budget includes GRF lump sums that may be distributed at the Governor's discretion. HFS has initially received a \$70M allocation from those lump sums for Medical Programs that is reflected below.

GRF appropriations and allocations (including lump sum appropriations) may change during the course of the fiscal year as the Governor takes actions to address the State's fiscal challenges. Appropriations include non-GRF funds from which cycled Medical Programs liability is reimbursed. Appropriations for non-cycled Medical Programs funds are not included.

FY 2011/2010 Appropriation Comparison			
FY 2010 Appropriation		FY 2011 Appropriation	
Long Term Care	\$2,201.0	Long Term Care	\$1,843.3
Hospitals	\$3,621.6	Hospitals	\$3,401.0
Prescribed Drugs	\$1,623.9	Prescribed Drugs	\$1,752.0
Practitioners	\$1,446.8	Practitioners	\$1,364.5
Managed Care	\$255.2	Managed Care	\$529.5
Other Medical	\$1,446.7	Other Medical	\$1,883.3
Total	\$10,334.1		\$10,773.6

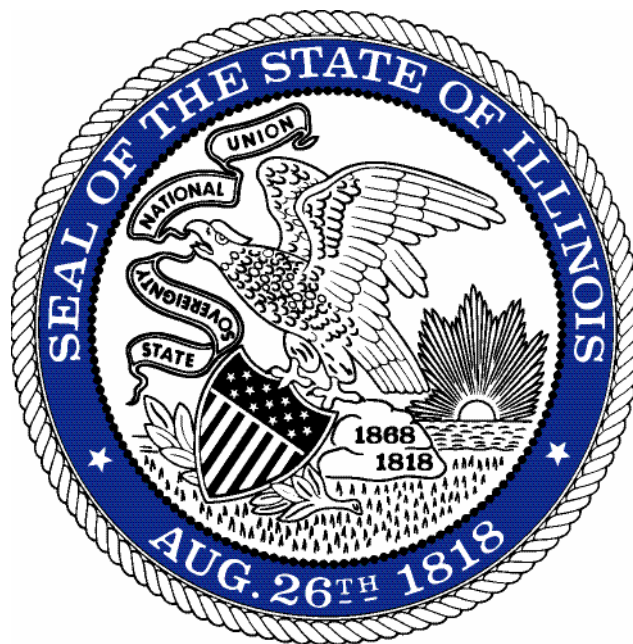
Medical providers in Illinois contribute to the costs of Medicaid through health care assessments and intergovernmental transfers. In collecting these fees, the State maximizes its share of available federal matching funds. There are four assessments collected by the State to fund Medicaid. The current hospital provider assessment rate is \$218.38 per occupied hospital bed day. (Excludes Medicare bed-days) The developmentally disabled care provider assessment is 6% of the provider's adjusted gross developmentally disabled care revenue in the preceding fiscal year (or the maximum allowed under the federal regulations, which ever is less). Cook County Hospital pays an assessment that is an amount equal to the difference between total payments made from the County Provider Trust Fund to county hospital providers and the total federal financial participation monies received by the fund. Finally, there is a nursing home licensing fee of \$1.50 per licensed bed day. Illinois also uses intergovernmental transfers (IGT) to support Medicaid services. An IGT is essentially a transfer between government entities. When local and university health care entities transfer funds to the state under an IGT agreement, these funds are used for expanded Medicaid payments supplemented by federal matching funds.

The Medicaid payment cycle is always a source of stress and confusion for many of the State's health care providers. The payment cycle for FY 2010 was 26 days. The American Recovery and Tax Reinvestment Act of 2009 requires that Medicaid bills be paid within thirty days to qualify for the corresponding increase in the federal matching percentage. The payment cycle reached its highest point in FY 2005, when the cycle reached 80.3 days. FY 2011 payment cycle projections indicate an average aggregate payment cycle of 33.5 days.



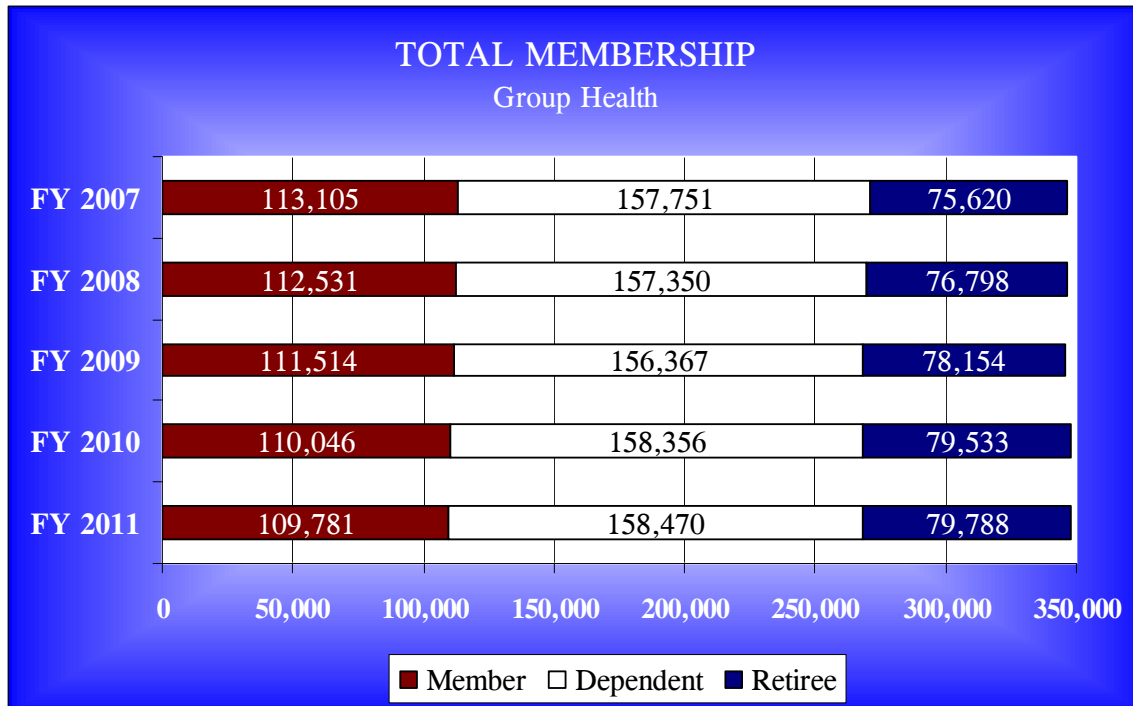
STATE EMPLOYEES' GROUP INSURANCE PROGRAM

- Enrollment
- Group Insurance Appropriation and Liability History
- FY 2011 Group Health Insurance Liability
- State Employees' Group Health Insurance Liability FY 2001 – FY 2011
- Group Insurance Program Cost Per Participant
- Group Insurance Components



GROUP INSURANCE

The State Employees' Group Health Insurance Program currently has an estimated 347,935 participants, of which 227,090 are in managed care, and 120,845 are in the Quality Care Health Plan. The QCHP is estimated to have 25,299 employees; 39,672 dependents; and 54,566 retirees in FY 2011. Managed care plans are estimated to have 84,552 employees; 118,798 dependents; and 25,222 retirees in FY 2011. Membership in the Group Health Insurance Plan is projected to increase slightly in FY 2011, as evidenced in the chart below.



The Governor has requested that a total of \$2,224.0 million be appropriated for the State Employees' Group Health and Life Insurance program for FY 2011. The requested FY 2010 appropriation request for the Group Health Insurance Program was \$2,163.3 million. The table on the following page shows the appropriation and liability history of the SGIP from FY 2006 to FY 2011, as well as the Commissions estimated liability.

APPROPRIATION AND LIABILITY HISTORY			
FY 2006-2011			
(\$ in Millions)			
Fiscal Year	Appropriation	HFS Liability	CGFA Liability
FY 2006	\$1,779.8	\$1,702.4	
FY 2007	\$1,884.9	\$1,790.6	
FY 2008	\$1,983.0	\$1,897.2	
FY 2009	\$1,991.6	\$2,043.8	
FY 2010	\$2,163.3	\$2,184.5	
FY 2011	\$2,224.0	\$2,244.4*	\$2,337.5*
*Estimated			

Overall, the Commission's FY 2011 estimate is \$93.0 million higher than the FY 2011 estimate from HFS. CGFA's FY 2011 HMO liability estimate is \$37.7 million higher than HFS, CGFA's QCHP medical estimate is \$27.0 million than HFS, and CGFA's dental estimate is the same as HFS. CGFA's FY 2011 estimate for prescriptions is \$12.2 million higher than the HFS estimate.

The following table shows a detailed comparison of the CGFA estimate for the various cost components and the HFS projection for FY 2011.

FY 2011 GROUP HEALTH INSURANCE LIABILITY			
(\$ in Millions)			
Liability Component	FY 2010 HFS Estimate	FY 2011 HFS Estimate	FY 2011 CGFA Estimate
QCHP Medical	\$541.5	\$540.1	\$567.1
QCHP Prescriptions	\$202.1	\$205.1	\$217.3
Dental (QCHP/MC)	\$110.8	\$124.5	\$124.5
HMO	\$905.3	\$940.2	\$977.9
Open Access Plan	\$240.9	\$262.7	\$272.7
POS	\$0.0	\$0.0	\$0.0
Mental Health	\$10.6	\$10.4	\$10.4
Vision	\$8.3	\$8.3	\$8.3
Administrative Services (QCHP)	\$32.2	\$32.8	\$32.8
Life	\$83.9	\$88.1	\$88.1
Special Programs (Admin/Int/Other)	\$48.9	\$32.3	\$38.4
TOTAL	\$2,184.5	\$2,244.5	\$2,337.5
% increase over prior year		2.7%	7.0%
Rounding may cause slight differences			

The Department's estimate of liability for FY 2011 represents a 2.7% growth rate over FY 2010. This increase in estimated liability is slightly lower than the increase from FY 2009 to FY 2010, when liability increased 5.3%.

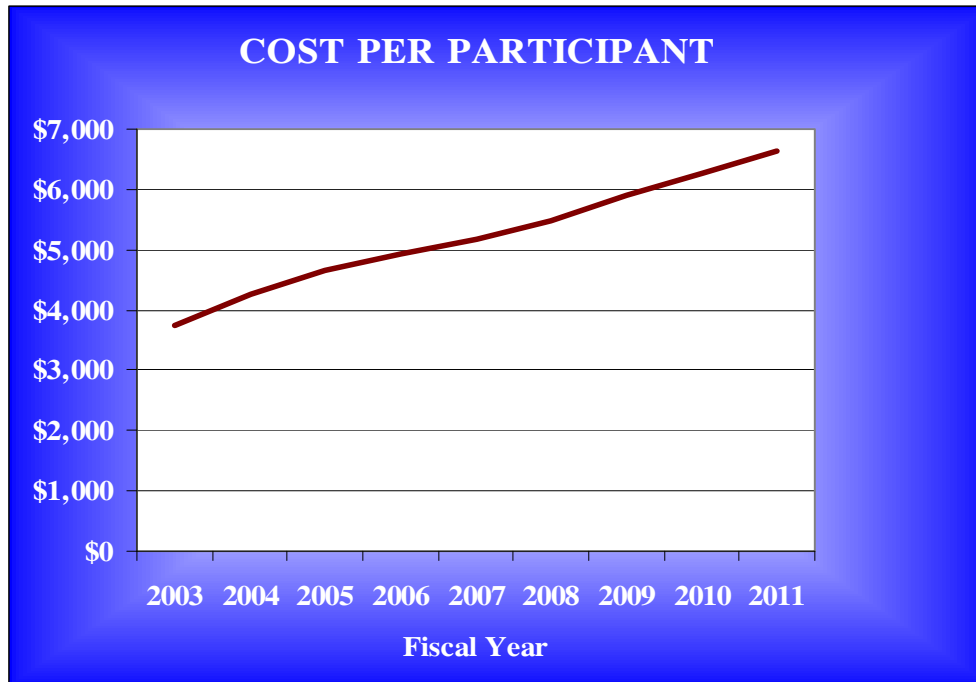
The Department's estimate of liability for FY 2011 represents a 2.7% growth rate over FY 2010. This increase in estimated liability is lower than the increase from FY 2009 to FY 2010, when

liability increased 6.9%. The table below illustrates the cost components for the Group Health Insurance Program from FY 2002 through FY 2011.

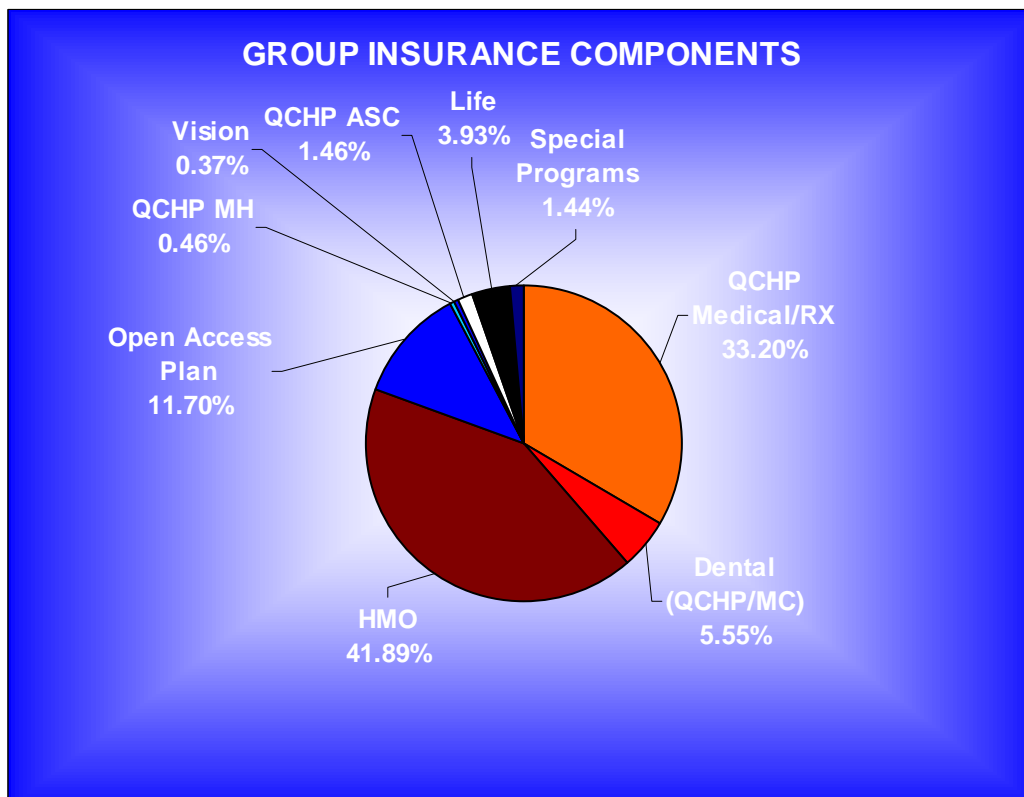
The cost per participant in the State Employees' Group Insurance Program is the total of the State's cost and the employee's contribution each month. The chart on the following shows the

STATE EMPLOYEES' GROUP HEALTH INSURANCE LIABILITY										
FY 2002-FY 2011										
\$ in (millions)										
Liability Component	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
QCHP Medical/Rx	\$561.9	\$584.0	\$663.5	\$697.8	\$690.8	\$695.5	\$694.5	\$732.6	\$743.6	\$745.2
HMO Medical	\$402.1	\$469.3	\$539.9	\$597.5	\$655.0	\$711.8	\$780.8	\$843.4	\$905.3	\$940.2
Dental	\$58.7	\$63.7	\$69.9	\$88.9	\$84.9	\$95.6	\$102.3	\$108.6	\$110.8	\$124.5
POS	\$7.6	\$8.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Open Access Plan	\$36.8	\$54.9	\$62.9	\$81.6	\$102.8	\$154.0	\$178.3	\$212.8	\$240.9	\$262.7
QC Mental Health	\$9.3	\$9.2	\$9.5	\$9.2	\$8.9	\$8.8	\$8.6	\$8.3	\$10.6	\$10.4
Vision	\$10.9	\$11.2	\$11.5	\$11.7	\$8.2	\$8.2	\$8.2	\$8.2	\$8.3	\$8.3
Life Insurance	\$61.7	\$63.6	\$66.8	\$69.3	\$76.1	\$75.8	\$78.4	\$80.9	\$84.2	\$88.1
QC ASC	\$19.6	\$24.4	\$23.2	\$24.0	\$29.4	\$27.9	\$29.6	\$30.8	\$32.2	\$32.8
Admin/Int/Other	\$11.8	\$14.3	\$31.8	\$38.5	\$33.8	\$33.6	\$16.3	\$18.2	\$48.9	\$32.3
Total	\$1,180.4	\$1,303.2	\$1,479.0	\$1,618.5	\$1,689.9	\$1,811.2	\$1,897.0	\$2,043.5	\$2,184.8	\$2,244.5
% change over py		10.40%	13.49%	9.43%	4.41%	7.18%	4.74%	7.74%	6.90%	2.74%
Rounding causes slight differences in totals										

steady increase each year in cost per participant. In FY 2003, the annual cost per participant in the group health insurance program was \$3,735. **According to HFS, the estimated cost per participant for FY 2011 is \$6,449, a 72.7% increase from the FY 2003 cost per participant.** The cost per participant increased 6.3% from FY 2009 to FY 2010. The FY 2011 cost per participant is estimated to increase 2.7% over FY 2010.

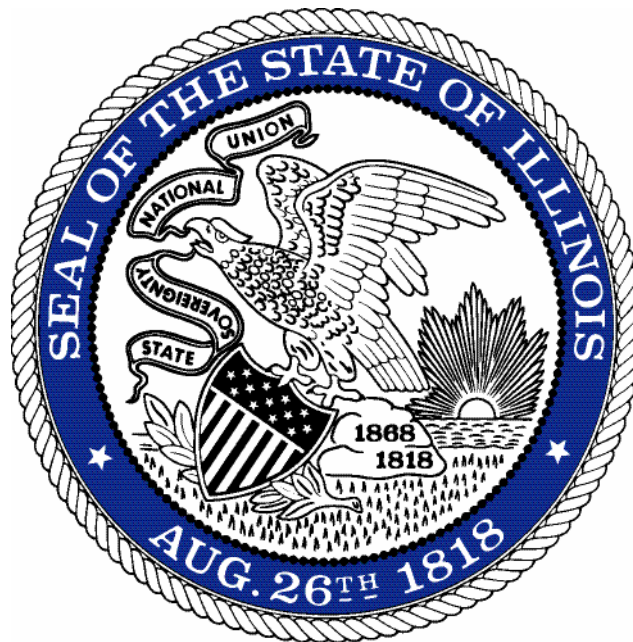


The following chart includes the various components of the FY 2011 HFS liability estimate of \$2,244.5 million. The largest component of the State Group Insurance Program is the State's managed care plans (HMO and OAP) which represent (53.6%) of FY 2011 liability, while dental care, life insurance, vision care, and other charges comprise (10.8%) of total liability. The QCHP component (35.6%) includes medical/prescriptions, mental health coverage, and administrative service charges.



STATE FUNDED RETIREMENT SYSTEM INFORMATION

- Public Act 96-0889
- 96th General Assembly Legislation



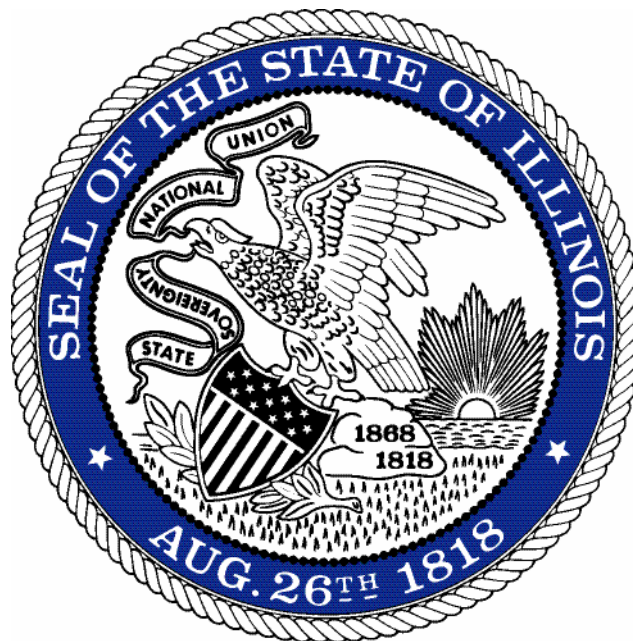
I. Overview of Key Provisions of P.A. 96-0889 (SB 1946)

Public Act 96-0889 Senate Bill 1946 – Cullerton (Madigan)

Passed House: 92-17-7

Passed Senate: 48-6-3

- Effective Date
- Systems Impacted
- Retirement Eligibility
- Annual Increases in Annuity
- Survivor Benefits
- Prohibiting “Double Dipping”
- Chicago Teachers’ Extension of Funding Plan



I. Overview of Public Act 96-0889 (Senate Bill 1946)

Public Act 96-0889 (Senate Bill 1946) becomes effective on January 1, 2011. PA 96-0889 impacts the following systems:

- IMRF
- Chicago Municipal
- Cook County
- Cook County Forest Preserve
- Chicago Laborers
- Chicago Park District
- Metropolitan Water
- SERS
- SURS
- TRS
- Chicago Teachers
- (Judges and GA separate; CTA, Chicago and Downstate Police & Fire excluded)

P.A. 96-0889 makes the following changes to the Illinois Pension Code:

Retirement Eligibility – Except State Policemen, Firefighters, and Correctional Guards

- Normal Retirement: 67 years old with 10 years of service
- Early Retirement: 62 years old with 10 years of service with a 6% per year reduction in benefits for each year age is under 67
- Annuity based on highest 8 years out of last 10 years of service
- Annual Final Average Salary may not exceed \$106,800, as automatically increased by the lesser of 3% or one-half of the annual increase in the CPI-U during the preceding 12-month calendar year

Retirement Eligibility – State Policemen, Firefighters, and Correctional Guards

- Normal Retirement: 60 years old with 20 years of service
- State Policemen, Firefighters, DOC Guards are still eligible for Alternative Formula

Annual Increases in Annuity

- Increases begin at the later of the first anniversary of retirement or at age 67
- Increases equal to the lesser of 3% or one-half the annual increase in the CPI-U during the preceding 12-month calendar year; if increase in CPI is zero or if there is a decrease in CPI, then no COLA is payable
- Increase not compounded

Survivor Benefits

- 66.7% of the earned retirement benefit at death
- Increased by the lesser of 3% or one-half of the annual increase in the CPI-U during the preceding 12-month calendar year
- Increases not compounded

“Double Dipping” Prohibited

- Prohibition on simultaneously collecting a pension and a salary with public employer.

Chicago Teachers’ Extension of Funding Plan

- Contributions specified in Fiscal Years 2011 – 2014
- New Goal: CTPF must reach 90% by 2059 (currently 2045)
- CTPF Actuary estimates re-amortization, together with second tier, will cost Chicago Public Schools \$12.1 billion from FY 2011 – FY 2059

Retirement Eligibility – Judges and General Assembly

- Normal Retirement: 67 years old with 8 years of service
- Early Retirement: 62 years old with 8 years of service

Change in Benefit Formula – Judges and General Assembly

- 3% of Final Average Salary for each year of service
- Maximum annuity 60% of Final Average Salary
- Retirement annuity based on highest 8 out of final 10 years of service

Annual Increase in Annuity – Judges and General Assembly

- Increases begin after attainment of age 67
- Increases equal to the lesser of 3% or one-half of the annual increase in the CPI-U during the preceding 12-month calendar year
- Increases compounded

Annual Increase in Survivor’s Annuity – Judges and General Assembly

- 66.7% of the earned retirement benefit at death
- Increased by the lesser of 3% or one-half of the annual increase in the CPI-U during the preceding 12-month calendar year
- Increases compounded

II. CGFA Actuarial Analysis of Change in Normal Cost Under P.A. 96-0889 (SB 1946)

- Normal Cost as a Percentage of Payroll for the First Year for New Employees
- Long Term Normal Cost as a Percentage of Payroll



II. CGFA Actuarial Analysis of Change in Normal Cost Under P.A. 96-0889 (SB 1946)

Based on the funding projections the Commission's actuary performed for Senate Bill 1946, the normal cost as a percent of payroll for the benefits provided to newly hired employees under Senate Bill 1946 is estimated to be as follows:

Table 1

Retirement System	Normal Cost as a % of Payroll for the First Year for New Employees
TRS	4.79%
SERS	3.96%
SURS	2.36%
GARS	9.48%
JRS	3.51%

To determine the employer's share of the normal cost, the employee contribution rate needs to be deducted from the total normal costs (seen in Table 1). Because the total normal costs in Table 1 are all lower than the employee contribution rate, for each of the five State Retirement Systems, the employee contribution is estimated to more than cover the total normal cost, thus resulting in no employer's normal cost.

Senate Bill 1946 has significantly reduced the benefits provided for new employees, but the employee contribution rate has remained unchanged at the level in effect for current employees. In addition, the normal costs in Table 1 represent the normal cost for new employees for the first year. These employees can be expected to be relatively young. Under the projected unit actuarial cost method that is specified for each of the five State Retirement Systems under the Illinois Pension Code, normal costs are lower for younger employees and increase with the age of the employees. Therefore, the normal costs in Table 1 represent the normal cost for the second tier employees under Senate Bill 1946 only for the first year of the projections. Over future years, as more and more employees come under the second tier, the average age of the employees under the second tier of benefits will increase and, therefore, the normal cost will also increase. The Commission's actuary has estimated that when all employees are covered under the second tier of benefits provided under Senate Bill 1946, the normal cost of the benefits provided under Senate Bill 1946 to be as follows:

Table 2

Retirement System	Long Term Normal Cost as a % of Payroll
TRS	11.06%
SERS	8.08%
SURS	9.51%
GARS	11.41%
JRS	8.34%

* According to the Commission's actuary, the long-term normal costs will not be reached for 30-40 years.

Another reason for the relatively low normal cost of the benefits provided under Senate Bill 1946 is that Senate Bill 1946 caps the salary to be used for pension purposes to \$106,800 per year, indexed for inflation. However, Senate Bill 1946 does not cap the salary on which employee contributions are to be made. Therefore, new employees would make contributions on their full salary, but would be eligible for a pension only on the capped salary. This has the impact of reducing the normal cost, particularly for any system where a significant portion of employees have salaries that exceed the cap. This is particularly the case under the Judges' Retirement System.

III. Funding Projections for the State Funded Retirement Systems Under P.A. 96-0889 (SB 1946)

- Summary
- All Systems Combined
- Teachers' Retirement System
- State Universities Retirement System
- State Employees' Retirement System
- Judges' Retirement System
- General Assembly Retirement System



III. Funding Projections for the State Funded Retirement Systems Based on P.A. 96-0889 (SB 1946)

The Commission's actuary performed a cost analysis on the reduced benefits for new members of each State retirement system of Illinois who start participation on or after January 1, 2011. These projections are based on Public Act 96-0889 (SB 1946), which made the following changes:

- 8-Year Final Average Salary
- Unreduced Pension at Age 67
- Reduced Pension at Age 62
- Maximum Salary for Pension Purposes Equal to \$106,800, Increased by $\frac{1}{2}$ of Inflation Rate
- Automatic Annual Increases Equal to Lesser of 3% or $\frac{1}{2}$ of Change in CPI
- Survivor's Annuity Equal to $66\frac{2}{3}\%$ of Member's Accrued Pension
- General Assembly and Judges' Provisions Differ with Regard to Benefit Formula and Increases in Salary Maximum and Pensions

The results of this cost analysis can be seen on in the tables shown on the following pages.

FUNDING PROJECTIONS FOR ALL STATE RETIREMENT SYSTEMS COMBINED
Reduced Benefits for Members Starting Participation on/after January 1, 2011
CoGFA Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Annual Payroll	Total State Contribution*	State Contribution as a % of Payroll	Total Employee Contribution	Accrued Liabilities	Assets	Unfunded Liabilities	Funded Ratio
2010	\$17,019.5	\$3,975.7	23.4%	\$1,431.6	\$133,266.8	\$62,480.9	\$70,785.9	46.9%
2011	17,766.8	3,520.5	** 19.8%	1,495.8	139,407.8	60,284.0	79,123.8	43.2%
2012	18,582.9	3,917.5	21.1%	1,565.8	145,655.3	58,245.7	87,409.6	40.0%
2013	19,426.2	4,356.2	22.4%	1,638.3	151,976.3	56,406.3	95,570.0	37.1%
2014	20,313.2	4,805.0	23.7%	1,712.7	158,365.7	58,615.8	99,749.9	37.0%
2015	21,244.5	5,251.4	24.7%	1,791.9	164,799.3	61,005.4	103,793.9	37.0%
2016	22,210.4	5,514.2	24.8%	1,878.3	171,272.5	63,412.2	107,860.3	37.0%
2017	23,213.1	5,767.1	24.8%	1,965.0	177,777.1	65,815.3	111,961.7	37.0%
2018	24,276.2	6,033.0	24.9%	2,057.0	184,311.9	68,230.9	116,081.0	37.0%
2019	25,400.2	6,314.8	24.9%	2,152.0	190,877.7	70,675.7	120,202.0	37.0%
2020	26,586.1	6,596.0	24.8%	2,257.2	197,535.6	73,134.8	124,400.8	37.0%
2021	27,843.4	6,897.0	24.8%	2,366.2	204,208.6	75,635.3	128,573.3	37.0%
2022	29,157.6	7,217.3	24.8%	2,480.3	210,884.0	78,197.4	132,686.6	37.1%
2023	30,538.3	7,559.7	24.8%	2,600.3	217,545.4	80,842.4	136,703.0	37.2%
2024	31,982.7	7,901.9	24.7%	2,722.9	223,838.9	83,569.0	140,269.9	37.3%
2025	33,484.5	8,264.2	24.7%	2,856.5	230,189.4	86,396.2	143,793.1	37.5%
2026	35,054.5	8,667.9	24.7%	2,993.2	236,440.1	89,366.1	147,074.0	37.8%
2027	36,692.2	9,093.7	24.8%	3,135.7	242,556.3	92,492.3	150,064.0	38.1%
2028	38,403.1	9,522.4	24.8%	3,284.6	248,505.6	95,807.7	152,697.8	38.6%
2029	40,187.1	9,971.5	24.8%	3,436.5	254,253.0	99,338.8	154,914.2	39.1%
2030	42,070.1	10,428.4	24.8%	3,603.5	259,769.1	103,105.0	156,664.1	39.7%
2031	44,049.1	10,913.1	24.8%	3,775.5	265,008.1	107,151.6	157,856.5	40.4%
2032	46,109.6	11,448.3	24.8%	3,954.4	269,939.7	111,556.7	158,383.0	41.3%
2033	48,261.4	12,034.3	24.9%	4,141.0	274,532.6	116,417.6	158,115.0	42.4%
2034	50,496.3	13,507.7	26.7%	4,330.8	278,753.2	122,721.6	156,031.6	44.0%
2035	52,833.2	14,130.3	26.7%	4,537.2	282,564.9	129,685.6	152,879.3	45.9%
2036	55,275.2	14,781.0	26.7%	4,748.7	285,916.9	137,389.7	148,527.2	48.1%
2037	57,829.5	15,461.5	26.7%	4,969.8	288,778.1	145,942.9	142,835.2	50.5%
2038	60,498.6	16,172.6	26.7%	5,200.9	291,119.7	155,465.3	135,654.3	53.4%
2039	63,277.3	16,912.7	26.7%	5,436.8	292,936.1	166,102.4	126,833.7	56.7%
2040	66,119.6	17,670.1	26.7%	5,687.4	294,256.5	178,018.6	116,237.9	60.5%
2041	69,085.8	18,460.4	26.7%	5,943.9	295,105.3	191,401.8	103,703.5	64.9%
2042	72,213.3	19,293.3	26.7%	6,214.7	295,562.3	206,532.7	89,029.6	69.9%
2043	75,522.6	20,174.2	26.7%	6,501.6	295,707.4	223,740.2	71,967.2	75.7%
2044	79,005.5	21,100.7	26.7%	6,798.3	295,603.3	243,375.0	52,228.3	82.3%
2045	82,671.9	22,075.9	26.7%	7,122.8	295,320.3	265,788.2	29,532.1	90.0%

* Excludes SERS Portion of POB Debt Service Collected Through Payroll Deduction

** CoGFA's Actuary Assumes FY 2011 Contribution will be Recertified to Reflect Full-Year Savings from P.A. 96-0889

FUNDING PROJECTIONS FOR THE TEACHERS' RETIREMENT SYSTEM
Reduced Benefits for Members Starting Participation on/after January 1, 2011
CoGFA Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Annual Payroll	Total State Contribution	State Contribution as a % of Payroll	Total Employee Contribution	Accrued Liabilities	Assets	Unfunded Liabilities	Funded Ratio
2010	\$9,252.8	\$2,087.7	22.6%	\$869.8	\$76,722.8	\$37,023.9	\$39,698.8	48.3%
2011	9,710.6	1,749.9 *	18.0%	912.8	80,460.2	35,506.7	44,953.5	44.1%
2012	10,206.2	1,974.6	19.3%	959.4	84,239.5	34,042.7	50,196.8	40.4%
2013	10,731.7	2,230.4	20.8%	1,008.8	88,057.9	32,667.0	55,390.8	37.1%
2014	11,290.6	2,495.8	22.1%	1,061.3	91,923.6	33,772.5	58,151.1	36.7%
2015	11,880.1	2,757.5	23.2%	1,116.7	95,833.7	34,999.6	60,834.1	36.5%
2016	12,495.0	2,921.3	23.4%	1,174.5	99,798.5	36,254.4	63,544.1	36.3%
2017	13,142.1	3,079.2	23.4%	1,235.4	103,829.3	37,538.8	66,290.5	36.2%
2018	13,831.6	3,245.0	23.5%	1,300.2	107,932.3	38,867.9	69,064.4	36.0%
2019	14,561.8	3,420.7	23.5%	1,368.8	112,113.8	40,258.4	71,855.3	35.9%
2020	15,334.6	3,595.6	23.4%	1,441.4	116,370.4	41,704.4	74,665.9	35.8%
2021	16,156.4	3,783.5	23.4%	1,518.7	120,712.8	43,235.9	77,476.9	35.8%
2022	17,017.0	3,985.2	23.4%	1,599.6	125,136.7	44,874.0	80,262.7	35.9%
2023	17,921.9	4,202.3	23.4%	1,684.7	129,634.1	46,639.4	82,994.7	36.0%
2024	18,867.7	4,417.8	23.4%	1,773.6	134,192.3	48,535.2	85,657.1	36.2%
2025	19,855.7	4,648.5	23.4%	1,866.4	138,796.9	50,580.4	88,216.5	36.4%
2026	20,886.4	4,907.4	23.5%	1,963.3	143,419.2	52,803.7	90,615.5	36.8%
2027	21,955.7	5,179.9	23.6%	2,063.8	148,028.9	55,209.1	92,819.8	37.3%
2028	23,068.8	5,451.9	23.6%	2,168.5	152,594.5	57,791.1	94,803.4	37.9%
2029	24,231.7	5,737.2	23.7%	2,277.8	157,081.0	60,557.6	96,523.4	38.6%
2030	25,451.4	6,023.0	23.7%	2,392.4	161,459.0	63,507.4	97,951.6	39.3%
2031	26,732.8	6,326.1	23.7%	2,512.9	165,687.0	66,664.0	99,023.0	40.2%
2032	28,057.5	6,662.7	23.7%	2,637.4	169,730.2	70,065.8	99,664.4	41.3%
2033	29,436.0	7,033.5	23.9%	2,767.0	173,547.7	73,764.4	99,783.3	42.5%
2034	30,864.0	8,001.3	25.9%	2,901.2	177,100.4	78,415.5	98,685.0	44.3%
2035	32,345.8	8,385.4	25.9%	3,040.5	180,340.8	83,453.4	96,887.5	46.3%
2036	33,890.2	8,785.8	25.9%	3,185.7	183,213.8	88,910.8	94,303.0	48.5%
2037	35,503.8	9,204.1	25.9%	3,337.4	185,674.8	94,837.4	90,837.4	51.1%
2038	37,189.3	9,641.1	25.9%	3,495.8	187,681.9	101,289.9	86,392.1	54.0%
2039	38,946.1	10,096.5	25.9%	3,660.9	189,221.3	108,350.1	80,871.2	57.3%
2040	40,712.7	10,554.5	25.9%	3,827.0	190,295.8	116,096.3	74,199.5	61.0%
2041	42,557.6	11,032.8	25.9%	4,000.4	190,922.1	124,642.9	66,279.2	65.3%
2042	44,514.7	11,540.1	25.9%	4,184.4	191,158.1	134,177.0	56,981.1	70.2%
2043	46,603.6	12,081.7	25.9%	4,380.7	191,061.9	144,927.3	46,134.6	75.9%
2044	48,828.8	12,658.5	25.9%	4,589.9	190,695.0	157,156.9	33,538.1	82.4%
2045	51,172.7	13,266.2	25.9%	4,810.2	190,108.2	171,097.3	19,010.9	90.0%

* CoGFA's Actuary Assumes FY 2011 Contribution will be Recertified to Reflect Full-Year Savings from P.A. 96-0889

FUNDING PROJECTIONS FOR THE STATE UNIVERSITIES RETIREMENT SYSTEM
Reduced Benefits for Members Starting Participation on/after January 1, 2011
CoGFA Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Annual Payroll	Total State Contribution	State Contribution as a % of Payroll	Total Employee Contribution	Accrued Liabilities	Assets	Unfunded Liabilities	Funded Ratio
2010	\$3,477.2	\$707.7	20.4%	\$278.2	\$28,063.6	\$13,680.7	\$14,382.9	48.7%
2011	3,614.9	710.3 *	19.6%	289.2	29,035.9	13,039.6	15,996.4	44.9%
2012	3,764.6	805.4	21.4%	301.2	30,027.4	12,444.3	17,583.0	41.4%
2013	3,911.0	899.0	23.0%	312.9	31,019.6	11,890.3	19,129.3	38.3%
2014	4,061.6	992.4	24.4%	324.9	32,006.4	12,188.1	19,818.3	38.1%
2015	4,220.5	1,086.4	25.7%	337.6	32,976.5	12,520.3	20,456.2	38.0%
2016	4,382.7	1,128.1	25.7%	350.6	33,925.1	12,832.0	21,093.1	37.8%
2017	4,546.2	1,170.2	25.7%	363.7	34,839.8	13,112.7	21,727.2	37.6%
2018	4,720.4	1,215.0	25.7%	377.6	35,722.0	13,366.0	22,356.0	37.4%
2019	4,904.8	1,262.5	25.7%	392.4	36,569.2	13,592.9	22,976.3	37.2%
2020	5,100.7	1,312.9	25.7%	408.1	37,455.9	13,795.7	23,660.3	36.8%
2021	5,306.6	1,365.9	25.7%	424.5	38,301.9	13,974.3	24,327.6	36.5%
2022	5,524.0	1,421.9	25.7%	441.9	39,107.9	14,133.3	24,974.6	36.1%
2023	5,753.9	1,481.0	25.7%	460.3	39,873.4	14,276.6	25,596.9	35.8%
2024	5,996.7	1,543.5	25.7%	479.7	40,266.7	14,408.8	25,857.9	35.8%
2025	6,254.6	1,609.9	25.7%	500.4	40,738.8	14,538.7	26,200.1	35.7%
2026	6,529.3	1,680.6	25.7%	522.3	41,167.3	14,675.3	26,492.1	35.6%
2027	6,818.2	1,755.0	25.7%	545.5	41,554.5	14,827.8	26,726.7	35.7%
2028	7,124.4	1,833.8	25.7%	570.0	41,900.6	15,005.1	26,895.5	35.8%
2029	7,442.1	1,915.6	25.7%	595.4	42,206.1	15,215.9	26,990.2	36.1%
2030	7,781.7	2,003.0	25.7%	622.5	42,471.9	15,472.8	26,999.1	36.4%
2031	8,138.6	2,094.8	25.7%	651.1	42,691.0	15,782.2	26,908.8	37.0%
2032	8,514.4	2,191.6	25.7%	681.2	42,866.2	16,160.8	26,705.4	37.7%
2033	8,909.4	2,293.3	25.7%	712.8	43,000.2	16,626.3	26,373.8	38.7%
2034	9,319.7	2,398.9	25.7%	745.6	43,096.7	17,197.3	25,899.4	39.9%
2035	9,755.8	2,511.1	25.7%	780.5	43,160.1	17,897.4	25,262.6	41.5%
2036	10,214.9	2,629.3	25.7%	817.2	43,185.8	18,743.9	24,441.9	43.4%
2037	10,697.0	2,753.4	25.7%	855.8	43,175.1	19,760.8	23,414.4	45.8%
2038	11,203.3	2,883.7	25.7%	896.3	43,130.2	20,975.3	22,154.9	48.6%
2039	11,731.5	3,019.7	25.7%	938.5	43,058.3	22,420.5	20,637.8	52.1%
2040	12,292.1	3,164.0	25.7%	983.4	42,973.2	24,139.6	18,833.6	56.2%
2041	12,878.6	3,314.9	25.7%	1,030.3	42,876.8	26,166.8	16,710.0	61.0%
2042	13,494.5	3,473.4	25.7%	1,079.6	42,778.7	28,547.5	14,231.3	66.7%
2043	14,138.6	3,639.2	25.7%	1,131.1	42,687.4	31,329.2	11,358.1	73.4%
2044	14,805.4	3,810.9	25.7%	1,184.4	42,607.4	34,558.2	8,049.2	81.1%
2045	15,510.7	3,992.4	25.7%	1,240.9	42,547.3	38,292.6	4,254.7	90.0%

* CoGFA's Actuary Assumes FY 2011 Contribution will be Recertified to Reflect Full-Year Savings from P.A. 96-0889

FUNDING PROJECTIONS FOR THE STATE EMPLOYEES' RETIREMENT SYSTEM
Reduced Benefits for Members Starting Participation on/after January 1, 2011
CoGFA Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Annual Payroll	Total State Contribution*	State Contribution as a % of Payroll	Total Employee Contribution	Accrued Liabilities	Assets	Unfunded Liabilities	Funded Ratio
2010	\$4,113.0	\$1,091.1	26.5%	\$246.8	\$26,613.3	\$11,085.6	\$15,527.6	41.7%
2011	4,256.9	986.9	** 23.2%	255.4	27,970.5	11,063.8	16,906.7	39.6%
2012	4,420.0	1,063.2	24.1%	265.2	29,374.1	11,105.6	18,268.6	37.8%
2013	4,583.6	1,149.0	25.1%	275.0	30,811.8	11,217.9	19,593.9	36.4%
2014	4,753.6	1,235.7	26.0%	285.2	32,277.8	12,010.6	20,267.2	37.2%
2015	4,929.5	1,323.1	26.8%	295.8	33,762.0	12,829.7	20,932.3	38.0%
2016	5,109.8	1,376.3	26.9%	306.6	35,255.6	13,660.8	21,594.8	38.7%
2017	5,293.1	1,425.7	26.9%	317.6	36,751.5	14,493.8	22,257.7	39.4%
2018	5,483.1	1,477.2	26.9%	329.0	38,242.0	15,323.4	22,918.6	40.1%
2019	5,683.0	1,531.8	27.0%	341.0	39,723.5	16,148.5	23,575.0	40.7%
2020	5,890.2	1,584.2	26.9%	353.4	41,187.4	16,958.3	24,229.1	41.2%
2021	6,109.6	1,640.6	26.9%	366.6	42,626.1	17,750.3	24,875.8	41.6%
2022	6,335.0	1,699.2	26.8%	380.1	44,031.1	18,518.7	25,512.4	42.1%
2023	6,569.7	1,761.0	26.8%	394.2	45,394.6	19,259.9	26,134.7	42.4%
2024	6,813.8	1,821.2	26.7%	408.8	46,707.2	19,965.0	26,742.3	42.7%
2025	7,058.0	1,882.3	26.7%	423.5	47,957.7	20,625.4	27,332.3	43.0%
2026	7,309.7	1,951.1	26.7%	438.6	49,140.4	21,243.9	27,896.4	43.2%
2027	7,576.2	2,024.6	26.7%	454.6	50,248.1	21,820.2	28,428.0	43.4%
2028	7,854.0	2,097.2	26.7%	471.2	51,279.8	22,383.5	28,896.3	43.6%
2029	8,143.5	2,173.9	26.7%	488.6	52,234.8	22,943.1	29,291.7	43.9%
2030	8,452.3	2,252.2	26.6%	507.1	53,111.1	23,505.8	29,605.4	44.3%
2031	8,777.9	2,336.3	26.6%	526.7	53,911.0	24,085.8	29,825.2	44.7%
2032	9,121.6	2,431.5	26.7%	547.3	54,635.7	24,704.0	29,931.7	45.2%
2033	9,483.4	2,537.3	26.8%	569.0	55,291.2	25,385.9	29,905.3	45.9%
2034	9,862.6	2,922.1	29.6%	591.8	55,878.5	26,435.2	29,443.3	47.3%
2035	10,263.7	3,040.9	29.6%	615.8	56,403.4	27,616.7	28,786.7	49.0%
2036	10,683.6	3,165.3	29.6%	641.0	56,874.3	28,958.9	27,915.5	50.9%
2037	11,122.7	3,295.4	29.6%	667.4	57,302.5	30,494.7	26,807.9	53.2%
2038	11,579.8	3,430.8	29.6%	694.8	57,698.3	32,258.0	25,440.3	55.9%
2039	12,052.5	3,570.9	29.6%	723.1	58,062.0	34,277.0	23,785.0	59.0%
2040	12,545.6	3,717.0	29.6%	752.7	58,405.5	36,592.0	21,813.5	62.7%
2041	13,057.6	3,868.7	29.6%	783.5	58,734.0	39,240.0	19,494.0	66.8%
2042	13,588.5	4,026.0	29.6%	815.3	59,059.0	42,265.9	16,793.2	71.6%
2043	14,140.3	4,189.5	29.6%	848.4	59,393.1	45,718.9	13,674.2	77.0%
2044	14,705.6	4,357.0	29.6%	882.3	59,732.3	49,637.7	10,094.6	83.1%
2045	15,296.3	4,532.0	29.6%	917.8	60,086.9	54,078.2	6,008.7	90.0%

