

STATE OF ILLINOIS BUDGET SUMMARY



FISCAL YEAR 2013

PUBLISHED BY THE COMMISSION ON GOVERNMENT FORECASTING & ACCOUNTABILITY; ILLINOIS GENERAL ASSEMBLY

A. Lincoln

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INTRODUCTION

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- **FY 2013 Budget Chronology**
- **FY 2013 Primary General Fund Budget Bills**
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INTRODUCTION

Public Act 92-0067 mandates that the Commission on Government Forecasting and Accountability (CGFA) 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 following report fulfills this mandate. The report begins with a discussion of the budgeting process. The budgetary process is then summarized chronologically. Then follows a highlighting of the bills that constitute the budget, along with other major legislation passed during the past spring legislative session. A review of the previous year's budget is then provided. The FY 2013 budget is then summarized including a listing of appropriations by agency. Various areas of the budget and State government operations, such as Elementary/Secondary Education, Medicaid, and State pensions, are then looked at in detail. The report concludes with a Glossary of Terms and a Description of the various funds.

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.



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. When an appropriation bill passes in

one chamber the 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 (GAAP) as prescribed in pronouncements of the Governmental Accounting Standards Board. Public Act 90-479, effective as of fiscal year 1999, amended the Civil Administrative Code to provide guidance to the Governor, as he proposes the budget, and to the General Assembly, as it makes appropriations, regarding the balanced budget requirements in the state constitution. This act incorporates aspects of a modified accrual basis into the budget process for certain designated funds, including the general funds.

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

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

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

FY 2013 BUDGET CHRONOLOGY

The FY 2013 budget was developed using numerous appropriation bills and a budget implementation bill. Below is a chronological summary of the process of passing the FY 2013 budget during the spring of 2012, beginning with the Governor's introduced budget through his approving or vetoing of the proposed legislation.

- Feb. 22** Governor Pat Quinn presents his proposed FY 2013 budget before a joint session of the Illinois General Assembly.
- May 30** The House passes the main General Revenue Funds (GRF) related appropriation bills along with the capital bill and FY 2013 non-discretionary spending.
- May 31** The Senate concurs with the House on the budget bills passed by the House the previous day.
- June 30** The Governor approves, line item vetoes, or reduction vetoes the budget bills.

FY 2013 BUDGET VOTE TOTALS AND GOVERNOR ACTIONS

Subject Matter	Bill #	House Vote (5/30/12)	Senate Vote (5/31/12)	Governor Action (6/30/12)
General Services 1	SB 2378 as amended by HFA 1,3	64-54-0	34-25-0	Approved
General Services 2	SB 2409 as amended by HCA 1, HFA 2,5	65-53-0	35-24-0	Reduction Veto
Elementary and Secondary Education	SB 2413 as amended by HCA 1, HFA 3	60-58-0	34-25-0	Approved
Higher Education	SB 2443 as amended by HCA 1, HFA 2	63-55-0	30-29-0	Approved
Human Services	SB 2454 as amended by HCA 1, HFA 4,5	65-53-0	37-21-0	Approved
Public Safety	SB 2474 as amended by HCA 1, HFA 2,3,4	71-47-0	37-21-0	Line Item and Reduction Veto
Capital Bill	SB 2332 as amended by HCA 1, HFA 2	95-23-0	56-0-0	Line Item Veto
FY 2013 Non-Discretionary Spending and FY 2012 Supplemental	SB 2348 as amended by HCA 1, HFA,2,3,4	65-53-0	33-25-0	Approved
HCA = House Committee Amendment, HFA = House Floor Amendment				
Senate vote totals were for each individual ammendment				

FY 2013 PRIMARY GENERAL FUND BUDGET BILLS

<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
SB 2378	Senate: Steans – Noland – Trotter House: Madigan	General Services 1 Appropriations for Attorney General, Auditor General, Comptroller, State Board of Elections, Legislative Support Groups, Architect of the Capital, JCAR, Secretary of State, Supreme Court, and Treasurer	P.A. 97-0726
SB 2409	Senate: Kotowski – Steans House: Madigan	General Services 2 Appropriations for Agriculture, CMS, DCEO, Court of Claims, IDES, Office of the Governor, Lottery, GOMB, DNR, Revenue, and TRS	P.A. 97-0727 Reduction Veto
SB 2413	Senate: Kotowski – Steans House: Madigan	Elementary and Secondary Education Appropriations for State Board of Education, the Illinois Community College Board, the Illinois Educational Labor Relations Board, and the State Charter School Commission	P.A. 97-00728
SB 2443	Senate: Kotowski – Steans House: Madigan - Dunkin	Higher Education Appropriations for Universities, ICCB, IBHE, State Universities Civil Service System, and ISAC	P.A. 97-0729
SB 2454	Senate: Steans – Sullivan - Trotter House: Madigan	Human Services Appropriations for Aging, DCFS, DHFS, DHS, Public Health, and Veterans' Affairs	P.A. 97-0730
SB 2474	Senate: Kotowski – Steans House: Madigan	Public Safety Appropriations for various Judiciary Agencies, Corrections, IEMA, Juvenile Justice, Labor, Military Affairs, State Police, and Transportation	P.A. 97-0731 Line Item and Reduction Veto