* Excludes Debt Service

** CoGFA's Actuary Assumes FY 2011 Contribution will be Recertified to Reflect Full-Year Savings from P.A. 96-0889

FUNDING PROJECTIONS FOR THE JUDGES' RETIREMENT SYSTEM
Reduced Benefits for Members Starting Participation on/after January 1, 2011
CoGFA Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Annual Payroll	Total State Contribution	State Contribution as a % of Payroll	Total Employee Contribution	Accrued Liabilities	Assets	Unfunded Liabilities	Funded Ratio
2010	\$161.8	\$78.8	48.71%	\$17.8	1,618.7	623.9	994.8	38.5%
2011	169.2	62.4 *	36.88%	18.6	1,689.3	611.8	1,077.5	36.2%
2012	176.5	63.1	35.73%	19.4	1,759.4	596.5	1,162.9	33.9%
2013	183.6	66.1	36.02%	20.2	1,829.0	580.2	1,248.8	31.7%
2014	190.4	69.1	36.28%	20.9	1,896.7	595.3	1,301.4	31.4%
2015	169.9	71.9	36.52%	18.7	1,962.8	608.4	1,354.4	31.0%
2016	204.8	75.3	36.78%	22.5	2,026.0	619.6	1,406.4	30.6%
2017	213.0	78.4	36.80%	23.4	2,086.0	627.0	1,459.0	30.1%
2018	221.5	81.6	36.84%	24.4	2,142.3	632.8	1,509.5	29.5%
2019	230.4	85.0	36.89%	25.3	2,194.7	637.0	1,557.6	29.0%
2020	239.6	88.1	36.76%	26.4	2,242.2	639.0	1,603.2	28.5%
2021	249.2	91.4	36.67%	27.4	2,285.0	639.0	1,646.0	28.0%
2022	259.1	94.9	36.61%	28.5	2,322.5	637.0	1,685.4	27.4%
2023	269.5	98.6	36.58%	29.6	2,354.7	633.4	1,721.3	26.9%
2024	280.3	102.0	36.41%	30.8	2,381.4	627.8	1,753.6	26.4%
2025	291.5	105.8	36.28%	32.1	2,402.4	620.6	1,781.8	25.8%
2026	303.1	110.2	36.36%	33.3	2,417.7	612.7	1,805.0	25.3%
2027	315.3	114.9	36.46%	34.7	2,427.4	604.9	1,822.5	24.9%
2028	327.9	119.4	36.43%	36.1	2,431.3	597.0	1,834.3	24.6%
2029	341.0	124.2	36.43%	37.5	2,430.2	590.4	1,839.9	24.3%
2030	354.6	128.8	36.32%	39.0	2,424.7	585.5	1,839.2	24.1%
2031	368.8	133.7	36.25%	40.6	2,415.3	583.8	1,831.6	24.2%
2032	383.6	139.4	36.36%	42.2	2,402.3	586.6	1,815.7	24.4%
2033	398.9	146.0	36.60%	43.9	2,386.5	596.3	1,790.2	25.0%
2034	414.9	159.1	38.34%	45.6	2,368.4	620.7	1,747.7	26.2%
2035	431.5	165.4	38.34%	47.5	2,349.0	655.0	1,694.0	27.9%
2036	448.7	172.0	38.34%	49.4	2,328.6	700.9	1,627.8	30.1%
2037	466.7	178.9	38.34%	51.3	2,307.9	760.0	1,547.9	32.9%
2038	485.3	186.1	38.34%	53.4	2,287.4	834.5	1,452.9	36.5%
2039	504.8	193.5	38.34%	55.5	2,267.9	926.4	1,341.5	40.8%
2040	524.9	201.3	38.34%	57.7	2,249.8	1,038.0	1,211.8	46.1%
2041	545.9	209.3	38.34%	60.0	2,233.9	1,171.7	1,062.2	52.5%
2042	567.8	217.7	38.34%	62.5	2,220.6	1,330.1	890.5	59.9%
2043	590.5	226.4	38.34%	65.0	2,210.9	1,516.0	694.8	68.6%
2044	614.1	235.4	38.34%	67.6	2,205.2	1,732.5	472.7	78.6%
2045	638.7	244.9	38.34%	70.3	2,204.1	1,983.7	220.4	90.0%

* CoGFA's Actuary Assumes FY 2011 Contribution will be Recertified to Reflect Full-Year Savings from P.A. 96-0889

FUNDING PROJECTIONS FOR THE GENERAL ASSEMBLY RETIREMENT SYSTEM
Reduced Benefits for Members Starting Participation on/after January 1, 2011
CoGFA Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Annual Payroll	Total State Contribution	State Contribution as a % of Payroll	Total Employee Contribution	Accrued Liabilities	Assets	Unfunded Liabilities	Funded Ratio
2010	\$14.6	\$10.5	71.54%	\$1.7	248.5	66.8	181.7	26.9%
2011	15.2	11.0 *	72.68%	1.7	251.9	62.0	189.8	24.6%
2012	15.7	11.1	70.66%	1.8	254.9	56.5	198.4	22.2%
2013	16.4	11.7	71.26%	1.9	258.1	51.0	207.1	19.8%
2014	16.9	12.1	71.76%	1.9	261.2	49.3	211.9	18.9%
2015	17.4	12.6	72.23%	2.0	264.3	47.4	216.9	17.9%
2016	18.1	13.2	72.80%	2.1	267.3	45.4	221.9	17.0%
2017	18.8	13.7	72.79%	2.2	270.4	43.0	227.4	15.9%
2018	19.5	14.2	72.89%	2.2	273.4	40.8	232.6	14.9%
2019	20.3	14.8	72.99%	2.3	276.6	38.9	237.6	14.1%
2020	21.1	15.3	72.69%	2.4	279.8	37.4	242.4	13.4%
2021	21.7	15.7	72.35%	2.5	282.8	35.7	247.1	12.6%
2022	22.5	16.3	72.22%	2.6	285.8	34.4	251.4	12.0%
2023	23.3	16.8	72.07%	2.7	288.5	33.1	255.4	11.5%
2024	24.2	17.3	71.68%	2.8	291.2	32.1	259.0	11.0%
2025	24.9	17.7	71.26%	2.9	293.4	31.1	262.4	10.6%
2026	25.9	18.5	71.47%	3.0	295.5	30.5	265.0	10.3%
2027	26.9	19.3	71.65%	3.1	297.5	30.4	267.1	10.2%
2028	28.0	20.0	71.57%	3.2	299.4	31.0	268.4	10.4%
2029	28.8	20.6	71.46%	3.3	300.8	31.8	269.1	10.6%
2030	30.0	21.4	71.23%	3.5	302.4	33.5	268.9	11.1%
2031	31.1	22.1	71.03%	3.6	303.8	35.8	267.9	11.8%
2032	32.4	23.1	71.28%	3.7	305.3	39.5	265.8	12.9%
2033	33.7	24.2	71.82%	3.9	307.0	44.7	262.3	14.6%
2034	35.0	26.4	75.49%	4.0	309.1	52.9	256.2	17.1%
2035	36.4	27.5	75.49%	4.2	311.6	63.0	248.5	20.2%
2036	37.8	28.5	75.49%	4.3	314.3	75.3	239.1	23.9%
2037	39.3	29.6	75.49%	4.5	317.7	90.0	227.7	28.3%
2038	40.9	30.9	75.49%	4.7	321.8	107.7	214.1	33.5%
2039	42.5	32.1	75.49%	4.9	326.6	128.5	198.1	39.3%
2040	44.2	33.4	75.49%	5.1	332.2	152.6	179.6	45.9%
2041	45.9	34.7	75.49%	5.3	338.5	180.4	158.1	53.3%
2042	47.8	36.1	75.49%	5.5	345.8	212.3	133.5	61.4%
2043	49.6	37.5	75.49%	5.7	354.1	248.6	105.5	70.2%
2044	51.5	38.9	75.49%	5.9	363.4	289.7	73.7	79.7%
2045	53.6	40.5	75.49%	6.2	373.7	336.4	37.4	90.0%

* CoGFA's Actuary Assumes FY 2011 Contribution will be Recertified to Reflect Full-Year Savings from P.A. 96-0889

IV. Funding Projections for the Public School Teachers' Pension & Retirement Fund of Chicago Under P.A. 96-0889 (SB 1946)

- Summary
- Public School Teachers' Pension & Retirement Fund of Chicago
- Reduction in Contributions for the Public School Teachers' Pension & Retirement Fund of Chicago



IV. Funding Projections for the Public School Teachers' Pension & Retirement Fund of Chicago Based on P.A. 96-0889 (SB 1946)

The System's actuary performed a cost analysis on the reduced benefits for new members of the Public School Teachers' Pension and Retirement Fund of Chicago who start participation on or after January 1, 2011. These projections are based on Public Act 96-0889 (SB 1946), which made the following changes:

- 8-Year Final Average Salary
- Unreduced Pension at Age 67 with 10 Years of Service
- Reduced Pension at Age 62 with 10 Years of Service
- Maximum Salary for Pension Purposes Limited to \$106,800, Increased by the Lesser of ½ of Inflation Rate or 3% of CPI
- Chicago Board of Education Contributions After FY 2013 are Level Percent of Payroll Necessary to Reach 90% Funded Ratio in 2059

Under this legislation, contributions after fiscal year 2013 are a level percent of payroll necessary to reach a 90% funded ratio in year 2059. This deferral of contribution will end up costing the Chicago Board of Education an additional \$12.2 billion over this amortization period. (See pages 20 and 21 for the table depicting this monetary loss.)

The results of this cost analysis can be seen on in the table shown on the following pages.

Public School Teachers' Pension & Retirement Fund of Chicago
Reduced Benefits for Members Starting Participation on/after January 1, 2011
Retirement System Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Employee Contributions	Required Board of Education Contributions P.A. 89-15	Additional Board of Education Contributions P.A. 90-582	Required State Contributions P.A. 89-15	Total Actuarial Liability	Actuarial Value of Assets	Unfunded Actuarial Liability	Funded Ratio
2010	\$167.9	\$340.0	\$10.7	\$10.1	\$16,163.1	\$10,903.8	\$5,259.2	67.5%
2011	172.9	187.0	11.1	10.4	16,649.8	9,716.6	6,933.1	58.4%
2012	177.6	192.0	11.4	10.7	17,145.5	8,822.0	8,323.5	51.5%
2013	182.5	196.0	11.8	11.0	17,650.2	8,679.3	8,970.9	49.2%
2014	187.6	599.6	12.1	11.3	18,165.2	8,912.3	9,252.9	49.1%
2015	192.8	616.4	12.4	11.7	18,690.8	9,148.4	9,542.4	48.9%
2016	198.3	633.8	12.8	12.0	19,226.2	9,387.7	9,838.5	48.8%
2017	203.8	651.6	13.1	12.3	19,772.5	9,630.6	10,141.8	48.7%
2018	209.5	669.8	13.5	12.7	20,329.7	9,877.1	10,452.6	48.6%
2019	215.4	688.7	13.9	13.0	20,898.8	10,128.2	10,770.7	48.5%
2020	221.7	708.8	14.3	13.4	21,482.0	10,386.6	11,095.4	48.4%
2021	228.1	729.3	14.7	13.8	22,081.5	10,654.2	11,427.3	48.2%
2022	234.7	750.2	15.1	14.2	22,697.6	10,931.5	11,766.1	48.2%
2023	241.4	771.9	15.6	14.6	23,331.4	11,220.0	12,111.4	48.1%
2024	248.4	794.2	16.0	15.0	23,982.9	11,520.6	12,462.3	48.0%
2025	255.5	817.0	16.5	15.4	24,651.5	11,833.5	12,818.0	48.0%
2026	262.8	840.1	16.9	15.9	25,336.7	12,158.7	13,178.0	48.0%
2027	270.4	864.4	17.4	16.3	26,039.6	12,499.1	13,540.5	48.0%
2028	278.1	889.1	17.9	16.8	26,758.3	12,854.1	13,904.2	48.0%
2029	286.0	914.2	18.4	17.3	27,491.0	13,223.6	14,267.5	48.1%
2030	294.0	939.7	18.9	17.8	28,237.0	13,608.1	14,628.9	48.2%
2031	302.2	966.3	19.5	18.3	28,995.5	14,008.7	14,986.8	48.3%
2032	310.8	993.5	20.0	18.8	29,761.8	14,423.2	15,338.6	48.5%
2033	319.4	1,021.2	20.6	19.3	30,533.0	14,851.3	15,681.7	48.6%
2034	328.2	1,049.2	21.2	19.8	31,304.4	15,291.0	16,013.5	48.8%
2035	337.2	1,077.9	21.7	20.4	32,071.8	15,741.4	16,330.4	49.1%
2036	346.3	1,107.0	22.3	20.9	32,828.4	16,198.7	16,629.7	49.3%
2037	355.5	1,136.5	22.9	21.5	33,566.0	16,659.4	16,906.5	49.6%
2038	364.9	1,166.4	23.5	22.1	34,276.1	17,119.9	17,156.2	49.9%
2039	374.4	1,197.0	24.1	22.6	34,950.3	17,576.1	17,374.2	50.3%
2040	384.2	1,228.4	24.8	23.2	35,578.9	18,024.6	17,554.4	50.7%
2041	394.4	1,260.7	25.4	23.8	36,151.6	18,458.7	17,692.9	51.1%
2042	404.8	1,294.1	26.1	24.5	36,656.6	18,875.2	17,781.4	51.5%
2043	415.8	1,329.3	26.8	25.1	37,105.1	19,287.4	17,817.7	52.0%
2044	428.4	1,369.5	27.6	25.9	37,508.4	19,712.6	17,795.8	52.6%
2045	442.2	1,413.8	28.5	26.7	37,875.7	20,167.1	17,708.6	53.2%
2046	457.2	1,461.5	29.5	27.6	38,217.0	20,657.9	17,559.1	54.1%
2047	473.3	1,513.0	30.5	28.6	38,531.3	21,198.8	17,332.5	55.0%

Public School Teachers' Pension & Retirement Fund of Chicago
Reduced Benefits for Members Starting Participation on/after January 1, 2011
Retirement System Projections Based on Public Act 96-0889 (SB 1946)
(\$ in millions)

Fiscal Year	Employee Contributions	Required Board of Education Contributions P.A. 89-15	Additional Board of Education Contributions P.A. 90-582	Required State Contributions P.A. 89-15	Total Actuarial Liability	Actuarial Value of Assets	Unfunded Actuarial Liability	Funded Ratio
2048	490.5	1,568.1	31.6	29.6	38,825.9	21,806.4	17,019.5	56.2%
2049	508.8	1,626.6	32.8	30.8	39,106.7	22,495.8	16,610.9	57.5%
2050	528.2	1,688.7	34.0	31.9	39,378.1	23,284.8	16,093.3	59.1%
2051	548.7	1,754.1	35.4	33.2	39,643.8	24,182.4	15,461.4	61.0%
2052	570.2	1,822.8	36.7	34.5	39,898.6	25,202.8	14,695.9	63.2%
2053	592.8	1,895.1	38.2	35.8	40,143.9	26,362.4	13,781.4	65.7%
2054	616.4	1,970.6	39.7	37.3	40,380.9	27,678.5	12,702.4	68.5%
2055	641.2	2,049.9	41.3	38.8	40,610.4	29,171.2	11,439.2	71.8%
2056	667.2	2,133.0	43.0	40.3	40,835.5	30,863.0	9,972.5	75.6%
2057	694.4	2,219.9	44.7	42.0	41,059.1	32,778.6	8,280.6	79.8%
2058	722.7	2,310.4	46.6	43.7	41,285.0	34,944.8	6,340.1	84.6%
2059	752.0	2,404.2	48.5	45.5	41,544.7	37,390.2	4,154.5	90.0%

Public School Teachers' Pension and Retirement Fund of Chicago
Projections of Reduction in Contributions Based on Public Act 96-0889
(\$ in millions)

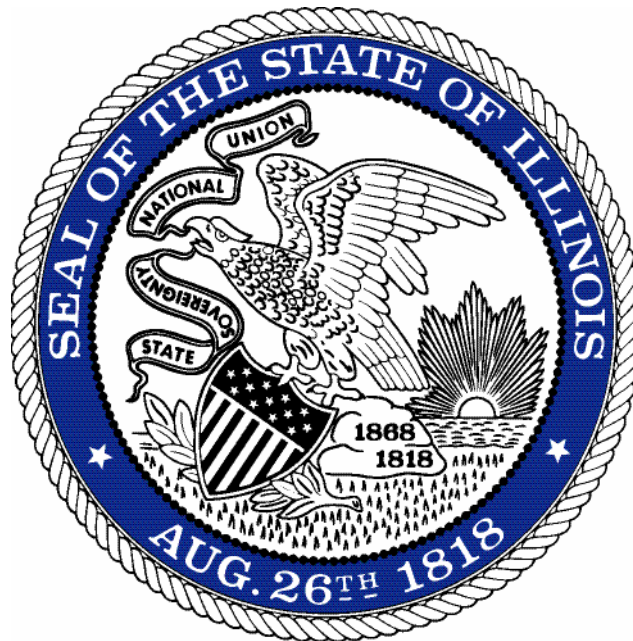
Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions
2010	\$383.2	\$350.7	\$32.5	-
2011	598.0	198.1	399.9	\$370.3
2012	614.5	203.4	411.1	352.4
2013	631.5	207.8	423.7	336.3
2014	648.9	611.7	37.2	27.3
2015	667.0	628.8	38.2	26.0
2016	685.9	646.6	39.3	24.8
2017	705.1	664.7	40.4	23.6
2018	724.9	683.3	41.6	22.5
2019	745.3	702.6	42.7	21.4
2020	767.1	723.1	44.0	20.4
2021	789.3	744.0	45.2	19.4
2022	811.8	765.3	46.5	18.5
2023	835.4	787.4	47.9	17.6
2024	859.5	810.2	49.3	16.8
2025	884.1	833.4	50.7	16.0
2026	909.1	857.0	52.1	15.2
2027	935.4	881.8	53.6	14.5
2028	962.1	907.0	55.2	13.8
2029	989.3	932.6	56.7	13.1
2030	1,016.9	958.7	58.3	12.5
2031	1,045.7	985.7	59.9	11.9
2032	1,075.1	1,013.5	61.6	11.3
2033	1,105.1	1,041.8	63.4	10.8
2034	1,135.5	1,070.4	65.1	10.3
2035	1,166.4	1,099.6	66.9	9.8
2036	1,198.0	1,129.3	68.7	9.3
2037	1,229.9	1,159.4	70.5	8.8
2038	1,262.3	1,189.9	72.4	8.4
2039	1,295.3	1,221.1	74.3	8.0
2040	1,329.4	1,253.1	76.2	7.6
2041	1,364.3	1,286.1	78.2	7.2
2042	1,400.5	1,320.2	80.3	6.8
2043	1,438.6	1,356.1	82.5	6.5
2044	1,482.1	1,397.1	85.0	6.2
2045	1,530.0	1,442.3	87.7	5.9
2046	679.4	1,491.0	(811.6)	(50.8)
2047	699.0	1,543.5	(844.5)	(49.0)
2048	719.7	1,599.7	(880.0)	(47.2)
2049	741.1	1,659.4	(918.3)	(45.7)
2050	763.4	1,722.7	(959.3)	(44.2)
2051	787.4	1,789.5	(1,002.1)	(42.7)
2052	812.5	1,859.6	(1,047.0)	(41.3)

Public School Teachers' Pension and Retirement Fund of Chicago
Projections of Reduction in Contributions Based on Public Act 96-0889
(\$ in millions)

Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions
2053	839.0	1,933.3	(1,094.2)	(40.0)
2054	866.7	2,010.4	(1,143.7)	(38.7)
2055	895.6	2,091.2	(1,195.7)	(37.5)
2056	925.6	2,176.0	(1,250.5)	(36.3)
2057	956.7	2,264.6	(1,307.9)	(35.1)
2058	988.9	2,357.0	(1,368.0)	(34.0)
2059	991.5	2,452.6	(1,461.2)	(33.6)
TOTAL	\$46,889.0	\$59,014.6	(\$12,125.3)	\$935.1

V. State Funded Retirement Systems: Projections of Reduction in State Contributions Based on P.A. 96-0889 (SB 1946)

- Summary
- All State Systems Combined
- Teachers' Retirement System
- State Universities Retirement System
- State Employees' Retirement System
- Judges Retirement System
- General Assembly Retirement System
- Public School Teachers' Pension & Retirement Fund of Chicago



V. State Funded Retirement Systems: Projections of Reduction in State Contributions Based on P.A. 96-0889 (SB 1946)

Public Act 96-0889 (SB 1946) significantly lowers the required employer contribution for each of the five State retirement systems. The Commission's actuary performed a cost analysis based on this reduction in contributions for members of each State retirement system in Illinois who start participation on or after January 1, 2011. The results of this cost analysis and the impact the reduction in contributions will have on the State can be seen in the tables shown on the following pages.

All State Retirement Systems Combined					
CoGFA Projections of Reduction in Contributions Based on Public Act 96-0889					
(\$ in millions)					
Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions	
2010	\$3,975.7	\$3,975.7	\$0.0		\$0.0
2011	4,496.9	3,520.5	976.4	*	900.0
2012	4,785.8	3,917.5	868.3		737.9
2013	5,263.5	4,356.2	907.4		710.7
2014	5,753.9	4,805.0	948.9		685.1
2015	6,243.9	5,251.4	992.5		660.6
2016	6,553.3	5,514.2	1,039.0		637.5
2017	6,854.9	5,767.1	1,087.8		615.2
2018	7,171.8	6,033.0	1,138.7		593.7
2019	7,507.1	6,314.8	1,192.3		573.0
2020	7,845.6	6,596.0	1,249.6		553.6
2021	8,207.1	6,897.0	1,310.0		535.0
2022	8,590.9	7,217.3	1,373.5		517.0
2023	9,000.5	7,559.7	1,440.7		499.9
2024	9,413.1	7,901.9	1,511.1		483.3
2025	9,849.0	8,264.2	1,584.8		467.3
2026	10,329.7	8,667.9	1,661.9		451.7
2027	10,836.2	9,093.7	1,742.6		436.6
2028	11,349.2	9,522.4	1,826.9		421.9
2029	11,885.9	9,971.5	1,914.4		407.5
2030	12,434.4	10,428.4	2,006.0		393.6
2031	13,015.0	10,913.1	2,101.9		380.2
2032	13,650.9	11,448.3	2,202.5		367.2
2033	14,342.6	12,034.3	2,308.3		354.8
2034	15,933.2	13,507.7	2,425.5		343.5
2035	16,668.9	14,130.3	2,538.5		331.4
2036	17,437.6	14,781.0	2,656.6		319.7
2037	18,241.4	15,461.5	2,780.0		308.4
2038	19,081.4	16,172.6	2,908.9		297.4
2039	19,955.8	16,912.7	3,043.1		286.8
2040	20,849.8	17,670.1	3,179.8		276.2
2041	21,782.7	18,460.4	3,322.4		266.0
2042	22,766.4	19,293.3	3,473.0		256.4
2043	23,807.0	20,174.2	3,632.8		247.2
2044	24,902.2	21,100.7	3,801.4		238.4
2045	26,054.8	22,075.9	3,979.0		230.0
TOTAL	\$456,837.8	\$385,711.5	\$71,126.3		\$15,784.5

* Savings Based Upon Implementation of Reform for an Entire Fiscal Year

Teachers' Retirement System					
CoGFA Projections of Reduction in Contributions Based on Public Act 96-0889					
(\$ in millions)					
Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions	
2010	2,087.7	\$2,087.7	\$0.0		\$0.0
2011	2,357.0	1,749.9	607.1	*	559.6
2012	2,538.5	1,974.6	563.9		479.0
2013	2,821.7	2,230.4	591.3		462.9
2014	3,116.7	2,495.8	620.9		448.0
2015	3,409.7	2,757.5	652.2		433.7
2016	3,607.5	2,921.3	686.2		420.6
2017	3,801.2	3,079.2	722.0		407.9
2018	4,004.4	3,245.0	759.4		395.4
2019	4,219.4	3,420.7	798.7		383.3
2020	4,436.1	3,595.6	840.6		371.8
2021	4,668.5	3,783.5	884.9		360.7
2022	4,917.1	3,985.2	931.9		350.1
2023	5,184.2	4,202.3	981.8		340.0
2024	5,451.9	4,417.8	1,034.1		330.0
2025	5,737.6	4,648.5	1,089.1		320.4
2026	6,054.0	4,907.4	1,146.6		310.9
2027	6,386.6	5,179.9	1,206.7		301.5
2028	6,721.3	5,451.9	1,269.4		292.3
2029	7,071.6	5,737.2	1,334.4		283.2
2030	7,425.1	6,023.0	1,402.0		274.3
2031	7,798.8	6,326.1	1,472.7		265.5
2032	8,209.6	6,662.7	1,546.9		257.0
2033	8,658.3	7,033.5	1,624.8		248.8
2034	9,719.8	8,001.3	1,718.6		242.6
2035	10,186.5	8,385.4	1,801.1		234.3
2036	10,672.9	8,785.8	1,887.1		226.3
2037	11,181.0	9,204.1	1,976.9		218.5
2038	11,711.8	9,641.1	2,070.8		210.9
2039	12,265.1	10,096.5	2,168.6		203.6
2040	12,821.4	10,554.5	2,266.9		196.1
2041	13,402.4	11,032.8	2,369.7		189.0
2042	14,018.8	11,540.1	2,478.6		182.2
2043	14,676.6	12,081.7	2,595.0		175.8
2044	15,377.4	12,658.5	2,718.9		169.7
2045	16,115.5	13,266.2	2,849.4		163.9
TOTAL	\$272,833.7	\$223,165.0	\$49,668.8		\$10,709.6

* Savings Based Upon Implementation of Reform for an Entire Fiscal Year

State Universities Retirement System				
CoGFA Projections of Reduction in Contributions Based on Public Act 96-0889				
(\$ in millions)				
Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions
2010	\$707.7	\$707.7	\$0.0	\$0.0
2011	844.2	710.3	133.9 *	123.4
2012	926.5	805.4	121.1	102.9
2013	1,024.8	899.0	125.8	98.5
2014	1,123.0	992.4	130.7	94.3
2015	1,222.1	1,086.4	135.8	90.3
2016	1,269.1	1,128.1	141.0	86.4
2017	1,316.4	1,170.2	146.3	82.6
2018	1,366.9	1,215.0	151.9	79.1
2019	1,420.3	1,262.5	157.8	75.7
2020	1,477.0	1,312.9	164.1	72.6
2021	1,536.6	1,365.9	170.7	69.6
2022	1,599.6	1,421.9	177.7	66.8
2023	1,666.2	1,481.0	185.1	64.1
2024	1,736.5	1,543.5	192.9	61.6
2025	1,811.1	1,609.9	201.2	59.2
2026	1,890.7	1,680.6	210.1	56.9
2027	1,974.3	1,755.0	219.3	54.8
2028	2,063.0	1,833.8	229.2	52.8
2029	2,155.0	1,915.6	239.4	50.8
2030	2,253.3	2,003.0	250.3	49.0
2031	2,356.7	2,094.8	261.8	47.2
2032	2,465.5	2,191.6	273.9	45.5
2033	2,579.9	2,293.3	286.6	43.9
2034	2,698.7	2,398.9	299.8	42.3
2035	2,825.0	2,511.1	313.9	40.8
2036	2,957.9	2,629.3	328.6	39.4
2037	3,097.5	2,753.4	344.1	38.0
2038	3,244.1	2,883.7	360.4	36.7
2039	3,397.1	3,019.7	377.4	35.4
2040	3,559.4	3,164.0	395.4	34.2
2041	3,729.2	3,314.9	414.3	33.0
2042	3,907.6	3,473.4	434.1	31.9
2043	4,094.1	3,639.2	454.8	30.8
2044	4,287.2	3,810.9	476.3	29.7
2045	4,491.4	3,992.4	499.0	28.7
TOTAL	\$81,075.6	\$72,070.5	\$9,005.0	\$2,049.1

* Savings Based Upon Implementation of Reform for an Entire Fiscal Year

State Employees' Retirement System					
CoGFA Projections of Reduction in Contributions Based on Public Act 96-0889					
(\$ in millions)					
Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions	
2010	\$1,091.1	\$1,091.1	\$0.0		\$0.0
2011	1,193.3	986.9	206.5	*	190.3
2012	1,214.7	1,063.2	151.5		128.7
2013	1,306.1	1,149.0	157.1		123.0
2014	1,398.6	1,235.7	162.9		117.6
2015	1,492.1	1,323.1	168.9		112.4
2016	1,551.4	1,376.3	175.1		107.3
2017	1,607.1	1,425.7	181.4		102.5
2018	1,665.1	1,477.2	187.9		97.8
2019	1,726.5	1,531.8	194.8		93.5
2020	1,786.0	1,584.2	201.9		89.3
2021	1,849.9	1,640.6	209.4		85.4
2022	1,916.3	1,699.2	217.1		81.6
2023	1,986.1	1,761.0	225.1		78.0
2024	2,054.7	1,821.2	233.5		74.5
2025	2,124.2	1,882.3	241.9		71.1
2026	2,201.6	1,951.1	250.5		67.9
2027	2,284.3	2,024.6	259.6		64.9
2028	2,366.4	2,097.2	269.2		62.0
2029	2,453.0	2,173.9	279.1		59.2
2030	2,541.9	2,252.2	289.7		56.7
2031	2,637.2	2,336.3	300.8		54.2
2032	2,744.1	2,431.5	312.6		51.9
2033	2,862.3	2,537.3	325.0		49.8
2034	3,260.1	2,922.1	338.0		47.7
2035	3,392.7	3,040.9	351.8		45.8
2036	3,531.5	3,165.3	366.2		43.9
2037	3,676.6	3,295.4	381.2		42.1
2038	3,827.7	3,430.8	396.9		40.4
2039	3,984.0	3,570.9	413.1		38.8
2040	4,147.0	3,717.0	430.0		37.2
2041	4,316.2	3,868.7	447.5		35.7
2042	4,491.7	4,026.0	465.7		34.2
2043	4,674.1	4,189.5	484.6		32.8
2044	4,861.0	4,357.0	504.0		31.5
2045	5,056.2	4,532.0	524.2		30.2
TOTAL	\$95,272.4	\$84,967.8	\$10,304.6		\$2,479.7

* Savings Based Upon Implementation of Reform for an Entire Fiscal Year

Judges Retirement System					
CoGFA Projections of Reduction in Contributions Based on Public Act 96-0889					
(\$ in millions)					
Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions	
2010	\$78.8	\$78.8	\$0.0		\$0.0
2011	90.3	62.4	27.9	*	25.8
2012	93.7	63.1	30.6		26.2
2013	98.0	66.1	31.9		25.3
2014	102.1	69.1	33.0		24.3
2015	106.1	71.9	34.2		23.2
2016	110.7	75.3	35.3		22.3
2017	115.1	78.4	36.7		21.4
2018	119.7	81.6	38.1		20.6
2019	124.5	85.0	39.5		19.8
2020	129.4	88.1	41.4		19.2
2021	134.6	91.4	43.2		18.5
2022	139.8	94.9	45.0		17.9
2023	145.3	98.6	46.8		17.2
2024	150.7	102.0	48.6		16.6
2025	156.3	105.8	50.6		15.9
2026	162.8	110.2	52.6		15.4
2027	169.6	114.9	54.7		14.8
2028	176.3	119.4	56.9		14.2
2029	183.4	124.2	59.2		13.7
2030	190.3	128.8	61.5		13.2
2031	197.7	133.7	64.0		12.7
2032	206.0	139.4	66.5		12.2
2033	215.2	146.0	69.2		11.8
2034	225.8	159.1	66.8		10.5
2035	234.9	165.4	69.5		10.1
2036	244.3	172.0	72.2		9.8
2037	254.0	178.9	75.1		9.4
2038	264.2	186.1	78.1		9.1
2039	274.8	193.5	81.2		8.7
2040	285.8	201.3	84.5		8.4
2041	297.2	209.3	87.9		8.1
2042	309.1	217.7	91.4		7.8
2043	321.4	226.4	95.0		7.5
2044	334.3	235.4	98.9		7.2
2045	347.7	244.9	102.8		7.0
TOTAL	\$6,789.7	\$4,719.1	\$2,070.6		\$525.7

* Savings Based Upon Implementation of Reform for an Entire Fiscal Year

General Assembly Retirement System
CoGFA Projections of Reduction in Contributions Based on Public Act 96-0889
(\$ in millions)

Fiscal Year	Contributions Before P.A. 96-0889	Contributions Under P.A. 96-0889	Reduction in Contributions	Present Value of Reduction in Contributions
2010	\$10.5	\$10.5	\$0.0	\$0.0
2011	12.1	11.0	1.0 *	0.9
2012	12.4	11.1	1.3	1.1
2013	13.0	11.7	1.3	1.0
2014	13.5	12.1	1.4	1.0
2015	14.0	12.6	1.4	1.0
2016	14.6	13.2	1.4	0.9
2017	15.1	13.7	1.5	0.9
2018	15.8	14.2	1.5	0.8
2019	16.4	14.8	1.5	0.8
2020	17.0	15.3	1.7	0.8
2021	17.4	15.7	1.7	0.8
2022	18.1	16.3	1.8	0.7
2023	18.7	16.8	1.9	0.7
2024	19.3	17.3	2.0	0.7
2025	19.7	17.7	2.0	0.6
2026	20.6	18.5	2.1	0.6
2027	21.4	19.3	2.2	0.6
2028	22.3	20.0	2.3	0.6
2029	22.9	20.6	2.3	0.5
2030	23.8	21.4	2.4	0.5
2031	24.6	22.1	2.5	0.5
2032	25.7	23.1	2.6	0.5
2033	26.9	24.2	2.7	0.5
2034	28.7	26.4	2.3	0.4
2035	29.9	27.5	2.4	0.4
2036	31.0	28.5	2.5	0.3
2037	32.3	29.6	2.6	0.3
2038	33.6	30.9	2.7	0.3
2039	34.9	32.1	2.8	0.3
2040	36.3	33.4	2.9	0.3
2041	37.7	34.7	3.0	0.3
2042	39.2	36.1	3.2	0.3
2043	40.8	37.5	3.3	0.3
2044	42.3	38.9	3.4	0.2
2045	44.0	40.5	3.6	0.2
TOTAL	\$866.4	\$789.1	\$77.3	\$20.5

* Savings Based Upon Implementation of Reform for an Entire Fiscal Year

VI. Comparisons of Total State Contribution Before & After P.A. 96-0889 (SB 1946)

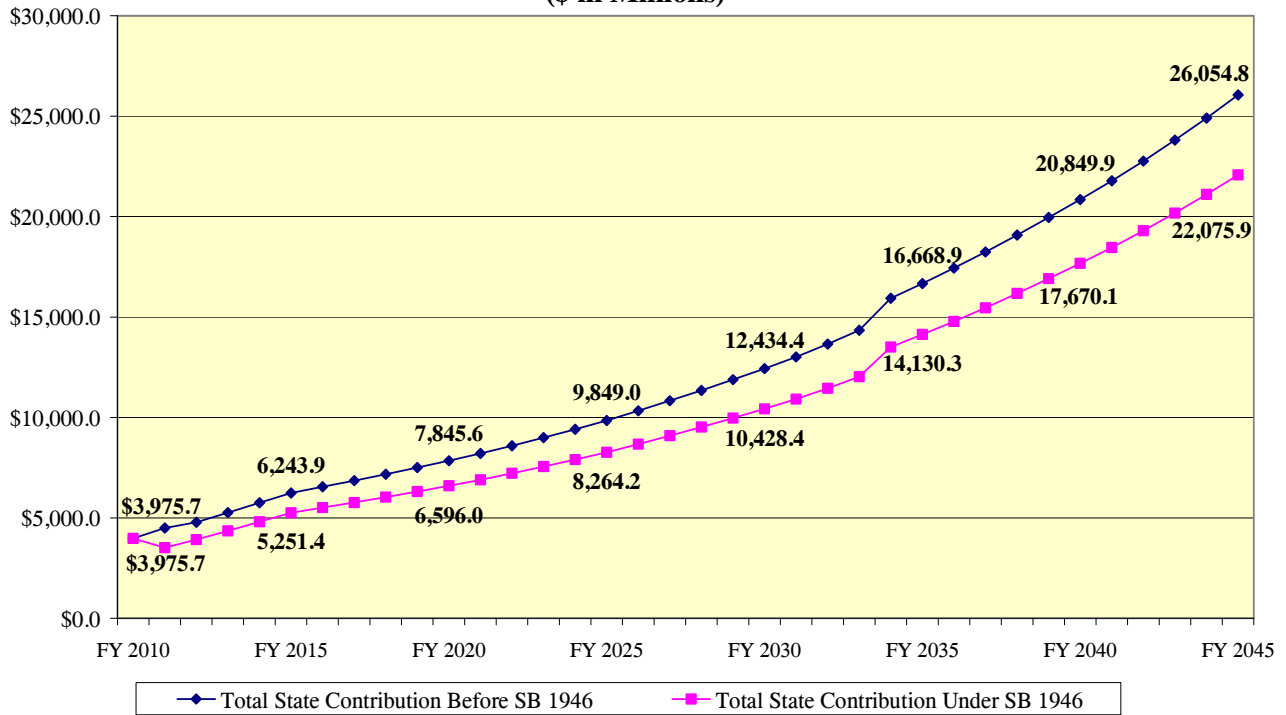
- Summary
- All State Systems Combined
- Teachers' Retirement System
- State Universities Retirement System
- State Employees' Retirement System
- Judges Retirement System
- General Assembly Retirement System



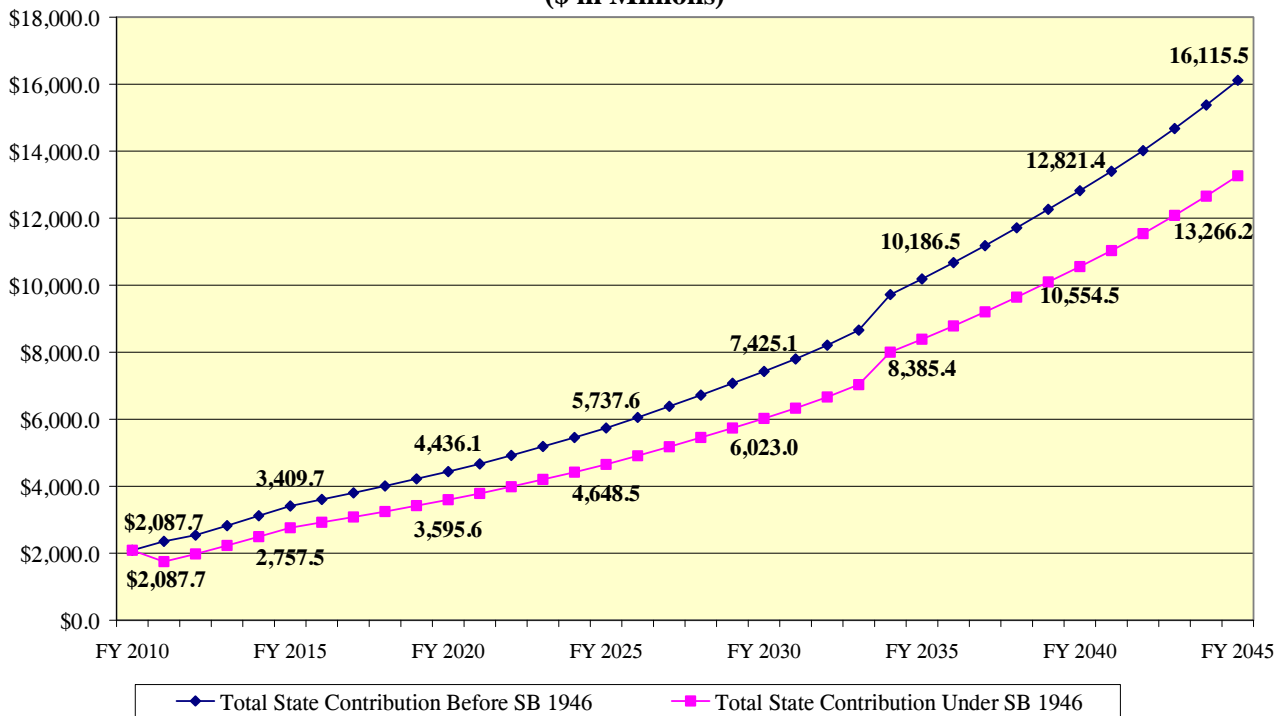
VI. Comparisons of Total State Contribution Before & After P.A. 96-0889 (SB 1946)

Under Senate Bill 1946, the projected total State contribution for the five State retirement systems combined in fiscal year 2045 is reduced from \$26,054.8 million to \$22,075.9 million. The charts in this section show the comparison between Total State Contribution before Senate Bill 1946 and Total State Contribution under Senate Bill 1946 for each of the five State retirement systems for fiscal years 2010 – 2045.

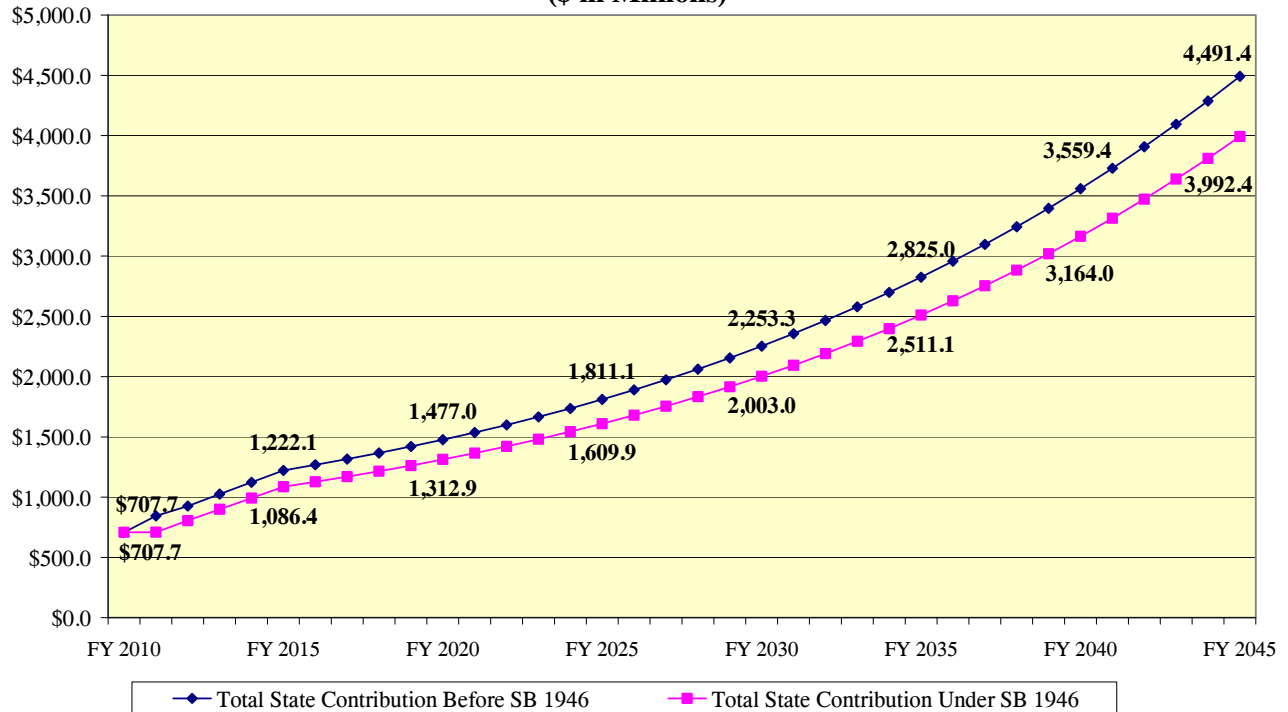
ALL SYSTEMS COMBINED
Projected Total State Contribution for FY 2010 - FY 2045
Comparison of State Contributions Before & After SB 1946
(\$ in Millions)



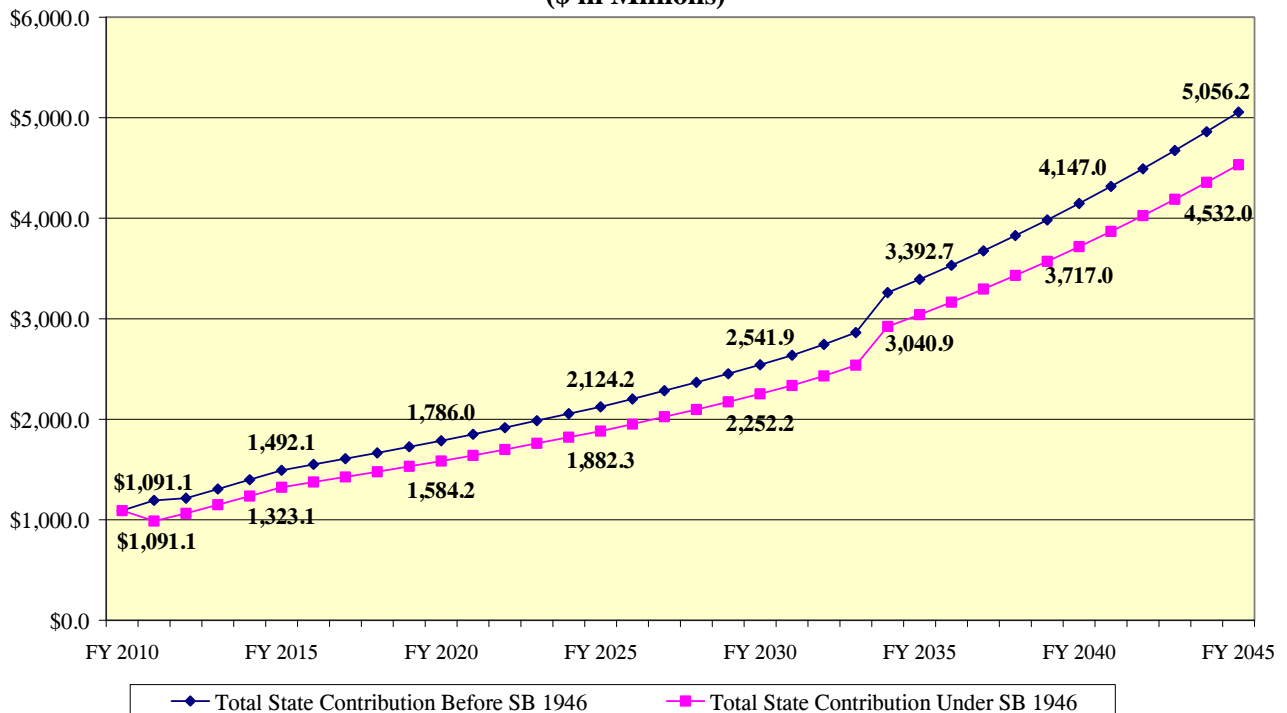
TEACHERS' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2010 - FY 2045
Comparison of State Contributions Before & After SB 1946
(\$ in Millions)



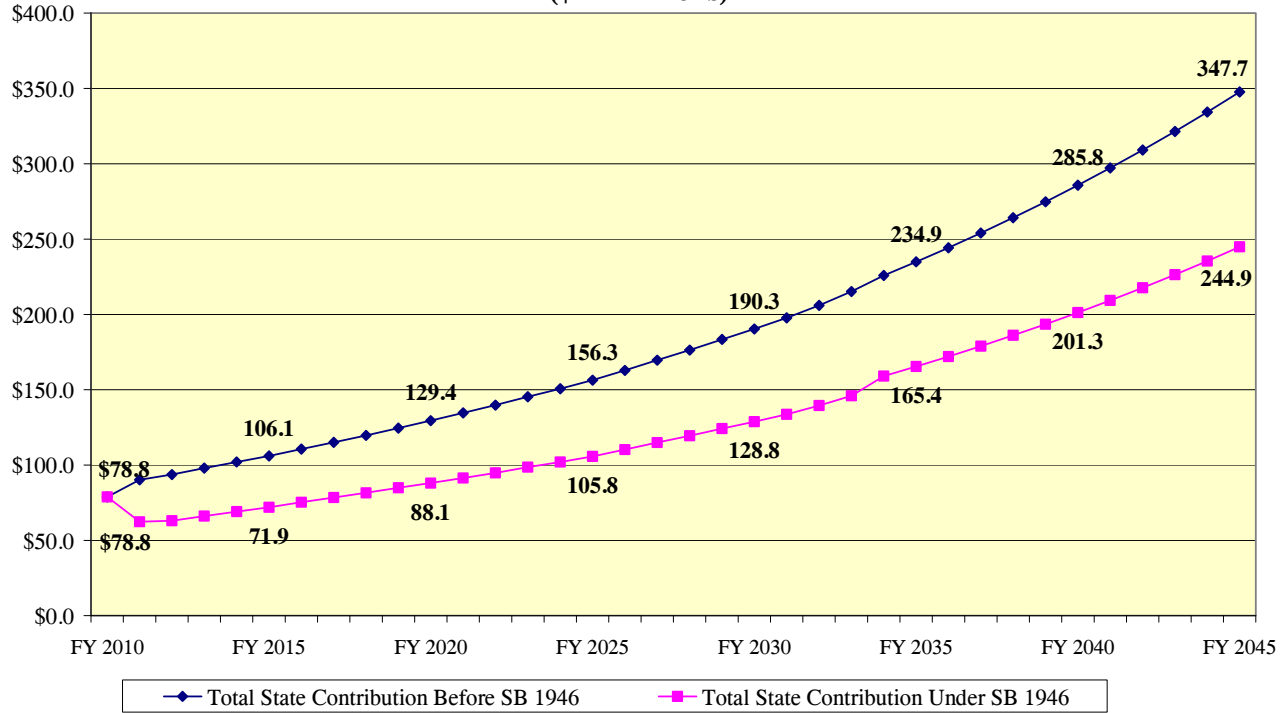
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Total State Contribution for FY 2010 - FY 2045
Comparison of State Contributions Before & After SB 1946
(\$ in Millions)



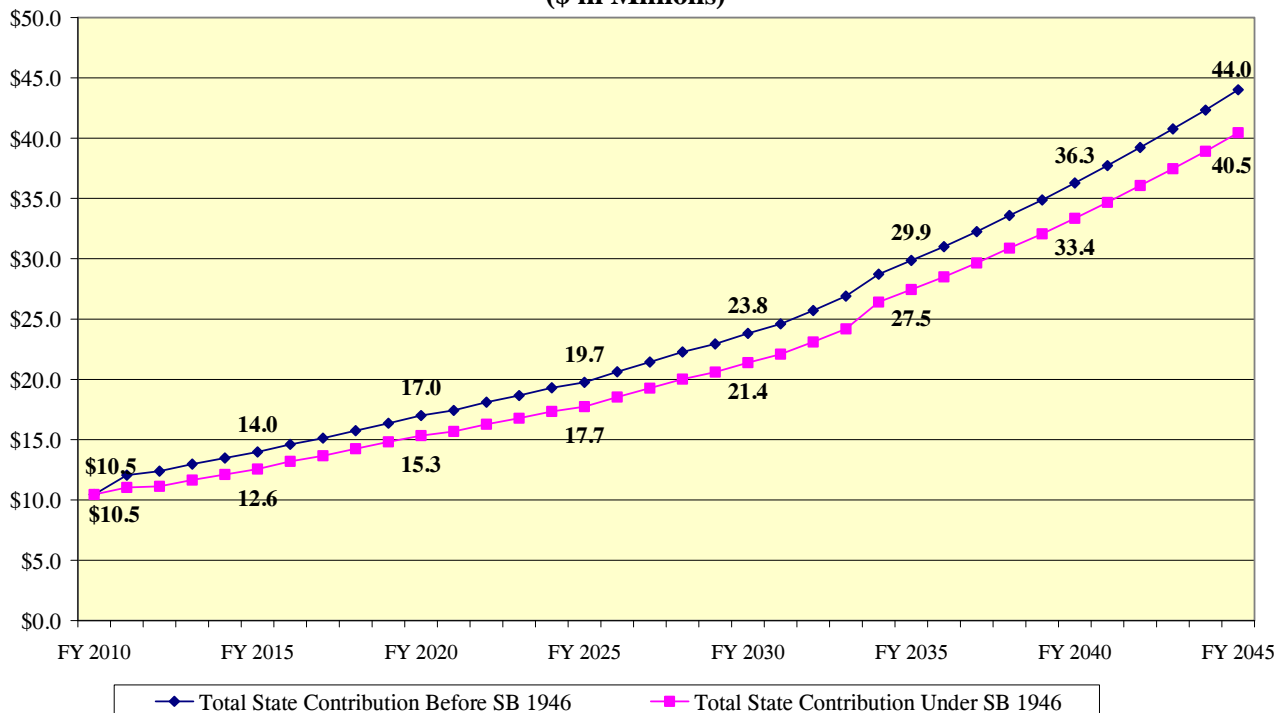
STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2010 - FY 2045
Comparison of State Contributions Before & After SB 1946
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2010 - FY 2045
Comparison of State Contributions Before & After SB 1946
(\$ in Millions)

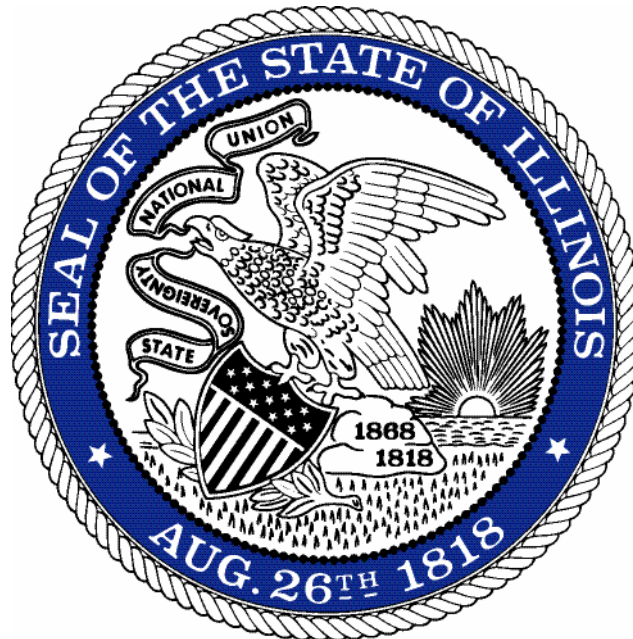


GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Total State Contribution for FY 2010 - FY 2045
Comparison of State Contributions Before & After SB 1946
(\$ in Millions)



VII. Comparisons of Projected Accrued Liability Before & After P.A. 96-0889 (SB 1946)

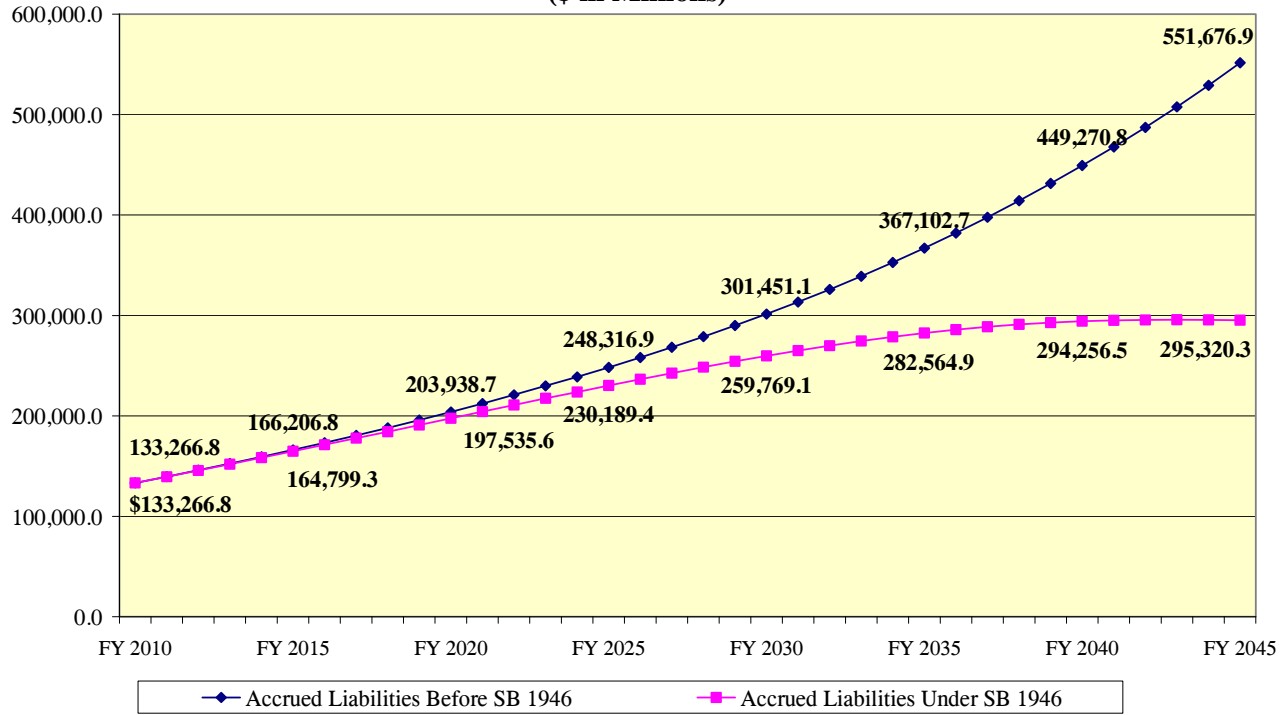
- Summary
- All State Systems Combined
- Teachers' Retirement System
- State Universities Retirement System
- State Employees' Retirement System
- Judges Retirement System
- General Assembly Retirement System



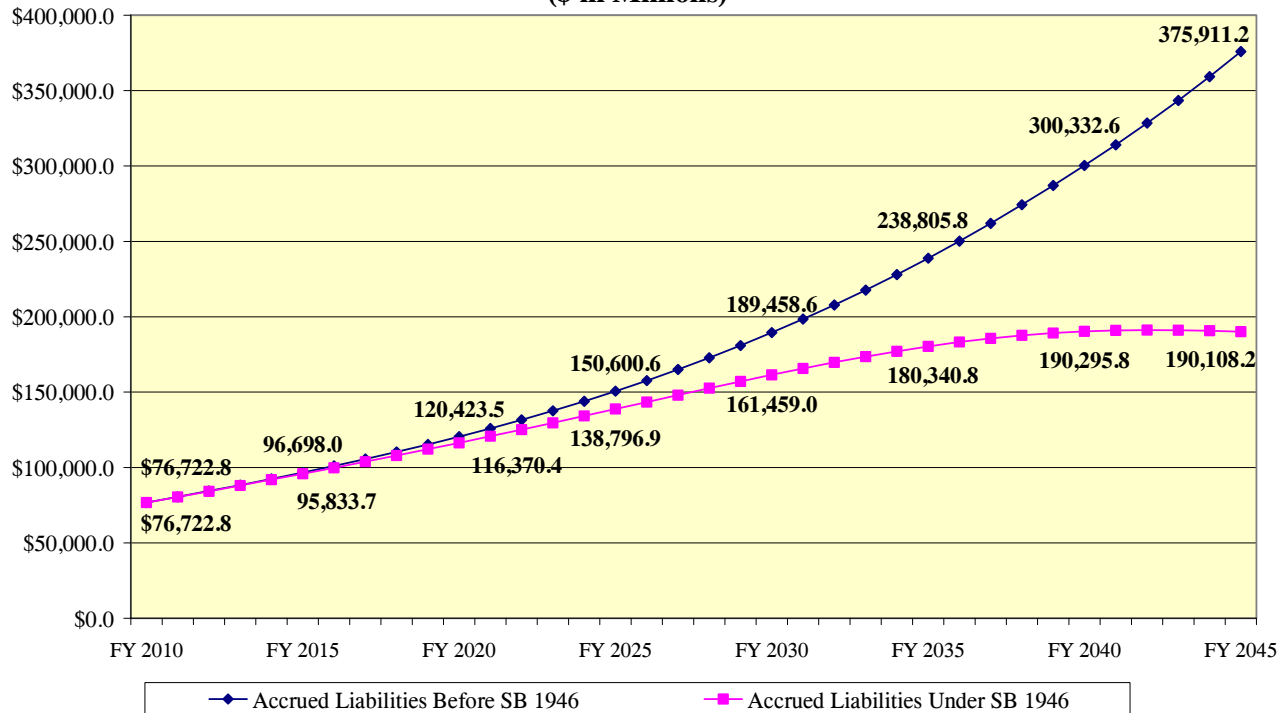
VII. Comparisons of Projected Accrued Liability Before & After P.A. 96-0889 (SB 1946)

Under Senate Bill 1946, the projected accrued liability for the five State retirement systems combined in fiscal year 2045 is changed significantly from \$551,676.9 million to \$295,320.3 million. The charts in this section show the comparison between Total Accrued Liability before Senate Bill 1946 and Total Accrued Liability under Senate Bill 1946 for each of the five State retirement systems for fiscal years 2010 – 2045.

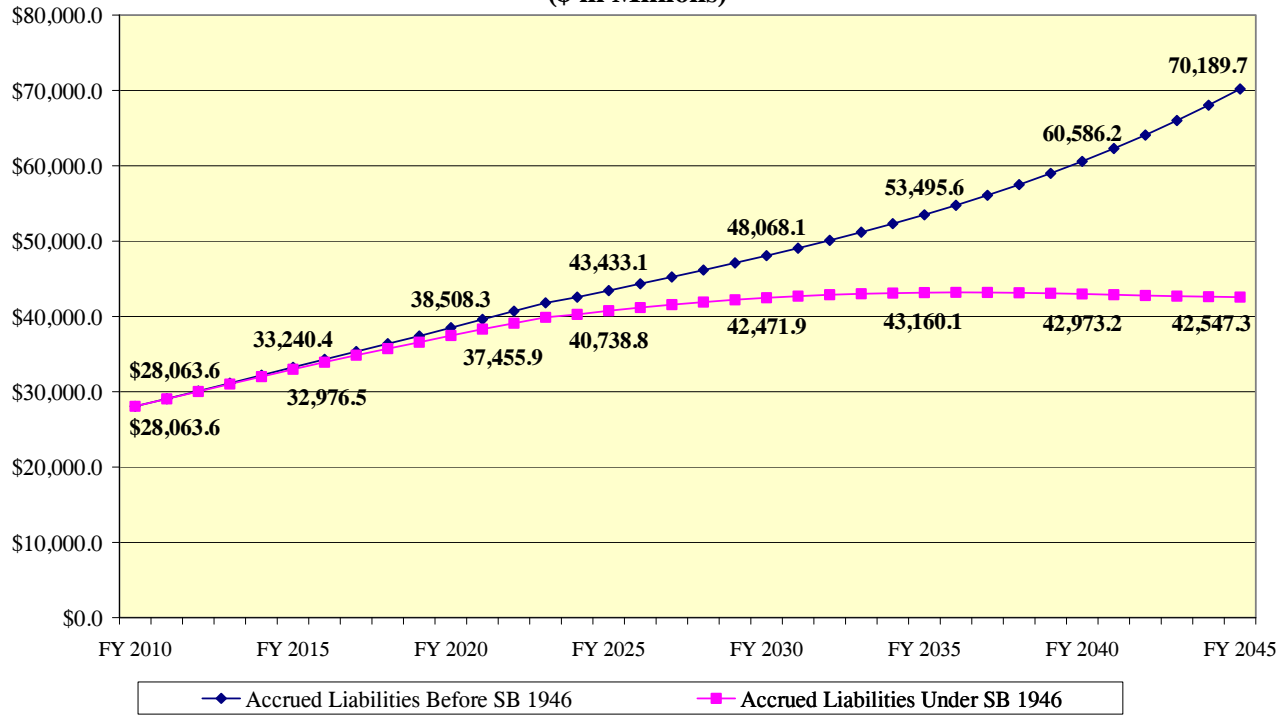
ALL SYSTEMS COMBINED
Projected Accrued Liabilities for FY 2010 - FY 2045
Comparison of Accrued Liabilities Before & After Senate Bill 1946
(\$ in Millions)



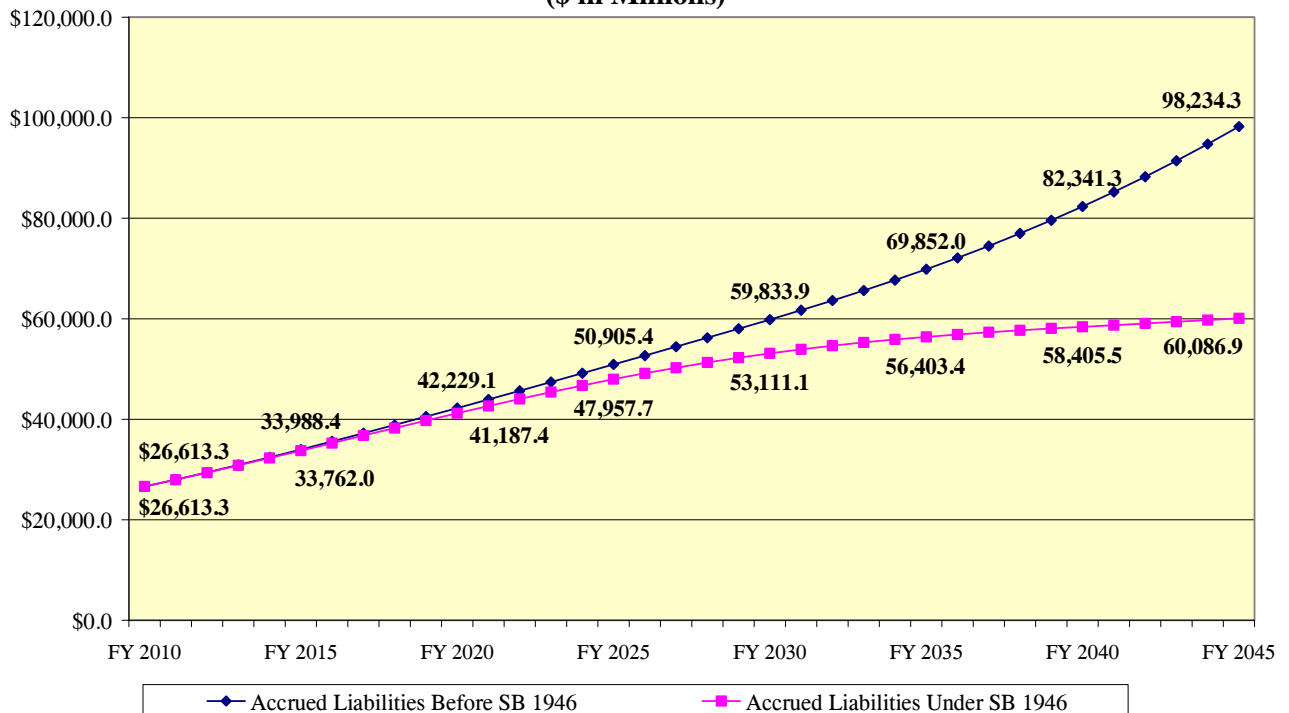
TEACHERS' RETIREMENT SYSTEM
Projected Accrued Liabilities for FY 2010 - FY 2045
Comparison of Accrued Liabilities Before & After Senate Bill 1946
(\$ in Millions)



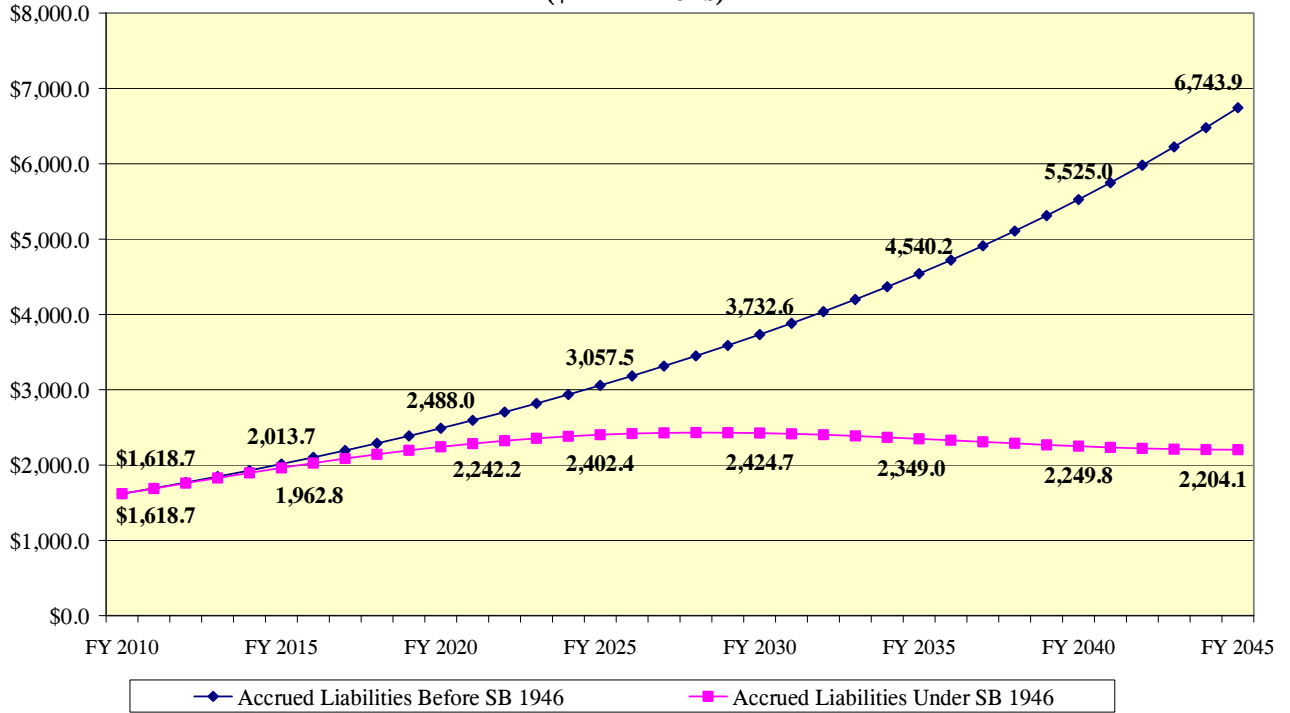
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Accrued Liabilities for FY 2010 - FY 2045
Comparison of Accrued Liabilities Before & After Senate Bill 1946
(\$ in Millions)



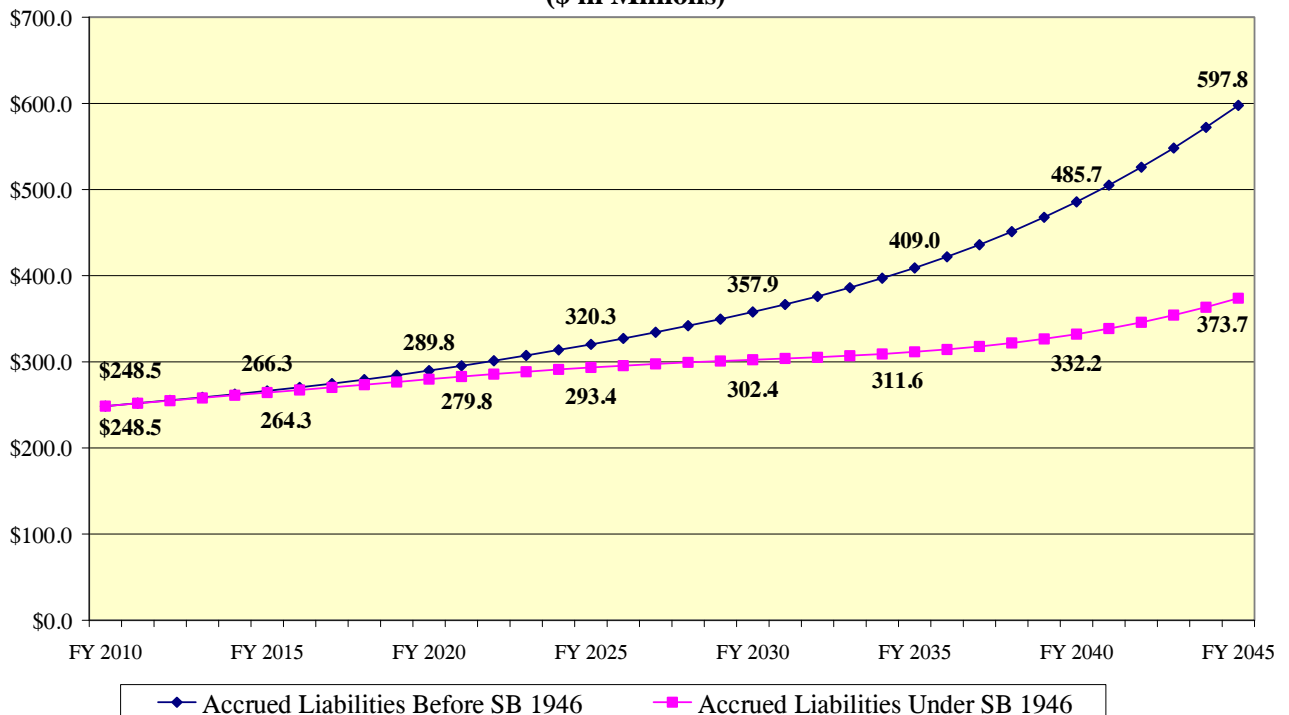
STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Accrued Liabilities for FY 2010 - FY 2045
Comparison of Accrued Liabilities Before & After Senate Bill 1946
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM
Projected Accrued Liabilities for FY 2010 - FY 2045
Comparison of Accrued Liabilities Before & After Senate Bill 1946
(\$ in Millions)

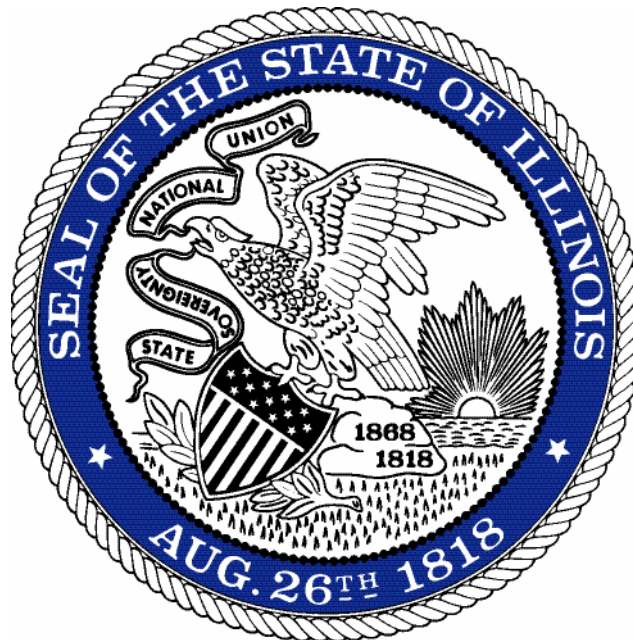


GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Accrued Liabilities for FY 2010 - FY 2045
Comparison of Accrued Liabilities Before & After Senate Bill 1946
(\$ in Millions)



VIII. Comparisons of Unfunded Liability Before & After P.A. 96-0889 (SB 1946)

- Summary
- All State Systems Combined
- Teachers' Retirement System
- State Universities Retirement System
- State Employees' Retirement System
- Judges Retirement System
- General Assembly Retirement System



VIII. Comparisons of Unfunded Liability Before & After P.A. 96-0889 (SB 1946)

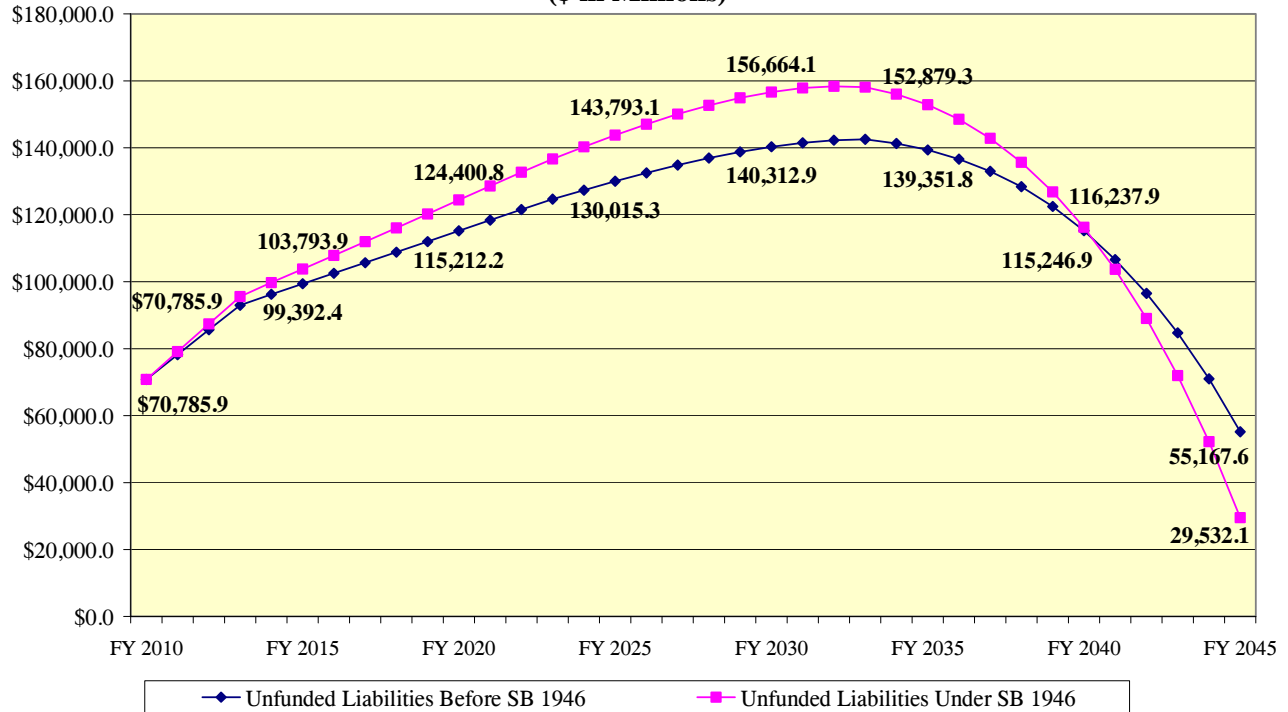
Under Senate Bill 1946, the projected unfunded liability for the five State retirement systems combined in fiscal year 2045 is reduced from \$55,167.6 million to \$29,532.1 million. The charts in this section show the comparison between Total Unfunded Liability before Senate Bill 1946 and Total Unfunded Liability under Senate Bill 1946 for each of the five State retirement systems for fiscal years 2010 – 2045.

**Note:*

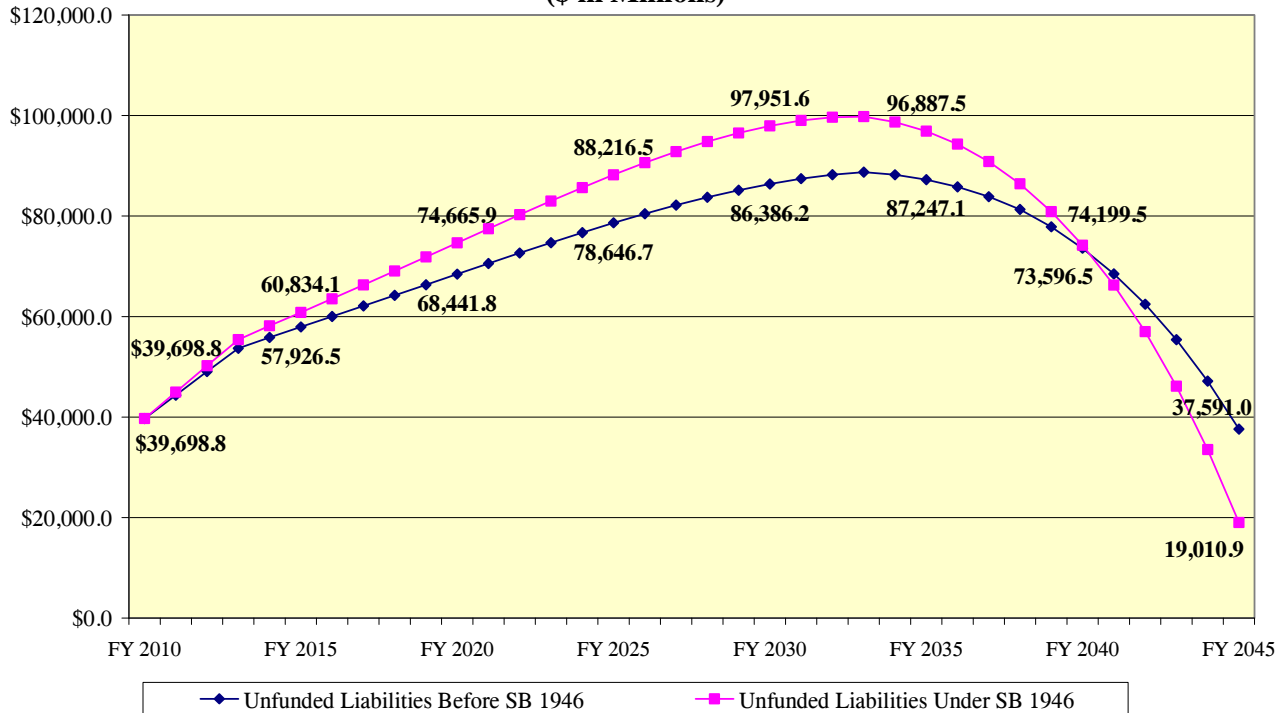
The reason that the unfunded liability increases for a number of years (until about 2035) before it starts to decrease is related to the State's funding plan which is intended to reach a funded ratio of 90% by the year 2045 through State contributions which are a level percent of payroll. Under a contribution requirement where the unfunded liability is amortized through annual payments that are a level percent of payroll, the dollar amount of the amortization payments increase each year as payroll increases. However, in the early years, the amortization payments are not sufficient to pay interest on the unfunded liability and therefore the amount of the unfunded liability increases. After a number of years as the amortization payments increase with payroll, they will be more than sufficient to pay interest on the unfunded liability and will therefore start to pay off the unfunded liability. By 2045, a large portion of the unfunded liability will be paid off.

Furthermore, the reason the unfunded liability under SB 1946 increases at a higher level than the unfunded liabilities before SB 1946 is due to the combination of the benefit changes under SB 1946 and the characteristics of the current funding plan. Under the current funding plan, State contributions are equal to a level percent of payroll necessary to reach a 90% funded ratio by 2045. Under SB 1946, retirement benefits are reduced for newly hired employees. Therefore, the total actuarial liability is significantly reduced by 2045, since by 2045 most of the employees under the systems will be newly hired employees. The level percent of State contributions needed to reach a 90% funded ratio by 2045 is therefore lower under SB 1946. However, there is very little change in total actuarial liability and cost of benefits in the near future, since benefits for current employees are not reduced. Because of this, the combination of lower State contributions under SB 1946 and very little change in total actuarial liabilities and cost of benefits in the near future is resulting in higher unfunded liabilities for a number of years under SB 1946 than under prior benefits.