OTHER FY 2013 BUDGET AND RELATED BILLS

Bill #	Sponsor	Description	Status
SB 0179	Senate: Kotowski – Steans – Trotter House: Madigan	Authorizes State Actuary	P.A. 97-0694
SB 1313	Senate: Schoenberg – Radogno House: Madigan – Cross - Yarbrough	State Employee Health Insurance Reform	P. A. 97-0695
SB 2194	Senate: Schoenberg – Kotowski, et. al House: Currie – Yarbrough – Du Buclet	Cigarette and Tobacco Product Tax Increase	P. A. 97-0688
SB 2332	Senate: Kotowski – Steans – Trotter House: Madigan	Capital Bill	P.A. 97-0725 Line Item Veto
SB 2348	Senate: Steans – Sullivan - Trotter House: Madigan	Supplemental Appropriations for FY 12 and FY 13 non-discretionary	P.A. 97-0685
SB 2621	Senate: Raoul – Noland, et. al. House: Currie – Sacia, et. al.	Prisoner Early Release	P.A. 97-0697
SB 2840	Senate: Steans – Mulroe House: Feigenholtz – Bellock – Winters	Medicaid Reform	P.A. 97-0689

OTHER FY 2013 BUDGET AND RELATED BILLS

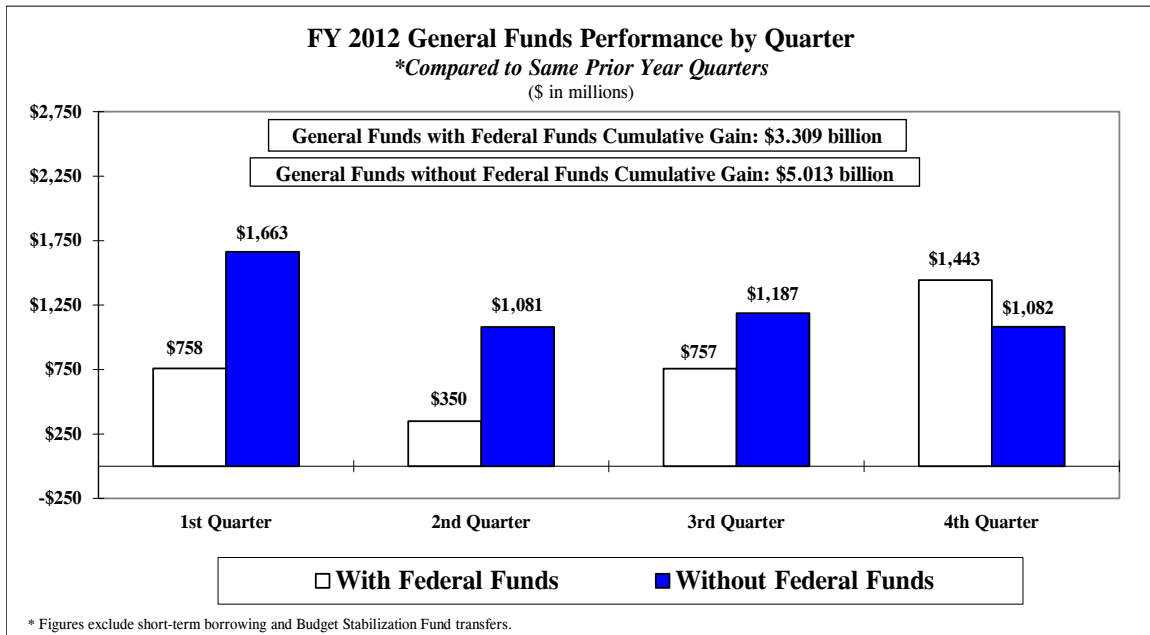
Bill #	Sponsor	Description	Status
SB 2958	Senate: Althoff – Martinez, et. al. House: Currie – Pritchard – Hatcher	Workers Compensation Privatization for State Employees	Sent to Governor
SB 3397	Senate: Steans - Righter, et. al. House: Currie – Chapa LaVia, et. al.	Prisoner Early Release	P.A. 97-0697
SB 3802	Senate: Steans House: Currie	Eliminates or Reduces Sectors 25 Medicaid Spending	P.A. 97-0691
HB 4513	House: Nekritz – Lang - Harris Senate: Cullerton – Maloney	Metropolitan Water Reclamation District Pension Reform	Sent to Governor

SECTION 1. FY 2012 BUDGET REVIEW

- **FY 2012 Revenue Recap**
- **Review of FY 2012 Revenue Assumptions**
- **Review of Most Recent Revenue Estimate**
- **Impact of Higher Income Tax Rates**
- **Federal Stimulus**



FY 2012 REVENUE RECAP



First Quarter

Excluding Budget Stabilization Fund transfers, July revenues rose \$185 million to begin the fiscal year. Gains in income taxes related to January’s rate increase coupled with a good month for sales and a strong month for transfers were more than enough to offset a significant drop in federal sources. August revenues rose \$223 million despite a poor month for federal reimbursements. Personal and corporate income taxes jumped due to higher tax rates as compared to last year, while sales tax continued to perform quite well. Also contributing to the monthly gain was an expected \$73 million remaining payment related to the 10th riverboat license bid. September revenues rose \$350 million despite another poor month for federal reimbursements. Personal and corporate income taxes jumped due to higher tax rates as compared to last year, while sales tax continued to perform quite well even as most economic measures continued to indicate consumer weakness.

The previous chart demonstrates how the first quarter performed both with and without federal sources. Through the first quarter of the fiscal year, absent short-term borrowing and Budget Stabilization Fund transfers, base general funds revenues were up \$758 million. The increase was fueled by comparatively higher income tax receipts stemming

from the January 2012 rate increases, as well as continued strong sales tax receipts. If federal sources are excluded, that figure leaps to \$1.663 billion.