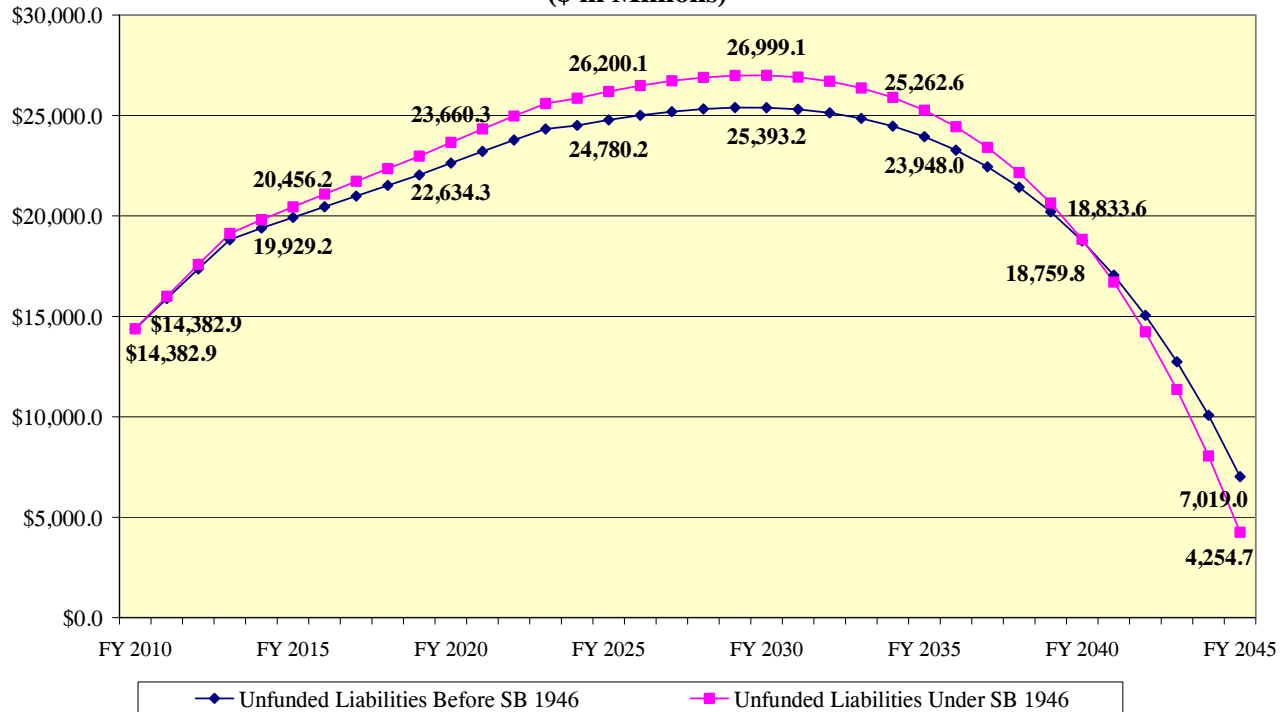
ALL SYSTEMS COMBINED
Projected Unfunded Liabilities for FY 2010 - FY 2045
Comparison of Unfunded Liabilities Before & After SB 1946
(\$ in Millions)



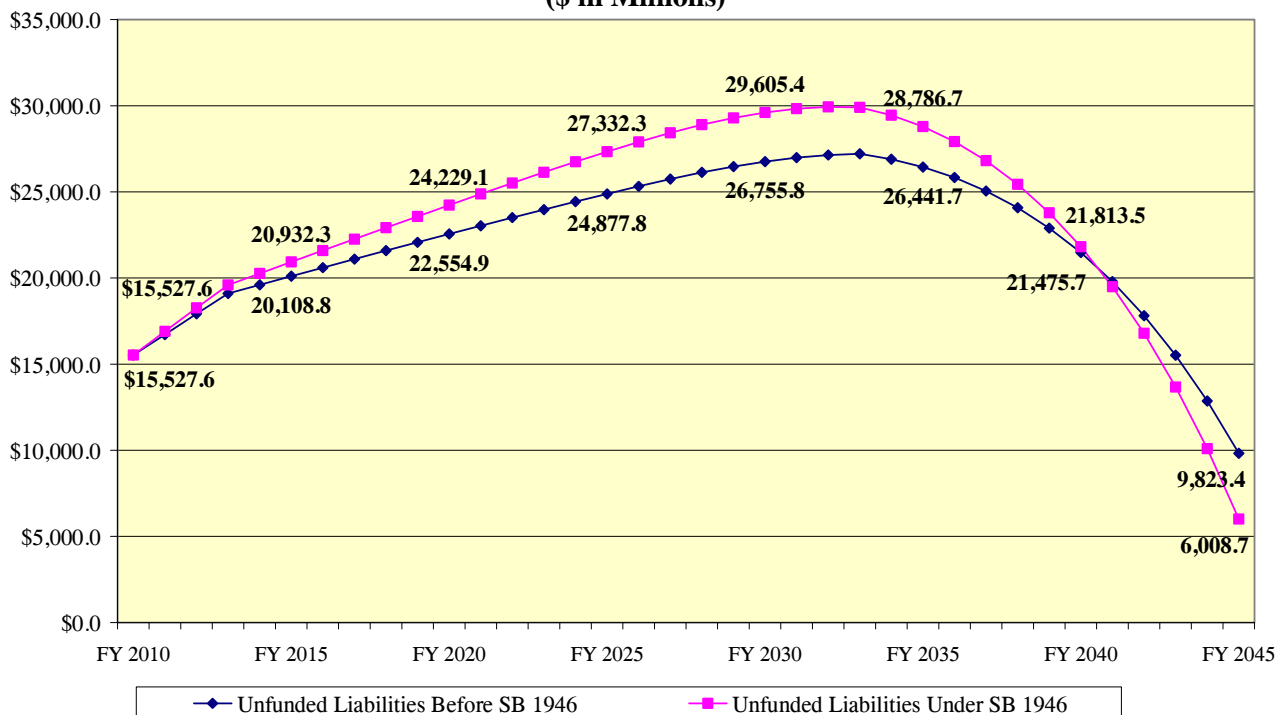
TEACHERS' RETIREMENT SYSTEM
Projected Unfunded Liabilities for FY 2010 - FY 2045
Comparison of Unfunded Liabilities Before & After SB 1946
(\$ in Millions)



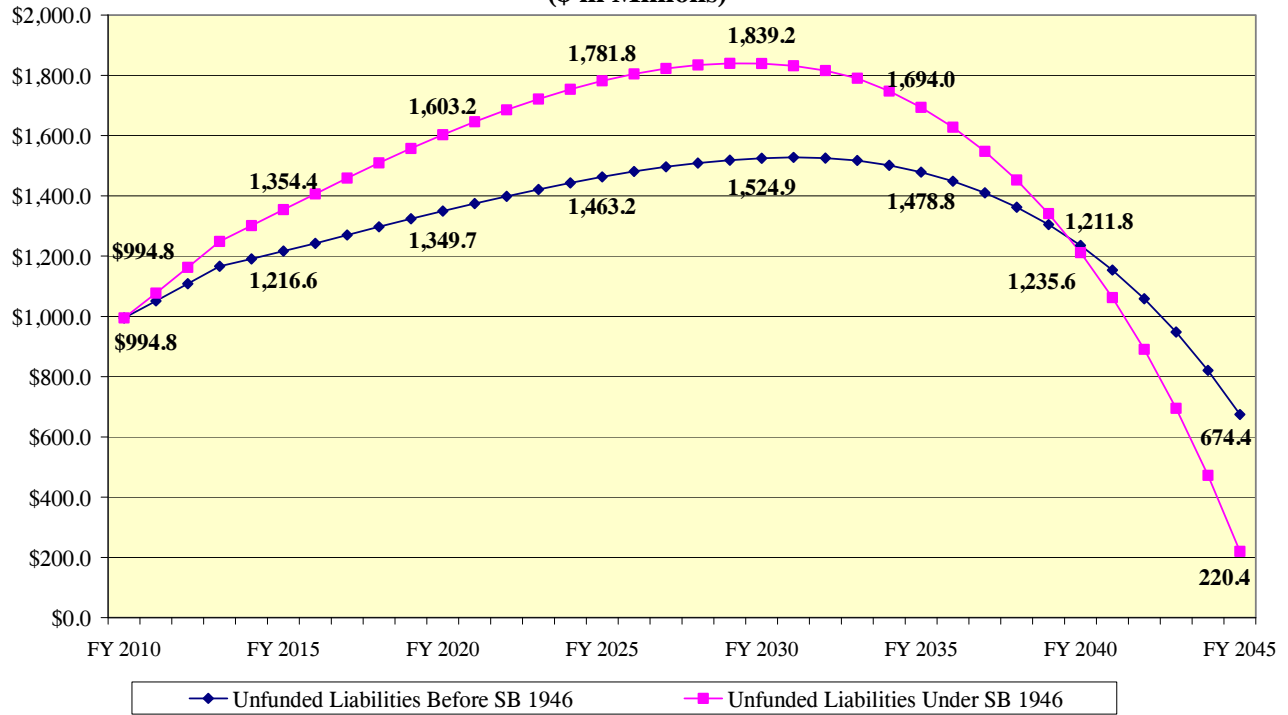
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Unfunded Liabilities for FY 2010 - FY 2045
Comparison of Unfunded Liabilities Before & After SB 1946
(\$ in Millions)



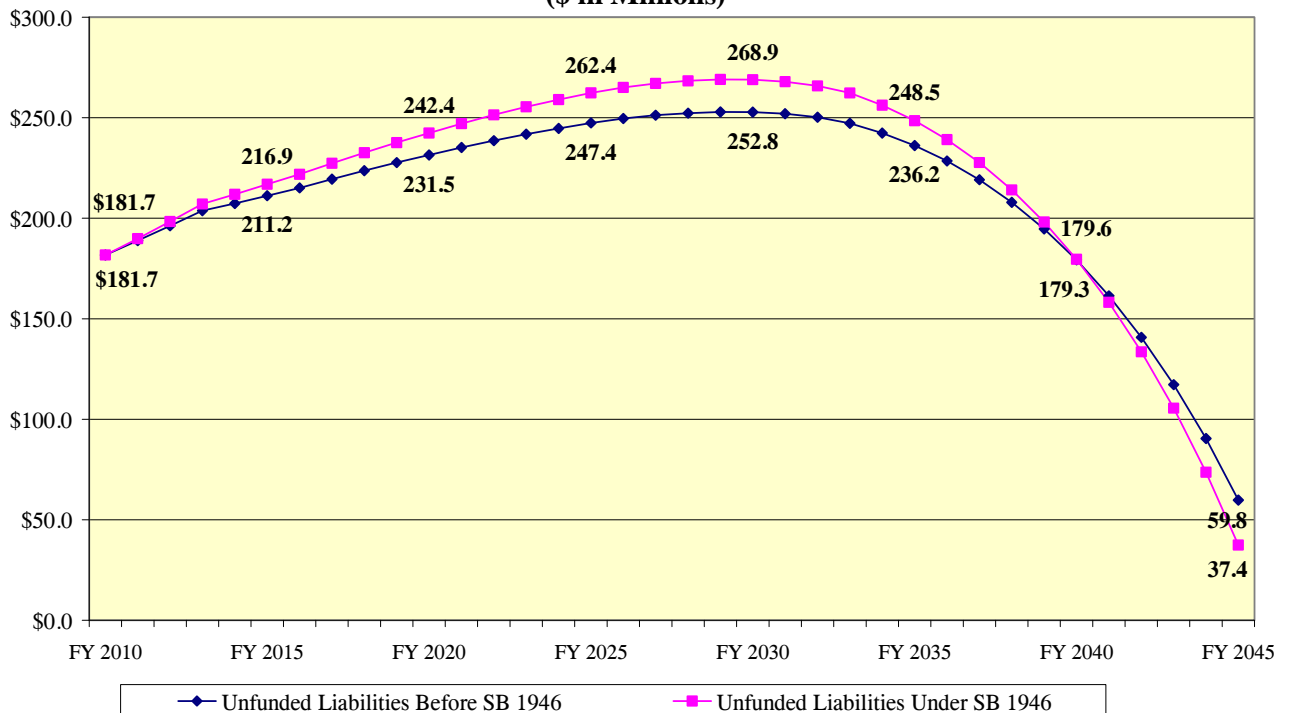
STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Unfunded Liabilities for FY 2010 - FY 2045
Comparison of Unfunded Liabilities Before & After SB 1946
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM
Projected Unfunded Liabilities for FY 2010 - FY 2045
Comparison of Unfunded Liabilities Before & After SB 1946
(\$ in Millions)

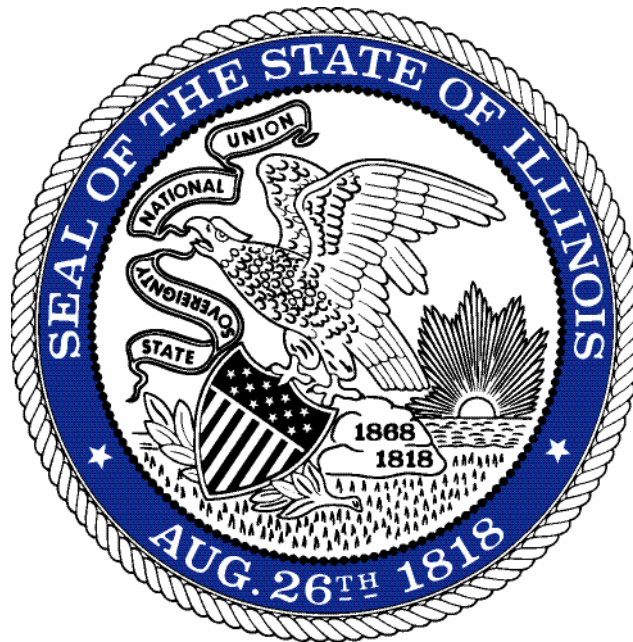


GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Unfunded Liabilities for FY 2010 - FY 2045
Comparison of Unfunded Liabilities Before & After SB 1946
(\$ in Millions)



IX. Comparisons of Total Payout Before & After P.A. 96-0889 (SB 1946)

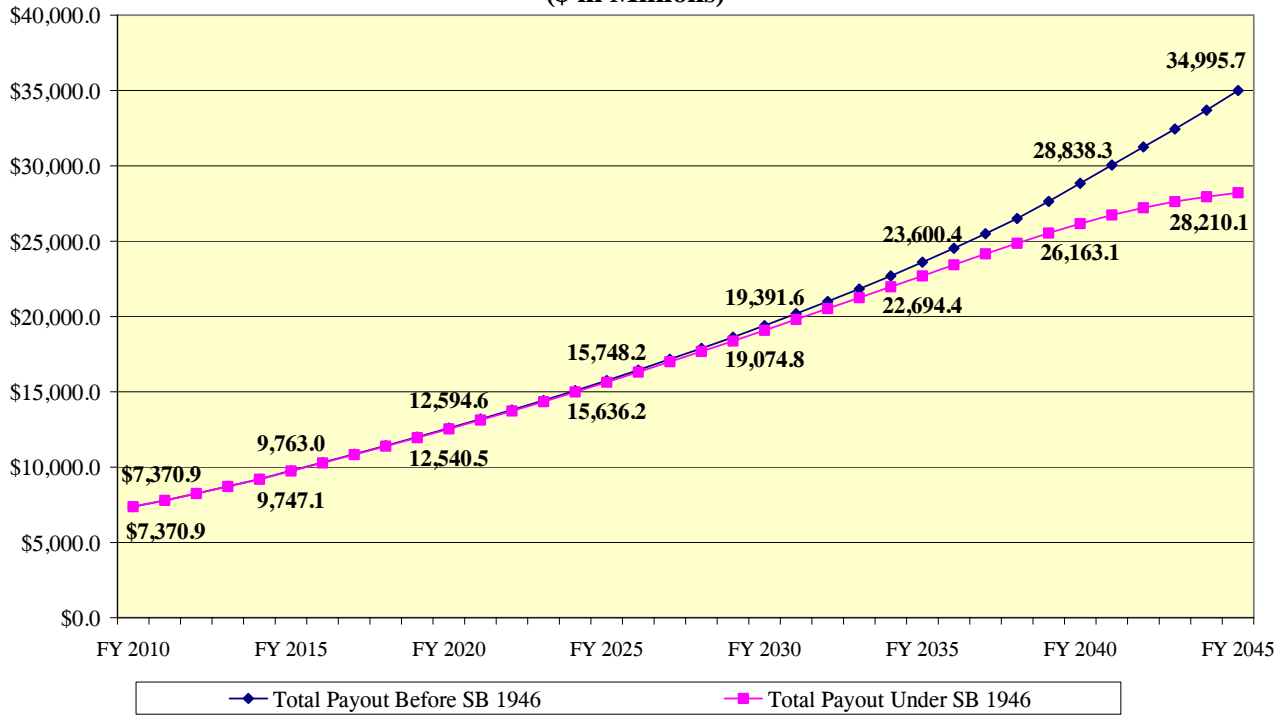
- Summary
- All State Systems Combined
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- State Universities Retirement System
- State Employees' Retirement System
- Judges Retirement System
- General Assembly Retirement System



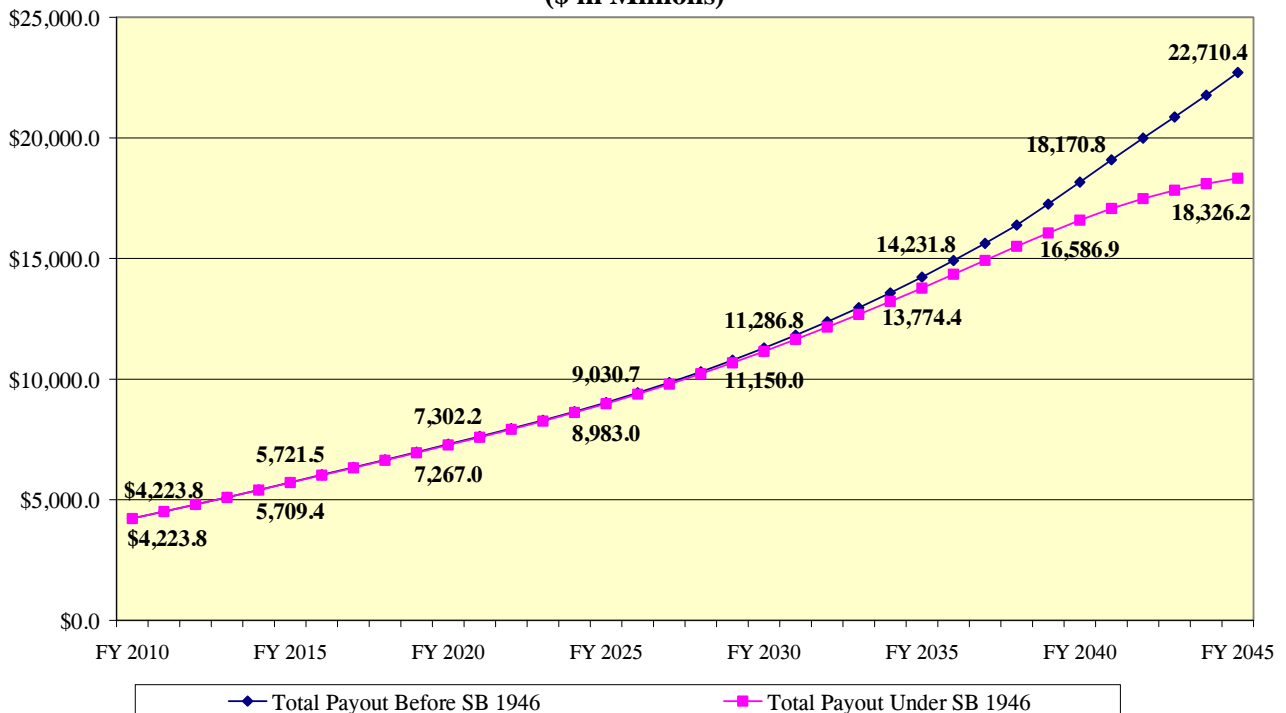
IX. Comparisons of Total Payout Before & After P.A. 96-0889 (SB 1946)

Under Senate Bill 1946, the projected total payout for the five State retirement systems combined is reduced from \$34,995.7 million to \$28,210.1 million by fiscal year 2045. The charts in this section show the comparison between Total Payout before Senate Bill 1946 and Total Payout under Senate Bill 1946 for each of the five State retirement systems for fiscal years 2010 – 2045.

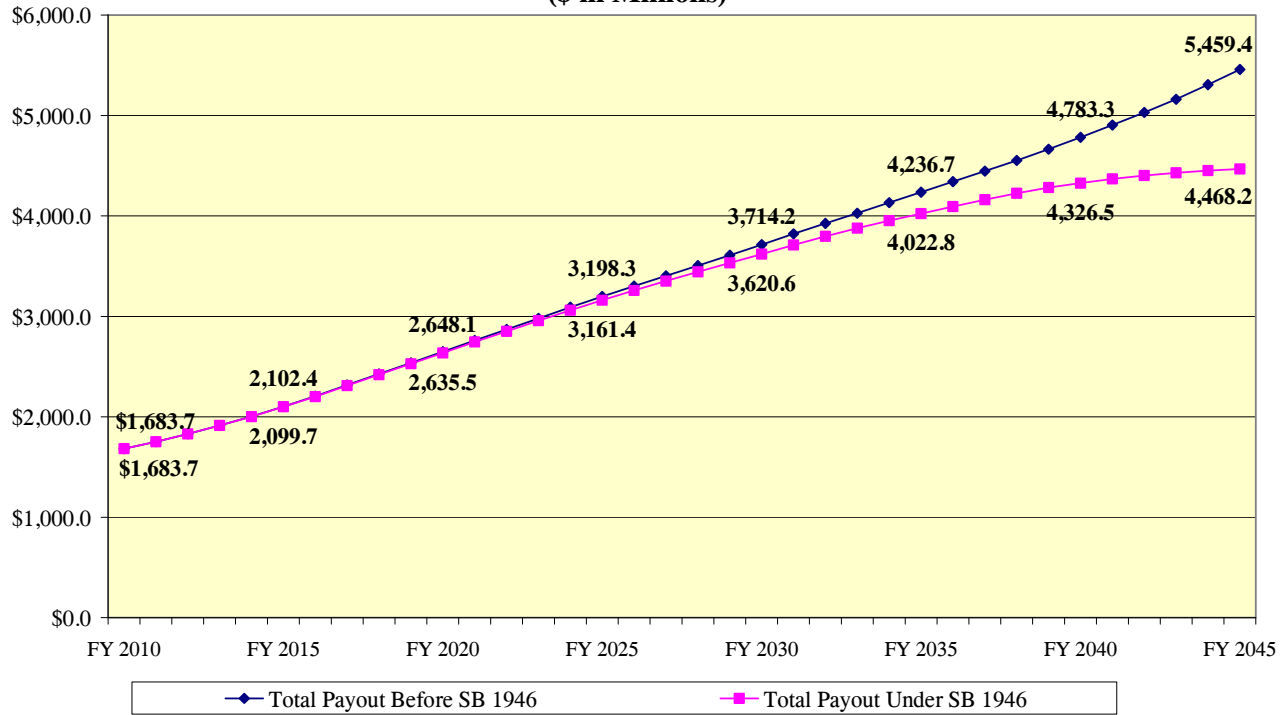
ALL SYSTEMS COMBINED
Projected Total Payout for FY 2010 - FY 2045
Comparison of Total Payout Before & After SB 1946
(\$ in Millions)



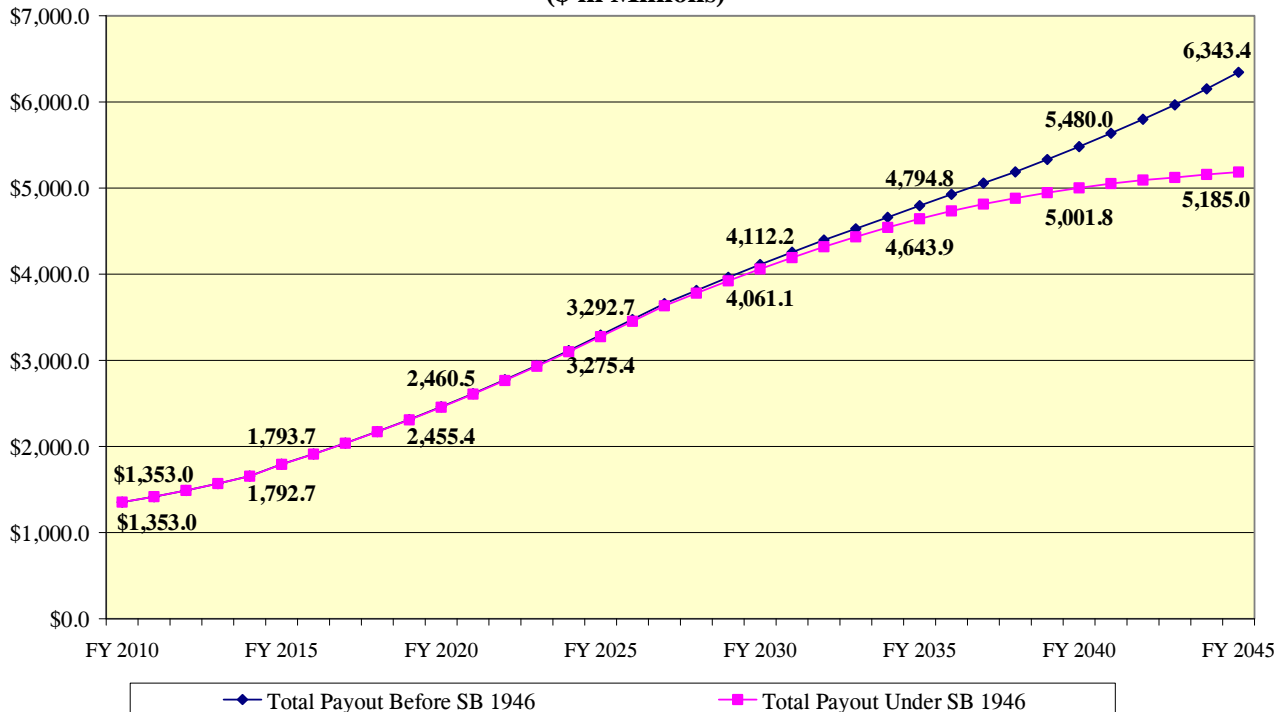
TEACHERS' RETIREMENT SYSTEM
Projected Total Payout for FY 2010 - FY 2045
Comparison of Total Payout Before & After SB 1946
(\$ in Millions)



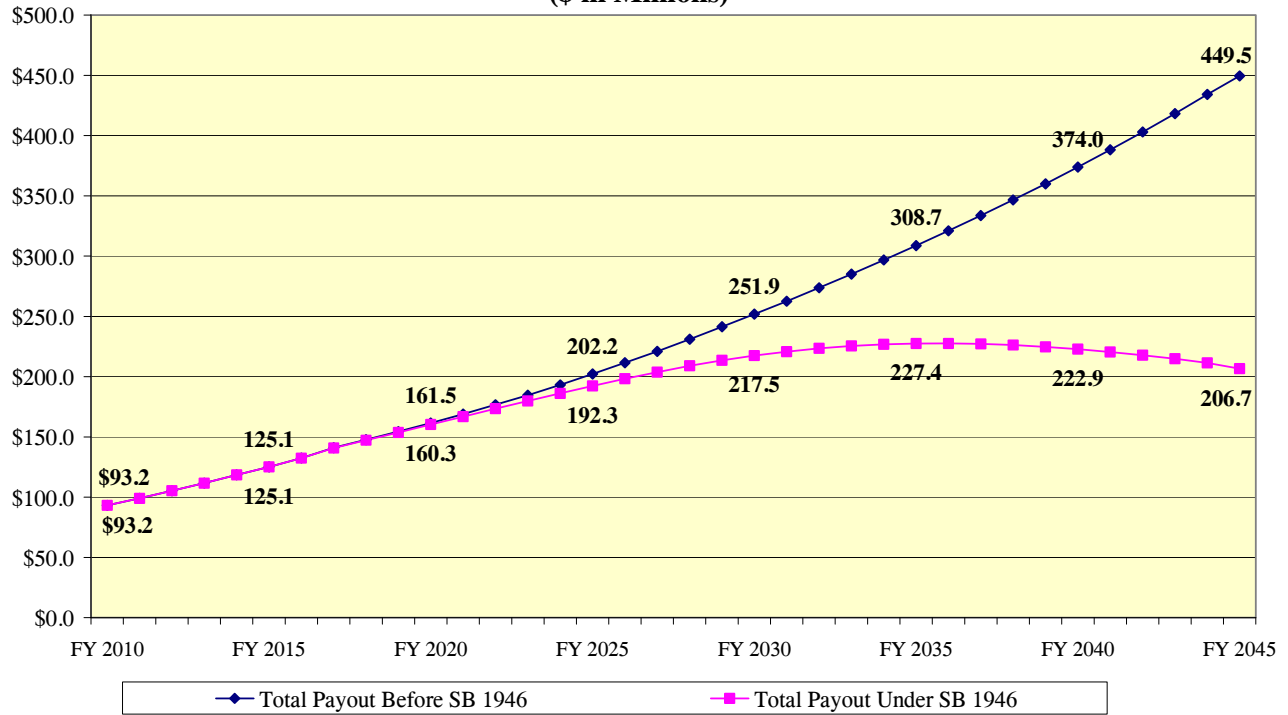
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Total Payout for FY 2010 - FY 2045
Comparison of Total Payout Before & After SB 1946
(\$ in Millions)



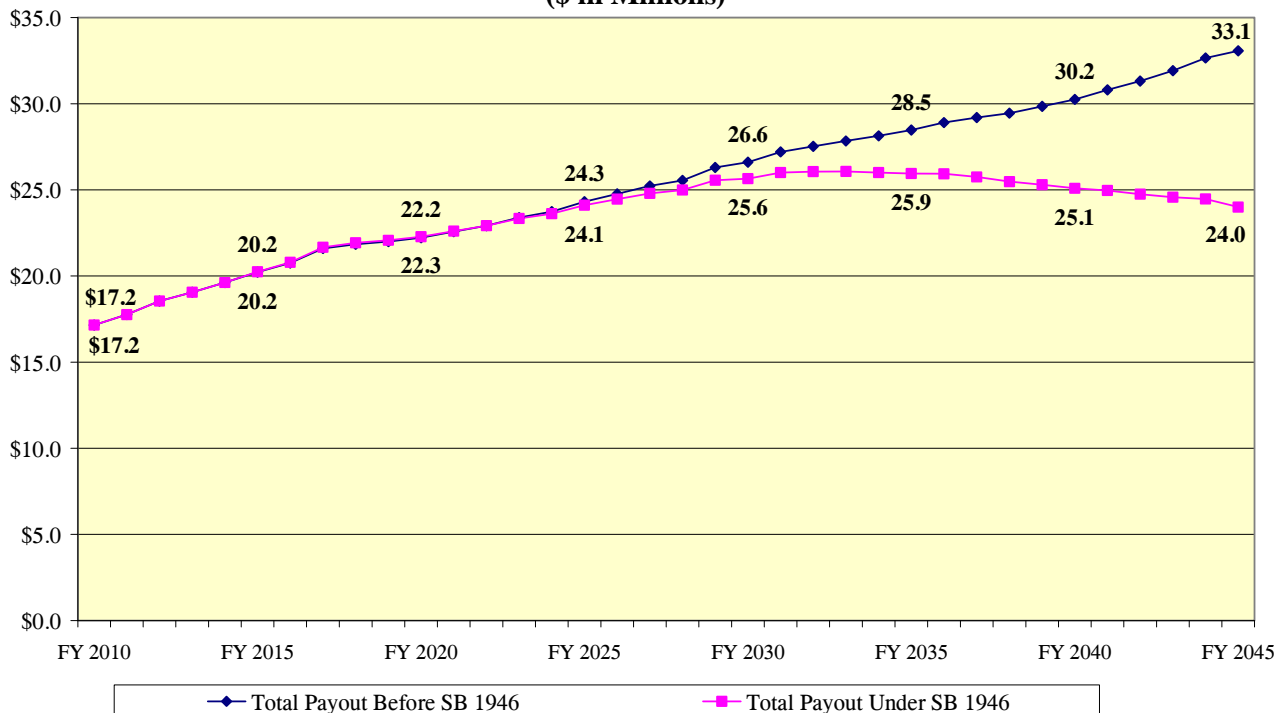
STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Total Payout for FY 2010 - FY 2045
Comparison of Total Payout Before & After SB 1946
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM
Projected Total Payout for FY 2010 - FY 2045
Comparison of Total Payout Before & After SB 1946
(\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Total Payout for FY 2010 - FY 2045
Comparison of Total Payout Before & After SB 1946
(\$ in Millions)



X. Comparison of Tier 1 & Tier 2 Active Members Before & After P.A. 96-0889 (SB 1946)

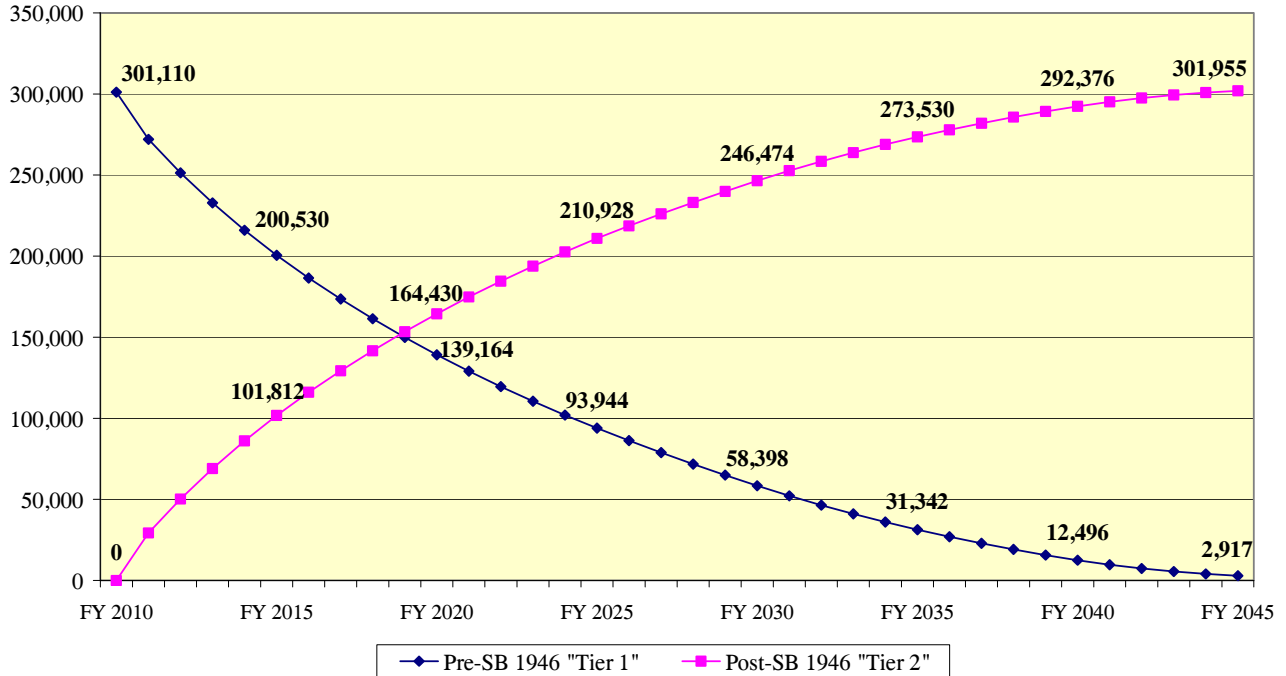
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- State Employees' Retirement System
- Judges Retirement System
- General Assembly Retirement System



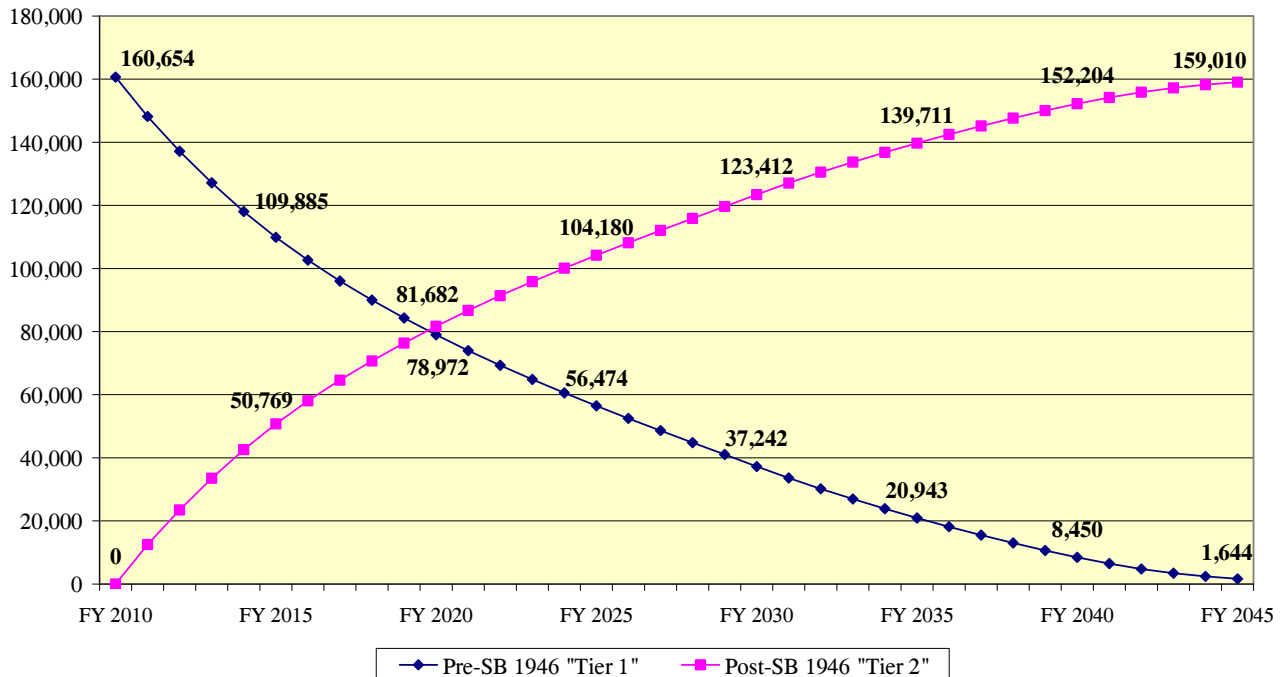
X. Comparison of Tier 1 & Tier 2 Active Members Before & After P.A. 96-0889 (SB 1946)

The changes that take place due to Senate Bill 1946 are only in effect for new members who join one of the State retirement systems on or after January 1, 2011. Because of this, the total number of active members in Tier 1 will be quite high while the total number of active members in Tier 2 will be relatively low. Over future years, more and more employees will come under the second tier while fewer employees will remain in the first tier. The charts in this section show the comparison of active membership data pre-Senate Bill 1946 and post-Senate Bill 1946 for each of the five State retirement systems for fiscal years 2010 – 2045.

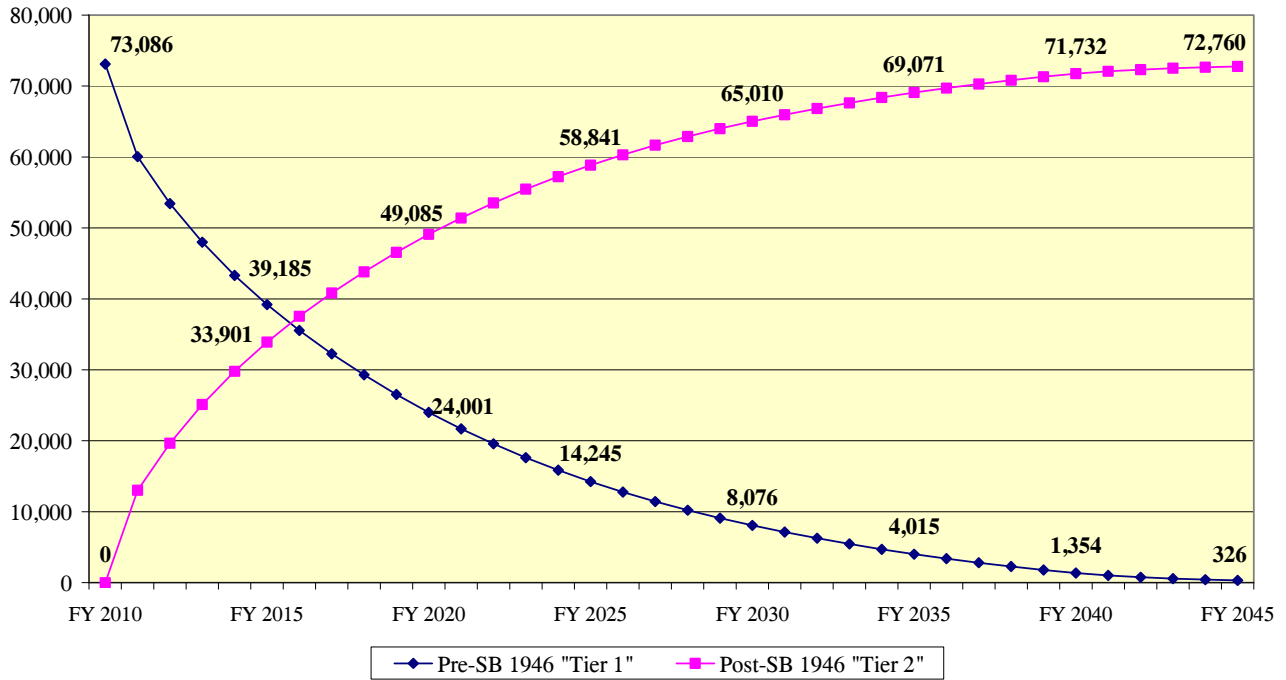
**All State Retirement Systems Combined
 Projected Active Membership
 Comparison of Active Members Under SB 1946, Tier 1 & Tier 2
 FY 2010 - FY 2045**



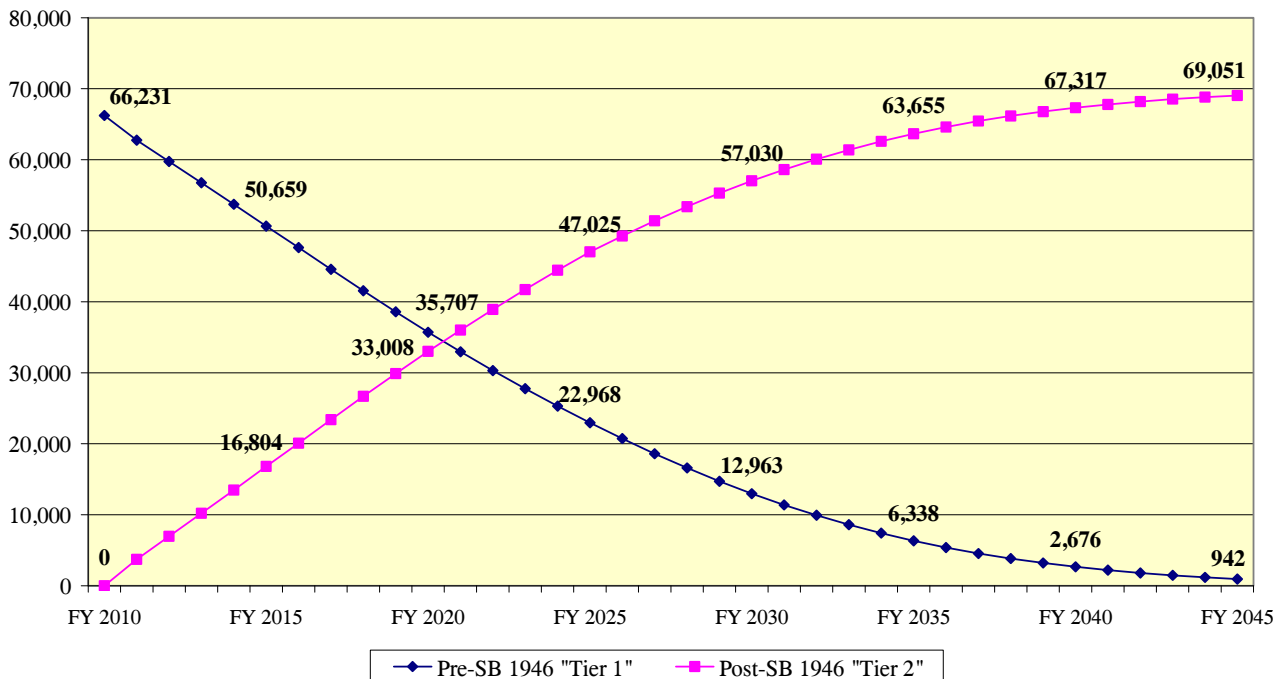
**Teachers' Retirement System
 Projected Active Membership
 Comparison of Active Members Under SB 1946, Tier 1 & Tier 2
 FY 2010 - FY 2045**



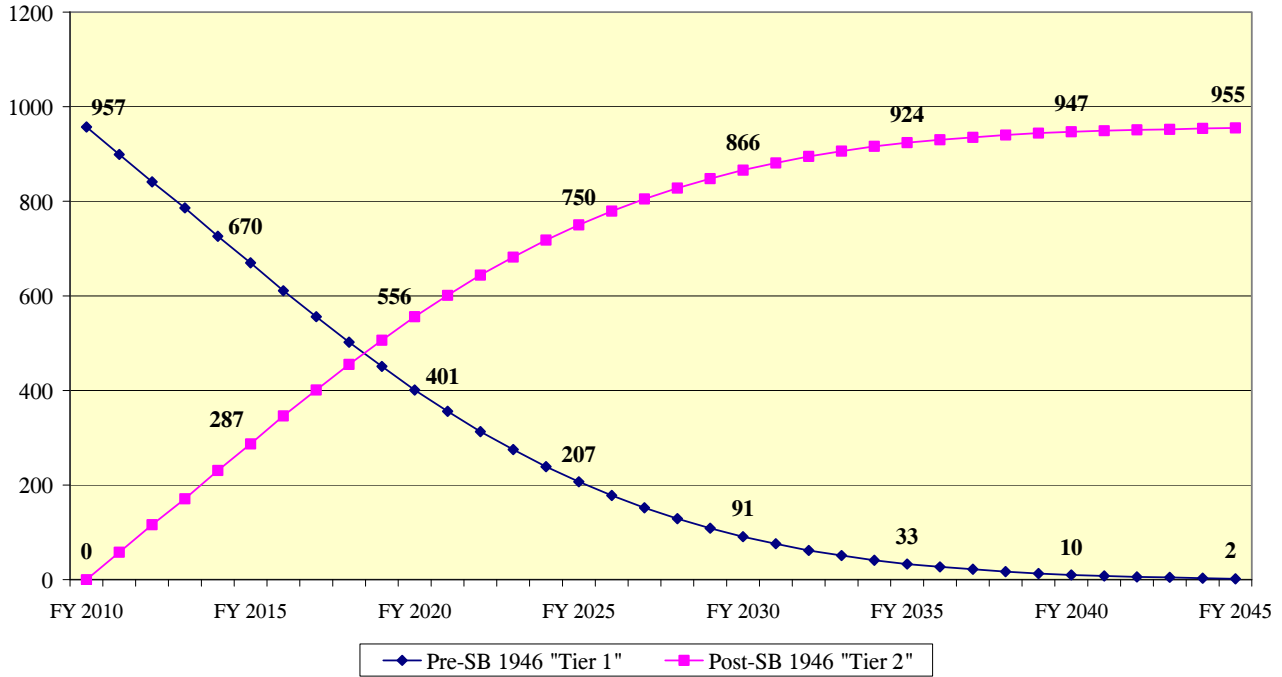
**State Universities Retirement System
 Projected Active Membership
 Comparison of Active Members Under SB 1946, Tier 1 & Tier 2
 FY 2010 - FY 2045**



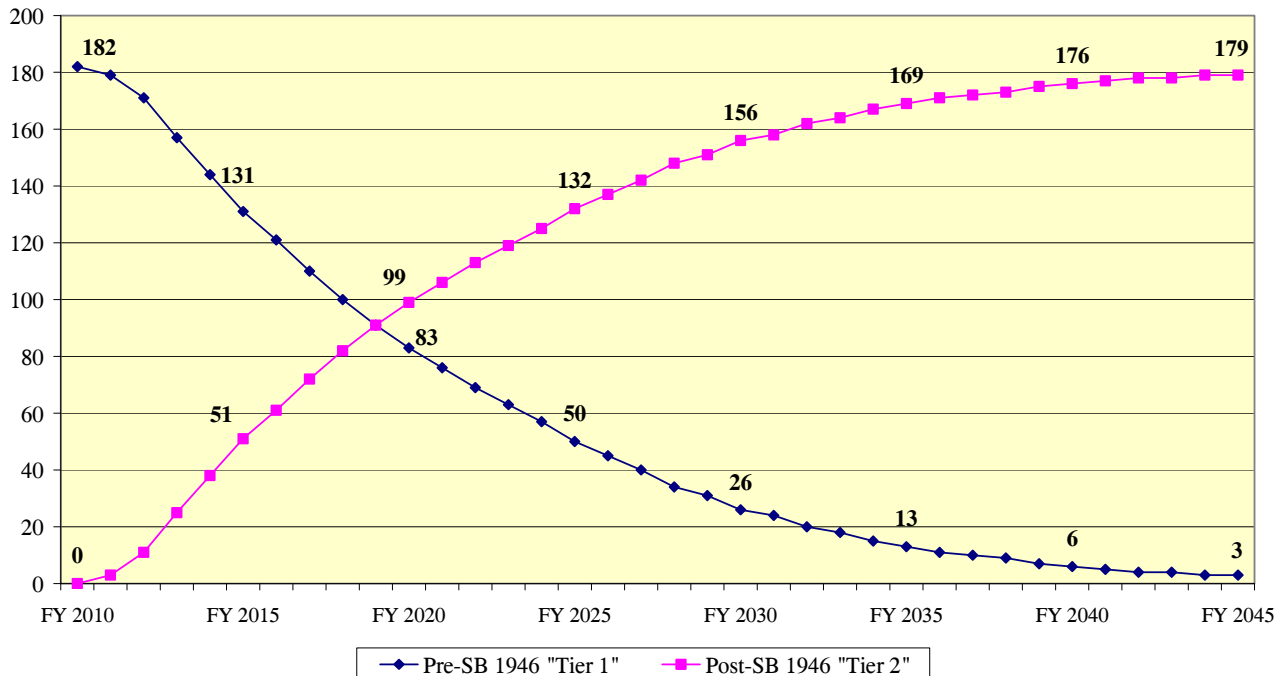
**State Employees' Retirement System
 Projected Active Membership
 Comparison of Active Members Under SB 1946, Tier 1 & Tier 2
 FY 2010 - FY 2045**



**Judges' Retirement System
 Projected Active Membership
 Comparison of Active Members Under SB 1946, Tier 1 & Tier 2
 FY 2010 - FY 2045**



**General Assembly Retirement System
 Projected Active Membership
 Comparison of Active Members Under SB 1946, Tier 1 & Tier 2
 FY 2010 - FY 2045**



XI. State-Funded Systems Overview

- 96th General Assembly Pension Legislation (2010 Spring Session)



STATE-FUNDED RETIREMENT SYSTEMS OVERVIEW

96th GENERAL ASSEMBLY PENSION LEGISLATION (2010 SPRING SESSION)

Pension Legislation Overview Spring 2010 Session

HB 4644 (P.A. 96-0961) Sponsors: Poe (Bomke)

Passed House:	115-0-1
Passed Senate:	53-0-0
House Concurrence:	81-28-2

Optional Service Credit for Furlough Days – SERS, SURS

HB 4644 amends the State Employees article of the Illinois Pension Code to allow employees to establish up to 24 days of service credit for voluntary or involuntary furlough days taken during FY 2010 and FY 2011. The bill also amends the SURS article of the Pension Code to allow for the purchase of an unlimited number of furlough days during FY 2010 and FY 2011. In addition, HB 4644 allows elected county officials in IMRF and the Cook County pension fund to establish earnings credit for stipends received from the State. The bill requires employees in all systems to pay employee contributions, the employer's normal cost, plus interest to establish the credit.