Second Quarter

October revenues grew \$295 million despite another poor month for federal reimbursements. Personal income taxes grew due to higher tax rates as compared to last year, while the sales tax continued to perform surprisingly well despite economic uncertainty. In spite of higher income tax rates compared to last November, overall monthly revenues dipped \$18 million. While federal sources again suffered a significant drop, the main contributor to the lack of growth was the impact of last year's tax amnesty program which accounted for approximately \$401 million of last November revenues. As stated many times by CGFA, the vast majority of those tax amnesty revenues should not have been viewed as "new" revenues, but rather an acceleration of tax revenue that would have ultimately been collected later in FY 2011 or in subsequent fiscal years [i.e. FY'12]. While federal sources again suffered a significant drop, overall base revenues grew a modest \$73 million in December. A falloff of \$517 million in federal sources was primarily due to last year's selling of \$1.5 billion in tobacco securitization bonds, the proceeds of which were used to pay down unpaid bills [i.e. reimbursable Medicaid bills]. In addition, monthly revenue growth also was limited by the continued impact of last year's tax amnesty program as approximately \$60 million in net proceeds to the general funds was receipted last December.

Overall, through the first half of the fiscal year, revenues performed about as expected, although concerns increased over the ability to meet the Administration's estimate of federal sources [which is largely dependent on reimbursable spending]. In terms of the economically related sources, both corporate income tax as well as sales tax could be viewed as somewhat outperforming expectations, while personal income tax slightly underperformed and struggled to achieve any real growth absent the tax increase. If the \$1.636 billion of federal source falloff is included, overall base revenues were up \$1.107 billion through the first half of the fiscal year. When federal sources are excluded, that figure jumps to \$2.743 billion, primarily the result of the higher income tax rates and continued sales tax growth.

Looking ahead, the most likely scenario continued to call for modest growth over the remainder of the fiscal year and into FY 2013. The probability of falling into another recession in the near term lessened somewhat. However, given the economy's painful pace of adding jobs that should not be interpreted to mean a return to impressive growth.

Third Quarter

While federal sources again suffered a significant drop, overall base revenues were fairly positive in January, posting gains of \$576 million. For the month, virtually all non-federal revenue sources managed to post gains. It was mentioned that we are now beginning to compare against the post-income tax period of last year. As a result, rates of growth will slow over the remainder of the year. While federal sources again suffered a monthly drop, overall base revenues reported another decent month in February, posting gains of \$219 million. Overall base revenues for March dropped \$38 million. While the larger economically-related sources performed quite well for the month, their gains were wiped out by comparatively poor federal receipting and transfers.

Through the first three-fourths of the fiscal year, absent short-term borrowing, tobacco settlement proceeds, Pension Contribution Fund transfers and Budget Stabilization Fund transfers, base general funds revenues are up \$1.864 billion. The increase has been fueled by comparatively higher income tax receipts stemming from the January 2011 rate increases as well as continued strong sales tax receipts. Those items have been more than enough to overcome a significant falloff in federal sources that resulted from less reimbursable spending as well as a return to a lower federal matching.

Fourth Quarter

Overall base revenues in April grew \$733 million. The significant growth was largely due to the expected boost from final income tax payments. Continued strong sales taxes also helped monthly receipts. In addition, what had been a rare occurrence this fiscal year, federal sources experienced a positive month. Overall base revenues grew \$474 million in May. The growth was largely due to federal sources. After struggling for most of the year, a significant increase in reimbursable spending resulted in higher receipts. In addition, the economic-related sources also performed favorably. Overall base revenues grew \$236 million in June. The large economic sources performed well, and even federal sources were able to post gains despite a very good closing month experienced last year.

For the fiscal year, absent short-term borrowing, tobacco settlement proceeds, Pension Contribution Fund transfers and Budget Stabilization Fund transfers that occurred last year, base general funds revenues grew \$3.309 billion. The increase was fueled by comparatively higher income tax receipts stemming from the January 2011 rate increases as well as continued strong sales tax receipts. Those items were more than enough to overcome a significant falloff in federal sources resulting from less reimbursable spending as well as a return to a lower federal matching rates. When the falloff in federal sources is excluded, receipt growth expands to \$5.013 billion.

REVIEW OF FY 2012 REVENUE ASSUMPTIONS

The following table illustrates that total general funds revenues in FY 2012 exceeded assumptions used to craft the FY 2012 budget. In March 2011, the House passed HR 110, which was the revenue framework used throughout much of the spring 2011 legislative session. As shown, actual revenues ended up exceeding HR 110 by \$624 million. While federal sources fell \$1.162 billion short of expectations, the economic sources more than made up for that shortage as personal, corporate, and sales taxes all far exceeded the estimates. In August 2012, the GOMB released its FY 2012 Budget Review document which detailed the official revenue number used in the enacted budget. While overall quite similar to HR 110, it was slightly lower by \$49 million. As a result, actual FY 2012 revenues exceeded the enacted budget forecast by \$673 million.

FY 2012 ACTUALS vs. ENACTED BUDGET					
(\$ millions)					
Revenue Sources	FY 2012 Actual	HR 110 Mar-12 FY 2012	Difference Actuals from Estimate	GOMB EST. Aug -11 FY 2012	Difference Actuals from Estimate
State Taxes					
Personal Income Tax	\$17,000	\$16,389	\$611	\$16,500	\$500
Corporate Income Tax (regular)	\$2,983	\$2,435	\$548	\$2,853	\$130
Sales Taxes	\$7,226	\$6,586	\$640	\$6,610	\$616
Public Utility (regular)	\$995	\$1,082	(\$87)	\$1,082	(\$87)
Cigarette Tax	\$354	\$355	(\$1)	\$355	(\$1)
Liquor Gallonage Taxes	\$164	\$162	\$2	\$162	\$2
Vehicle Use Tax	\$29	\$32	(\$3)	\$32	(\$3)
Inheritance Tax (gross)	\$235	\$182	\$53	\$182	\$53
Insurance Taxes & Fees	\$345	\$318	\$27	\$318	\$27
Corporate Franchise Tax & Fees	\$192	\$204	(\$12)	\$204	(\$12)
Interest on State Funds & Investments	\$21	\$25	(\$4)	\$25	(\$4)
Cook County Intergovernmental Transfer	\$244	\$244	\$0	\$244	\$0
<u>Other Sources</u>	<u>\$399</u>	<u>\$365</u>	<u>\$34</u>	<u>\$365</u>	<u>\$34</u>
Subtotal	\$30,187	\$28,379	\$1,808	\$28,932	\$1,255
Transfers					
Lottery	\$640	\$645	(\$5)	\$645	(\$5)
Riverboat transfers & receipts	\$340	\$426	(\$86)	\$426	(\$86)
Proceeds from sale of 10th license	\$73	\$75	(\$2)	\$75	(\$2)
<u>Other</u>	<u>\$885</u>	<u>\$664</u>	<u>\$221</u>	<u>\$664</u>	<u>\$221</u>
Total State Sources	\$32,125	\$30,189	\$1,936	\$30,742	\$1,383
Federal Sources	\$3,682	\$4,844	(\$1,162)	\$4,325	(\$643)
Total Federal & State Sources	\$35,807	\$35,033	\$774	\$35,067	\$740
Nongeneral Funds Distribution:					
Refund Fund					
Personal Income Tax	(\$1,488)	(\$1,434)	(\$54)	(\$1,444)	(\$44)
Corporate Income Tax	(\$522)	(\$426)	(\$96)	(\$499)	(\$23)
Subtotal General Funds	\$33,797	\$33,173	\$624	\$33,124	\$673

REVIEW OF MOST RECENT REVENUE ESTIMATE

The table below demonstrates how the February 2012 estimates of CGFA and GOMB preformed relative to actuals. As shown, actual base revenues ended up exceeding expectations in both instances. Revenues out-performed CGFA's projections by \$405 million, or 1.2% as income taxes managed to outpace expectations. The February estimate of GOMB was surpassed by \$576 million, or 1.7%, as again, stronger income taxes were the main cause of divergence.

FY 2012 ACTUALS vs. ESTIMATES: CGFA and GOMB					
(\$ millions)					
Revenue Sources	FY 2012 Actual	CGFA EST. Feb-12 FY 2012	Difference Actuals from Estimate	GOMB EST. Feb-12 FY 2012	Difference Actuals from Estimate
Net Income Tax [Personal & Corporate]	\$17,973	\$17,624	\$349	\$17,416	\$557
Sales Taxes	\$7,226	\$7,160	\$66	\$7,145	\$81
Other Receipts	\$2,978	\$2,979	(\$1)	\$3,026	(\$48)
Transfers	\$1,938	\$1,824	\$114	\$1,829	\$109
Federal Sources	\$3,682	\$3,805	(\$123)	\$3,805	(\$123)
Subtotal General Funds	\$33,797	\$33,392	\$405	\$33,221	\$576

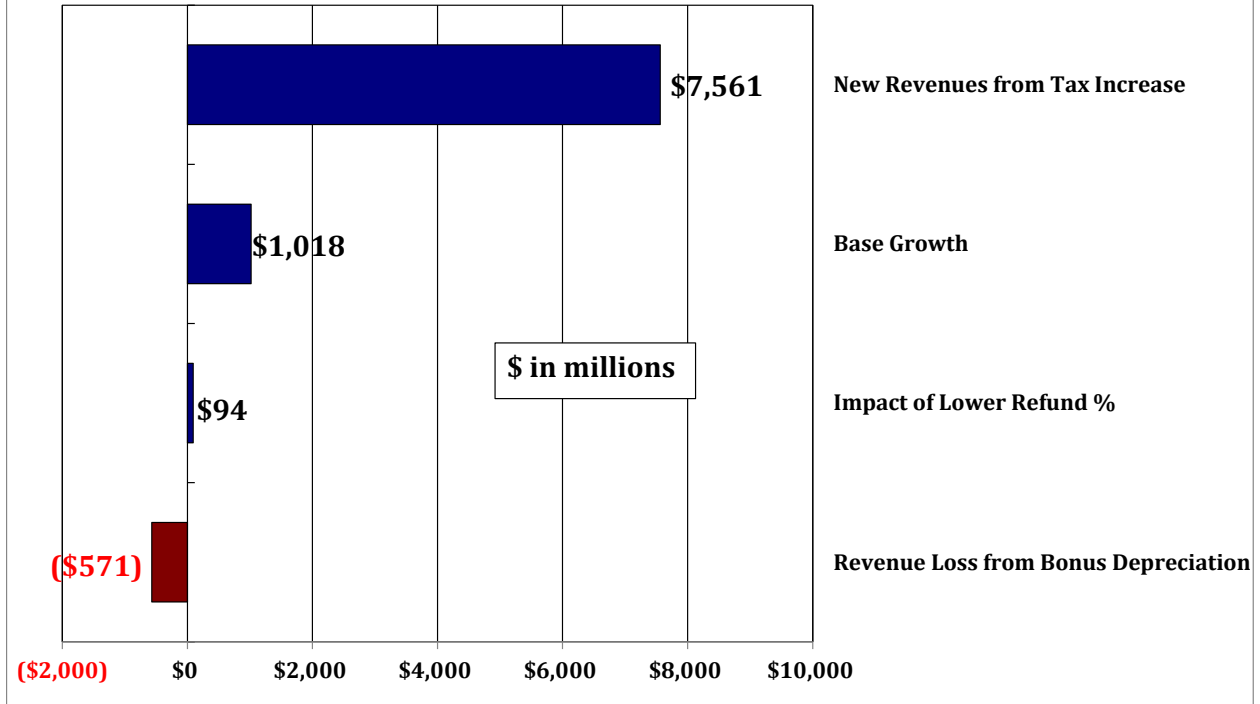
IMPACT OF HIGHER INCOME TAX RATES

In January 2011, P.A. 96-1496 was signed into law creating the first income tax rate increase in many years. The Public Act altered the Illinois Income Tax by making the following changes:

- **Increase Individual Income Tax Rate.** Increases the personal income tax rate from 3% to 5% in tax year 2011; to 3.75% in tax year 2015; and, to 3.25% in tax year 2025.
- **Increase Corporate Income Tax Rate.** Increases the corporate income tax rate from 4.8% to 7% in tax year 2011; to 5.25% in tax year 2015; and, to 4.8% in tax year 2025.
- **Temporarily Eliminate Net Operating Loss Deduction.** In the case of a corporation (other than a Subchapter S corporation), P.A. 96-1496 provides that no carryover deduction shall be allowed for tax years 2011, 2012, and 2013; provided that, for purposes of determining the taxable years to which a net loss may be carried, no taxable year for which a deduction is disallowed shall be counted.

With FY 2012 now complete, an examination of the annualized impact of the tax changes on State revenues can be conducted. To do this, the Commission compared FY 2010 revenues (last fiscal year before tax increase) with FY 2012 revenues (first full year of tax increases, as FY 2011 was a transition year). Complicating any analysis of income tax revenues since FY 2010 (base year) is the revenue impact of the tax amnesty program (and its impact on future revenues), the effect of federal depreciation provisions that the State elected not to decouple from, and the lowering of the income tax refund percentage that is used to pay income tax refunds. With these mitigating factors in mind, the following chart displays the estimated composition of the \$8.008 billion in net income tax revenue growth (personal and corporate combined) between FY 2010 and FY 2012.

COMPOSITION OF THE \$8 BILLION GROWTH IN INCOME TAX NET REVENUES BETWEEN FY 2010 AND FY 2012



As the previous chart shows, of the \$8.008 billion in growth in income tax revenues between FY 2010 and FY 2012, approximately \$7.561 billion of this growth was believed due to the tax rate increases. Also included in this amount is the impact of the suspension of the net operating loss deduction (valued at approximately \$313 million (net of refunds) in FY 2012). This figure of nearly \$7.6 billion in new revenues falls within the range of \$7 billion to \$8 billion commonly used by many in anticipation of this tax increase.

The Commission estimates that approximately \$1.018 billion of the growth between FY 2010 and FY 2012 was due to natural base growth. An additional \$94 million of the increase was due to the use of a lower refund percentage in FY 2011 and FY 2012 (8.75%) compared to FY 2010 (9.75%). Offsetting a portion of this growth was a \$571 million reduction in revenues due to Illinois' decision not to decouple from the federal government's depreciation provisions.

WALKUP OF INCOME TAX NET REVENUES FY 2010 TO FY 2012

(\$ Millions)

	Personal	Corporate	Total
FY 2010 Actual (Net):	\$8,511	\$1,360	\$9,871
Base Growth*:	\$366	\$371	\$737
Revenue Loss from Bonus Depreciation:	(\$34)	(\$45)	(\$79)
New Revenues from Tax Increase:	\$2,288	\$164	\$2,452
Impact of Lower Refund %:	\$94	\$0	\$94
FY 2011 Actual (Net):	\$11,225	\$1,851	\$13,076
Base Growth*:	\$292	(\$11)	\$281
Revenue Loss from Bonus Depreciation:	(\$229)	(\$262)	(\$491)
New Revenues from Tax Increase**:	\$4,225	\$884	\$5,109
Impact of Lower Refund %:	\$0	\$0	\$0
FY 2012 Actual (Net):	\$15,512	\$2,461	\$17,973

COMPOSITION OF GROWTH IN NET INCOME TAXES FY 2010 TO FY 2012

(\$ Millions)

	Personal	Corporate	Total
FY 2010 Actual (Net):	\$8,511	\$1,360	\$9,871
Base Growth*:	\$658	\$361	\$1,018
Revenue Loss from Bonus Depreciation:	(\$263)	(\$308)	(\$571)
New Revenues from Tax Increase**:	\$6,513	\$1,049	\$7,561
Impact of Lower Refund %:	\$94	\$0	\$94
FY 2012 Actual (Net):	\$15,512	\$2,461	\$17,973

* Base Growth Includes Impact of Accelerated Tax Amnesty Revenues into FY 2011 ** New Revenues Include Impact from the Suspension of the Net Operating Loss Deduction.

The upper portion of the table above walks from the FY 2010 actual (personal, corporate, and combined) to the FY 2011 actual and then to the FY 2012 actual (net of refunds) while identifying the source of the components of these additional revenues. The lower portion of the table simply combines the components of the two years into one to identify the estimated impact of the income tax rate increases since its inception.

FEDERAL STIMULUS

A significant source of revenue in FY 2010 & FY 2011 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. In FY 2009 through FY 2011, Illinois received between \$2 and \$3.7 billion each year, but this funding dropped significantly in FY 2012.

According to the Comptroller, Illinois received \$3.02 billion in funds from the ARRA in FY 2011 and \$803.2 million in FY 2012. In FY 2012, stimulus funds deposited into GRF totaled only \$39.9 million. This was a decrease of \$541.5 million or 93.1% over FY 2011 when \$581.4 million was deposited into the General Revenue Fund. The \$39.9 million was a payment based on ARRA match rates for Illinois Medicaid spending from FY 2011.

The table below breaks down the funding by State agency.