HB 4788 Sponsors: Zalewski (Martinez)

Passed House:	83-32-0
Passed Senate:	57-0-0
House Concurrence:	112-0-0

Chicago Municipal Pension Fund – City Treasurer Board Appointee

HB 4788 amends the Chicago Municipal Article of the Pension Code to allow the City Treasurer, with the approval of the board of trustees of the fund, to appoint a designee from among employees of the city who are versed in the affairs of the treasurer's office to act in the absence of the treasurer. There are currently five members on the Chicago Municipal Pension Fund board: the City Comptroller, the City Treasurer, and 3 elected members of the fund. The Pension Code currently allows the City Comptroller to appoint a designee in the same manner as HB 4788 would allow the Treasurer to appoint a designee. The bill stipulates that the appointed designee must be versed in all matters pertaining to administering the provisions of the Chicago Municipal article of the Pension Code.

HB 4960 (P.A. 96-1140)
Sponsors: Poe (Harmon)

Passed House:	114-0-0
Passed Senate:	55-0-0

Clarification of the Definition of Beneficiaries under IMRF

Currently, under the IMRF Article of the Pension Code, “beneficiary” means the surviving spouse of an employee or of an employee annuitant, or if no surviving spouse survives, the person or persons designated by a participating employee or employee annuitant, or if no person so designated survives or if no designation is on file, the estate of the beneficiary annuitant. In addition, “beneficiary” means the estate of a surviving spouse annuitant where the employee or employee annuitant filed no designation, or no person designated survives at the death of a surviving spouse annuitant. HB 4960 provides that “beneficiary” also means any person or persons, trust, or charity designated as a beneficiary by an employee, former employee who has not yet received a retirement annuity or separation benefit, or employee annuitant.

Amortization Schedule for IMRF Municipalities and Instrumentalities with No Active Employees

Currently, each participating municipality and each participating instrumentality in IMRF will make payments to the fund if it has no participating employees with current earnings, which, over a period of 20 years will amortize any negative balance in its municipality reserve resulting from the award. HB 4960 makes changes to provide that each participating municipality and each participating instrumentality shall make payment to the fund if it has no participating employees with current earnings, an amount payable which, over a *closed* period of 20 years for participating municipalities and 10 years for participating instrumentalities will amortize any unfunded obligation.

Amortization Schedule for IMRF Municipalities and Instrumentalities with Fewer than Seven Employees

HB 4960 requires that each participating municipality and each participating instrumentality in IMRF shall make payment to the fund if it has fewer than 7 participating employees or a negative balance in its municipality reserve, the greater of (A) an amount payable that, over a period of 20 years, will amortize at the effective rate for that year any unfunded obligation or (B) the amount required by applying the municipality contribution rate to each payment of earnings paid to each of its participating employees.

Venue for IMRF Administrative Law Review Hearings

HB 4960 stipulates that the venue for actions brought under the Administrative Review Law shall be any county in which the IMRF Board maintains an office or the county in which the member plaintiff’s employing participating municipality or participating instrumentality has its main office.

HB 5149 (P.A. 96-1143)
Sponsors: Reboletti (Hultgren)

Passed House:	115-0-0
Passed Senate:	53-0-0

Establishment of a Special Needs Trust – Downstate Police Article

Currently, under the Downstate Police Article of the Illinois Pension Code, a “beneficiary” is a person receiving benefits from a pension fund, including (but not limited to) retired pensioners, disabled pensioners, their surviving spouses, minor children, disabled children, and dependent parents. HB 5149 seeks to provide that if a special needs trust has been established for a disabled adult child, then the special needs trust may stand in lieu of the disabled adult child as a beneficiary.

HB 5262
Sponsors: Hatcher (Bomke)

Passed House:	79-32-0
Passed Senate:	53-0-1

Establishment of Service Credit in SERS for Periods of Layoffs

HB 5262 provides that an employee of the State who has been laid off but has returned to work for any State employment is able to establish creditable service in SERS for the period of the layoff under the following circumstances: (1) the applicant must apply for the creditable service within 6 months of the effective date of this Act, (2) the applicant will not receive credit for that period of service under any other provision of the Pension Code, (3) at the time of the layoff, the applicant cannot be in an initial probationary status consistent with the rules of the Department of Central Management Services, and (4) the total amount of creditable service established by the applicant cannot exceed 3 years.

HB 5511 (P.A. 96-1046)
Sponsors: Eddy (Righter)

Passed House:	109-3-0
Passed Senate:	55-0-0

Addition of Paris Cooperative High School in IMRF

HB 5511 allows the governing board of Paris Cooperative High School to become a participating instrumentality in IMRF. The bill clarifies that if the governing board of Paris Cooperative High School is unable to pay the required employer contributions to the fund, then the payments must be allocated among several school districts served in proportion to the number of students in average daily attendance for the last full school year for each district in relation to the total number of students in average attendance for such period for all districts served. In addition, HB 5511 states that if Paris Cooperative High School is dissolved, then their assets and obligations will be distributed among the school districts served in the same proportions.

HB 6152 (P.A. 96-1252)
Sponsors: Hoffman (Haine)

Passed House:	66-43-0
Passed Senate:	43-9-0

Participation in a Downstate Police Pension Fund – Village of Glen Carbon

Currently, the Illinois Pension Code stipulates that membership in a Downstate Police pension fund is contingent upon becoming a sworn police officer in a municipality that has established such a fund. The police officer must, within three months of his or her first appointment or reappointment, make a written application to the board of trustees of the pension fund in order to establish membership in the police pension fund.

HB 6152 allows a police officer who was excluded from participation in the Glen Carbon police pension fund by reason of his or her failure to make written application to the Board within three months of his or her first appointment or reappointment to elect to the participate in the fund. The police officer must make a written application to the board no later than January 1, 2011, and shall begin participation on the first day of the month following the month in which the application is received by the board.

SB 1642
Sponsors: Trotter (McCarthy)

Passed Senate:	56-0-0
Passed House:	104-13-0
Senate Concurrence:	56-5-0

Anti-Fraud Provision – Chicago Park Pension Fund

SB 1642 amends the Chicago Park article of the Pension Code to specify that none of the benefits provided for by the fund shall be paid to any person who is convicted of any misdemeanor or felony relating to or arising out of or in connection with any attempt to defraud the pension fund.

Ordinary Disability Benefits – Cook County Pension Fund

Currently, an employee who becomes disabled and whose disability commences during any period of absence from duty other than a paid vacation may not receive ordinary disability benefits until he or she recovers from such disability and performs the duties of his or her position for at least 15 consecutive days. SB 1642 clarifies that this provision will only apply to employees whose disability commences during any period of absence from duty without pay.

SB 2554 (P.A. 96-1258)
Sponsors: Martinez (Poe)

Passed Senate:	50-0-0
Passed House:	115-0-0
Senate Concurrence:	47-0-0

Additional Employee Contributions in IMRF

Currently in IMRF, employees are permitted to make additional contributions for retirement annuity purposes, but such additional contributions cannot be in excess of 10% of salary. The selected rate of payment of earnings as additional contributions for retirement annuity purposes is applicable to all earnings beginning on the first day of the second month following consent of the Board. SB 2554 provides that the selected rate of payment of earnings as additional contributions for retirement annuity purposes will be applicable to all earnings paid (rather than earnings beginning on the first day of the second month) following receipt by the Board of written notice of election to make such contributions.

SB 3022 (P.A. 96-1260)
Sponsors: Jacobs (Burke)

Passed Senate:	51-0-0
Passed House:	103-3-5

Military Service Credit for Chicago, Downstate Police

Currently, under the Downstate Police article of the Pension Code, members may qualify for up to 5 years of creditable service for all periods of service in the military, naval, and air forces of the United States entered upon while an active police officer of a municipality. Neither the Chicago Police nor the Downstate Police articles of the Pension Code currently allow for the purchase of military service that was rendered prior to employment. SB 3022 allows officers to purchase up to two years of military service rendered before employment by making all applicable payments to the pension fund.

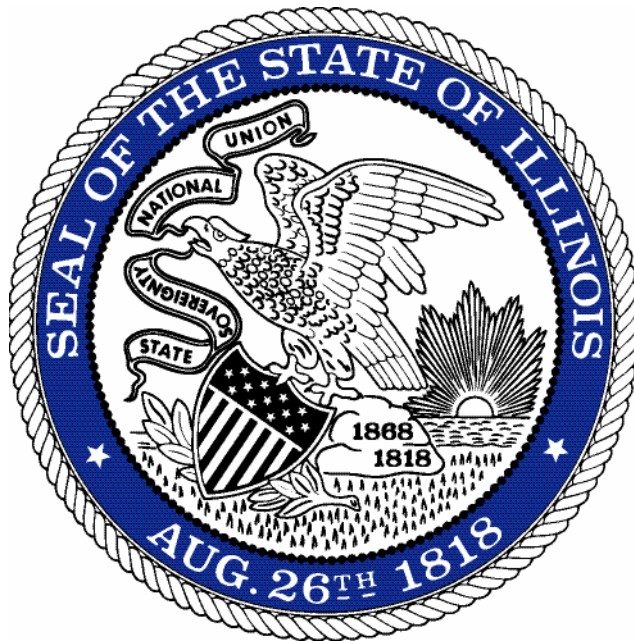
SB 3405 (P.A. 96-1084)
Sponsors: Raoul (McCarthy)

Passed Senate:	45-0-0
Passed House:	113-0-0

Social Security Payments by IMRF Municipalities, Instrumentalities

Currently, each participating municipality and each participating instrumentality in IMRF submit payments of contributions for Social Security purposes as required by the board and the State Agency established by the Social Security Enabling Act. Contributions of covered employees of IMRF for Federal Social Security purposes are paid to the State Agency in amounts and at a time designated by State laws and regulations. SB 3405 provides that each participating instrumentality and each participating municipality will make payment of contributions for Social Security purposes on behalf of covered employees and covered municipalities and participating instrumentalities as required by applicable State and federal laws and regulations. In addition, SB 3405 clarifies that each employee will make contributions for Federal Social Security taxes, for periods during which he or she is a covered employee, as required by the Social Security Enabling Act and State and federal law. SB 3405 authorizes that each participating municipality and instrumentality will deduct all normal and additional contributions for federal Social Security taxes as required by the Social Security Enabling Act from each payment of earnings payable to each employee who is entitled to any earnings, and remit all normal and additional contributions immediately to the IMRF board.

STATE EMPLOYEE HEADCOUNT INFORMATION



FY 2010 SERS Headcount Tracker												
Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	186	192	185	186	184	176	179	183	183	186	189	192
Lt. Governor	13	1	0	0	0	0	0	0	0	0	0	0
Secretary of State	4,470	4,246	4,018	4,018	4,009	3,811	4,027	3,801	3,804	4,010	4,015	4,098
Comptroller	266	266	264	264	265	262	264	259	256	255	257	257
Treasurer	186	187	184	185	186	183	184	185	185	186	187	184
Attorney General	702	702	706	708	712	711	718	717	716	715	714	708
Board of Education	148	157	146	147	147	144	147	143	142	142	144	145
Court of Claims	635	633	642	649	667	648	651	641	524	643	654	649
General Assembly	730	721	723	739	736	715	726	750	506	745	756	722
Human Services	14,053	13,635	13,935	13,924	13,871	13,611	13,819	13,654	13,625	13,862	13,808	13,726
Agriculture	525	715	678	708	456	428	444	417	12	416	440	503
Natural Resources	1,738	1,687	1,587	1,599	1,517	1,409	1,404	1,331	1,321	1,379	1,449	1,680
Financial and Professional Regulation	736	740	740	741	742	744	742	740	745	742	746	749
Labor	83	81	81	83	83	82	83	85	84	85	85	82
DCFS	3,057	3,050	3,076	3,069	3,048	3,044	3,057	2,990	2,976	3,012	3,030	3,054
Comptroller - Court Reporters	561	560	566	577	587	596	601	604	606	611	611	607
Auditor General	100	100	100	100	100	100	104	106	105	105	105	106
Public Health	1,143	1,133	1,133	1,133	1,123	1,119	1,117	1,111	1,114	1,115	1,119	1,112
State Police	3,319	3,284	3,281	3,281	3,259	3,241	3,240	3,180	3,174	3,158	3,167	3,165
Transportation	5,773	5,750	5,487	5,491	5,442	4,875	6,869	6,614	4,917	5,487	5,564	6,016
Revenue	2,067	2,052	2,041	2,055	2,069	2,091	2,096	2,063	2,056	2,052	2,050	2,070
Juvenile Justice	1,198	1,165	1,178	1,202	1,201	1,195	1,213	1,219	1,218	1,207	1,224	1,233
Corrections	11,262	11,254	11,302	11,519	11,488	11,327	11,502	11,311	11,259	11,371	11,536	11,721
Civil Service Commission	4	4	4	4	4	4	4	4	4	4	4	4
Commerce Commission	280	277	277	277	277	272	274	269	270	273	274	270
Public Aid	2,486	2,465	2,464	2,450	2,433	2,410	2,420	2,379	2,370	2,375	2,377	2,399
Veterans Affairs	1,252	1,244	1,262	1,243	1,254	1,257	1,283	1,256	1,253	1,262	1,284	1,319
Military Affairs	239	244	244	243	244	244	245	242	243	243	242	247
CMS	1,622	1,606	1,612	1,590	1,576	1,567	1,566	1,534	1,525	1,514	1,517	1,516
DCEO	456	453	445	449	448	447	446	434	433	436	433	447
Nuclear Safety	2	2	2	2	2	2	2	2	2	2	2	2
Employment Security	1,923	1,953	1,947	1,957	1,995	1,617	2,011	1,598	1,593	1,987	1,991	2,016
EPA	986	1,001	982	982	981	974	972	961	954	953	954	956
Aging	159	159	158	158	156	145	146	146	145	142	147	149
Historic Preservation	346	334	303	300	282	206	207	203	199	200	201	279
Human Rights	143	145	146	146	145	147	148	147	147	147	148	145
Misc Boards and Agencies	4,176	4,162	4,186	4,198	4,189	2,849	4,190	4,135	4,111	4,104	4,143	4,088
Misc Boards and Commissions	1	1	1	22	4	0	3	0	0	0	20	0
Total	67,026	66,361	66,086	66,399	65,882	62,653	67,104	65,414	62,777	65,126	65,587	66,616

FY 2009 Headcount Tracker												
Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	185	188	186	191	185	191	188	187	190	179	183	183
Lt. Governor	26	26	22	20	20	20	21	19	15	17	14	14
Secretary of State	4,529	4,509	3,879	4,047	4,036	4,024	4,030	3,822	3,992	3,975	3,958	4,423
Comptroller	299	297	288	277	277	275	269	268	270	268	268	270
Treasurer	188	186	185	182	183	181	180	183	184	184	184	183
Attorney General	751	743	737	707	704	701	696	692	697	696	702	700
Board of Education	153	163	159	156	154	154	150	150	150	150	150	149
Court of Claims	632	515	629	635	641	636	640	645	646	646	645	646
General Assembly	714	683	438	643	737	736	728	747	757	752	746	732
Human Services	14,758	14,465	14,447	14,723	14,665	14,246	14,134	14,017	14,292	14,238	13,876	14,131
Agriculture	544	866	10	453	454	434	430	428	430	427	443	500
Natural Resources	1,805	1,765	1,638	1,554	1,489	1,453	1,398	1,387	1,391	1,451	1,587	1,741
Financial and Professional Regulation	780	781	781	785	787	784	777	775	780	780	776	745
Labor	89	89	84	83	83	81	82	81	81	82	82	82
DCFS	3,211	3,154	3,155	3,173	3,160	3,125	3,108	3,096	3,103	3,098	3,070	3,082
Comptroller - Court Reporters	578	580	578	575	577	577	574	572	569	573	566	564
Auditor General	98	98	96	97	93	92	94	93	93	95	95	101
Public Health	1,130	1,132	1,140	1,140	1,145	1,143	1,135	1,132	1,136	1,142	1,143	1,145
State Police	3,408	3,381	3,375	3,360	3,353	3,347	3,290	3,277	3,264	3,270	3,261	3,335
Transportation	5,822	5,799	4,513	5,557	5,901	6,564	6,632	6,545	6,522	5,673	4,709	5,802
Revenue	2,157	2,118	2,111	2,148	2,141	2,109	2,112	2,122	2,129	2,134	2,129	2,198
Juvenile Justice	1,132	1,122	1,129	1,125	1,168	1,143	1,142	1,125	1,160	1,131	1,128	1,181
Corrections	11,251	11,314	11,240	11,444	11,843	11,549	11,465	11,396	11,661	11,360	11,298	11,533
Civil Service Commission	4	4	4	4	4	4	4	4	4	4	4	4
Commerce Commission	269	269	267	271	280	278	276	276	281	281	281	281
Public Aid	2,526	2,544	2,554	2,558	2,562	2,544	2,522	2,518	2,520	2,473	2,476	2,486
Veterans Affairs	1,215	1,186	1,143	1,164	1,204	1,165	1,182	1,186	1,213	1,214	1,164	1,287
Military Affairs	239	240	236	237	236	236	235	236	237	241	245	242
CMS	1,648	1,696	1,667	1,649	1,663	1,659	1,646	1,658	1,664	1,657	1,666	1,632
DCEO	433	432	427	423	422	419	421	418	415	452	451	450
Nuclear Safety	2	2	2	2	2	2	2	2	2	2	2	2
Employment Security	1,757	1,619	1,563	1,715	1,729	1,585	1,774	1,570	1,793	1,829	1,853	1,875
EPA	1,011	1,022	1,012	1,009	1,005	1,004	991	987	987	985	986	992
Aging	160	159	161	160	161	161	160	160	158	159	159	159
Historic Preservation	335	266	251	247	239	205	202	198	195	195	305	347
Human Rights	164	161	149	147	145	144	143	139	143	149	146	144
Misc Boards and Agencies	4,133	4,124	4,088	4,103	4,124	2,721	4,080	4,099	4,107	4,099	4,078	4,053
Misc Boards and Commissions	0	0	0	0	4	0	1	1	1	1	1	1
Total	68,136	67,698	64,344	66,764	67,576	65,692	66,914	66,211	67,232	66,062	64,830	67,395

FY 2008 SERS Headcount Tracker												
Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	187	186	192	186	182	187	180	178	173	178	179	180
Lt. Governor	32	28	28	28	29	28	29	27	28	28	26	26
Secretary of State	4,624	4,617	4,619	4,139	4,157	4,156	4,155	4,125	4,128	4,108	4,071	4,542
Comptroller	307	310	312	305	304	306	304	306	304	306	298	298
Treasurer	194	191	192	192	189	195	191	185	188	191	189	190
Attorney General	752	747	762	751	754	753	751	752	756	760	758	757
Board of Education	161	167	168	159	157	158	156	157	157	157	156	153
Court of Claims	644	642	648	638	666	635	635	630	644	643	638	635
General Assembly	759	753	744	729	722	710	699	728	737	736	733	718
Human Services	15,072	15,032	15,023	14,787	14,765	14,864	14,822	14,400	14,842	14,773	14,458	14,786
Agriculture	597	730	1,158	514	476	477	472	452	468	463	455	512
Natural Resources	1,955	1,966	1,953	1,642	1,584	1,565	1,498	1,473	1,466	1,503	1,650	1,821
Financial and Professional Regulation	802	798	797	779	777	771	771	772	779	779	782	786
Labor	84	87	86	82	84	83	82	83	83	84	84	87
DCFS	3,301	3,235	3,285	3,236	3,224	3,217	3,200	3,149	3,182	3,175	3,191	3,235
Comptroller - Court Reporters	583	581	585	577	575	577	576	574	577	571	569	588
Auditor General	87	90	92	86	87	86	95	94	94	94	94	98
Public Health	1,134	1,141	1,134	1,135	1,128	1,138	1,133	1,126	1,134	1,135	1,130	1,134
State Police	3,514	3,503	3,492	3,433	3,416	3,405	3,380	3,354	3,353	3,346	3,334	3,365
Transportation	6,875	6,933	6,497	5,899	6,442	7,043	7,180	6,670	7,069	5,995	5,648	5,891
Revenue	2,184	2,172	2,182	2,166	2,159	2,153	2,175	2,156	2,164	2,170	2,161	2,172
Juvenile Justice	1,262	1,255	1,246	1,216	1,215	1,208	1,194	1,153	1,184	1,186	1,147	1,176
Corrections	12,385	12,349	12,313	12,108	12,064	12,047	11,997	11,645	11,884	11,834	11,491	11,669
Civil Service Commission	4	4	4	4	4	4	4	4	4	4	4	4
Commerce Commission	264	265	263	260	259	259	260	262	266	266	266	270
Public Aid	2,491	2,493	2,484	2,459	2,452	2,451	2,443	2,431	2,466	2,463	2,499	2,524
Veterans Affairs	1,265	1,252	1,242	1,186	1,193	1,199	1,203	1,154	1,209	1,196	1,188	1,211
Military Affairs	250	251	246	243	238	226	223	230	235	237	237	240
CMS	1,771	1,793	1,779	1,692	1,688	1,676	1,672	1,662	1,667	1,678	1,672	1,660
DCEO	442	447	441	422	423	426	428	422	1,672	418	423	435
Nuclear Safety	2	2	2	2	2	2	2	2	2	2	2	2
Employment Security	1,765	1,761	1,758	1,687	1,680	1,669	1,650	1,516	1,672	1,659	1,670	1,753
EPA	1,098	1,096	1,038	1,056	1,049	1,048	1,041	1,040	1,043	1,033	1,029	1,038
Aging	154	155	156	155	157	157	155	155	156	157	155	158
Historic Preservation	420	421	420	328	295	270	253	248	245	241	311	339
Human Rights	167	167	166	156	155	153	151	147	147	146	146	163
Misc Boards and Agencies	4,299	4,288	4,117	4,200	4,170	4,157	4,139	4,085	4,103	4,112	4,093	4,117
Misc Boards and Commissions	0	0	0	0	0	0	0	0	425	0	0	0
Total	71,887	71,908	71,624	68,637	68,921	69,459	69,299	67,547	70,706	67,827	66,937	68,733

HISTORICAL PENSION INFORMATION



88th General Assembly (1993 – 1994)

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 (1995 – 1996)

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 (1997 – 1998)

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 (1999 – 2000)

"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 (2001 – 2002)

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.

Addition of Highway Maintenance Workers to the SERS Alternative Formula (P.A. 92-0257)

P.A. 92-0257 added state highway maintenance workers to the alternative formula under SERS. Specifically, the Act included persons employed on a full-time basis by the Illinois Department of Transportation in the position of highway maintainer, highway maintenance lead worker, heavy

construction equipment operator, and other job titles. The bill also added several positions within the Illinois State Toll Highway Authority such as equipment operator/laborer, welders, sign makers/hangers, and other job titles.

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 (2003 – 2004)

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 (2005 – 2006)

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 creates 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 (2007 – 2008)

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.

Issuance of Pension Obligation Notes (P.A. 96-0043)

P.A. 96-0043 mandates the issuance of new pension bonds totaling \$3.466 billion. The bond sale proceeds, net of sales expenses, will be used as a portion of the FY 2010 State contributions to the various State pension systems. Specifically, the Act establishes the FY 2010 State pension contributions as follows: (1) TRS - \$2,089,268,000, (2) SERS - \$723,703,100, (3) SURS - \$702,514,000, (4) JRS - \$78,832,000, (5) GARS - \$10,454,000. The FY 2010 total inflows into each of the 5 systems from all sources will be equal to the GRF portion of the certified amounts for each system.

P.A. 96-0043 also establishes that as of June 30, 2008, the actuarial value of each system's assets will be equal to their market value. In determining the actuarial value of the systems' assets for fiscal years after June 30, 2008, any unexpected gains or losses from investment returns incurred in a fiscal year will be recognized in equal annual amounts over the 5 year period following that fiscal year. An unexpected gain or loss will be defined as any deviation from the forecasted 8.0% - 8.5% return on invested assets.

P.A. 96-0043 contains a statement of legislative intent that all of the operating funds freed up by the bond sale should be used to fund programs and services provided by community-based human services providers to ensure the State continues assisting the most vulnerable citizens.

Calculation of Final Average Salary for Annuity Purposes - General Assembly Retirement System (P.A. 96-0207)

P.A. 96-0207 provides that for participants who become a member of GARS on or after August 10th, 2009 (the effective date of the Act), retirement annuities will be based on the 48 consecutive months of service within the last 120 months of service in which the total compensation was the highest, or by dividing the total period of service, if less than 48 months, by the number of months of service in that period.

Calculation of Final Average Salary for Annuity Purposes - Judges Retirement System (P.A. 96-0207)

P.A. 96-0207 provides that for participants who become members of JRS on or after August 10th, 2009 (the effective date of the Act), retirement annuities will be calculated by dividing the total salary of the participant during the period of the 48 consecutive months of service within the last 120 months of service in which the total compensation was the highest, or the total period of service, if less than 48 months, by the number of months of service in that period.

Illinois Governmental Ethics Act (P.A. 96-0006)

Currently, elected officials and members of certain boards and commissions are required to file verified written statements of economic interests. Public Act 096-0006 amends the Illinois Governmental Ethics Act to add that members of the board of any retirement system, pension fund or investment board established under the Illinois Pension Code will be required to file verified written statements of economic interests only if they are not already required to file such a statement.

Creation of Investment Working Group (P.A. 96-0006)

Public Act 096-0006 amends the State Treasurer Act to add a new Section titled, "working group; peer cost comparison." The Treasurer shall convene a working group consisting of representatives

from the retirement systems, pension funds, and investment board created under the Illinois Pension Code, persons that provide investment services, and members of the financial industry. The working group shall review the performance of investment managers and consultants providing investment services for the retirement systems, pension funds, and investment board created under the Illinois Pension Code. The group shall develop uniform standards for comparing the costs of investment services and make recommendations to the retirement systems, pension funds, and investment board. The working group shall draft a report, and the Treasurer must submit such report, to the Governor and the General Assembly by January 1, 2011.

Expansion of Fiduciary Duties (P.A. 96-0006)

Currently, the Illinois Pension Code defines a fiduciary as someone who exercises discretionary authority or discretionary control respecting management of the pension fund or retirement system. Those who render investment advice for a fee or other compensation are acting in a fiduciary capacity pursuant to current law. Public Act 096-0006 amends the Illinois Pension Code to stipulate that rendering advice with respect to the selection of fiduciaries in and of itself constitutes a fiduciary duty.

Requirements for Consultants (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to add a new Section concerning consultants. The new Section states that “consultant” means any person or entity retained or employed by the board of a retirement system, pension fund, or investment board to make recommendations in developing an investment strategy, assist with finding appropriate investment advisers, or monitoring the board’s investments.

Reporting Requirements for Emerging Investment Managers (P.A. 96-0006)

Public Act 096-0006 requires that each retirement system, pension fund, and investment board, except for Downstate Police and Downstate Fire pension funds, shall submit a report to the Governor and the General Assembly by January 1 of each year. The report shall include all of the adopted policies, including the names and addresses of the emerging investment managers used, percentage of the assets under the investment control of emerging investment managers, the actions it has undertaken to increase the use of emerging investment managers, including encouraging other investment managers to use emerging investment managers as subcontractors when the opportunity arises, and also including specific actions undertaken to increase the use of minority broker-dealers.

Prohibited Transactions (P.A. 96-0006)

Public Act 096-0006 amends the Pension Code to require that a board member, employee, or consultant with respect to a retirement system, pension fund, or investment board shall not knowingly cause or advise the system, fund, or board to engage in an investment transaction with an investment adviser when the board member, employee, consultant, or their spouse (i) has any direct interest in the income, gains, or profits of the investment adviser through which the investment transaction is made or (ii) has a relationship with that investment adviser that would result in a pecuniary benefit to the board member, employee, consultant, or spouse of such board member, employee, or consultant as a result of the investment transaction. Public Act 096-0006 clarifies that a consultant includes an employee or agent of a consulting firm who has greater than 7.5% ownership of the consulting firm. Any violation of this provision constitutes a Class 4 felony.

Investment Advisers and Investment Services for Downstate Police and Downstate Fire Pension Funds (P.A. 96-0006)

P.A. 96-0006 modifies the requirements for the procurement of investment advisors and investment services for Downstate Police and Fire pension funds. The Act requires that investment advisers shall be a fiduciary with respect to the pension fund and shall be one of the following:

- (1) an investment adviser registered under the federal Investment Advisers Act of 1940 and the Illinois Securities Law of 1953;
- (2) a bank or trust company authorized to conduct a trust business in Illinois;
- (3) a life insurance company authorized to transact business in Illinois; or
- (4) an investment company as defined and registered under the federal Investment Company Act of 1940 and registered under the Illinois Securities Law of 1953.

Selection and Appointment of Investment Advisors and Consultants (P.A. 96-0006)

Public Act 096-0006 creates a new section in the Pension Code concerning investment services for all retirement systems, pension funds, and investment boards, except Downstate Police and Fire pension funds. Pursuant to this new Section, all contracts for investment services shall be awarded by the board using a competitive process that is substantially similar to the process required for the procurement of professional and artistic services under Article 35 of the Illinois Procurement Code. The Act states that each board of trustees shall implement this policy by June 2, 2009.

Limitations on Investment Consulting Contracts (P.A. 96-0006)

Public Act 096-0006 states that notwithstanding any other provision of law, a retirement system, pension fund, or investment board shall not enter into a contract with a consultant that exceeds 5 years in duration. The Act provides that no contract to provide consulting services may be renewed or extended. At the end of the term of a contract, however, the consultant is eligible to compete for a new contract. No retirement system, pension fund, or investment board shall attempt to avoid or contravene these restrictions by any means.

Disclosure of Fees and Commissions by Consultants (P.A. 96-0006)

P.A. 96-0006 provides that by June 2, 2009, each investment adviser or consultant currently providing services or subject to an existing contract for the provision of services must disclose to the board of trustees all direct and indirect fees, commissions, penalties, and other compensation paid by or on behalf of the investment adviser or consultant in connection with the provision of those services and shall update that disclosure promptly after a modification of those payments or an additional payment.

Investment Transparency (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to create an additional section concerning investment transparency. The purpose of this new section is to provide for transparency in the investment of retirement or pension fund assets and require the reporting of full and complete information regarding investments by pension funds, retirement systems, and investment boards. A retirement system, pension fund, or investment board subject to the Pension Code and any committees established by such system, fund, or board must comply with the Open Meetings Act.

Ethics Training (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to create a new Section concerning ethics training. All board members of a retirement system, pension fund, or investment board created under this Code must attend ethics training of at least 8 hours per year. The training shall incorporate the following areas: ethics, fiduciary duty, and investment issues and any other curriculum that the board of the retirement system, pension fund, or investment board establishes as being important.

Prohibition on Gifts (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to clarify that no trustee or employee of a retirement system, pension fund, or investment board created under the Illinois Pension Code shall intentionally solicit or accept any gift from any prohibited source.

No Monetary Gain on Investments (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to create a new section stating that no member or employee of the board of trustees of any retirement system, pension fund, or investment board or any spouse of such member or employee shall knowingly have any direct interest in the income, gains, or profits of any investments made on behalf of a retirement system, pension fund, or investment board for which such person is a member or employee, nor receive any pay or emolument for services in connection with any investment.

Fraud (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to create a new Section concerning fraud. Any person who knowingly makes any false statement or falsifies or permits to be falsified any record of a retirement system or pension fund created under this Code or the Illinois State Board of Investment in an attempt to defraud the retirement system, pension fund, or the Illinois State Board of Investment is guilty of a Class 3 felony.

Contingent and Placement Fees Prohibited (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to create a new section concerning the prohibiting of contingent and placement fees. No person or entity shall retain a person or entity to attempt to influence the outcome of an investment decision of or the procurement of investment advice or services of a retirement system, pension fund, or investment board for compensation, contingent in whole or in part upon the decision or procurement. Any person who violates this provision is guilty of a business offense and shall be fined not more than \$10,000. In addition, any person convicted of a violation of this provision is prohibited for a period of 3 years from conducting such activities.

Approval of Travel or Educational Mission (P.A. 96-0006)

Public Act 096-0006 creates a new Section concerning travel and educational missions. The expenses for travel or educational missions of a board member of a retirement system, pension fund, or investment board must be approved by a majority of the board prior to the travel or educational mission.

Changes to SERS Board of Directors (P.A. 96-0006)

Public Act 96-0006 states that notwithstanding any provision of current law, the term of office of each trustee of the board appointed by the Governor who is sitting on the board is terminated on that effective date of the Act (April 3rd, 2009). Beginning on the 90th day after the effective date of this Act (July 2, 2009), the board shall consist of 13 trustees as follows:

- (i) the Comptroller, who shall be the Chairperson;

- (ii) six persons appointed by the Governor with the advice and consent of the Senate who may not be members of the system or hold an elective State office and who shall serve for a term of 5 years, except that the terms of the initial appointees under this Act shall be 3 for a term of 3 years and 3 for a term of 5 years;
- (iii) four active participants of the system having at least 8 years of creditable service, to be elected from the contributing members of the system;
- (iv) two annuitants of the system who have been annuitants for at least one full year, to be elected from and by the annuitants of the system.

Changes to SURS Board of Trustees (P.A. 96-0006)

Public Act 096-0006 amends the Illinois Pension Code to add that the terms of all trustees holding office on the effective date of this Act (April 3, 2009) shall terminate on that effective date. The Governor shall make nominations for appointment within 60 days after the effective date of this Act (June 2, 2009). A trustee sitting on the board on April 3, 2009 may not hold over in office for more than 90 days after that effective date. In addition to this, Public Act 096-0006 states that beginning on the 90th day after the effective date of this Act (July 2, 2009), the Board of Trustees shall be constituted as follows:

- (i) The Chairperson of the board of Higher Education, who shall act as chairperson of the Board.
- (ii) Four trustees appointed by the Governor with the advice and consent of the Senate who may not be members of the system or hold an elective State office and who shall serve for a term of 6 years, except that the terms of the initial appointees shall be 2 for a term of 3 years and 2 for a term of 6 years.
- (iii) Four active participants of the system to be elected from the contributing membership of the system by the contributing members, no more than 2 of which may be from any of the University of Illinois campuses, who shall serve for a term of 6 years, except that the terms of the initial electees shall be 2 for a term of 3 years and 2 for a term of 6 years.
- (iv) Two annuitants of the system who have been annuitants for at least one full year, to be elected from and by the annuitants of the system, no more than one of which may be from any of the University of Illinois campuses, who shall serve for a term of 6 years, except that the terms of the initial electees shall be 1 for a term of 3 years and 1 for a term of 6 years.

Termination of TRS Executive Director (P.A. 96-0006)

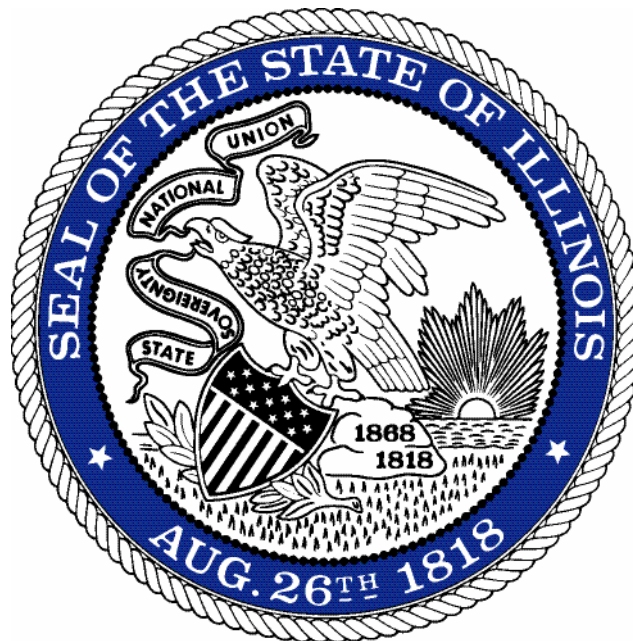
Public Act 096-0006 amends the Illinois Pension Code to add that the secretary and chief executive officer of the Teachers' Retirement System, known as the Executive Director, holding that position on April 1, 2009 is terminated on July 1, 2009, by operation of law, and shall thereafter no longer hold that position or any other employment with the system. The board is directed to take whatever action is necessary to effectuate this termination.

Changes to the TRS Board of Trustees (P.A. 96-0006)

Public Act 096-0006 amends the Pension Code to change the composition of the TRS board of trustees. The board shall consist of 13 members, 6 of whom shall be appointed by the governor; 4 active teachers elected by the contributing members, and 2 annuitant members elected by the annuitants of the system. The Superintendent of Education is an ex-officio member who serves as president of the board.

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

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



STATE DEBT

Debt of the State of Illinois

The Governor's Office of Management and Budget has requested increases in authorization of General Obligation and Build Illinois bonds. No legislation has passed at the time of the printing of this report. As seen in the table below, authorization will need to be increased to cover appropriations for the Illinois Jobs Now capital program.

STATUS OF G.O. AND STATE-ISSUED REVENUE BONDS				
as of June 30, 2010				
(in billions)	Authorization	Un-Issued	Appropriated †	Available after appropriations
Capital Facilities	\$7.968	\$1.005	\$10.166	-\$2.198
School Construction	\$3.570	\$0.184	\$4.700	-\$1.130
Anti-Pollution	\$0.585	\$0.126	\$0.711	-\$0.126
Transportation A	\$5.432	\$1.096	\$5.354	\$0.078
Transportation B	\$3.502	\$1.588	\$5.842	-\$2.340
Transportation D	\$1.015	\$0.603	\$3.554	-\$2.539
Coal & Energy Development	\$0.698	\$0.572	\$0.225	\$0.473
SUBTOTAL	\$22.770	\$5.174	\$30.552	-\$7.782
Tobacco bonds	\$0.750	\$0.750	expired	expired
Medicaid Funding Series	\$0.250	\$0.004	\$0.250	\$0.000
Pension bonds	\$13.466	\$0.000	\$13.466	\$0.000
TOTAL	\$37.236	\$5.928	\$44.268	-\$7.782
	Limit	Un-Issued	Outstanding	Available
Refunding°	\$4.839	\$1.723	\$3.116	\$1.723
	Authorization	Un-Issued	Appropriated †	Available after appropriations
Build Illinois	\$4.616	\$0.702	\$6.507	-\$1.891
	Limit	Un-Issued	Outstanding	Available
Build IL Refunding	Unlimited	Unlimited	\$0.907	Unlimited
	Authorization	Un-Issued	Outstanding	Available
Civic Center	\$0.200	\$0.151	\$0.049	0.151
	Limit	Un-Issued	Outstanding	Available
Civic Center Refunding	Unlimited	Unlimited	\$0.042	Unlimited
	Limit	Un-Issued	Outstanding	Available
Tobacco Securitization	1.750	1.750	0.000	0.000

Source: Illinois Office of the Comptroller, "Recap of General and Special Obligation Bonded Indebtedness and Update of Comparisons of General and Special Obligation Bond Activity"

†Includes cumulative expenditures for prior years up through FY 2010 appropriations and reappropriations.

°Refunding is limited only by how much is outstanding at one time. As principal amounts are paid off, those amounts become available for future refundings.

Excludes Bond issue premiums.

The Railsplitter Tobacco Settlement Authority was created as a part of Public Act 96-0958, the Emergency Budget Act of FY 2011. During FY 2010 or FY 2011, the State may sell or transfer all or a portion of its Tobacco Settlement Revenues to this newly created Authority in exchange for the net proceeds of bonds and the right to residual interest in tobacco settlement revenues. The

Authority may issue up to \$1.75 billion in tobacco securitization bonds with a maximum maturity of 19 years. The Governor's Office of Management and Budget expects to sell these bonds in the fall of 2010. Proceeds from the securitization shall be deposited by the State into the Tobacco Settlement Bond Proceeds Account and shall be used for the payment of outstanding obligations of the General Revenue Fund or to supplement the Tobacco Settlement Residual Account to pay for appropriated obligations of the Tobacco Settlement Recovery Fund for State fiscal years 2011 through 2013.

ILLINOIS BONDS AT A GLANCE							
(in millions)							
	FY 2009	FY 2010*	\$ Change	% Change	FY 2011** estimated	\$ Change	% Change
Bond Sales							
General Obligation	150.0	6,168.0	6,018.0	4012.0%	7,116.0	948.0	15.4%
Revenue	0.0	530.0	530.0	100.0%	250.0	-280.0	-52.8%
Total	\$150.0	\$6,698.0	\$6,548.0	4365.3%	\$7,366.0	\$668.0	10.0%
Outstanding Principal							
General Obligation	18,951.8	24,456.0	5,504.2	29.0%	26,744.0	2,288.0	9.4%
Revenue	2,063.7	2,427.0	363.3	17.6%	2,503.0	76.0	3.1%
Total	\$21,015.5	\$26,883.0	\$5,867.5	27.9%	\$29,247.0	\$2,364.0	8.8%
Debt Service							
General Obligation	1,705.3	\$1,676.9	-28.4	-1.7%	\$2,646.0	969.1	57.8%
Revenue	279.1	\$288.5	9.4	3.4%	\$313.0	24.5	8.5%
Total	\$1,984.4	\$1,965.4	-\$19.0	-1.0%	\$2,959.0	\$993.6	50.6%
General Revenues^							
	\$32,120.0	\$30,329.0	-\$1,791.0	-5.6%	\$31,119.0	\$790.0	2.6%
G.O. & Revenue Debt Service as % General Revenues							
	6.18%	6.48%			9.51%		
GO Bond Rating							
Moody's	A1	A2			A1		
Standard & Poor's	AA-	A+			A+		
Fitch	A	A			A		

* FY 2010 G.O. bond sales include \$250 million for Medicaid Enhancement Funding.

**FY 2011 Estimates are from the Governor's Office of Management and Budget FY 2011 Capital Plan Budget Request and current Bond Sales.

^General Revenues estimate shown for FY 2011 are from the Governor's Office of Management and Budget's G.O. Certificates Official Statement minus the Pension Obligation Bonds which have not passed the Legislature.

Note: Bond Sales do not include refunding sales or Short-term borrowing.

In FY 2010, the State sold

- o \$2.456 billion in G.O. bonds for capital projects
- o \$3.466 billion in Pension Obligation Notes
- o \$246 million for Medicaid Relief
- o \$530 million of Build Illinois Bonds
- o \$1.25 billion in Short-Term borrowing
- o \$1.5 billion in G.O. Refunding bonds, and
- o \$455 million in Build Illinois Refunding bonds.

The Governor's Office of Management and Budget sold \$1.2 billion in G.O. Build America Bonds and \$1.3 billion of Short-Term borrowing in July 2010. FY 2011 bond sales will depend on future authorization increases.

Pension Obligation Debt Service Schedule

COMBINED DEBT SERVICE OF 2003 PENSION OBLIGATION BONDS AND 2010 PENSION OBLIGATION NOTES												
FY2003 \$10 BILLION PENSION OB BONDS			FY 2010 \$3.466 BILLION PENSION OB NOTES				COMBINED TOTALS					
Fiscal Year as of June 30	2003 Principal	2003 Interest	2003 POB Total	2010 Principal	2010 Interest	2010 PON Total	Total	Principal	Total	Interest	Grand	Total
FY 2004	\$0	\$481,038,333	\$481,038,333				\$0		\$481,038,333		\$481,038,333	
FY 2005	0	496,200,000	\$496,200,000				\$0		\$496,200,000		\$496,200,000	
FY 2006	0	496,200,000	\$496,200,000				\$0		\$496,200,000		\$496,200,000	
FY 2007	0	496,200,000	\$496,200,000				\$0		\$496,200,000		\$496,200,000	
FY 2008	50,000,000	496,200,000	\$546,200,000				\$50,000,000		\$496,200,000		\$546,200,000	
FY 2009	50,000,000	494,950,000	\$544,950,000				\$50,000,000		\$494,950,000		\$544,950,000	
FY 2010	50,000,000	493,550,000	\$543,550,000				\$50,000,000		\$493,550,000		\$543,550,000	
FY 2011	50,000,000	491,900,000	\$541,900,000	\$693,200,000	\$109,277,049	\$802,477,049	\$743,200,000		\$601,177,049		\$1,384,377,049	
FY 2012	100,000,000	490,125,000	\$590,125,000	\$693,200,000	\$101,061,628	\$794,261,628	\$793,200,000		\$591,186,628		\$1,384,386,628	
FY 2013	100,000,000	486,375,000	\$586,375,000	\$693,200,000	\$81,887,716	\$775,087,716	\$793,200,000		\$568,262,716		\$1,361,462,716	
FY 2014	100,000,000	482,525,000	\$582,525,000	\$693,200,000	\$58,866,544	\$752,066,544	\$793,200,000		\$541,391,544		\$1,334,591,544	
FY 2015	100,000,000	478,575,000	\$578,575,000	\$693,200,000	\$30,646,372	\$723,846,372	\$793,200,000		\$509,221,372		\$1,302,421,372	
FY 2016	100,000,000	474,525,000	\$574,525,000				\$100,000,000		\$474,525,000		\$574,525,000	
FY 2017	125,000,000	470,175,000	\$595,175,000				\$125,000,000		\$470,175,000		\$595,175,000	
FY 2018	150,000,000	464,737,500	\$614,737,500				\$150,000,000		\$464,737,500		\$614,737,500	
FY 2019	175,000,000	458,212,500	\$633,212,500				\$175,000,000		\$458,212,500		\$633,212,500	
FY 2020	225,000,000	449,550,000	\$674,550,000				\$225,000,000		\$449,550,000		\$674,550,000	
FY 2021	275,000,000	438,412,500	\$713,412,500				\$275,000,000		\$438,412,500		\$713,412,500	
FY 2022	325,000,000	424,800,000	\$749,800,000				\$325,000,000		\$424,800,000		\$749,800,000	
FY 2023	375,000,000	408,712,500	\$783,712,500				\$375,000,000		\$408,712,500		\$783,712,500	
FY 2024	450,000,000	390,150,000	\$840,150,000				\$450,000,000		\$390,150,000		\$840,150,000	
FY 2025	525,000,000	367,200,000	\$892,200,000				\$525,000,000		\$367,200,000		\$892,200,000	
FY 2026	575,000,000	340,425,000	\$915,425,000				\$575,000,000		\$340,425,000		\$915,425,000	
FY 2027	625,000,000	311,100,000	\$936,100,000				\$625,000,000		\$311,100,000		\$936,100,000	
FY 2028	700,000,000	279,225,000	\$979,225,000				\$700,000,000		\$279,225,000		\$979,225,000	
FY 2029	775,000,000	243,525,000	\$1,018,525,000				\$775,000,000		\$243,525,000		\$1,018,525,000	
FY 2030	875,000,000	204,000,000	\$1,079,000,000				\$875,000,000		\$204,000,000		\$1,079,000,000	
FY 2031	975,000,000	159,375,000	\$1,134,375,000				\$975,000,000		\$159,375,000		\$1,134,375,000	
FY 2032	1,050,000,000	109,650,000	\$1,159,650,000				\$1,050,000,000		\$109,650,000		\$1,159,650,000	
FY 2033	1,100,000,000	56,100,000	\$1,156,100,000				\$1,100,000,000		\$56,100,000		\$1,156,100,000	
TOTAL	\$10,000,000,000	\$11,933,713,333	\$21,933,713,333	\$3,466,000,000	\$381,739,309	\$3,847,739,309	\$13,466,000,000		\$12,315,452,642		\$25,781,452,642	

Pension Obligation Bonds

The House of Representatives amended and passed SB 3514 (House Amendments 1, 3-5), which would allow for the sale of \$4.1 billion in Pension Obligation Bonds (POBs). These bonds would have a maximum maturity of 8 years and are to be used for the purpose of making the State's Fiscal Year 2011 required contributions to the Retirement Systems. The Senate has not concurred with the House Amendments, but the bill could still be passed in Veto Session.

The previous table shows the debt service for the State's two subsequent Pension Bond issues. In FY 2003, the State sold \$10 billion in POBs with a 30-year maturity. In FY 2010, Illinois sold \$3.466 billion in five-year Pension Notes.

Short-Term Borrowing

According to the Illinois Constitution (Section 9(c)), State debt may be incurred in anticipation of revenues to be collected in a fiscal year in an amount not exceeding 5% of the State's appropriations for that fiscal year, and be retired from the revenues realized in that fiscal year. Under the Short Term Borrowing Act in State statute, this is called "**Cash flow borrowing**" (30 ILCS 340/1), which is allowed whenever significant timing variations occur between disbursement and receipt of budgeted funds within a fiscal year. In this case it becomes necessary to borrow in anticipation of revenues to be collected in a fiscal year.

- **The State issued 1.3 billion of G.O. Certificates in late July 2010 for cash flow support for FY 2011 due to a shortfall in anticipated revenue. This borrowing will be repaid in FY 2011, during April, May, and June.**

The Illinois Constitution [Section 9 (d)] allows State debt to be incurred in an amount not exceeding 15% of the State's appropriations for the current fiscal year to meet deficits caused by emergencies or failures of revenue. The debt must be repaid within one year of the date it is incurred. Under the Short Term Borrowing Act in State statute, this is referred to as [30 ILCS 340/1.1] "**Borrowing upon failures in revenue**". Before incurring debt under this Section, the Governor shall give written notice to the Clerk of the House of Representatives, the Secretary of the Senate, and the Secretary of State setting forth the reasons for the proposed borrowing and the corrective measures recommended to restore the State's fiscal soundness.

- The State sold the second G.O. Certificate issuance for failure of revenues in August 2009 in the amount of \$1.25 billion. Payments will be made March, April and June of 2010 (within one year per statute). Proceeds of the G.O. Certificates were deposited into the General Revenue Fund and used to supplement revenues during FY 2010 and to relieve general cash flow pressures. Interest will equal approximately \$16 million.

As noted in the table below, short-term borrowing has often been used to get the federal match for the Hospital Provider Assessment Program. Illinois has been approved for a third Hospital Assessment Program. The federal government will match \$1.5 billion in Medicaid payments from the Illinois Department of Healthcare and Family Services to hospitals. Illinois will receive approximately \$775 million in matching federal funds per year for five years. Hospitals will receive \$640 million in additional funding while \$130 million will be used for critical services from other Medicaid providers in the State.

HISTORY OF SHORT TERM BORROWING			
Date Issued	Date Retired	Purpose	Amount (millions)
June-July 1983	May 1984	To maintain adequate cash balances caused by revenue shortfalls	\$200
February 1987	February 1988*	To improve the cash position of the General Funds	\$100
August 1991	June 1992	For cash flow purposes	\$185
February 1992	October 1992*	To pay Medicaid providers through the Medicaid Developmentally Disabled Provider Participation Fee, Medicaid Long-Term Care Provider Participation Fee, and Hospital Services Trust Funds	\$500
August 1992	May 1993	To improve the payment cycle to Medicaid service providers	\$600
October 1992	June 1993	For cash flow purposes	\$300
August 1993	June 1994	For cash flow to pay Medicaid service providers through the Hospital Provider Fund	\$900
August 1994	June 1995	To pay Medicaid service providers through the Long-Term Care and Hospital Provider Funds	\$687
August 1995	June 1996	To GRF for cash flow and payment to Medicaid service providers through the Long-Term Care Provider Fund and Hospital Provider Fund	\$500
July 2002	June 2003	For Cash Flow; payments for medical assistance; to medical providers for long-term care; to pay Income Tax Refunds	\$1,000
May 2003	May 2004*	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	\$1,500
June 2004	October 2004*	For Medicaid service providers and the Children's Health Insurance Program	\$850
March 2005	June 2005	For Cash Flow; for payments to Medicaid Service Providers through the Hospital Provider Fund.	\$765
November 2005	June 2006	For Cash Flow; for payments for Medicaid and the Children's Health Insurance Program.	\$1,000
February 2007	June 2007	For the Hospital Provider Assessment Tax Program; health care related funds; General Revenue Fund liquidity.	\$900
September 2007	November 2007	For the Hospital Provider Assessment Tax Program; health care related funds; General Revenue Fund liquidity.	\$1,200
April 2008	June 2008	For the Hospital Provider Assessment Tax Program; health care related funds; General Revenue Fund liquidity.	\$1,200
December 2008	June 2009	To relieve General Revenue Fund cash flow pressures.	\$1,400
May 2009	May 2010*	Failure of Revenues	\$1,000
August 2009	June 2010	Failure of Revenues	\$1,250
July 2010	June 2011	Failure of Revenues	\$1,300
Source: Governor's Office of Management & Budget			
*Across fiscal year borrowing			

Recent Illinois Ratings History

With the end of FY 2010 and its legislative session, the three rating agencies have weighed in on Illinois' current situation. In June, Fitch lowered the State's General Obligation bonds from A+ to A, while Moody's lowered both Illinois' G.O. bonds and Build Illinois bonds from Aa3 to A1.

ILLINOIS GENERAL OBLIGATION BOND RATINGS								
RATING AGENCIES	June 2000	May 2003	Dec 2008	Mar-July 2009	Dec 2009	Mar-Apr 2010	June 2010	MAXIMUM RATING
Fitch Ratings	AA+	AA	AA-	A	A	A-/A+*	A	AAA
Standard & Poor's	AA	AA	AA	AA-	A+	A+	A+	AAA
Moody's	Aa2	Aa3	Aa3	A1	A2	A2/Aa3*	A1	Aaa/Aa1

*Fitch and Moody's recalibrated their Municipal Bond ratings to be on a scale with their global ratings, thereby moving Illinois up to A+ and Aa3, respectively. These are NOT considered upgrades.

Current General Obligation Bonds Downgrades:

FITCH	December 2008	↓ 1x	AA-
	July 2009	↓ 2x	A
	March 2010	↓ 1x	A-
	March 2010	recalibration	A+
	June 2010	↓ 1x	A

The rating downgrade reflects the magnitude and persistent nature of the state's fiscal problems and passage of a budget for fiscal (FY) 2011 that does not address either the annual operating deficit or accumulated liabilities. Accounts payable are expected to remain high throughout the next fiscal year and the state expects to rely on additional deficit borrowing to close its projected budget gap...The state has not demonstrated the political willingness to take action during the fiscal crisis to restructure its budget to achieve balance and has relied almost exclusively on borrowing to close its sizeable budget gaps. The state's accounts payable backlog is projected to increase by more than \$2 billion to \$6.4 billion by the end of FY 2010, equal to 23% of general fund resources. The state continues to manage its budgetary deficit by deferring payments to vendors and others. The state's debt burden is rising and additional borrowing is expected under the \$31 billion capital plan and with significant borrowing expected to close the projected FY 2011 budget gap. There is a large unfunded pension liability, despite the issuance of pension obligation bonds. The state passed bipartisan comprehensive pension reform (March 2010), which should lower its future pension liability but is not likely to have a significant near-term effect on financial operations.

S&P	March 2009	↓ 1x	AA-
	December 2009	↓ 1x	A+

We believe that, following the passage of the fiscal 2011 budget, the state's budget gap and liquidity pressure remain significant and recurring actions to address these issues have been limited. Despite these credit challenges, we believe that there could be additional changes to the budget that could improve structural balance after the start of the fiscal year and in our view the Emergency Budget Act of 2011 provides enhanced authority to manage the budget and liquidity. The Emergency Act was approved by the legislature and the governor is expected to sign it. If structural changes are not made to the budget as expected, we could lower the rating. If structural changes are made to the budget and there are near-term prospects for improved performance and liquidity, the rating could be maintained.

The ratings were placed on CreditWatch with negative implications March 30, 2010. The approved budget for fiscal 2011 includes no meaningful revenue enhancement, and assumes some level of economic recovery in its

revenue forecast. It includes broad-based spending reductions, and a significant reliance on debt issuance to fund the deficit that has been estimated at about \$13 billion. The deficits from previous years (fiscals 2008-2010) are carried forward and are not addressed, and are estimated by the state to be \$6 billion. We continue to believe that Illinois has the capacity to improve structural budget balance due to the absence of tax limitations or stringent constitutional or legal requirements related to spending that we see in other states, but its willingness to implement difficult and politically unpopular measures to restore budget balance remains questionable in our view.

MOODY'S	April 2009	↓ 1x	A1
	December 2009	↓ 1x	A2
	April 2010	recalibration	Aa3
	June 2010	↓ 1x	A1

Moody's Investors Service has lowered the State of Illinois' general obligation (G.O.) bond rating to A1 from Aa3, following the state's failure to enact significant recurring measures to address its structural budget imbalance for the fiscal year starting next month. This failure underscores a chronic lack of political will that indicates further erosion of an already weak financial position. In connection with the downgrade, ratings linked to Illinois' G.O. debt also have been lowered by one notch. These rating actions apply to Metropolitan Pier and Exposition Authority debt, which was downgraded to A2 from A1, and to Build Illinois sales-tax revenue bonds, which were downgraded to A1 from Aa3. Illinois' outlook, previously negative, has been revised to stable, because of the state's strong powers to control revenues and expenditures. Significant risks to the rating remain, however, given the state's likely reliance on inter-year cash-flow debt, delays of payments other than debt service, and various non-recurring resources, some of which are uncertain. The legislature's failure to enact substantial recurring budget-balancing measures is consistent with recent years, when infighting between the executive and legislative branches caused budget delays and allowed both the erosion of the state's finances and the widening of severe pension funding gaps. The longer the solutions to the state's challenges are deferred, the more difficult they will become to implement. We view the failure to enact significant new recurring fiscal measures as a troublesome indicator with respect to Illinois' governance and management profile.

Current Build Illinois Bonds Downgrade

MOODY'S	April 2009	↓ 1x	A1
	December 2009	↓ 1x	A2
	April 2010	recalibration	Aa3
	June 2010	↓ 1x	A1

FY 2011 APPROPRIATIONS (BY AGENCY)

- **Elementary & Secondary Education**
- **Higher Education**
- **Departments**
- **Other agencies**
- **Judicial agencies**
- **Legislative agencies**
- **Constitutional Officers & Elections**
- **Pension Obligation Note**

FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Elementary & Secondary Education				
Education Labor Relations Board	\$1,051.80	\$999.20	-\$52.60	-5.00%
General Funds	\$1,051.80	\$999.20	-\$52.60	-5.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Board of Education	\$10,853,924.50	\$11,010,566.30	\$156,641.80	1.44%
General Funds	\$7,157,206.80	\$6,829,258.60	-\$327,948.20	-4.58%
Other State Funds	\$44,267.60	\$54,098.90	\$9,831.30	22.21%
Federal Funds	\$3,652,450.10	\$4,127,208.80	\$474,758.70	13.00%
Teachers' Retirement System	\$116,558.70	\$122,098.40	\$5,539.70	4.75%
General Funds	\$116,558.70	\$122,098.40	\$5,539.70	4.75%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Elementary & Secondary Education Total	\$10,971,535.00	\$11,133,663.90	\$162,128.90	1.48%
General Funds	\$7,274,817.30	\$6,952,356.20	-\$322,461.10	-4.43%
Other State Funds	\$44,267.60	\$54,098.90	\$9,831.30	22.21%
Federal Funds	\$3,652,450.10	\$4,127,208.80	\$474,758.70	13.00%
Higher Education				
Board of Higher Education	\$15,477.00	\$15,507.00	\$30.00	0.19%
General Funds	\$9,777.00	\$9,777.00	\$0.00	0.00%
Other State Funds	\$200.00	\$230.00	\$30.00	15.00%
Federal Funds	\$5,500.00	\$5,500.00	\$0.00	0.00%
Chicago State University	\$42,726.00	\$42,419.00	-\$307.00	-0.72%
General Funds	\$42,112.00	\$42,112.00	\$0.00	0.00%
Other State Funds	\$614.00	\$307.00	-\$307.00	-50.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Eastern Illinois University	\$50,570.80	\$50,570.80	\$0.00	0.00%
General Funds	\$50,566.50	\$50,566.50	\$0.00	0.00%
Other State Funds	\$4.30	\$4.30	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Governors State University	\$28,324.40	\$28,324.40	\$0.00	0.00%
General Funds	\$28,324.40	\$28,324.40	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Illinois Community College Board	\$388,550.80	\$386,405.80	-\$2,145.00	-0.55%
General Funds	\$331,948.70	\$331,948.70	\$0.00	0.00%
Other State Funds	\$6,080.00	\$6,050.00	-\$30.00	-0.49%
Federal Funds	\$50,522.10	\$48,407.10	-\$2,115.00	-4.19%
Illinois Math and Science Academy	\$21,266.40	\$21,266.40	\$0.00	0.00%
General Funds	\$18,216.40	\$18,216.40	\$0.00	0.00%
Other State Funds	\$3,050.00	\$3,050.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Illinois State University	\$85,146.40	\$85,096.40	-\$50.00	-0.06%
General Funds	\$85,096.40	\$85,096.40	\$0.00	0.00%
Other State Funds	\$50.00	\$0.00	-\$50.00	-100.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%

FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Higher Education (cont.)				
IL Student Assistance Commission	\$803,408.60	\$830,908.60	\$27,500.00	3.42%
General Funds	\$425,031.10	\$425,031.10	\$0.00	0.00%
Other State Funds	\$3,000.00	\$25,500.00	\$22,500.00	750.00%
Federal Funds	\$375,377.50	\$380,377.50	\$5,000.00	1.33%
Northeastern Illinois University	\$43,401.90	\$43,401.90	\$0.00	0.00%
General Funds	\$43,401.90	\$43,401.90	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Northern Illinois University	\$107,467.10	\$107,467.10	\$0.00	0.00%
General Funds	\$107,431.10	\$107,431.10	\$0.00	0.00%
Other State Funds	\$36.00	\$36.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Southern Illinois University	\$236,067.00	\$234,817.00	-\$1,250.00	-0.53%
General Funds	\$233,567.00	\$233,567.00	\$0.00	0.00%
Other State Funds	\$2,500.00	\$1,250.00	-\$1,250.00	-50.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
University of Illinois	\$747,987.30	\$747,440.20	-\$547.10	-0.07%
General Funds	\$743,419.70	\$743,419.70	\$0.00	0.00%
Other State Funds	\$4,567.60	\$4,020.50	-\$547.10	-11.98%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Western Illinois University	\$59,929.60	\$59,929.60	\$0.00	0.00%
General Funds	\$59,919.60	\$59,919.60	\$0.00	0.00%
Other State Funds	\$10.00	\$10.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Univ. Civil Service System	\$1,276.20	\$1,276.20	\$0.00	0.00%
General Funds	\$1,276.20	\$1,276.20	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Univ. Retirement System	\$143,059.50	\$4,059.50	-\$139,000.00	-97.16%
General Funds	\$4,059.50	\$4,059.50	\$0.00	0.00%
Other State Funds	\$139,000.00	\$0.00	-\$139,000.00	-100.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Higher Education Total	\$2,774,659.00	\$2,658,889.90	-\$115,769.10	-4.17%
General Funds	\$2,184,147.50	\$2,184,147.50	\$0.00	0.00%
Other State Funds	\$159,111.90	\$40,457.80	-\$118,654.10	-74.57%
Federal Funds	\$431,399.60	\$434,284.60	\$2,885.00	0.67%
Departments				
Aging	\$403,621.10	\$403,174.80	-\$446.30	-0.11%
General Funds	\$314,213.50	\$313,826.50	-\$387.00	-0.12%
Other State Funds	\$8,885.90	\$9,185.90	\$300.00	3.38%
Federal Funds	\$80,521.70	\$80,162.40	-\$359.30	-0.45%
Agriculture	\$232,901.00	\$96,266.90	-\$136,634.10	-58.67%
General Funds	\$32,413.70	\$31,459.90	-\$953.80	-2.94%
Other State Funds	\$182,095.70	\$49,019.50	-\$133,076.20	-73.08%
Federal Funds	\$18,391.60	\$15,787.50	-\$2,604.10	-14.16%

FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Departments (cont.)				
Central Management Services	\$983,031.40	\$1,075,535.50	\$92,504.10	9.41%
General Funds	\$90,039.70	\$85,959.00	-\$4,080.70	-4.53%
Other State Funds	\$892,991.70	\$969,576.50	\$76,584.80	8.58%
Federal Funds	\$0.00	\$20,000.00	\$20,000.00	#DIV/0!
Children and Family Services	\$1,019,388.70	\$1,006,825.40	-\$12,563.30	-1.23%
General Funds	\$592,944.40	\$579,013.80	-\$13,930.60	-2.35%
Other State Funds	\$418,376.70	\$419,744.00	\$1,367.30	0.33%
Federal Funds	\$8,067.60	\$8,067.60	\$0.00	0.00%
Commerce and Ec. Opportunity	\$2,657,794.30	\$2,382,416.80	-\$275,377.50	-10.36%
General Funds	\$37,906.90	\$36,936.70	-\$970.20	-2.56%
Other State Funds	\$272,564.40	\$331,420.10	\$58,855.70	21.59%
Federal Funds	\$2,347,323.00	\$2,014,060.00	-\$333,263.00	-14.20%
Corrections	\$1,300,821.80	\$1,233,395.30	-\$67,426.50	-5.18%
General Funds	\$1,172,769.70	\$1,114,879.60	-\$57,890.10	-4.94%
Other State Funds	\$128,052.10	\$118,515.70	-\$9,536.40	-7.45%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Dept of Employment Security	\$321,547.50	\$350,649.30	\$29,101.80	9.05%
General Funds	\$6,907.70	\$6,907.70	\$0.00	0.00%
Other State Funds	\$1,916.70	\$1,916.70	\$0.00	0.00%
Federal Funds	\$312,723.10	\$341,824.90	\$29,101.80	9.31%
Human Rights	\$12,377.20	\$12,797.70	\$420.50	3.40%
General Funds	\$9,424.00	\$9,071.60	-\$352.40	-3.74%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$2,953.20	\$3,726.10	\$772.90	26.17%
Human Rights Commission	\$2,152.40	\$2,049.80	-\$102.60	-4.77%
General Funds	\$2,052.40	\$1,949.80	-\$102.60	-5.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$100.00	\$100.00	\$0.00	0.00%
Human Services	\$4,780,352.60	\$5,068,923.70	\$288,571.10	6.04%
General Funds	\$2,593,087.60	\$2,543,276.20	-\$49,811.40	-1.92%
Other State Funds	\$755,467.00	\$807,296.90	\$51,829.90	6.86%
Federal Funds	\$1,431,798.00	\$1,718,350.60	\$286,552.60	20.01%
Juvenile Justice	\$132,163.30	\$126,419.80	-\$5,743.50	-4.35%
General Funds	\$115,163.30	\$109,419.80	-\$5,743.50	-4.99%
Other State Funds	\$17,000.00	\$17,000.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Labor	\$7,684.50	\$7,406.00	-\$278.50	-3.62%
General Funds	\$5,684.50	\$5,406.00	-\$278.50	-4.90%
Other State Funds	\$500.00	\$500.00	\$0.00	0.00%
Federal Funds	\$1,500.00	\$1,500.00	\$0.00	0.00%
Military Affairs	\$50,291.20	\$52,789.50	\$2,498.30	4.97%
General Funds	\$15,900.20	\$15,161.60	-\$738.60	-4.65%
Other State Funds	\$6,432.00	\$8,000.00	\$1,568.00	24.38%
Federal Funds	\$27,959.00	\$29,627.90	\$1,668.90	5.97%
Natural Resources	\$255,427.30	\$284,335.50	\$28,908.20	11.32%
General Funds	\$54,940.00	\$51,494.50	-\$3,445.50	-6.27%
Other State Funds	\$182,095.70	\$163,635.40	-\$18,460.30	-10.14%
Federal Funds	\$18,391.60	\$69,205.60	\$50,814.00	276.29%
Dept. of Financial and Professional Reg.	\$80,514.00	\$87,685.20	\$7,171.20	8.91%
General Funds	\$0.00	\$0.00	\$0.00	#DIV/0!
Other State Funds	\$80,514.00	\$87,685.20	\$7,171.20	8.91%
Federal Funds	\$0.00	\$0.00	\$0.00	#DIV/0!

FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Departments (cont.)				
CHIP	\$14,630.50	\$14,630.50	\$0.00	0.00%
General Funds	\$14,630.50	\$14,630.50	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Healthcare & Family Services	\$17,473,351.70	\$17,830,694.40	\$357,342.70	2.05%
General Funds	\$6,808,585.70	\$6,970,586.00	\$162,000.30	2.38%
Other State Funds	\$10,464,766.00	\$10,660,108.40	\$195,342.40	1.87%
Federal Funds	\$200,000.00	\$200,000.00	\$0.00	0.00%
Public Health	\$446,294.20	\$445,309.10	-\$985.10	-0.22%
General Funds	\$100,123.70	\$97,403.90	-\$2,719.80	-2.72%
Other State Funds	\$102,815.90	\$99,862.60	-\$2,953.30	-2.87%
Federal Funds	\$243,354.60	\$248,042.60	\$4,688.00	1.93%
Revenue	\$1,395,817.50	\$1,212,598.10	-\$183,219.40	-13.13%
General Funds	\$142,504.10	\$136,558.80	-\$5,945.30	-4.17%
Other State Funds	\$908,263.40	\$996,312.30	\$88,048.90	9.69%
Federal Funds	\$345,050.00	\$79,727.00	-\$265,323.00	-76.89%
State Police	\$538,632.50	\$400,570.00	-\$138,062.50	-25.63%
General Funds	\$287,365.80	\$273,294.10	-\$14,071.70	-4.90%
Other State Funds	\$211,266.70	\$107,025.90	-\$104,240.80	-49.34%
Federal Funds	\$40,000.00	\$20,250.00	-\$19,750.00	-49.38%
Transportation	\$2,490,015.60	\$2,552,573.50	\$62,557.90	2.51%
General Funds	\$33,141.60	\$33,128.40	-\$13.20	-0.04%
Other State Funds	\$2,452,568.80	\$2,515,031.30	\$62,462.50	2.55%
Federal Funds	\$4,305.20	\$4,413.80	\$108.60	2.52%
Veteran's Affairs	\$116,333.30	\$119,259.10	\$2,925.80	2.52%
General Funds	\$59,028.70	\$63,232.40	\$4,203.70	7.12%
Other State Funds	\$55,664.00	\$54,386.10	-\$1,277.90	-2.30%
Federal Funds	\$1,640.60	\$1,640.60	\$0.00	0.00%
Departments total	\$34,715,143.60	\$34,766,305.90	\$51,162.30	0.15%
General Funds	\$12,488,827.70	\$12,493,596.80	\$4,769.10	0.04%
Other State Funds	\$17,142,236.70	\$17,416,222.50	\$273,985.80	1.60%
Federal Funds	\$5,084,079.20	\$4,856,486.60	-\$227,592.60	-4.48%
Other Agencies				
Arts Council	\$10,931.50	\$10,971.90	\$40.40	0.37%
General Funds	\$8,569.90	\$8,471.90	-\$98.00	-1.14%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$2,361.60	\$2,500.00	\$138.40	5.86%
Office of Management & Budget	\$322,326.40	\$338,204.60	\$15,878.20	4.93%
General Funds	\$2,445.40	\$2,323.10	-\$122.30	-5.00%
Other State Funds	\$319,881.00	\$335,881.50	\$16,000.50	5.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Executive Ethics Commission	\$1,334.20	\$8,271.20	\$6,937.00	519.94%
General Funds	\$1,334.20	\$8,271.20	\$6,937.00	519.94%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Off. Of Executive Inspector General	\$6,931.30	\$6,931.30	\$0.00	0.00%
General Funds	\$6,931.30	\$6,931.30	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%

FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Other Agencies (cont.)				
Capital Development Board Ops	\$14,431.20	\$15,476.50	\$1,045.30	7.24%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$14,431.20	\$15,476.50	\$1,045.30	7.24%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Civil Service Commission	\$388.70	\$369.20	-\$19.50	-5.02%
General Funds	\$388.70	\$369.20	-\$19.50	-5.02%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Council on Developmental Disabilities	\$4,473.60	\$4,599.00	\$125.40	2.80%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$4,473.60	\$4,599.00	\$125.40	2.80%
Criminal Justice Information Authority	\$130,070.90	\$121,981.70	-\$8,089.20	-6.22%
General Funds	\$2,837.90	\$2,728.50	-\$109.40	-3.85%
Other State Funds	\$11,833.00	\$11,853.20	\$20.20	0.17%
Federal Funds	\$115,400.00	\$107,400.00	-\$8,000.00	-6.93%
Deaf and Hard of Hearing Commission	\$808.80	\$791.00	-\$17.80	-2.20%
General Funds	\$673.80	\$641.00	-\$32.80	-4.87%
Other State Funds	\$135.00	\$150.00	\$15.00	11.11%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Dry. Environ. Response Tr. Fd. Coun.	\$5,360.00	\$5,360.00	\$0.00	0.00%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$5,360.00	\$5,360.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
East St. Louis Financial Advisory Authority	\$120.00	\$228.00	\$108.00	90.00%
General Funds	\$120.00	\$228.00	\$108.00	90.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Environmental Protection Agency	\$318,568.60	\$279,191.30	-\$39,377.30	-12.36%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$234,858.20	\$209,653.70	-\$25,204.50	-10.73%
Federal Funds	\$83,710.40	\$69,537.60	-\$14,172.80	-16.93%
Gaming Board	\$128,315.60	\$137,359.40	\$9,043.80	7.05%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$128,315.60	\$137,359.40	\$9,043.80	7.05%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Guardian Advocacy Commission	\$9,061.30	\$8,617.30	-\$444.00	-4.90%
General Funds	\$8,873.30	\$8,429.60	-\$443.70	-5.00%
Other State Funds	\$188.00	\$187.70	-\$0.30	-0.16%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Historic Preservation Agency	\$29,567.80	\$27,660.90	-\$1,906.90	-6.45%
General Funds	\$12,888.30	\$12,264.50	-\$623.80	-4.84%
Other State Funds	\$16,679.50	\$15,396.40	-\$1,283.10	-7.69%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Illinois Commerce Commission	\$135,138.00	\$119,104.50	-\$16,033.50	-11.86%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$135,138.00	\$119,104.50	-\$16,033.50	-11.86%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Illinois Emergency Management Agency	\$589,497.40	\$594,803.70	\$5,306.30	0.90%
General Funds	\$4,245.40	\$4,062.70	-\$182.70	-4.30%
Other State Funds	\$30,611.00	\$30,300.00	-\$311.00	-1.02%
Federal Funds	\$554,641.00	\$560,441.00	\$5,800.00	1.05%
Illinois Labor Relations Board	\$1,544.50	\$1,467.30	-\$77.20	-5.00%
General Funds	\$1,544.50	\$1,467.30	-\$77.20	-5.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%

FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Other Agencies (cont.)				
IL Law Enforcement Training	\$13,918.20	\$14,017.60	\$99.40	0.71%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$13,918.20	\$14,017.60	\$99.40	0.71%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
IL Workers Comp. Comm.	\$24,029.00	\$24,286.70	\$257.70	1.07%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$24,029.00	\$24,286.70	\$257.70	1.07%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Insurance	\$39,270.00	\$40,137.40	\$867.40	0.00%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$37,779.00	\$37,864.80	\$85.80	0.00%
Federal Funds	\$1,491.00	\$2,272.60	\$781.60	0.00%
Metropolitan Pier and Exposition Auth.	\$170,592.40	\$177,599.60	\$7,007.20	4.11%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$170,592.40	\$177,599.60	\$7,007.20	4.11%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Prisoner Review Board	\$1,468.80	\$1,432.20	-\$36.60	-2.49%
General Funds	\$1,297.00	\$1,232.20	-\$64.80	-5.00%
Other State Funds	\$171.80	\$200.00	\$28.20	16.41%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Procurement Policy Board	\$289.10	\$586.00	\$296.90	102.70%
General Funds	\$289.10	\$586.00	\$296.90	102.70%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Property Tax Appeal Board	\$2,790.90	\$2,800.10	\$9.20	0.33%
General Funds	\$0.00	\$0.00	\$0.00	#DIV/0!
Other State Funds	\$2,790.90	\$2,800.10	\$9.20	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Racing Board	\$9,021.40	\$9,232.50	\$211.10	2.34%
General Funds	\$0.00	\$0.00	\$0.00	#DIV/0!
Other State Funds	\$9,021.40	\$9,232.50	\$211.10	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Southwestern Illinois Development Auth.	\$3,309.30	\$2,512.00	-\$797.30	-24.09%
General Funds	\$3,309.30	\$2,512.00	-\$797.30	-24.09%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Sports Facilities Authority	\$37,512.70	\$42,000.00	\$4,487.30	11.96%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$37,512.70	\$42,000.00	\$4,487.30	11.96%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Employees' Retirement System	\$130.80	\$124.30	-\$6.50	-4.97%
General Funds	\$130.80	\$124.30	-\$6.50	-4.97%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Illinois Finance Authority	\$0.00	\$0.00	\$0.00	0.00%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Police Merit Board	\$1,010.20	\$982.40	-\$27.80	-2.75%
General Funds	\$593.30	\$982.40	\$389.10	65.58%
Other State Funds	\$416.90	\$0.00	-\$416.90	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Fire Marshall	\$30,692.90	\$26,262.00	-\$4,430.90	-14.44%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$28,905.40	\$24,475.00	-\$4,430.40	-15.33%
Federal Funds	\$1,787.50	\$1,787.00	-\$0.50	-0.03%

FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Other Agencies (cont.)				
Upper IL River Valley Development	\$290.00	\$1,570.00	\$1,280.00	441.38%
General Funds	\$290.00	\$1,570.00	\$1,280.00	441.38%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Violence Prevention Authority	\$3,802.90	\$3,778.10	-\$24.80	-0.65%
General Funds	\$1,721.80	\$1,720.00	-\$1.80	-0.10%
Other State Funds	\$2,081.10	\$2,058.10	-\$23.00	-1.11%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Illinois Power Agency	\$5,100.00	\$5,102.50	\$2.50	0.05%
General Funds	\$0.00	\$0.00	\$0.00	#DIV/0!
Other State Funds	\$5,100.00	\$5,102.50	\$2.50	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Other Agencies Total	\$2,052,098.40	\$2,033,812.20	-\$18,286.20	0.00%
General Funds	\$58,484.00	\$64,915.20	\$6,431.20	0.00%
Other State Funds	\$1,229,749.30	\$1,220,359.80	-\$9,389.50	0.00%
Federal Funds	\$763,865.10	\$748,537.20	-\$15,327.90	0.00%
Judicial Agencies				
Supreme Court	\$285,791.30	\$286,429.40	\$638.10	0.22%
General Funds	\$269,839.80	\$269,839.80	\$0.00	0.00%
Other State Funds	\$15,951.50	\$16,589.60	\$638.10	4.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Supreme Court Historic Preservation Comm	\$10,000.00	\$10,000.00	\$0.00	0.00%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$10,000.00	\$10,000.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Judges' Retirement System	\$0.00	\$0.00	\$0.00	0.00%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Judicial Inquiry Board	\$713.50	\$713.50	\$0.00	0.00%
General Funds	\$713.50	\$713.50	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Appellate Defender	\$25,039.20	\$26,243.40	\$1,204.20	4.81%
General Funds	\$21,599.00	\$21,599.00	\$0.00	0.00%
Other State Funds	\$3,230.20	\$4,434.40	\$1,204.20	37.28%
Federal Funds	\$210.00	\$210.00	\$0.00	0.00%
State's Atty Appellate Prosecutor	\$18,186.10	\$17,060.20	-\$1,125.90	-6.19%
General Funds	\$10,447.60	\$9,197.90	-\$1,249.70	-11.96%
Other State Funds	\$5,738.50	\$5,662.30	-\$76.20	-1.33%
Federal Funds	\$2,000.00	\$2,200.00	\$200.00	10.00%
Court Of Claims	\$63,784.30	\$52,530.70	-\$11,253.60	-17.64%
General Funds	\$45,205.80	\$31,075.00	-\$14,130.80	-31.26%
Other State Funds	\$7,049.30	\$6,611.70	-\$437.60	-6.21%
Federal Funds	\$11,529.20	\$14,844.00	\$3,314.80	28.75%
Judicial Agencies Total	\$403,514.40	\$392,977.20	-\$10,537.20	-2.61%
General Funds	\$347,805.70	\$332,425.20	-\$15,380.50	-4.42%
Other State Funds	\$41,969.50	\$43,298.00	\$1,328.50	3.17%
Federal Funds	\$13,739.20	\$17,254.00	\$3,514.80	25.58%

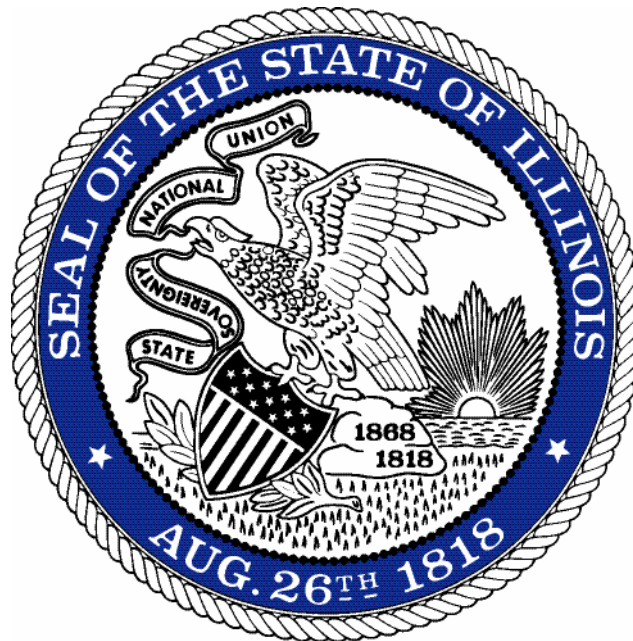
FY 2011 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Legislative Agencies				
General Assembly	\$50,520.80	\$52,520.80	\$2,000.00	3.96%
General Funds	\$50,020.80	\$52,020.80	\$2,000.00	4.00%
Other State Funds	\$500.00	\$500.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Office of the Auditor General	\$29,146.10	\$26,838.80	-\$2,307.30	-7.92%
General Funds	\$6,807.00	\$6,807.00	\$0.00	0.00%
Other State Funds	\$22,339.10	\$20,031.80	-\$2,307.30	-10.33%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
COGFA	\$6,932.90	\$6,932.90	\$0.00	0.00%
General Funds	\$6,932.90	\$6,932.90	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Legislative Information System	\$5,166.70	\$6,766.70	\$1,600.00	30.97%
General Funds	\$5,166.70	\$5,166.70	\$0.00	0.00%
Other State Funds	\$0.00	\$1,600.00	\$1,600.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Legislative Audit Commission	\$233.50	\$233.50	\$0.00	0.00%
General Funds	\$233.50	\$233.50	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Legislative Printing Unit	\$2,160.00	\$2,160.00	\$0.00	0.00%
General Funds	\$2,160.00	\$2,160.00	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Legislative Research Unit	\$2,931.00	\$2,931.00	\$0.00	0.00%
General Funds	\$2,931.00	\$2,931.00	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Legislative Reference Bureau	\$2,489.40	\$2,489.40	\$0.00	0.00%
General Funds	\$2,489.40	\$2,489.40	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Legislative Ethics Commission	\$312.50	\$312.50	\$0.00	0.00%
General Funds	\$312.50	\$312.50	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
GA Retirement System	\$0.00	\$0.00	\$0.00	0.00%
General Funds	\$0.00	\$0.00	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Architect of the Capitol	\$1,489.50	\$1,669.50	\$180.00	12.08%
General Funds	\$1,489.50	\$1,669.50	\$180.00	12.08%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Joint Committee on Admin. Rules	\$1,040.70	\$1,040.70	\$0.00	0.00%
General Funds	\$1,040.70	\$1,040.70	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Legislative Agencies Total	\$102,423.10	\$103,895.80	\$1,472.70	1.44%
General Funds	\$79,584.00	\$81,764.00	\$2,180.00	2.74%
Other State Funds	\$22,839.10	\$22,131.80	-\$707.30	-3.10%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%

FY 2011 APPROPRIATIONS BY AGENCY				
Agency \$ (Thousands)	FY 10 Enacted	FY 11 Final	\$ Change FY 10 to FY 11	% Change FY 10 to FY 11
Constitutional Officers & Elections				
Office of the Governor	\$6,485.80	\$6,485.80	\$0.00	0.00%
General Funds	\$6,385.80	\$6,385.80	\$0.00	0.00%
Other State Funds	\$100.00	\$100.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Office of the Lt Governor	\$112.90	\$112.90	\$0.00	0.00%
General Funds	\$112.90	\$112.90	\$0.00	0.00%
Other State Funds	\$0.00	\$0.00	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Attorney General	\$76,852.20	\$76,898.60	\$46.40	0.06%
General Funds	\$32,593.20	\$32,593.20	\$0.00	0.00%
Other State Funds	\$41,509.00	\$41,555.40	\$46.40	0.11%
Federal Funds	\$2,750.00	\$2,750.00	\$0.00	0.00%
Office of the Secretary of State	\$395,903.00	\$398,187.20	\$2,284.20	0.58%
General Funds	\$260,276.60	\$260,276.60	\$0.00	0.00%
Other State Funds	\$127,926.40	\$130,210.60	\$2,284.20	1.79%
Federal Funds	\$7,700.00	\$7,700.00	\$0.00	0.00%
Office of the State Comptroller	\$76,093.30	\$75,393.30	-\$700.00	-0.92%
General Funds	\$74,843.00	\$74,843.00	\$0.00	0.00%
Other State Funds	\$1,250.30	\$550.30	-\$700.00	-55.99%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Officer's Salary	\$32,829.10	\$35,199.10	\$2,370.00	7.22%
General Funds	\$31,948.00	\$34,318.00	\$2,370.00	7.42%
Other State Funds	\$881.10	\$881.10	\$0.00	0.00%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
Office of the Treasurer	\$1,742,632.50	\$1,735,497.70	-\$7,134.80	-0.41%
General Funds	\$16,917.70	\$16,917.70	\$0.00	0.00%
Other State Funds	\$1,725,714.80	\$1,718,580.00	-\$7,134.80	-0.41%
Federal Funds	\$0.00	\$0.00	\$0.00	0.00%
State Board of Elections	\$43,350.30	\$38,821.30	-\$4,529.00	-10.45%
General Funds	\$12,350.30	\$13,521.30	\$1,171.00	9.48%
Other State Funds	\$29,500.00	\$25,300.00	-\$4,200.00	0.00%
Federal Funds	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
Elected Officials & Elections Total	\$2,374,259.10	\$2,366,595.90	-\$7,663.20	-0.32%
General Funds	\$436,308.60	\$438,968.50	\$2,659.90	0.61%
Other State Funds	\$1,926,881.60	\$1,917,177.40	-\$9,704.20	-0.50%
Federal Funds	\$11,950.00	\$10,450.00	-\$1,500.00	-12.55%
Pension Obligation Note				
Governor Discretionary Human Services	\$2,230,000.00	\$2,230,000.00	\$2,230,000.00	0.00%
Governor Discretionary Operational	\$1,236,000.00	\$1,236,000.00	\$1,236,000.00	0.00%
Pension Obligation Note Total	\$3,466,000.00	\$3,466,000.00	\$3,466,000.00	0.00%
Totals				
Totals	\$56,859,632.60	\$56,922,140.80	\$62,508.20	0.11%
General Funds	\$26,335,093.70	\$26,014,173.40	-\$320,920.30	-1.22%
Other State Funds	\$20,567,055.70	\$20,713,746.20	\$146,690.50	0.71%
Federal Funds	\$9,957,483.20	\$10,194,221.20	\$236,738.00	2.38%

FY 2011 BUDGET IMPLEMENTATION BILL

- SB 3662 – Budget Implementation Bill



BUDGET IMPLEMENTATION BILL

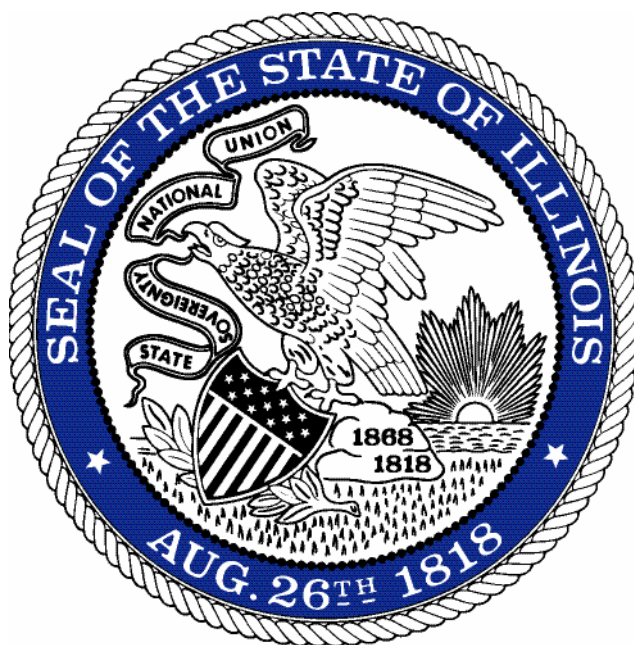
Key Contents of Budget Implementation Bill SB 3662

Governor's Allocations.	Authorizes the Governor to make allocations from the large lump sum appropriations to the various state agencies for FY 11. This is the same language as was done last year.
Architect Board.	The Board of the Office of the Architect of the Capital is a 4-member board, consisting of the Clerk and Assistant Clerk of the House, and the Secretary and Assistant Secretary of the Senate. This change would allow the Architect of the Capital to cast a tie-breaking vote, if required.
Transfer to the U of I Hospital Services Fund.	Increase the annual transfer from GRF to the University of Illinois Hospital Services Fund from \$30M to \$45M. Annual transfers are typically \$45 million, but ARRA funding last year decreased the state's required contribution for this purpose. These funds are used to reimburse the U of I hospital practitioners.
Transfers to the Professional Services Fund.	Transfers from GRF and various state funds to the Professional Services Fund. Centralizes all funding needed centralized administrative services performed by Central Management Services.
Transfers to the Workers' Compensation Revolving Fund.	Transfers from GRF and various state funds to the Workers' Compensation Revolving Fund. Needed to support CMS workers' compensation services, which are not billed to agency appropriations.
SoS Real ID program fund sweeps.	Same as FY 08 through FY 10. Fund sweeps are authorized from 7 funds used by the Secretary of State to place \$7.8 million into the Secretary of State Identification Security and Theft Prevention Fund.
Road Fund refunds.	Allow the Secretary of State to use the Road Fund to pay refunds to people that overpaid Motor Fuel tax.
Mental Health Fund spending for permanent improvements.	Allow DHS to spend from the Mental Health Fund for permanent improvements at its state-operated facilities.
Transfer to the Digital Divide Elimination Fund.	Transfers \$5.0 million from GRF to the Digital Divide Elimination Fund. This revenue source required so DCEO can award grants from the fund, as provided in the FY 11 budget.
Transfer to the Tobacco Settlement Recovery Fund.	Allows up to \$80 million in short-term cash transfers from GRF to the Tobacco Settlement Recovery Fund. Monies transferred from GRF are re-transferred from TSRF before the end of the fiscal year.
Transfer to the Presidential Library and Museum Operating Fund.	Transfers \$6.675 million from GRF to the Abraham Lincoln Presidential Library and Museum Operating Fund. GRF transfer in is a major revenue source for the ALPLM fund.
Transfer to the Violence Prevention Fund.	Transfers \$1.4M from GRF to the Violence Prevention Fund. Revenue source required so IVPA can award grants from the fund, as provided in the FY 11 budget.
Transfer to the Heartsaver AED Fund.	Transfers \$100,000 from GRF to the Heartsaver AED Fund. Revenue source required so DPH can award grants from the fund, as provided in the FY 11 budget.
Transfer to the Communications Revolving Fund.	Transfer \$5.0M from GRF to the Communications Revolving Fund. Revenue source required so CMS can fully fund the Illinois Century Network, as provided in the FY 11 budget.
Transfer to the Illinois Capital Revolving Loan Fund.	Transfer \$3.0M from GRF to the Illinois Capital Revolving Loan Fund.