FUNDING FROM THE ARRA				
(\$ Millions)				
Agency	FY 2009	FY 2010	FY 2011	FY 2012
State Board of Education	\$1,040.6	\$1,406.2	\$685.5	\$324.5
Healthcare and Family Services	\$871.5	\$1,391.1	\$1,291.0	\$52.8
Transportation	\$48.1	\$530.1	\$358.1	\$244.4
Commerce and Economic Opportunity	\$4.3	\$196.2	\$266.7	\$133.0
Environmental Protection Agency	\$0.0	\$146.0	\$121.9	\$4.1
Human Services	\$9.2	\$63.2	\$245.3	\$13.3
Employment Security	\$3.2	\$20.0	\$14.4	\$0.2
Children and Family Services	\$9.3	\$12.6	\$19.7	\$3.6
Corrections	\$0.0	\$4.6	\$0.4	\$0.0
Aging	\$0.0	\$4.2	\$0.5	\$0.0
Public Health	\$0.0	\$2.2	\$2.6	\$2.9
IL Criminal Justice Info authority	\$50.2	\$2.1	\$2.6	\$1.9
Capital Development Board	\$0.0	\$1.3	\$3.2	\$7.2
Juvenile Justice	\$0.0	\$0.4	\$0.9	\$2.4
IL Arts Council	\$0.0	\$0.4	\$0.0	\$0.0
Agriculture	\$0.0	\$0.1	\$0.0	\$0.0
IL Commerce Commission	\$0.0	\$0.1	\$0.4	\$0.3
Central Management	\$0.0	\$0.0	\$2.8	\$12.5
Revenue	\$0.0	\$0.0	\$0.0	\$0.0
Total	\$2,036.4	\$3,780.6	\$3,015.7	\$803.2

SECTION 2. FY 2013 BUDGET

- **FY 2013 Budget Summary**
- **FY 2013 Revenue Related Budget Highlights**
- **FY 2013 Revenue Assumptions**
- **FY 2013 Budget Implementation Bills**
- **Governor's Actions**
- **FY 2013 Appropriations (by Agency)**



FY 2013 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 presented his FY 2012 Budget proposal on February 22, 2012. The Governor's introduced a budget focused on:

- Pension and Medicaid Stabilization
- Rebalancing care for people with developmental disabilities and mental illness
- Tax reform
- Investing in Education

In FY 2012, final appropriations totaled \$60.7 billion of which \$29.3 billion were from General Funds. The FY 2013 budget as passed by the General Assembly totaled \$61.7 billion with \$29.4 billion coming from General Funds. The Governor then vetoed \$68 million in appropriations from this amount which left the budget at \$61.5 billion. This is an increase of \$902 million or 1.5% from FY 2012. General Funds appropriations were basically flat as FY 2013 appropriations were down \$5 million. The table below demonstrates the budget totals as the FY 2013 budget went through the legislative process to its current state. These totals exclude debt service, payments for old bills and various transfers out. A break-down of appropriations by agency in the budget passed by the General Assembly can be found on page 44.

FY 2013 BUDGET SUMMARY						
(\$ Billions)						
	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Grand Total	\$60.744	\$61.715	-\$0.068	\$61.647	\$0.902	1.5%
General Funds	\$29.306	\$29.357	-\$0.057	\$29.300	-\$0.005	0.0%
Other State Funds	\$22.277	\$24.147	-\$0.011	\$24.136	\$1.859	8.3%
Federal Funds	\$9.162	\$8.210	\$0.000	\$8.210	-\$0.951	-10.4%
Excludes Debt Service, Payments for Old Bills and various Transfers Out						

FY 2013 REVENUE RELATED BUDGET HIGHLIGHTS

In early March, the General Assembly passed House Joint Resolution 68 which established the estimate of general revenues that was to be utilized in crafting the spending plan for FY 2013. As shown on the next page, HJR 68, which was developed by members from both the House and Senate, estimates FY 2013 revenues to be \$33.719 billion. That figure represents a decrease of \$78 million, or -0.2%, year over year from FY 2012.

The table on page 30 compares CGFA's July 2012 estimate and that assumed under HJR 68. As shown, CGFA estimates that FY 2013 revenues will be \$33.880 billion which exceeds HJR 68 projections by \$161 million. CGFA's projections of the economically related sources are \$495 million higher than HRJ 68's, while the projections for Federal Sources are \$253 million lower.

The table on page 32 illustrates the latest General Funds Budget Plan for FY 2013 as provided by the Governor's Office of Management and Budget.

FY 2013 GENERAL FUNDS REVENUE COMPARISON: HJR 68 VS. FY 2012 Actuals

(\$ Millions)