Transfer to the DCFS Children's Services Fund.	Transfers up to \$17.0M from GRF to the DCFS Children's Services Fund. DCFS expects to generate an additional \$17 million in federal Medicaid match through improved claiming of existing spending. The Medicaid match is deposited into GRF. This transfer mechanism allows for the additional revenue generated by DCFS, up to the expected \$17 million, to be transferred to a dedicated DCFS fund to support its operations.
Digital Divide Fund transfers.	Tranfers \$1 million from the Digital Divide Fund to the Workforce, Technology, and Economic Development Fund and \$1 million from the Digital Divide Fund to the Public Utilities Fund. This reflects an agreement reached between the Gov's Office, ICC and DCEO.
Transfer to the University of Illinois Income Fund.	Transfers \$15.8M from GRF to the University of Illinois Income Fund, in equal quarterly installments. Maintains same transfer amount as provided in FY 09 and FY 10 for the U of I to operate the State Scientific Surveys transferred from DNR in FY 09. The former DNR programs are now part of the U of I's Institute of Natural Resource Sustainability.
HFS transferability between Medicaid lines.	Allows HFS to reapportion up to 4% of its Medical Assistance appropriations within the same fund.
Education general funds transferability.	Allow ISBE, in consultation with the Comptroller, to transfer General State Aid appropriations between the Common School Fund and Education Assistance Fund. Also allow ISBE, with approval from GOMB and in consultation with the Comptroller, to transfer appropriations for mandatory categoricals from GRF to the Education Assistance Fund.
Small vouchers' interest payments.	Interest penalties amounting to \$50 or more (instead of any amount) shall be paid automatically, but for interest of at least \$5 but less than \$50, the vendor must initiate a written request for the interest penalty when the interest is due and payable. CMS and the Comptroller must jointly develop rules establishing the conditions under which interest of less than \$5 may be claimed and paid. HA #3: amounts payable under \$50 will accumulate until \$50 is reached, and then payment is made. All amounts due at the end of the year are payable at that time.
Income tax refund funds.	Set income tax refund fund percentages at 8.75% for personal income taxes and 17.5% corporate income taxes, for deposit into the Income Tax Refund Fund.
Extend the transfer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund.	Extend through 6/30/2011 the \$30M annual transfer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund. This fund transfer provides the majority of revenues used to operate the federally mandated vehicle inspection program. Federal highway funding may be at risk if the state does not continue the vehicle inspection program.
GSA pro-ration.	Modify the formula for pro-rating General State Aid payments if ISBE's appropriations are insufficient to pay the full amounts.
Medicaid rates.	Freeze Medicaid nursing home reimbursement rates -- affects both geriatric facilities (HFS) and LTC-DD (DHS). Avoids inflationary increases that would automatically occur.
CLEAR-WIN administrative costs.	Allows the CLEAR-WIN grant and loan fund to be able to to reimburse applicants for associated and reasonable administrative expenses.

<p>Delay Implementation of PA 95-0950 for one year.</p>	<p>PA 95-0950 (HB 5088) amended the State Finance Act so that beginning in FY 2011, money in the State Pension fund shall be used for funding of unfunded liabilities of the 5 state-funded retirement systems in addition to, and not in lieu of, any state contributions required under the Illinois Pension Code. For FY 2011 and each fiscal year thereafter, any money that is deposited into the State Pensions Fund from the Unclaimed Property Trust Fund, the State Treasurer shall apportion the deposited amount to the designated retirement systems to reduce their actuarial reserve deficiencies. Currently, the State Pension Fund is used for contributions to the State Universities Retirement System. By delaying PA 95-0950 for one year, the money in the State Pension Fund will be appropriated to the State Universities Retirement System only.</p>
<p>Create new fund for the Court of Claims for the receipt of federal funds.</p>	<p>Creates the Court of Claims Federal Recovery Crime Victims Compensation Fund to receive deposits of federal grant money provided by the U.S. Department of Justice to the Illinois Court of Claims for payment of claims pursuant to the Crime Victims Compensation Act (740 ILCS 45, et seq.). The U.S. Department of Justice recently informed the Court that they need to set up a special fund in the Treasury specifically for these transactions related to the federal recovery.</p>

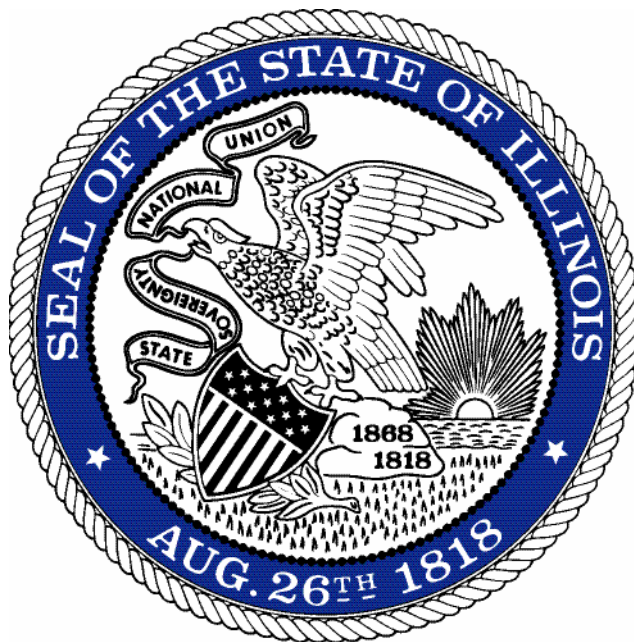
Emergency Budget Act



The Illinois General Assembly passed SB 3660 (P.A 96-0958) on May 27, 2010. This bill gives Governor Pat Quinn significant authority to manage the FY 2011 Budget to deal with the State's fiscal crisis. The following points outline the key provisions of the Emergency Budget Act.

- Authorizes the Governor to require reserves in all State agencies for up to 30% of outstanding vouchers as of June 30, 2010, or approximately \$2,000 million.
- Reserves cannot be spent unless released by the Governor or upon passage of new revenue sources in amount greater than released reserves.
- Allows the Governor to unilaterally borrow other State funds under the following condition.
 - Individual fund cannot be reduced below its next 12 month appropriations/expenditures.
 - All funds, taken together, cannot be reduced below the next 12 months total debt service for all outstanding long and short term debt.
 - Funds will be compensated at rate set by the Treasurer.
 - Funds can be borrowed for no longer than 18 months.
 - Irrevocable and continuing appropriation to repay funds from General Revenue Fund.
- Extends the lapse period spending to December 31, 2010, which permits payment of FY 2010 liabilities incurred by June 30, 2010 against any remaining appropriation authority of that year.
- Mandates a three year budget forecast from the Commission on Government Forecasting and Accountability, beginning with FY 2012.
- Requires the review and re-bid of all major contracts.
- Creates a Management by Objective requirement with the following provisions:
 - All State agencies/programs must create priorities and objectives needed to meet those priorities.
 - Agencies/programs that do not meet priorities or objectives can have their appropriations cut in Mid-year or altogether eliminated.
- Requires General Assembly members to take furlough days, reduce per diem amounts and eliminate cost of living salary increases.

Governor's Actions



Governor's Actions



OFFICE OF THE GOVERNOR
207 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706

PAT QUINN
GOVERNOR

July 1, 2010

To the Honorable Members of the
Illinois House of Representatives,
96th General Assembly

House Bill 859 appropriates money for the operation of state government for fiscal year 2011. As we are all aware, this upcoming fiscal year promises to present the greatest fiscal challenges our State has ever confronted. Never before have our needs been so great and our resources so limited. As Governor, I am committed to guiding the citizens of our State through this unprecedented challenge.

Implementing the fiscal year 2011 budget requires that difficult decisions be made. Simply stated, our State does not have sufficient resources to meet its needs. Spending continues to outpace available revenues and unpaid bills continue to mount. All of us, Democrats and Republicans alike, must work together to make the tough choices that confront the State of Illinois.

I did not create this budget crisis, but I am committed to solving it. Since presenting my budget on March 10, I have impressed upon the members of the General Assembly the need to implement the Five Pillars of Recovery: (1) creating jobs, (2) continued federal assistance, (3) cutting costs, (4) strategic borrowing, and (5) increased revenue. To resolve this budget crisis, each of these tools must be utilized.

Through *Illinois Jobs Now!*, I have created jobs throughout the State. My Administration also continues to work with the federal government to maximize federal assistance. With my reductions today, and the additional efficiency measures my Administration has undertaken, I have already cut more from the state budget than any Governor in the history of our State. But relying on three of the five pillars is not enough. Without strategic borrowing and increased revenue, we will not resolve this crisis. We must pursue all five pillars to ensure that the State can restore its fiscal health.

Therefore, pursuant to Article IV, Section 9(d) of the Illinois Constitution of 1970, I hereby return House Bill 859, entitled "AN ACT making appropriations" with reduction and item vetoes in appropriations totaling \$155,166,630.

Item Veto

I hereby veto the appropriation item listed below:

Article	Section	Page	Line(s)	Amount Enacted
19	10	144	5	15,670,600

Reductions

I hereby reduce the following appropriation items and approve each item in the amount set forth in the "Reduced Amount" column below:

Article	Section	Page	Line(s)	Amount Enacted	Reduced Amount
4	5	19	17	11,852,700	10,421,600
4	10	20	1	411,800	374,000
15	5	128	3	3,471,500	2,925,200
15	6	128	9	591,200	256,200
19	5	143	11	60,151,500	24,549,400
21	8	158	14	14,067,000	5,576,000
21	8	158	17	5,700,000	2,680,000
25	5	191	7	33,600	30,600
32	5	234	10	2,644,400	2,144,400
43	5	326	4	5,277,000	5,067,600
48	5	362	22	1,949,800	1,827,300
56	6	401	1	5,931,500	4,641,600

58	5	408	11	6,466,700	5,333,500
59	5	409	21	107,431,100	100,731,300
60	5	410	10	50,566,500	47,413,000
61	5	411	1	59,919,600	56,182,700
62	5	411	12	42,112,000	39,485,600
63	5	412	4	233,567,000	219,563,500
64	5	412	17	743,419,700	697,057,200
67	5	419	20	2,078,500	1,874,600
72	5	456	2	563,600	498,800
74	5	458	1	28,324,400	26,558,000
84	5	461	8	228,000	116,400
88	5	462	12	85,096,430	79,789,500
92	5	463	18	43,401,900	40,695,200
96	5	465	2	124,300	92,500

In addition to these specific reductions, I hereby approve all other appropriations in House Bill 859.

Sincerely,


 PAT QUINN
 Governor

Fiscal Year 2011 Budget

Spending Reductions Executive Order

Governor Quinn's Executive Order 10 (2010) requires ambitious and unprecedented cuts in state government spending. The Executive Order imposes unparalleled standards of discipline, transparency and accountability.

Reducing the Cost to Taxpayers

- Governor Quinn's Executive Order requires state agencies to make major spending cuts in operations, including:
 - Travel
 - Vehicles
 - Printing
 - Telecommunications
 - Overtime pay
 - Leasing of office space
 - Energy
 - Contractual spending
 - Subscriptions
 - Memberships
- The Governor's Executive Order includes several initiatives to increase government efficiency, such as:
 - Reductions in group insurance costs
 - Auditing all benefit programs
 - Managed Care for Medicaid
 - Sale of surplus equipment and property
 - Conservation and energy efficiency
 - Encouraging employee cost savings suggestions

Increasing Accountability and Transparency

- Accountability.illinois.gov continues to serve as taxpayer's window into government spending. Data will be broken down by category to illustrate state agencies' progress in realizing spending reductions will be updated regularly.
- The Governor's Office of Management and Budget has enhanced authority to enforce these reductions.



EXECUTIVE ORDER

10-10

EXECUTIVE ORDER REQUIRING ADDITIONAL SPENDING REDUCTIONS

WHEREAS, the State of Illinois faces an unprecedented fiscal crisis that requires every State employee, at every level, to take every possible measure to reduce spending;

WHEREAS, although the magnitude of the State's current financial shortfall is so great that it cannot be remedied solely by budgetary cuts, every reduction in State spending and every new source of State income represents another step toward fiscal stability;

WHEREAS, like many families and businesses throughout Illinois, this Administration has responded to this historic recession both by making significant cuts in spending and by continuing to seek new ways to save money and increase efficiency;

WHEREAS, the people of Illinois deserve transparent and accurate information about the cost-cutting measures implemented by their government, so that they can hold every elected official and government employee individually and collectively accountable for those cuts and efficiencies; and

WHEREAS, budgetary benchmarks, reporting and enforcement are critically important to ensuring that we reduce costs and limit spending;

THEREFORE, I, Pat Quinn, Governor of Illinois, pursuant to the authority vested in me by Article V of the Constitution of the State of Illinois, hereby order as follows:

I. SALES OF SURPLUS STATE PROPERTY

The Department of Central Management Services [hereinafter "CMS"], at the direction of the Governor's Office of Management and Budget [hereinafter "GOMB"], shall identify surplus personal property owned by the State of Illinois, including, but not limited to, such items as: computer and telephone equipment, furniture and other office equipment, vehicles, commercial-grade kitchen appliances and decorative items. These surplus items shall be sold via auction, either on-line or in person, in strict accordance with all applicable laws, rules, and regulations. These sales will supplement the current CMS auctions of surplus items through the State Surplus Warehouse. All agency warehouses shall be supervised by CMS to implement this requirement.

GOMB and CMS shall review all vacant or unused real estate owned by the State, based on the statutorily required property report prepared by CMS. Following that review, GOMB and CMS shall develop and implement a comprehensive real estate strategy that identifies opportunities to use or repurpose vacant properties more efficiently and designates State properties to be sold at fair market value.

II. REDUCTIONS IN LEASING COSTS

CMS shall continue to reduce costs through its program of renegotiating State leases and consolidating office space at least through the end of Fiscal Year 2011.

GOMB and CMS shall develop and implement a joint plan to further reduce expenditures on office space. This plan will require facilities consolidations, housing multiple agencies at a single location wherever possible. Additionally, State offices shall be relocated from rented space to State-owned facilities wherever possible. Finally, to further reduce the need for leased space, agencies shall require employees to share office space wherever possible, especially part-time employees and those employees who are offsite during some or all of the workday.

III. ENERGY EFFICIENCY AND CONSERVATION

All State employees shall reduce energy consumption and adopt all relevant waste prevention and energy conservation practices. These efforts shall include increased efforts to meet and exceed the conservation and sustainability goals set out in Executive Order 11 (2009). State facilities managers and employees under their direction shall assign high priority to inspection and maintenance of all heating, air conditioning, ventilation, electrical and plumbing systems and equipment to ensure energy-efficient operation. CMS, in collaboration with the Capital Development Board and the Department of Commerce and Economic Opportunity shall continue to employ all applicable State and federal incentives, State capital funds, and federal American Recovery and Reinvestment Act awards to implement cost-effective energy efficiency upgrades to State-owned and leased facilities.

IV. TRAVEL RESTRICTIONS AND REDUCTIONS IN VEHICLE COSTS

All agencies shall reduce and restrict travel-related expenditures. In addition to strict adherence to guidelines set forth in the Governor's Travel Control Board manual, agencies shall further reduce travel expenditures in every way possible. Reduction efforts shall include, but are not limited to, the following:

Pre-Approval and Post Hoc Review

All employees must receive express pre-approval for any reimbursed travel from the head of the agency in which they are employed, or from the designee of the agency head. All agencies must conduct post-hoc review of all travel vouchers to identify and eliminate excessive or unnecessary requests for reimbursement.

In-State Travel

All agencies shall make every effort to limit the number of staff who travel and seek reimbursement. To the extent feasible, agencies shall reduce travel reimbursement costs by requiring employees to use State-owned vehicles, to carpool in State-owned vehicles, or to take public transportation whenever possible. Agencies also shall use teleconferencing and videoconferencing in place of employee travel whenever possible.

Per Diem

Agencies shall report on the feasibility of reducing *per diem* reimbursement amounts for their employees within 30 days of the effective date of this Executive Order.

Out-of-State Travel

Agencies shall deny reimbursement for all out-of-State travel, except when that travel is deemed essential or in case of emergency. Designation of essential or emergency travel shall be subject to final approval by GOMB.

Motor Vehicles

Agencies shall reduce expenditures associated with the operation of motor vehicles. This effort shall include, but is not limited to:

- eliminating all non-essential vehicle usage;
- restricting use of personally assigned vehicles by State employees;
- reducing fuel and maintenance costs by phasing out high-mileage, obsolete vehicles;
- reducing mileage reimbursement rates where possible.

V. TELECOMMUNICATIONS AND INFORMATION TECHNOLOGY SPENDING REDUCTIONS

Agencies shall reduce telecommunications and information technology expenditures through initiatives that include, but are not limited to, the following:

Telecommunications

Agencies shall terminate any unused or unnecessary land-based telephone lines, with the goal of reducing landline-related expenditures by 20% of current spending.

Agencies shall immediately inventory all mobile telecommunications devices assigned to employee use, including, but not limited to: mobile and cellular phones, Blackberries and other personal digital assistants (PDAs), and pagers. Assignment of mobile telecommunications devices shall be limited to those employees whose duties make those devices essential, and agencies shall limit the services included in each mobile telecommunications contract, with the goal of cutting costs for mobile telecommunication devices by 20%.

Wherever feasible, agencies shall increase use of Voice Over Internet Protocol (VOIP) as an alternative to telephone and fax communication.

Information Technology

Agencies shall limit information technology expenditures by means that include, but are not limited to:

- auditing software license use and reducing costs wherever possible;
- using reduced-cost procurement methods, especially invitations for bid (IFBs);
- increasing the use of cloud computing (e.g., data storage, web services, email, application hosting), where appropriate.

VI. CANCELLATION OF UNNECESSARY MEMBERSHIPS AND SUBSCRIPTIONS

All agencies shall immediately cancel all subscriptions to periodicals, publications, information services, and all memberships in dues-based organizations, except those that are essential to core agency operations. GOMB shall make the ultimate determination of whether any subscription or membership is essential to core agency operations.

VII. REDUCTIONS IN PRINTING COSTS

In Fiscal Year 2011, agencies shall reduce printing expenditures by at least 25% compared with Fiscal Year 2010 levels.

VIII. REDUCTIONS IN PERSONNEL COSTS AND OVERTIME

All agencies shall implement management policies that will reduce expenditures on employee overtime costs.

All agencies shall, by the end of Fiscal Year 2011, reduce any expenditures associated with Earned Equivalent Time, or any substantially similar program, for employees in positions that are:

- Rutan*-exempt, and
- Exempt from the Personnel Code, and
- not governed by the provisions of a collective bargaining agreement.

This provision shall not be construed or implemented in any way that contradicts or conflicts with any applicable federal or State statute governing labor practices.

This provision shall not apply to any State employee whose responsibilities include providing direct care, including, but not limited to, nursing staff in veterans' homes, or nursing staff providing care to patients in State-operated facilities.

IX. EMPLOYEE AND RETIREE GROUP INSURANCE CO-PAYMENTS AND DEDUCTIBLES

At the direction of GOMB, CMS and the Department of Healthcare and Family Services [hereinafter, "DHFS"] shall develop a plan to limit expenditures associated with group insurance, including increasing employee and retiree group insurance co-payments and deductibles. Nothing in this subsection shall be construed as a directive to violate or improperly circumvent any requirement of law, rule, regulation, or collective bargaining agreement. GOMB shall make efforts to ensure that representatives of appropriate agencies collaborate with representatives of organized labor in this process.

X. ELIGIBILITY AUDIT

Within 60 days of the effective date of this Executive Order, CMS shall report to GOMB on the feasibility of conducting an eligibility audit of all persons drawing pensions or receiving benefits from any State group insurance or benefit program.

XI. SALE OF DEBT

Within 60 days of the effective date of this Executive Order, CMS shall report to GOMB on the feasibility of generating new revenue by selling uncollected State debts to a debt collection agency.

XII. REVIEW OF CONTRACTS VALUED AT \$1 MILLION OR MORE

CMS shall report to GOMB as soon as practicable on the status of its continuing review of all contracts of \$1,000,000 or more. Wherever possible, CMS shall reduce contractual expenditures or rebid any contracts that offer opportunities for meaningful cost savings.

XIII. FY 2011 BUDGET RESERVES

The Director of GOMB will issue an administrative directive to reflect the reduced appropriation levels provided in the FY 2011 budget and to create contingency reserves, as authorized under the Executive Budget Act of Fiscal Year 2011.

XIV. MEDICAID MANAGED CARE

DHFS, in collaboration with the Office of the Governor, shall continue implementing its unique managed care initiative: the Integrated Delivery System Pilot Program for older adults and people with disabilities receiving benefits under the State's Medicaid program. In collaboration with the Office of the Governor, DHFS shall continue to develop and implement additional programs to reduce Medicaid spending growth through managed care and other mechanisms to improve health outcomes.

XV. COST SAVINGS SUGGESTIONS

Agencies shall continue to encourage management and staff to develop and suggest practical ideas for reducing spending, particularly through the State Government Suggestion Award Board, accessible at <http://www.illinois.gov>. Agencies shall also encourage suggestions for spending reductions from the citizens of the State of Illinois. Agencies shall make best efforts to adopt and implement all reasonable cost savings suggestions.

ENFORCEMENT

I. RESPONSIBILITIES OF THE GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET

All agencies shall strictly adhere to the requirements of this Executive Order, and to any administrative order or similar directive from the Director of GOMB pertaining to any action required by or related to this Executive Order, or any action related to the requirements of this Executive Order. These directives will include, but are not limited to, guidelines on employee compensation and instructions on implementation of any furlough day requirements for certain State employees. The Director of GOMB shall enforce agency compliance with the requirements of this Executive Order.

The Director of GOMB may establish appropriate incentives for compliance and sanctions for non-compliance, in accordance with all applicable laws, rules, regulations, contractual obligations, collective bargaining agreements, and other requirements.

No State agency may hire an employee or officer, fill any vacancy, create any new position of employment, promote or transfer any employee or officer to any position, modify compensation or enter into a personal services contract without completing an EPAR that receives express approval in the manner specified by the Director of GOMB. The Director of GOMB is hereby directed to implement changes to streamline the EPAR process.

No agency may obligate any State resources in the form of grants, gifts, stipends, monetary subsidies, contracts, or other direct financial transfer [hereinafter "grant" or "grants"] unless the agency has initiated a Procurement Business Case [hereinafter "PBC"] and received approval in a manner GOMB specifies, through the PBC system.

II. ADMINISTRATIVE ORDERS

The Director of GOMB shall implement specific cuts and any other actions contemplated by this Executive Order, at his/her discretion, pursuant to one or more administrative orders. The Director of GOMB also shall issue an administrative directive establishing a process to identify and approve expenditures as essential or emergency expenditures exempt from the requirements of this Executive Order. The Director of GOMB will publish guidelines for implementing each of the reductions set forth in this Executive Order. The Director of GOMB also may issue administrative directives to implement other reductions not specified in this Executive Order. The Director of GOMB may delegate authority to implement the provisions of this Executive Order.

All State agencies, including those previously considered "unconsolidated" under Executive Order Number 10 (2003), will participate in the cost-savings measures required in this Executive Order, including, but not limited to, facilities consolidation, prioritization, renegotiation, energy conservation, and space management activity. All agencies shall consolidate their facilities management activities and staffs through

intergovernmental agreements with CMS, or through other mechanisms as directed by the Director of GOMB, to provide centralized management and cost-saving. To the extent that Executive Order 10 (2003) or any part of it contradicts, contravenes, or conflicts with the requirements of this Executive Order, any such contradictory, contravening or conflicting provision is hereby superseded and revoked.

III. REPORTING / BENCHMARKS

As soon as practicable, but no later than 30 days after the effective date of this Executive Order, all affected agencies must report to GOMB the amount of reductions they have implemented or realized or which they will be able to implement or realize as required in this Executive Order, as well as savings resulting from any other reductions.

All reporting required by this Executive Order shall be posted and regularly updated online at <http://accountability.illinois.gov>. All affected agencies must update their progress in meeting spending reduction targets no less frequently than each quarter by providing such data to GOMB. CMS shall be responsible for maintaining this website at the direction and under the supervision of GOMB.

IV. DEFINITIONS

“Affected Agencies,” “Agencies,” and “State Agencies” (i.e., State agencies to which this Executive Order applies) shall have the same meaning as “State agencies” in the State Auditing Act, 30 ILCS 5/1 et seq., except that it shall not include agencies within the legislative or judicial branches of government, nor agencies within the executive branch of government that are under the direction of the Lieutenant Governor, Attorney General, Secretary of State, Comptroller, or Treasurer.

“Electronic Personnel Action Request [alternatively “EPAR”] is an electronic document that provides essential details of positions of employment in State government, and a mechanism for effectuating a personnel transaction.

“Expenditure(s)” is the amount of money obligated or expended for a particular purpose, good, or service in a fiscal year. In identifying reductions in expenditures, agencies shall give priority to reductions in the expenditure of funds derived from the General Revenue Fund (“GRF”). However, all funds shall be subject to spending reductions, and reductions in GRF spending shall not be offset by increased spending of non-GRF monies.

“Emergency Expenditure(s)” and “Essential Expenditure(s)” are expenditures otherwise prohibited by one or more provisions of this executive order that are determined by GOMB to be necessary because (1) a significant, unavoidable, and unforeseen cost has arisen or (2) because cutting the expenditure would jeopardize one or more fundamental operations of State government. Any emergency or essential expenditure is expressly exempted from the limitations of this Executive Order.

“Employee(s)” are persons employed by a State agency.

“Reduction” is the amount of money appropriated to an agency that is not obligated or expended as a result of any of the requirements set forth in this executive order or as a result of any other savings initiatives.

“Reduction Category” refers to the spending reduction categories set forth as subsections of this executive order.

“*Rutan*-exempt” means a position of employment to which principles set forth by the United States Supreme Court in *Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990) do not apply.

V. SAVINGS CLAUSE

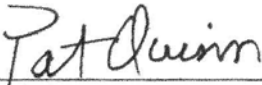
Nothing in this Executive Order shall be construed to contravene any State or federal law, or any collective bargaining agreement.

VI. SEVERABILITY CLAUSE

If any part of this Executive Order is found invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

VII. EFFECTIVE DATE

This Executive Order shall become effective upon its filing with the Office of the Secretary of State.



Pat Quinn
Governor

Issued by the Governor: July 1, 2010
Filed with the Secretary of State: July 1, 2010

Fiscal Year 2011 Budget Emergency Budget Act

Under Senate Bill 3660, the Emergency Budget Act, Governor Quinn has unprecedented powers to reduce and reserve funds throughout state government.

Reforming Government

- Implements budgeting for outcomes
- Requires quarterly budget reports
- Codifies online survey for public input
- Mandates General Assembly committees to review each individual line item
- Requires three year budget forecasting

Reducing Costs

- Allows the Governor to place budgetary reserves on state agency spending
- Relieves unfunded mandates by making all programs subject to appropriation
- Mandates review of all state contracts to reduce costs
- Establishes emergency rulemaking authority
- Requires all members of the General Assembly and executive branch officials to take 12 furlough days
- Eliminates 3% automatic COLA for executive branch officials and members of the General Assembly
- Reduces General Assembly per diems to \$111
- Reduces General Assembly travel reimbursements to \$0.39 per mile

Paying bills

- Allows the Governor to borrow from available balances in other state funds to pay providers
- Authorizes the sale of the tobacco settlement proceeds
- Extends the lapse period to December 31st, to keep providers from experiencing further delays by having to go to the Court of Claims

Fiscal Year 2011 Budget

P-12 Education

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$7.308 Billion	\$7.067 Billion	-\$241 Million

The fiscal year 2011 budget maintains funding levels for General State Aid (GSA), early childhood programs and special education.

Additional priorities include: bilingual education; truancy and alternative education; re-enrolling drop-outs; and after school programs.

Overall, P-12 education funding is reduced by \$241 million in the fiscal year 2011 budget. Reductions include:

- \$84 million in student transportation
- \$68.5 million in reading improvement block grants
- \$16 million in hold harmless subsidy to school districts with declining enrollment
- \$2.1 million (8 percent) in operations at the State Board of Education
- \$70.5 million in support for other grant programs

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

Fiscal Year 2011 Budget Higher Education

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$2.220 Billion	\$2.120 Billion	-\$100 Million

Illinois' universities and community colleges will continue to serve more than 550,000 students over the next year and award more than 100,000 degrees.

The budget maintains funding for the Monetary Award Program (MAP) to help 145,000 low-income students attend college.

Total funding for the Illinois Student Assistance Commission will help 200,000 Illinois students attend college.

Funding for adult education and training programs is maintained at fiscal year 2010 levels. \$26.7 million from Governor Quinn's allocation maintains these programs and leverages an additional \$48 million in federal funds.

Grants to community colleges and the Board of Higher Education are maintained, as well as most grants at the Illinois Student Assistance Commission.

Overall, higher education funding is reduced by \$100 million in the fiscal year 2011 budget. Reductions include:

- \$86 million for universities – this funding was provided in fiscal year 2010 through the American Recovery and Reinvestment Act of 2009
- \$14 million for community colleges from one-time fiscal year 2010 funding for student success grants that was not renewed

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

Fiscal Year 2011 Budget

Department on Aging

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$656.2 Million	\$638.8 Million	-\$17.4 Million

The fiscal year 2011 budget for the Department on Aging maintains core services and programs for the 2.2 million older adults living in Illinois.

The budget supports new frail older adults who need community care to avoid more expensive nursing home services.

Increased funding for case management will protect taxpayers through eligibility reviews to ensure that only appropriate services are provided to eligible people and maximum federal funding is drawn down.

The Circuit Breaker Program is maintained at the fiscal year 2010 level of \$24 million, ensuring continued property tax relief for seniors.

Overall, funding for the Department on Aging is reduced by \$17 million in the fiscal year 2011 budget.

- Changes in eligibility and other efficiencies in the Community Care Program make this reduction possible while still allowing the program to serve more people.

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

Fiscal Year 2011 Budget

Human Services

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$4.047 Billion	\$3.734 Billion	-\$312.6 Million

Human services are preserved by minimizing funding decreases in the department's six divisions: Alcoholism and Substance Abuse; Community Health and Prevention; Developmental Disabilities; Human Capital Development; Mental Health; and Rehabilitation Services.

The budget includes significant funding for home- and community-based services, including mental health.

Teen REACH and Safety Net Works are maintained with minor reductions.

Opportunities for persons with developmental disabilities to transition to community-based services are maintained, as well as income assistance programs such as Temporary Assistance for Needy Families (TANF); Aid to the Aged, Blind or Disabled (AABD); and Transitional Assistance.

Overall, funding for the Department of Human Services is reduced by \$312.6 million in the fiscal year 2011 budget. Reductions include:

- \$49.8 million from operations
 - Impacts operations at local offices and state hospitals
- \$262.8 million from grants
 - Reduces or eliminates non-Medicaid programs in mental health and developmental disabilities
 - Extends payment cycles for developmental disabilities programs
 - Limits eligibility in mental health, developmental disability and rehabilitation services programs

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

Fiscal Year 2011 Budget

Healthcare and Family Services

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$7.809 Billion	\$7.971 Billion	+\$162 Million

The fiscal year 2011 budget maintains federally-mandated Medicaid eligibility standards and payment timeframes.

Unified budgeting allows state agencies to work together to meet the long-term care needs of Illinois residents on Medicaid in the most appropriate, community-integrated setting and maximize federal matching funds.

The budget supports a pilot managed care program that will save the state \$200 million over five years by providing 40,000 frail older adults and people with disabilities in Medicaid with care from integrated delivery systems.

The budget allows implementation of recently-passed, landmark reforms to ensure the safety of every nursing home resident in the state.

The department is strengthening documentation requirements to ensure that only eligible individuals receive Medicaid benefits.

The budget supports continued progress in child support enforcement, which is a nationally-recognized program.

Overall, funding for the Department of Healthcare and Family Services is increased by \$162 million in the fiscal year 2011 budget.

- \$169.2 million increase in stand-alone Medicaid lines allows hospitals, nursing homes and practitioners to be paid within the mandated 30 days.
- \$7.2 million in operations reductions

Assumptions include continued enhanced federal Medicaid match (FMAP).

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

Fiscal Year 2011 Budget

Public Health

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$154.5 Million	\$137.4 Million	-\$17 Million

The fiscal year 2011 budget allows the AIDS Drug Assistance Program to serve approximately 4,500 clients a month – an increase of 400.

The Illinois Breast and Cervical Cancer Program is maintained to serve up to 40,000 women.

Funding is provided for those affected by sickle cell disease to receive services through the University of Illinois at Chicago.

Local health departments are funded to continue to provide the four core programs: food, water, sewage and infectious disease.

The budget allows the department to implement recently-passed, landmark reforms to ensure the safety of every nursing home resident in the state.

Overall, funding for the Department of Public Health is reduced by \$17 million in the fiscal year 2011 budget. These reductions include:

- Women’s health promotion grants
- Rural health grants
- Community health center expansion
- Medical student scholarships
- Prostate cancer awareness
- Family practice residency grants
- Immunization outreach grants

The Department of Public Health has implemented a comprehensive contract reform initiative.

Emergency Budget Act reserves apply.

Source: Governor’s Office of Management and Budget

Fiscal Year 2011 Budget Children and Family Services

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$865 million	\$859 million	-\$6 Million

The fiscal year 2011 budget fully funds adoption/guardianship subsidies, foster care payments, and institution and group home services.

The budget allows the Department of Children and Family Services to meet court-mandated service levels.

Funding for the differential response program is maintained, which is an alternative to traditional welfare programs. Approximately 3,750 families will receive services through the program in fiscal year 2011.

Family advocacy centers will strengthen and support approximately 2,160 Illinois families in crisis during fiscal year 2011.

Overall, funding for the Department of Children and Family Services is reduced by \$6 million in the fiscal year 2011 budget. Reductions include:

- \$3 million in institution and group home bed count
- \$3 million through phasing in headcount over a longer period of time and moving some operations funding from the General Revenue Fund to the agency's Children's Services Fund.

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

Fiscal Year 2011 Budget

Illinois State Police

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$287.4 Million	\$272 Million	-\$15.4 Million

The fiscal year 2011 budget allows the Illinois State Police to preserve all district headquarters and maintain coverage in every district through increased operational efficiencies.

The Quinn administration is engaged in discussions with the Teamsters and Fraternal Order of Police regarding cost-saving concessions and the operational needs and appropriate staffing levels needed to maintain public safety.

The budget allows the Illinois State Police to continue to protect Illinois residents through:

- Constant monitoring and enforcement of Illinois' sex offender registry
- Maintaining the Illinois Law Enforcement Agencies Data System (LEADS) database system
- Maintaining a combined DNA index system
- Administration and support of statewide sexual assault collection program
- The Firearm Transfer Inquiry Program (FTIP) and Firearm Owner's Identification Card (FOID) programs

Overall, funding for the Illinois State Police is reduced by \$15.4 million in the fiscal year 2011 budget.

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

Fiscal Year 2011 Budget

Department of Corrections

Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Net Change
\$1.177 Billion	\$1.135 Billion	-\$41.9 Million*

The fiscal year 2011 budget will allow the Illinois Department of Corrections to provide maintenance and support for all 28 correctional facilities throughout Illinois.

The budget maintains a correctional officer staff that is able to ensure safety and well-being for themselves and those incarcerated. It also funds adequate medical services for all inmates.

The CeaseFire violence prevention program will receive \$5 million.

Overall, funding for the Department of Corrections is reduced by \$41.9 million in the fiscal year 2011 budget.

*\$41.9 million will be addressed through better management of overtime costs and other operational efficiencies.

Emergency Budget Act reserves apply.

Source: Governor's Office of Management and Budget

General Funds Appropriations 2006 - 2011

(\$ in millions)

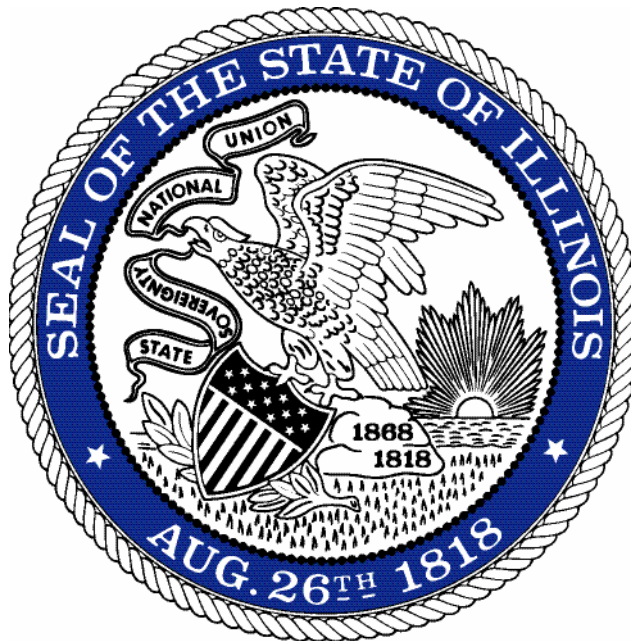
	Actual Appropriations					Reduced Budget		Change
	2006	2007	2008	2009	2010	2010	2011	
HFS	\$ 7,491	\$ 7,765	\$ 8,117	\$ 9,642	\$ 7,809	\$ 7,971	\$ 162	\$ (313)
DHS	\$ 3,844	\$ 3,998	\$ 4,135	\$ 4,228	\$ 4,047	\$ 3,734	\$ 639	\$ (17)
Aging	\$ 366	\$ 427	\$ 460	\$ 539	\$ 656	\$ 859	\$ 137	\$ (6)
DCFS	\$ 811	\$ 776	\$ 897	\$ 914	\$ 865	\$ 137	\$ 68	\$ (17)
DPH	\$ 136	\$ 149	\$ 160	\$ 162	\$ 154	\$ 60	\$ 8	\$ (184)
Veterans	\$ 47	\$ 42	\$ 55	\$ 74	\$ 60	\$ 13,408	\$ 13,408	\$ (184)
Healthcare and Human Services	\$ 12,693	\$ 13,156	\$ 13,823	\$ 15,557	\$ 13,592	\$ 13,408	\$ 13,408	\$ (184)
Corrections	\$ 1,173	\$ 1,126	\$ 1,236	\$ 1,351	\$ 1,177	\$ 1,135	\$ 272	\$ (42)
State Police	\$ 180	\$ 262	\$ 217	\$ 228	\$ 287	\$ 4	\$ 4	\$ (15)
IEMA	\$ 50	\$ 8	\$ 21	\$ 16	\$ 4	\$ 1,411	\$ 1,411	\$ -
Public Safety	\$ 1,403	\$ 1,396	\$ 1,474	\$ 1,594	\$ 1,468	\$ 1,411	\$ 1,411	\$ (57)
DCEO	\$ 81	\$ 106	\$ 123	\$ 63	\$ 50	\$ 45	\$ -	\$ (5)
EPA	\$ 1	\$ 1	\$ 2	\$ 2	\$ -	\$ 31	\$ 47	\$ (4)
Ag	\$ 45	\$ 49	\$ 49	\$ 42	\$ 36	\$ 55	\$ 123	\$ (8)
DNR	\$ 84	\$ 86	\$ 67	\$ 52	\$ 141	\$ 7,067	\$ 7,067	\$ (18)
Economic Development & Environment	\$ 211	\$ 243	\$ 241	\$ 159	\$ 141	\$ 123	\$ 123	\$ (18)
P-12	\$ 6,110	\$ 6,534	\$ 7,114	\$ 7,445	\$ 7,308	\$ 7,067	\$ 7,067	\$ (241)
Higher Education	\$ 2,001	\$ 2,042	\$ 2,096	\$ 2,131	\$ 2,165	\$ 2,069	\$ 2,069	\$ (96)
All Other Agencies	\$ 2,100	\$ 2,496	\$ 2,798	\$ 3,397	\$ 1,666	\$ 1,753	\$ 1,753	\$ 87
Subtotal	\$ 24,517	\$ 25,866	\$ 27,546	\$ 30,283	\$ 26,340	\$ 25,831	\$ 25,831	\$ (509)
(Less) all agency GF pensions	\$ 903	\$ 1,241	\$ 1,585	\$ 2,357	\$ -	\$ -	\$ -	\$ -
(Less) Emergency Budget Act Reserves						\$ (891)	\$ (891)	\$ (891)
Grand Total	\$ 23,614	\$ 24,625	\$ 25,961	\$ 27,926	\$ 26,340	\$ 24,940	\$ 24,940	\$ (1,400)

Allocation of Lump Sum Appropriation by the General Assembly to the Governor's Office

Agency	Allocation
Dept. on Aging	\$325,000,000
Dept. of Children and Family Services	\$280,000,000
Dept. of Commerce and Economic Opportunity	\$8,000,000
Dept. of Corrections	\$20,000,000
Dept. of Human Services	\$1,191,000,000
Dept. of Healthcare and Family Services	\$1,000,000,000
Dept. of Public Health	\$40,000,000
Dept. of Veterans' Affairs	\$5,000,000
Illinois State Board of Education	\$288,000,000
Board of Higher Education	\$27,000,000
Large Agencies	\$3,184,000,000
All Other Agencies	\$82,000,000
Total	\$3,266,000,000
Governors Lump Sum	\$3,446,000,000
Allocated	(\$3,266,000,000)
Unallocated	\$180,000,000

FY 2010 & HISTORICAL SPECIAL FUND TRANSFERS

- Special Fund Transfer Summary
- FY 2010 Special Fund Transfers
- 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;

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 since FY 2003. 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 2010						
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	\$34,255,400
FY 2009					\$27,740,000	\$27,740,000
FY 2010			\$282,952,202		\$4,229,100	\$287,181,302
TOTAL	\$5,526,569	\$716,070,310	\$1,183,753,664	\$343,900	\$256,221,750	\$2,161,916,193

*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 2010 back through FY 2003 by Fund.

FY 2010

FY 2010 Fund Sweeps to the General Revenue Fund were approved by Public Acts 96-0044 and 96-0045, in the amount of \$351.7 million. Amounts were transferred quarterly, or as they became available. For the end of FY 2010, including retransfers that were made back to the original funds due to appropriation needs, the total funds swept equaled \$283 million. This amount is approximately \$69 million short of the original goal. Another \$4 million in transfers from fee increases equals \$287 million in total Special Transfers for FY 2010. The following table details these special transfers.

Special Transfers in FY 2010 YTD				
FUND #	FUND NAME	Statute (Funds Sweep)	Fee Increase	TOTAL
0014	Food and Drug Safety Fund	\$6,800		\$6,800
0015	Penny Severns Breast, Cervical & Ovarian Cancer Research Fund	\$33,300		\$33,300
0018	Transportation Regulatory Fund	\$2,122,000		\$2,122,000
0021	Financial Institution Fund		\$1,500,000	\$1,500,000
0022	General Professions Dedicated Fund	\$3,511,900		\$3,511,900
0023	Economic Research and Information Fund	\$1,120		\$1,120
0024	IL Dept. of AG Lab Services Revolving Fund	\$12,825		\$12,825
0031	Drivers Education Fund	\$2,175,000		\$2,175,000
0046	Aeronautics Fund	\$25,360		\$25,360
0047	Fire Prevention Fund	\$10,400,000		\$10,400,000
0048	Rural/Downstate Health Access Fund	\$1,700		\$1,700
0050	Mental Health Fund	\$24,560,000		\$24,560,000
0057	IL State Pharmacy Disciplinary Fund	\$2,054,100		\$2,054,100
0059	Public Utility Fund	\$960,175		\$960,175
0060	Alzheimer's Disease Research Fund	\$112,500		\$112,500
0067	Radiation Protection Fund	\$92,250		\$92,250
0069	Natural Heritage Endowment Trust Fund	\$250,000		\$250,000
0071	Firearm Owner's Notification Fund	\$256,400		\$256,400
0074	EPA Special State Projects Trust Fund	\$940,000		\$940,000
0078	Solid Waste Management Fund	\$0		\$0
0085	IL Gaming Law Enforcement Fund	\$141,000		\$141,000
0089	Subtitle D Management Fund	\$173,779		\$173,779
0093	IL State Medical Disciplinary Fund	\$2,649,200		\$2,649,200
0096	Cemetery Consumer Protection Fund	\$658,000		\$658,000
0100	Assistance to the Homeless Fund	\$13,800		\$13,800
0106	Accessible Electronic Information Services Fund	\$10,000		\$10,000
0109	CDLIS/AAMVAnet Trust Fund	\$110,000		\$110,000
0112	Comptroller's Audit Expense Revolving Fund	\$31,200		\$31,200
0113	Community Health Center Care Fund	\$0		\$0
0115	Safe Bottled Water Fund	\$15,000		\$15,000
0118	Facility Licensing Fund	\$363,600		\$363,600
0123	Hansen-Therkelsin Memorial Deaf Student College Fund	\$503,700		\$503,700
0127	IL Underground Utility Facilities Damage Prevention Fund	\$29,600		\$29,600

Special Transfers in FY 2010 YTD				
FUND #	FUND NAME	Statute (Funds Sweep)	Fee Increase	TOTAL
0130	School District Emergency Financial Assistance Fund	\$1,544,400		\$1,544,400
0134	Mental Health Transportation Fund	\$859		\$859
0151	Registered CPA Administration & Disciplinary Fund	\$34,600		\$34,600
0152	State Crime Lab Fund	\$142,880		\$142,880
0153	Agrichemical Incident Response Trust Fund	\$80,000		\$80,000
0155	General Assembly Computer Equipment Revolving Fund	\$101,600		\$101,600
0163	Weights and Measures Fund	\$625,000	\$29,100	\$654,100
0175	IL School Asbestos Abatement Fund	\$299,600		\$299,600
0179	Injured Workers' Benefit Fund	\$281,720		\$281,720
0184	Violence Prevention Fund	\$79,500		\$79,500
0192	Professional Regulation Evidence Fund	\$5,000		\$5,000
0195	IPTIP Administrative Trust Fund	\$500,000		\$500,000
0198	Diabetes Research Checkoff Fund	\$8,800		\$8,800
0208	Ticket for the Cure Fund	\$1,200,000		\$1,200,000
0215	CDB Revolving Fund	\$346,000		\$346,000
0218	Professions Indirect Cost Fund	\$2,144,500		\$2,144,500
0222	State Police DUI Fund	\$166,880		\$166,880
0237	Medicaid Fraud and Abuse Prevention Fund	\$15,000		\$15,000
0238	IL Health Facilities Planning Fund	\$1,392,400		\$1,392,400
0240	Emergency Public Health Fund	\$875,000		\$875,000
0241	Transmitters of Money Act (TOMA) Consumer Protection Fund	\$50,000		\$50,000
0242	ISAC Accounts Receivable Fund	\$24,240		\$24,240
0245	Fair and Exposition Fund	\$1,257,920		\$1,257,920
0251	Dept. of Labor Special State Trust Fund	\$409,000		\$409,000
0256	Public Health Water Permit Fund	\$24,500		\$24,500
0258	Nursing Dedicated & Professional Fund	\$9,988,400		\$9,988,400
0259	Optometric Licensing & Disciplinary Board Fund	\$909,238		\$909,238
0270	Water Revolving Fund	\$4,960		\$4,960
0283	Methamphetamine Law Enforcement Fund	\$50,000		\$50,000
0285	Long Term Care Monitor/Receiver Fund	\$1,700,000		\$1,700,000
0287	Home Care Services Agency Licensure Fund	\$48,000		\$48,000
0288	Community Water Supply Lab Fund	\$0		\$0
0289	Motor Fuel and Petroleum Standards Fund	\$31,062		\$31,062
0290	Fertilizer Control Fund	\$162,520		\$162,520
0291	Regulatory Fund	\$62,824		\$62,824
0294	Used Tire Management Fund	\$8,853,552		\$8,853,552
0298	Natural Areas Acquisition Fund	\$1,000,000		\$1,000,000
0301	Working Capital Revolving Fund	\$4,837,500		\$4,837,500
0310	Tax Recovery Fund	\$29,680		\$29,680
0317	Professional Services Fund	\$3,500,000		\$3,500,000
0331	Treasurer's Rental Fee Fund	\$155,000		\$155,000
0340	Public Health Lab Services Revolving Fund	\$337,500		\$337,500
0341	Provider Inquiry Trust Fund	\$200,000		\$200,000
0342	Audit Expense Fund	\$5,972,190		\$5,972,190
0356	Law Enforcement Camera Grant Fund	\$2,631,840		\$2,631,840

Special Transfers in FY 2010 YTD				
FUND #	FUND NAME	Statute (Funds Sweep)	Fee Increase	TOTAL
0357	Child Labor and Day & Temporary Labor Services Enforcement Fund	\$490,000		\$490,000
0360	Lead Poisoning Screening, Prevention, and Abatement Fund	\$100,000		\$100,000
0365	Health & Human Services Medicaid Trust Fund	\$6,920,000		\$6,920,000
0366	Prisoner Review Board Vehicle & Equipment Fund	\$147,900		\$147,900
0368	Drug Treatment Fund	\$4,400,000		\$4,400,000
0369	Feed Control Fund	\$625,000		\$625,000
0370	Tanning Facility Permit Fund	\$20,000		\$20,000
0371	Innovations in Long-term Care Quality Demonstration Grants Fund	\$300,000		\$300,000
0372	Plumbing Licensure and Program Fund	\$1,585,600		\$1,585,600
0373	State Treasurer's Bank Services Trust Fund	\$2,915,460		\$2,915,460
0376	State Police Motor Vehicle Theft Prevention Trust Fund	\$0		\$0
0378	Insurance Premium Tax Refund Fund	\$58,700		\$58,700
0386	Appraisal Administration Fund	\$378,400		\$378,400
0387	Small Business Environmental Assistance Fund	\$24,080		\$24,080
0388	Regulatory Evaluation and Basic Enforcement Fund	\$125,000		\$125,000
0394	Gaining Early Awareness and Readiness for Undergraduate Programs Fund	\$15,000		\$15,000
0397	Trauma Center Fund	\$4,000,000		\$4,000,000
0398	EMS Assistance Fund	\$110,000		\$110,000
0417	State College and University Trust Fund	\$20,204		\$20,204
0418	University Grant Fund	\$5,608		\$5,608
0419	DCEO Projects Fund	\$0		\$0
0422	Alternate Fuels Fund	\$2,000,000		\$2,000,000
0429	Multiple Sclerosis Research Fund	\$27,200		\$27,200
0430	Livestock Management Facilities Fund	\$81,920		\$81,920
0431	Second Injury Fund	\$615,680		\$615,680
0440	Agricultural Master Fund	\$86,984		\$86,984
0444	High Speed Internet Services & Information Technology Fund	\$3,300,000		\$3,300,000
0452	IL Tourism Tax Fund	\$250,000		\$250,000
0474	Human Services Priority Capital Program Fund	\$5,533,800		\$5,533,800
0485	Warrant Escheat	\$1,394,161		\$1,394,161
0514	State Asset Forfeiture Fund	\$321,600		\$321,600
0517	Police Training Board Services Fund	\$8,000		\$8,000
0520	Federal Asset Forfeiture Fund	\$1,760		\$1,760
0523	Dept. of Corrections Reimbursement and Education Fund	\$250,000		\$250,000
0524	Health Facility Plan Review Fund	\$1,543,600		\$1,543,600
0528	Domestic Violence Abuser Services Fund	\$11,500		\$11,500
0536	LEADS Maintenance Fund	\$166,800		\$166,800
0537	State Offender DNA ID System Fund	\$615,040		\$615,040
0538	IL Historic Sites Fund	\$250,000		\$250,000
0543	Comptroller's Administrative Fund	\$104,716		\$104,716

Special Transfers in FY 2010 YTD				
FUND #	FUND NAME	Statute (Funds Sweep)	Fee Increase	TOTAL
0546	Public Pension Regulation Fund	\$0		\$0
0552	Workforce, Technology and Economic Development Fund	\$0		\$0
0562	Pawnbroker Regulation Fund	\$26,400		\$26,400
0564	Renewable Energy Resources Trust Fund	\$0		\$0
0567	Charter Schools Revolving Loan Fund	\$72,000		\$72,000
0569	School Technology Revolving Loan Fund	\$1,230,000		\$1,230,000
0571	Energy Efficiency Trust Fund	\$1,490,000		\$1,490,000
0576	Pesticide Control Fund	\$625,000		\$625,000
0581	Juvenile Accountability Incentive Block Grant Fund	\$0		\$0
0604	Multiple Sclerosis Assistance Fund	\$6,000		\$6,000
0605	Temporary Relocation Expenses Revolving Grant Fund	\$115,000		\$115,000
0608	Partners for Conservation Fund	\$8,200,000		\$8,200,000
0611	Fund for Illinois' Future	\$3,000,000		\$3,000,000
0613	Wireless Carrier Reimbursement Fund	\$13,650,000		\$13,650,000
0621	International Tourism Fund	\$5,043,344		\$5,043,344
0631	IL Racing Quarterhorse Breeders Fund	\$1,448		\$1,448
0635	Death Certificate Surcharge Fund	\$900,000		\$900,000
0637	State Police Wireless Service Emergency Fund	\$1,329,280		\$1,329,280
0638	IL Adoption Registry & Medical Information Exchange Fund	\$8,400		\$8,400
0641	Auction Regulation Administration Fund	\$144,800		\$144,800
0642	DHS State Projects Fund	\$193,900		\$193,900
0643	Auction Recovery Fund	\$4,600		\$4,600
0649	Motor Carrier Safety Inspection Fund	\$389,840		\$389,840
0653	Coal Development Fund	\$320,000		\$320,000
0658	State Off-set Claims Fund	\$400,000		\$400,000
0677	ISAC Contracts and Grants Fund	\$103		\$103
0690	DHS Private Resources Fund	\$1,000,000		\$1,000,000
0702	Assisted Living and Shared Housing Reg. Fund	\$122,400		\$122,400
0705	State Police Whistleblower Reward and Protection Fund	\$3,900,000		\$3,900,000
0708	Illinois Standardbred Breeders Fund	\$134,608		\$134,608
0712	Post Transplant Maintenance and Retention Fund	\$85,800		\$85,800
0714	Spinal Cord Injury Paralysis Cure Research Trust Fund	\$300,000		\$300,000
0716	Organ Donor Awareness Fund	\$115,000		\$115,000
0718	Community Mental Health Medicaid Trust Fund	\$1,030,900		\$1,030,900
0731	IL Clean Water Fund	\$8,649,600	\$2,500,000	\$11,149,600
0733	Tobacco Settlement Recovery Fund	\$10,000,000		\$10,000,000
0738	Alternative Compliance Market Account Fund	\$9,984		\$9,984
0739	Group Worker's Compensation Pool Insolvency Fund	\$42,800		\$42,800
0740	Medicaid Buy-In Program Revolving Fund	\$1,000,000		\$1,000,000
0746	Home Inspector Admin Fund	\$1,225,200		\$1,225,200
0750	Real Estate Audit Fund	\$1,200		\$1,200
0760	Marine Corps Scholarship Fund	\$69,000		\$69,000

Special Transfers in FY 2010 YTD				
FUND #	FUND NAME	Statute (Funds Sweep)	Fee Increase	TOTAL
0763	Tourism Promotion Fund	\$15,000,000		\$15,000,000
0774	Oil Spill Response Fund	\$4,800		\$4,800
0776	Presidential Library and Museum Operating Fund	\$169,900		\$169,900
0796	Nuclear Safety Emergency Preparedness Fund	\$0		\$0
0820	DCEO Energy Projects Fund	\$0		\$0
0821	Dram Shop Fund	\$500,000		\$500,000
0823	Illinois State Dental Disciplinary Fund	\$187,300		\$187,300
0828	Hazardous Waste Fund	\$800,000		\$800,000
0831	Natural Recourses Restoration Trust Fund	\$7,700		\$7,700
0835	State Fair Promotional Activities Fund	\$1,672		\$1,672
0844	Continuing Legal Education Trust Fund	\$5,275		\$5,275
0845	Environ Protection Trust Fund	\$625,000	\$200,000	\$825,000
0849	Real Estate Research and Education Fund	\$810,750		\$810,750
0851	Federal Moderate Rehabilitation Housing Fund	\$0		\$0
0865	Domestic Violence Shelter and Service Fund	\$55,800		\$55,800
0866	Snowmobile Trail Establishment Fund	\$5,300		\$5,300
0878	Drug Traffic Prevention Fund	\$11,200		\$11,200
0879	Traffic and Criminal Conviction Surcharge Fund	\$5,400,000		\$5,400,000
0888	Design Professionals Admin and Investigation Fund	\$73,200		\$73,200
0896	Public Health Special State Projects Fund	\$1,900,000		\$1,900,000
0900	Petroleum Violation Fund	\$1,080		\$1,080
0906	State Police Services Fund	\$7,082,080		\$7,082,080
0909	Illinois Wildlife Preservation Fund	\$9,900		\$9,900
0910	Youth Drug Abuse Prevention Fund	\$133,500		\$133,500
0922	Insurance Producer Administration Fund	\$12,170,000		\$12,170,000
0925	Coal Technology Development Assistance Fund	\$1,856,000		\$1,856,000
0934	Child Abuse Prevention Fund	\$250,000		\$250,000
0938	Hearing Instrument Dispenser Examining and Disciplinary Fund	\$50,400		\$50,400
0942	Low-level Radioactive Waste Facility Development and Operation Fund	\$1,000,000		\$1,000,000
0944	Environmental Protection Permit and Inspection Fund	\$755,775		\$755,775
0945	Landfill Closure and Post-Closure Fund	\$2,480		\$2,480
0951	Narcotics Profit Forfeiture Fund	\$86,900		\$86,900
0954	IL State Podiatric Disciplinary Fund	\$200,000		\$200,000
0963	Vehicle Inspection Fund	\$5,000,000		\$5,000,000
0969	Local Tourism Fund	\$8,249,460		\$8,249,460
0973	Build IL Capital Revolving Loan Fund	\$3,856,904		\$3,856,904
0974	IL Equity Fund	\$3,520		\$3,520
0975	Large Business Attraction Fund	\$13,560		\$13,560
0984	International and Promotional Fund	\$42,040		\$42,040
0993	Public Infrastructure Construction Loan Revolving Fund	\$2,811,232		\$2,811,232
0997	Insurance Financial Regulation Fund	\$5,881,180		\$5,881,180
	General Funds TOTAL FY 2010	\$282,952,202	\$4,229,100	\$287,181,302
	General Funds TOTAL FY 2009	\$0	\$27,740,000	\$27,740,000
	Difference from Previous Year	\$282,952,202	-\$23,510,900	\$259,441,302

Transfers to consolidated services funds continued to occur in FY 2010. The following listing shows the consolidated services funds that received transfers.

FY 2010 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$12,364,800		\$70,345,775	\$82,710,575
0011	Road Fund	\$4,084,600		\$34,803,000	\$38,887,600
0014	Food & Drug Safety Fund			\$13,900	\$13,900
0016	Teacher Certificate Fee Revolving			\$6,500	\$6,500
0018	Transportation Regulatory			\$14,500	\$14,500
0019	Grade Crossing Protection	\$61,500			\$61,500
0021	Financial Institution	\$5,100	\$1,146,716	\$25,200	\$1,177,016
0022	General Professions Dedicated	\$5,200	\$5,306,804	\$25,300	\$5,337,304
0036	IL Veterans Rehabilitation Fund			\$64,600	\$64,600
0039	State Boating Act Fund	\$14,800		\$177,100	\$191,900
0040	State Parks Fund	\$11,800		\$104,300	\$116,100
0044	Lobbyist Registration Administration			\$14,400	\$14,400
0045	Agricultural Premium Fund	\$200		\$39,550	\$39,750
0047	Fire Prevention	\$17,900		\$360,200	\$378,100
0050	Mental Health	\$22,400		\$9,725,200	\$9,747,600
0057	IL State Pharmacy Disciplinary	\$5,400	\$1,564,264	\$5,600	\$1,575,264
0059	Public Utility Fund			\$40,900	\$40,900
0067	Radiation Protection	\$8,000		\$14,200	\$22,200
0071	Firearm Owners' Notification			\$1,300	\$1,300
0078	Solid Waste Management	\$30,800		\$74,100	\$104,900
0085	IL Gaming Law Enforcement	\$3,100		\$17,800	\$20,900
0089	Subtitle D Management	\$3,400		\$14,100	\$17,500
0093	IL State Medical Disciplinary	\$5,200	\$3,489,228	\$26,500	\$3,520,928
0118	Facility Licensing			\$11,700	\$11,700
0137	Plugging & Restoration Fund			\$9,100	\$9,100
0145	Explosives Regulatory			\$2,300	\$2,300
0146	Aggregate Operations Regulatory			\$5,000	\$5,000
0147	Coal Mining Regulatory			\$1,900	\$1,900
0151	Reg CPA Admin & Disciplinary		\$537,492	\$1,500	\$538,992
0163	Weights and Measures	\$3,800		\$56,100	\$59,900
0167	Division of Corporations Registered Limited Liability Partnership			\$3,900	\$3,900
0175	IL School Asbestos Abatement			\$14,000	\$14,000
0184	Violence Prevention Fund	\$2,600			\$2,600
0185	Secretary of State Special License Plate			\$30,700	\$30,700
0215	Capital Development Board Revolving	\$6,400		\$27,000	\$33,400
0220	DCFS Children's Services Fund	\$512,700		\$69,300	\$582,000
0224	Asbestos Abatement			\$17,200	\$17,200
0238	IL Health Facilities Planning	\$2,100		\$54,400	\$56,500
0240	Emergency Public Health	\$4,500		\$7,900	\$12,400
0243	Credit Union		\$907,044		\$907,044
0244	Savings & Resid Finance Reg		\$3,199,870		\$3,199,870
0258	Nursing Dedicated & Professional	\$4,400	\$3,242,580	\$10,000	\$3,256,980
0259	Optometric License. & Discip. Board		\$167,816	\$1,600	\$169,416

FY 2010 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0261	Underground Resources Conserv. Enforc.			\$11,500	\$11,500
0265	State Rail Freight Loan Repayment	\$3,000			\$3,000
0276	Drunk & Drugged Driving Prevention	\$2,500		\$18,200	\$20,700
0285	Long Term Care Monitor/Receiver			\$35,400	\$35,400
0288	Community Water Supply Lab	\$1,900		\$5,600	\$7,500
0292	Securities Investors Education			\$2,000	\$2,000
0294	Used Tire Management	\$10,300		\$32,400	\$42,700
0298	Natural Areas Acquisition Fund	\$15,700		\$101,200	\$116,900
0299	Open Space Lands Acquis. & Devel.	\$26,200		\$28,400	\$54,600
0301	Working Capital Revolving	\$54,500		\$244,550	\$299,050
0303	State Garage Revolving	\$60,200		\$896,800	\$957,000
0304	Statistical Servs Revolving	\$170,300		\$1,000,000	\$1,170,300
0312	Communications Revolving	\$165,900		\$1,432,800	\$1,598,700
0314	Facilities Management Revolving	\$270,500			\$270,500
0317	Professional Services			\$483,600	\$483,600
0323	Motor Vehicle Review Board			\$15,000	\$15,000
0336	Environmental Lab Certification			\$3,000	\$3,000
0340	Public Health Lab Services Revolving	\$2,500		\$2,500	\$5,000
0342	Audit Expense		\$594		\$594
0360	Lead Poisoning Screening	\$4,400		\$28,200	\$32,600
0362	Securities Audit & Enforcement Fund			\$258,400	\$258,400
0363	Department of Business Services Special Operations			\$111,900	\$111,900
0368	Drug Treatment Fund	\$6,000			\$6,000
0369	Feed Control Fund			\$20,800	\$20,800
0370	Tanning Facility Permit			\$5,400	\$5,400
0372	Plumbing Lic. And Program			\$24,400	\$24,400
0384	Tax Compliance and Admin	\$3,200		\$27,200	\$30,400
0386	Appraisal Administration		\$309,344	\$2,400	\$311,744
0387	Small Business Environmental Assistance			\$2,200	\$2,200
0397	Trauma Center	\$24,100			\$24,100
0438	IL State Fair			\$23,550	\$23,550
0483	Secretary of State Special Services			\$317,600	\$317,600
0523	Dept. Of Corrections Reimbursement	\$62,700		\$324,500	\$387,200
0524	Health Facility Planning Review			\$31,200	\$31,200
0538	IL Historic Sites Fund	\$3,600		\$11,500	\$15,100
0542	Attorney General Court Order & Voluntary Compliance Payment Projects			\$18,500	\$18,500
0546	Public Pension Regulation Fund			\$5,600	\$5,600
0549	IL Charity Bureau			\$11,400	\$11,400
0562	Pawnbroker Regulation		\$237,344		\$237,344
0564	Renewable Energy Resource Trust			\$6,700	\$6,700
0571	Energy Efficiency Trust			\$3,600	\$3,600
0576	Pesticide Control	\$4,000		\$28,400	\$32,400
0600	AG Whistleblower Reward & Protection			\$14,200	\$14,200

FY 2010 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0608	Partners for Conservation	\$13,400		\$36,900	\$50,300
0614	Capital Litigation Trust			\$800	\$800
0621	International Tourism Fund	\$8,400			\$8,400
0622	Motor Vehicle License Plate			\$99,700	\$99,700
0635	Death Certificate Surcharge			\$12,800	\$12,800
0641	Auction Regulation Administration		\$69,340	\$500	\$69,840
0648	Downstate Public Transportation	\$115,500			\$115,500
0649	Motor Carrier Safety Inspection	\$3,000		\$55,800	\$58,800
0702	Assisted Living & Shared Housing Regulatory			\$900	\$900
0709	IL Thoroughbred Breeders			\$4,600	\$4,600
0731	IL Clean Water Fund	\$10,800		\$42,300	\$53,100
0732	Secretary of State DUI Administration			\$16,100	\$16,100
0746	Home Inspector Administration		\$210,808		\$210,808
0757	Child Support Administrative	\$324,000		\$2,204,400	\$2,528,400
0759	Secretary of State Police Services			\$1,200	\$1,200
0763	Tourism Promotion	\$44,200		\$34,400	\$78,600
0768	IMSA Income			\$12,700	\$12,700
0770	Digital Divide Elimination	\$6,900			\$6,900
0776	Pres. Library & Museum Operating	\$14,700		\$83,000	\$97,700
0794	Metro-East Public Transportation	\$18,900			\$18,900
0795	Bank & Trust Company		\$4,598,096		\$4,598,096
0821	Dram Shop	\$7,300		\$44,500	\$51,800
0823	IL State Dental Disciplinary		\$610,288	\$5,700	\$615,988
0850	Real Estate License Admin		\$743,336		\$743,336
0863	Cycle Rider Safety Training	\$6,400		\$8,700	\$15,100
0879	Traffic & Crim Conviction Surcharge			\$213,000	\$213,000
0888	Design Professional Admin & Insurance		\$391,932	\$4,500	\$396,432
0906	State Police Services	\$26,100		\$276,100	\$302,200
0920	Metabolic Screening & Treatment	\$15,400		\$90,800	\$106,200
0922	Insurance Producer Admin	\$9,600		\$45,600	\$55,200
0925	Coal Technology Develop Assist	\$25,900		\$11,700	\$37,600
0938	Hearing Instrument Dispenser Examining & Disciplinary			\$1,900	\$1,900
0942	Low-Level Radioactive Waste Facility Development & Operation Fund			\$1,000	\$1,000
0944	Environ Protect Permit & Inspection	\$14,600		\$66,900	\$81,500
0954	IL State Podiatric Disciplinary		\$147,832		\$147,832
0962	Park & Conservation	\$20,100		\$199,300	\$219,400
0969	Local Tourism	\$18,700		\$2,400	\$21,100
0973	Build IL Capital Revolving Loan	\$4,700		\$10,000	\$14,700
0975	Large Business Attraction	\$200		\$100	\$300
0982	Adeline Jay Geo-Karis IL Beach Marina	\$2,800		\$27,200	\$30,000
0993	Public Infra. Construction Loan Revolving			\$1,700	\$1,700
0997	Insurance Financial Regulation	\$13,600		\$69,200	\$82,800
	TOTAL	\$18,797,400	\$26,880,728	\$125,514,625	\$171,192,753

FY 2009

Special transfers to the General Revenue in FY 2009 consisted of \$27.7 million in transfers from increased fees. These special transfers are allowed under section 8j of the State Finance Act.

FY 2009 Increased Fees Transfers [30 ILCS 105/8j]		
FUND #	FUND NAME	June
0059	Public Utility	\$70,000.00
0163	Weights and Measures	\$29,100.00
0576	Pesticide Control	\$640,900.00
0731	IL Clean Water	\$11,000,000.00
0922	Insurance Producer Administration	\$8,000,000.00
0997	Insurance Financial Regulation	\$8,000,000.00
	TOTAL	\$27,740,000

In FY 2009, Public Act 95-1000 required statutory fund sweeps to the newly created FY09 Budget Relief Fund. These amounts were expended from the Fund only pursuant to specific authorization by appropriation. The statutory amount was to be \$221.25 million; however, the final FY 2009 amount equaled \$215 million. The amount was lower due to some portions of funds being retransferred, and the \$5 million of the Real Estate License Administration Fund being tied up in litigation. Public Act 96-0045 requires approximately \$250,000 to be transferred back to the Land Reclamation Fund, and any interest accrued on the amounts transferred from the following funds is to be transferred back to these funds: Wildlife & Fish Fund, Fish & Wildlife Endowment Fund, State Pheasant Fund, Illinois Habitat Endowment Trust Fund, Illinois Habitat Fund, and the State Migratory Waterfowl Stamp Fund. Below is the list of the funds that were transferred as of June 30, 2009 to the Budget Relief Fund.

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000] (SB 0790)							
No.	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0014	Food and Drug Safety	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0016	Teacher Certificate Fee Revolving	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0018	Transportation Regulatory	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0021	Financial Institution	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0022	General Professions Dedicated	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0031	Drivers Education	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0039	State Boating Act	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0040	State Parks	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0041	Wildlife & Fish	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0050	Mental Health	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0054	State Pensions	\$5,000,000	\$2,500,000	\$1,250,000	\$1,094,978	\$155,022	\$5,000,000
0057	IL State Pharmacy Disciplinary	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0059	Pubic Utility	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0069	Natural Heritage Endowment Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0074	EPA Special State Projects Trust	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0078	Solid Waste Management	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0089	Subtitle D Management	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0093	IL State Medical Disciplinary	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000] (SB 0790)							
No.	Fund	Amount	Oct	Jan	Apr	June	TOTAL
0151	Registered CPAs' Admin & Disciplinary	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0163	Weights and Measures	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0179	Injured Workers' Benefit	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0193	Local Gov't. Health Insurance Reserve	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0195	IPTIP Administrative Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0205	IL Farmer & Agri-Business Loan Guarantee	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0207	Pollution Control Board State Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0215	Capitol Development Board Revolving	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0218	Professions Indirect Cost	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0222	State Police DUI	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0224	Asbestos Abatement	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0238	IL Health Facilities Planning	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0245	Fair and Exposition	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0251	Dept. of Labor Special State Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0257	Abandoned Mined Lands Reclamation Set Aside	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0258	Nursing Dedicated & Professional	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0259	Optometric Licensing & Disciplinary Board	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0260	Fish & Wildlife Endowment	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0261	Underground Resources Conservation Enforcement Trust	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0265	State Rail Freight Loan Repayment	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0281	IL Tax Increment	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0285	Long Term Care Monitor/Receiver	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0286	IL Affordable Housing Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0288	Community Water Supply Lab	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0290	Fertilizer Control	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0294	Used Tire Management	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0301	Working Capital Revolving	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0303	State Garage Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0304	Statistical Services Revolving	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0310	Tax Recovery	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0312	Communications Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0314	Facilities Management Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0317	Professional Services	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0332	Workers' Compensation Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0339	IL Community College Board Contracts & Grants	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0340	Public Health Lab Services Revolving	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0341	Provider Inquiry Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0342	Audit Expense	\$3,250,000	\$1,625,000	\$812,500	\$812,500		\$3,250,000
0344	Care Provider Fund for Persons w/ a Developmental Disability	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0353	State Pheasant	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0356	Law Enforcement Camera Grant	\$800,000	\$400,000	\$200,000	\$200,000		\$800,000
0357	Child Labor & Day and Temporary Labor Services Enforcement	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0360	Lead Poisoning, Screening, Prevention, and Abatement	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000] (SB 0790)

No.	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0365	Health & Human Services Medicaid Trust	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0369	Feed Control	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0371	Innovations in Long-term Care Quality Demonstration Grants	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0372	Plumbing Licensure & Program	\$750,000	\$375,000	\$187,500	\$187,500		\$750,000
0380	Corporate Franchise Tax Refund	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0384	Tax Compliance and Admin	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0386	Appraisal Administration	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0390	IL Habitat Endowment Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0391	IL Habitat	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0397	Trauma Center	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0421	Public Aid Recoveries Trust	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
0422	Alternate Fuels Fund	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0452	IL Tourism Tax	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0502	Early Intervention Services Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0514	State Asset Forfeiture	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0520	Federal Asset Forfeiture	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0523	Dept. of Corrections Reimbursement & Education	\$1,500,000	\$750,000	\$375,000	\$375,000		\$1,500,000
0524	Health Facility Plan Review	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0537	State Offender DNA ID System	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0538	IL Historic Sites	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0546	Public Pension Regulation	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0548	Drycleaner Environmental Response Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0549	IL Charity Bureau	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0564	Renewable Energy Resources Trust	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0569	School Technology Revolving Loan	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0571	Energy Efficiency Trust	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0574	Off-Highway Vehicle Trails	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0576	Pesticide Control	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0600	AG Whistleblower Reward & Protection	\$8,250,000	\$4,125,000	\$2,062,500	\$2,062,500		\$8,250,000
0611	Fund For Illinois' Future	\$10,000,000	\$5,000,000	\$2,500,000	\$2,500,000		\$10,000,000
0613	Wireless Carrier Reimbursement	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0617	CDB Contributory Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0621	International Tourism	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0629	Real Estate Recovery	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0632	Horse Racing	\$250,000	\$125,000	\$62,500	\$62,500	-\$250,000	\$0
0635	Death Certificate Surcharge	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0637	State Police Wireless Service Emergency	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0641	Auction Regulation Administration	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0643	Auction Recovery	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0690	DHS Private Resources	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0702	Assisted Living & Shared Housing Regulatory	\$100,000	\$50,000	\$25,000	\$25,000		\$100,000
0705	State Police Whistleblower Reward and Protection	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0728	Drug Rebate	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000] (SB 0790)

No.	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0731	IL Clean Water	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0733	Tobacco Settlement Recovery	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
0738	Alternative Compliance Market Account	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0739	Group Workers' Comp Pool Insolvency	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0740	Medicaid Buy-In Program Revolving	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0746	Home Inspector Admin	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0757	Child Support Administrative	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0763	Tourism Promotion	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0764	Pet Population Control	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0776	Presidential Library and Museum Operating	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0796	Nuclear Safety Emergency Preparedness	\$3,000,000	\$1,500,000	\$750,000	\$750,000	-\$1,000,000	\$2,000,000
0808	Medical Special Purpose Trust	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0821	Dram Shop	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0823	IL State Dental Disciplinary	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0828	Hazardous Waste	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0845	Environmental Protection Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0850	Real Estate License Admin *	\$5,000,000					\$0
0858	Land Reclamation	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0879	Traffic & Criminal Conviction Surcharge	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0884	DNR Special Projects	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0896	Public Health Special State Projects	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
0900	Petroleum Violation	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0905	IL Forestry Development	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0906	State Police Services	\$6,000,000	\$3,000,000	\$1,500,000	\$1,500,000		\$6,000,000
0907	Health Insurance Reserve	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0920	Metabolic Screening & Treatment	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0921	DHS Recoveries Trust	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0922	Insurance Producer Administration	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
0936	Rail Freight Loan Repayment	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0942	Low-Level Radioactive Waste Facility	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0944	Environ Protection Permit and Inspect	\$1,500,000	\$750,000	\$375,000	\$375,000		\$1,500,000
0951	Narcotics Profit Forfeiture	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0953	State Migratory Waterfowl Stamp	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0954	IL State Podiatric Disciplinary	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0962	Park & Conservation	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0969	Local Tourism	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0973	Build IL Capital Revolving Loan	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0975	Large Business Attraction	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0993	Public Infrastructure Construction Loan Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0994	IL Agricultural Loan Guarantee	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0997	Insurance Financial Regulation	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
	Total	\$221,250,000	\$108,125,000	\$54,062,500	\$53,907,478	-\$1,094,978	\$215,000,000

*This fund is being held due to court orders and may not get transferred this year or ever.

In FY 2009, transfers continued to go to consolidated services funds from various state funds. The following listing shows the consolidated services funds that received transfers.

FY 2009 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$6,696,600		\$34,411,237	\$41,107,837
0011	Road Fund	\$342,700		\$33,959,000	\$34,301,700
0014	Food & Drug Safety Fund			\$5,600	\$5,600
0016	Teacher Certificate Fee Revolving			\$6,700	\$6,700
0018	Transportation Regulatory			\$7,400	\$7,400
0021	Financial Institution	\$2,100	\$1,370,463	\$36,400	\$1,408,963
0022	General Professions Dedicated	\$2,000	\$5,783,628	\$33,600	\$5,819,228
0036	IL Veterans Rehabilitation Fund	\$13,900		\$144,300	\$158,200
0039	State Boating Act Fund	\$6,700		\$191,600	\$198,300
0040	State Parks Fund	\$7,300		\$109,700	\$117,000
0044	Lobbyist Registration Admin			\$15,350	\$15,350
0045	Agricultural Premium Fund	\$14,900		\$131,700	\$146,600
0047	Fire Prevention	\$22,800		\$459,367	\$482,167
0050	Mental Health	\$87,200		\$9,725,200	\$9,812,400
0057	IL State Pharmacy Disciplinary	\$1,800	\$1,518,186	\$8,200	\$1,528,186
0059	Public Utility Fund			\$23,700	\$23,700
0067	Radiation Protection	\$19,300		\$26,200	\$45,500
0071	Firearm Owner's Notification			\$3,833	\$3,833
0072	Underground Storage Tank			\$31,100	\$31,100
0078	Solid Waste Management	\$12,200		\$33,400	\$45,600
0085	IL Gaming Law Enforcement	\$1,400		\$15,900	\$17,300
0089	Subtitle D Management	\$1,400		\$5,000	\$6,400
0093	IL State Medical Disciplinary	\$4,200	\$3,632,173	\$37,100	\$3,673,473
0118	Facility Licensing			\$6,300	\$6,300
0128	Youth Alcoholism & Substance Abuse Prevention Fund	\$2,800			\$2,800
0129	State Gaming			\$1,626	\$1,626
0137	Plugging & Restoration Fund			\$7,700	\$7,700
0145	Explosives Regulatory			\$2,700	\$2,700
0146	Aggregate Operation Regulatory			\$6,400	\$6,400
0147	Coal Mining Regulatory			\$5,800	\$5,800
0151	Registered CPA Administration & Disciplinary		\$770,755	\$2,100	\$772,855
0163	Weights and Measures	\$1,600		\$76,900	\$78,500
0167	Division of Corp Regis LLP			\$4,850	\$4,850
0175	IL School Asbestos Abatement			\$8,900	\$8,900
0184	Violence Prevention Fund	\$1,100			\$1,100
0185	Secretary of State Special License Plate			\$30,450	\$30,450
0215	Capital Development Board Revolving	\$2,800		\$24,000	\$26,800
0220	DCFS Children's Services Fund	\$293,500		\$63,900	\$357,400
0222	State Police DUI	\$1,400			\$1,400
0238	IL Health Facilities Planning	\$1,000			\$1,000
0240	Emergency Public Health	\$2,200			\$2,200

FY 2009 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0243	Credit Union		\$1,066,094		\$1,066,094
0244	Savings & Residential Finance Regulatory		\$4,362,882		\$4,362,882
0258	Nursing Dedicated & Professional	\$1,600	\$2,956,397	\$13,100	\$2,971,097
0259	Optometric Licensing & Disciplinary Board			\$4,200	\$4,200
0261	Underground Resources Conservation Enforcement Trust	\$1,200		\$13,600	\$14,800
0265	State Rail Freight Loan Repayment	\$1,400			\$1,400
0276	Drunk & Drugged Driving Prevention	\$6,600		\$18,000	\$24,600
0285	Long Term Care Monitor/ Receiver			\$4,100	\$4,100
0286	IL Affordable Housing Trust				\$0
0288	Community Water Supply Lab	\$1,400		\$2,500	\$3,900
0292	Securities Investors Education			\$4,600	\$4,600
0294	Used Tire Management	\$2,900		\$15,600	\$18,500
0298	Natural Areas Acquisition Fund	\$8,600		\$111,400	\$120,000
0299	Open Space Lands Acquisition & Development	\$9,900		\$30,700	\$40,600
0301	Working Capital Revolving	\$23,500		\$437,200	\$460,700
0303	State Garage Revolving	\$23,400			\$23,400
0304	Statistical Services Revolving	\$81,200			\$81,200
0312	Communications Revolving	\$77,400		\$1,682,700	\$1,760,100
0314	Facilities Management Revolving	\$117,100		\$2,093,100	\$2,210,200
0317	Professional Services Revolving			\$489,000	\$489,000
0323	Motor Vehicle Review Board			\$17,350	\$17,350
0340	Public Health Lab Services Revolving	\$900		\$4,500	\$5,400
0342	Audit Expense	\$3,376	\$6,069		\$9,445
0360	Lead Poisoning, Screening, Prevention & Abatement	\$1,800		\$15,700	\$17,500
0362	Securities Audit & Enforcement Fund			\$210,850	\$210,850
0363	Department of Business Services Special Operations			\$119,400	\$119,400
0368	Drug Treatment Fund	\$16,300			\$16,300
0369	Feed Control Fund			\$35,500	\$35,500
0372	Plumbing Licensure And Program			\$29,100	\$29,100
0384	Tax Compliance and Administration	\$1,300		\$23,700	\$25,000
0386	Appraisal Administration		\$488,913	\$3,500	\$492,413
0387	Small Business Environmental Assistance			\$1,900	\$1,900
0397	Trauma Center	\$5,800			\$5,800
0438	IL State Fair			\$40,800	\$40,800
0483	Secretary of State Special Services			\$227,300	\$227,300
0523	Department of Corrections Reimbursement & Education	\$27,600		\$747,067	\$774,667
0524	Health Facility Plan Review			\$17,600	\$17,600
0534	IL Workers' Compensation Commission Operations	\$4,639			\$4,639
0538	IL Historic Sites Fund	\$1,300		\$9,933	\$11,233
0546	Public Pension Regulation Fund		\$300,000	\$7,600	\$307,600
0562	Pawnbroker Regulation		\$168,976		\$168,976
0564	Renewable Energy Resource Trust			\$6,700	\$6,700
0571	Energy Efficiency Trust			\$3,500	\$3,500
0576	Pesticide Control	\$1,800		\$72,000	\$73,800
0608	Partners for Conservation	\$6,100		\$40,300	\$46,400

FY 2009 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0614	Cajpital Litigation			\$6,700	\$6,700
0621	International Tourism Fund	\$3,200			\$3,200
0622	Motor Vehicle License Plate			\$92,750	\$92,750
0627	Public Transportation Fund	\$183,000			\$183,000
0632	Horse Racing	\$4,200		\$16,900	\$21,100
0635	Death Certificate Surcharge			\$10,400	\$10,400
0641	Auction Regulation Administration		\$113,173		\$113,173
0648	Downstate Public Transportation	\$42,500			\$42,500
0649	Motor Carrier Safety Inspection	\$1,200		\$44,700	\$45,900
0708	IL Standard Breeders	\$900			\$900
0709	IL Thoroughbred Breeders	\$1,400		\$13,000	\$14,400
0731	IL Clean Water Fund	\$4,700		\$15,700	\$20,400
0732	Secreatry of State DUI Admin.			\$18,600	\$18,600
0746	Home Inspector Administration		\$354,517		\$354,517
0757	Child Support Administrative			\$767	\$767
0763	Tourism Promotion	\$22,500		\$32,200	\$54,700
0768	IL Math & Science Academy Income			\$5,500	\$5,500
0770	Digital Divide Elimination	\$2,700			\$2,700
0776	Presidential Library & Museum Operating	\$6,500		\$98,100	\$104,600
0794	Metro-East Public Transportation	\$48,100			\$48,100
0795	Bank & Trust Company		\$4,466,312		\$4,466,312
0821	Dram Shop	\$2,400		\$40,100	\$42,500
0823	IL State Dental Disciplinary		\$827,080	\$6,800	\$833,880
0850	Real Estate License Administration		\$1,498,125		\$1,498,125
0863	Cycle Rider Safety Training			\$8,900	\$8,900
0879	Traffic & Criminal Conviction Surcharge	\$12,500			\$12,500
0888	Design Professionals Administration & Investigation		\$648,214	\$5,600	\$653,814
0906	State Police Services	\$11,400		\$248,500	\$259,900
0910	Youth Drug Abuse Prevention	\$1,300			\$1,300
0920	Metabolic Screening & Treatment	\$5,200		\$71,500	\$76,700
0922	Insurance Producer Administration	\$4,200	\$6,245,698	\$68,600	\$6,318,498
0925	Coal Technology Development Assistance	\$13,800		\$10,200	\$24,000
0938	Hearing Instrument Dispenser Examining & Disciplinary			\$1,600	\$1,600
0942	Low-Level Radioactive Waste Facility Development & Operation Fund	\$2,000		\$1,000	\$3,000
0944	Environmental Protection Permit & Inspection	\$7,000		\$28,100	\$35,100
0954	IL State Podiatric Disciplinary		\$168,349		\$168,349
0962	Park & Conservation	\$9,200		\$232,500	\$241,700
0969	Local Tourism	\$7,500		\$2,300	\$9,800
0973	Build IL Capital Revolving Loan	\$2,100		\$8,000	\$10,100
0975	Large Business Attraction	\$1,500		\$1,700	\$3,200
0982	Adeline Jay Geo-Karis IL Beach Marina	\$6,200		\$29,400	\$35,600
0997	Insurance Financial Regulation	\$6,000	\$5,011,618	\$104,200	\$5,121,818
	TOTAL	\$8,383,215	\$41,757,622	\$87,441,630	\$137,582,467

FY 2008

Special Transfers to the General Revenue Fund in FY 2008 consisted of \$34 million of Increased Fees Transfers, transferred in June. 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 Interntl. 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

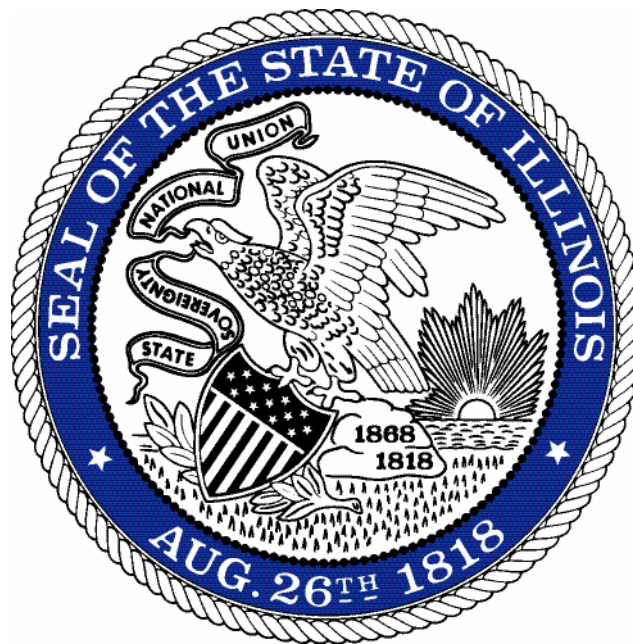
FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0973	Build IL Capital Revolving Loan Fund		\$5,000,000			\$5,000,000
0975	Large Business Attraction Fund	\$136,400	\$500,000			\$636,400
0978	Deferred Lottery Prize Winners Trust Fund	\$340,380				\$340,380
0980	Manteno Veterans 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

THE BUDGET PROCESS



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.

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>