<u>Revenue Sources</u>	<u>FY 2012 Actual</u>	<u>FY 2013 HJR 68 March-12</u>	<u>\$ Difference</u>
State Taxes			
Personal Income Tax	\$17,000	\$16,776	(\$224)
Corporate Income Tax	\$2,983	\$2,912	(\$71)
Sales Taxes	\$7,226	\$7,335	\$109
Public Utility (regular)	\$995	\$1,085	\$90
Cigarette Tax	\$354	\$355	\$1
Liquor Gallonage Taxes	\$164	\$162	(\$2)
Vehicle Use Tax	\$29	\$29	\$0
Inheritance Tax (gross)	\$235	\$230	(\$5)
Insurance Taxes & Fees	\$345	\$285	(\$60)
Corporate Franchise Tax & Fees	\$192	\$195	\$3
Interest on State Funds & Investments	\$21	\$20	(\$1)
Cook County Intergovernmental Transfer	\$244	\$244	\$0
<u>Other Sources</u>	<u>\$399</u>	<u>\$400</u>	<u>\$1</u>
Subtotal	\$30,187	\$30,028	(\$159)
Transfers			
Lottery	\$640	\$649	\$9
Riverboat transfers and receipts	\$340	\$340	\$0
Proceeds from sale of 10th license	\$73	\$10	(\$63)
<u>Other</u>	<u>\$885</u>	<u>\$801</u>	<u>(\$84)</u>
Total State Sources	\$32,125	\$31,828	(\$297)
Federal Sources	\$3,682	\$3,935	\$253
Total Federal & State Sources	\$35,807	\$35,763	(\$44)
Nongeneral Funds Distribution:			
Refund Fund			
Personal Income Tax [8.75%; 9.75%]	(\$1,488)	(\$1,636)	(\$148)
Corporate Income Tax [17.5%; 14.0%]	(\$522)	(\$408)	\$114
Total General Funds	\$33,797	\$33,719	(\$78)
NOTE: Totals exclude Budget Stabilization transfers, and other cash flow transfers.			
CGFA			

FY 2013 REVENUE ASSUMPTIONS

Little Growth Expected in Revenues as Slowing Economy, Lower Transfers, and Timing Issues Impact Receipts

Economic Sources

After exceeding expectations in FY 2012, the larger economically related sources are forecast to slow significantly as the recovery appears to be stalling out. With most econometric prognosticators anticipating little growth, coupled with the continuing disappointing jobs picture, there is little reason to believe underlying revenue growth will be able to match last fiscal year's pace.

Base growth for personal income tax is expected to be only 2.2% in FY 2013. However, due to timing of final payments in the spring of 2012 [valued at approximately \$500 million and related to FY 2011 implementation of higher tax rates] gross personal income tax receipts are expected to grow only \$25 million. In fact, when a higher refund percentage is used [FY 2012 was 8.75%, while FY 2013 will be 9.75%], net personal income tax is projected to fall \$147 million. Base corporate income taxes are expected to be flat. However, in this instance, receipt timing related to year-over-year change in bonus depreciation actually serves to increase growth rates—to 4.1%. Further positively affecting corporate income tax receipts in FY 2013 is the usage of a lower refund percentage [dropping from 17.5% in FY 2012 to 14% in FY 2012]. As a result, net corporate income taxes are expected to grow \$214 million. Sales tax, after repeatedly outperforming projections in FY 2012, are expected to cool as the stalled economy and poor employment picture finally manifests in reduced consumer activity. For the year, sales tax receipts are expected to grow only 1.6%.

Transfers

Overall transfers are expected to drop \$167 million in FY 2013. While lottery and base riverboat transfers are expected to generate modest growth, other transfers will drop significantly due to timing. Namely, in FY 2012, transfers from the Capitol Projects Fund were strengthened due to repayment of owed transfers from previous year's delinquencies. With the "catch up" now complete, transfers from the CPF will return to statutory levels, but will cause a drop in year over year transfers. In addition, FY 2012 was also the beneficiary of \$73 million related to the sale of the 10th riverboat license. Only \$10 million a year from that sale is expected from now on—resulting in a year over year drop.

Federal Sources

Federal sources fell precipitously in FY 2012—dropping \$1.704 billion due to lower reimbursement rates as well as related spending. While federal sources are governed by a combination of appropriation limits, Administration spending plans, and ultimately by available resources, it becomes quite difficult to anticipate precisely what the new fiscal year holds. However, given little change in general funds appropriations for reimbursable spending, for the time being the estimate remains the same as FY 2012, at \$3.682 billion. Future adjustments may be needed as the fiscal year unfolds and the Administration's budget plan is detailed.

FY 2013 GENERAL FUNDS REVENUE COMPARISON: CGFA vs. HJR 68

(\$ Millions)

<u>Revenue Sources</u>	FY 2013 CGFA <u>July-12</u>	FY 2013 HJR 68 <u>March-12</u>	\$ <u>Difference</u>
State Taxes			
Personal Income Tax	\$17,025	\$16,776	\$249
Corporate Income Tax	\$3,111	\$2,912	\$199
Sales Taxes	\$7,340	\$7,335	\$5
Public Utility (regular)	\$1,060	\$1,085	(\$25)
Cigarette Tax	\$355	\$355	\$0
Liquor Gallonage Taxes	\$164	\$162	\$2
Vehicle Use Tax	\$30	\$29	\$1
Inheritance Tax (gross)	\$235	\$230	\$5
Insurance Taxes & Fees	\$345	\$285	\$60
Corporate Franchise Tax & Fees	\$192	\$195	(\$3)
Interest on State Funds & Investments	\$20	\$20	\$0
Cook County Intergovernmental Transfer	\$244	\$244	\$0
<u>Other Sources</u>	<u>\$402</u>	<u>\$400</u>	<u>\$2</u>
Subtotal	\$30,523	\$30,028	\$495
Transfers			
Lottery	\$656	\$649	\$7
Riverboat transfers and receipts	\$365	\$340	\$25
Proceeds from sale of 10th license	\$10	\$10	\$0
<u>Other</u>	<u>\$740</u>	<u>\$801</u>	<u>(\$61)</u>
Total State Sources	\$32,294	\$31,828	\$466
Federal Sources	\$3,682	\$3,935	(\$253)
Total Federal & State Sources	\$35,976	\$35,763	\$213
Nongeneral Funds Distribution:			
Refund Fund			
Personal Income Tax [9.75%]	(\$1,660)	(\$1,636)	(\$24)
Corporate Income Tax [14.0%]	(\$436)	(\$408)	(\$28)
Subtotal General Funds	\$33,880	\$33,719	\$161

NOTE: Totals exclude Budget Stabilization transfers, and other cash flow transfers.
CGFA

FY 2013 GENERAL FUNDS REVENUE COMPARISON: CGFA vs. FY 2012 Actuals

(millions)

Revenue Sources	FY'13 CGFA July-12	FY 2012 Actuals	\$ Difference
State Taxes			
Personal Income Tax	\$17,025	\$17,000	\$25
Corporate Income Tax	\$3,111	\$2,983	\$128
Sales Taxes	\$7,340	\$7,226	\$114
Public Utility (regular)	\$1,060	\$995	\$65
Cigarette Tax	\$355	\$354	\$1
Liquor Gallonage Taxes	\$164	\$164	\$0
Vehicle Use Tax	\$30	\$29	\$1
Inheritance Tax (gross)	\$235	\$235	\$0
Insurance Taxes & Fees	\$345	\$345	\$0
Corporate Franchise Tax & Fees	\$192	\$192	\$0
Interest on State Funds & Investments	\$20	\$21	(\$1)
Cook County Intergovernmental Transfer	\$244	\$244	\$0
<u>Other Sources</u>	<u>\$402</u>	<u>\$399</u>	<u>\$3</u>
Subtotal	\$30,523	\$30,187	\$336
Transfers			
Lottery	\$656	\$640	\$16
Riverboat transfers and receipts	\$365	\$340	\$25
Proceeds from sale of 10th license	\$10	\$73	(\$63)
<u>Other</u>	<u>\$740</u>	<u>\$885</u>	<u>(\$145)</u>
Total State Sources	\$32,294	\$32,125	\$169
Federal Sources	\$3,682	\$3,682	\$0
Total Federal & State Sources	\$35,976	\$35,807	\$169
Nongeneral Funds Distribution:			
Refund Fund			
Personal Income Tax [9.75%]	(\$1,660)	(\$1,488)	(\$172)
Corporate Income Tax [14.0%]	(\$436)	(\$522)	\$86
Subtotal General Funds	\$33,880	\$33,797	\$83
NOTE: Totals exclude Budget Stabilization transfers, and other cash flow transfers. CGFA			

GENERAL FUNDS BUDGET PLAN --FY 2010 to FY 2013

GOMB (\$ Millions)

	FY 2010		FY 2011		FY 2012		FY 2013		FY 2013		
	Actuals June-11	GOMB	Actuals June-12	GOMB	Actuals July-12	GOMB	Proposed Feb. 2012 FY 2013	GOMB	Introduced May-12 FY 2013	GOMB	Enacted July-12 FY 2013
Revenues [GOMB]	\$27,366	\$30,163	\$33,623	\$33,940	\$33,940	\$33,940	\$33,940	\$33,940	\$33,940	\$34,398	\$34,398
Appropriations*	\$26,354	\$25,845	\$25,448	\$24,828	\$24,828	\$24,828	\$24,828	\$24,828	\$23,905	\$23,905	\$23,905
less unspent approp	(\$896)	(\$350)	(\$311)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$650)	(\$650)	(\$650)
Net Approp Spending	\$25,458	\$25,495	\$25,137	\$24,328	\$24,328	\$24,328	\$24,328	\$24,328	\$23,255	\$23,255	\$23,255
Pension Contributions	\$3,466	\$3,680	\$4,135	\$5,090	\$5,090	\$5,090	\$5,090	\$5,090	\$5,100	\$5,100	\$5,100
Savings from Pension Stabilization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Statutory Transfers Out											
approx.	\$1,067	\$2,399	\$2,473	\$2,142	\$2,142	\$2,142	\$2,142	\$2,142	\$2,533	\$2,533	\$2,533
Legislatively Required Transfers	\$564	\$1,667	\$1,607	\$1,552	\$1,552	\$1,552	\$1,552	\$1,552	\$1,552	\$1,552	\$1,552
Pension Obligation Bond Debt Service	\$670	\$540	\$453	\$519	\$519	\$519	\$519	\$519	\$469	\$469	\$469
Debt Service transfer for Capital Projects	\$63	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service on FY10 Medicaid Borrowing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service on FY11 Restructuring bonds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reduced Transfer to LGDF	\$940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Payable at Year End	\$0	\$0	\$0	\$147	\$147	\$147	\$147	\$147	\$0	\$0	\$0
Interfund Borrowing Repayments/BSF	\$3,304	\$4,795	\$4,533	\$4,360	\$4,360	\$4,360	\$4,360	\$4,213	\$4,554	\$4,554	\$4,554
Total Transfers Out											
Total Operating Spending and Transfers Out	\$32,228	\$33,970	\$33,805	\$33,778	\$33,778	\$33,778	\$33,778	\$33,631	\$32,909	\$32,909	\$32,909
Operating Deficit (Surplus)	(\$4,862)	(\$3,807)	(\$182)	\$162	\$162	\$162	\$162	\$309	\$1,489	\$1,489	\$1,489
Short-term Borrowing	\$1,250	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repay of Short-term Borrowing [w/ interest]	(\$2,276)	(\$1,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pension Obligation Bonds	\$3,466	\$3,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tobacco Liquidation \$1.2b/Interfund borrow \$1.0b	\$0	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Borrowing (per Emergency Budget Act)		\$496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repayment Inter-fund borrowing		(\$10)	(\$356)	\$0	\$0	\$0	\$0	(\$147)	(\$132)	(\$132)	(\$132)
Budget Stabilization Fund Repayment		\$0	(\$276)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voucher Payment Notes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Proposed FY11 GO Restructuring Bond		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budget Deficit (Surplus)	(\$2,422)	\$1,587	(\$814)	\$162	\$162	\$162	\$162	\$162	\$162	\$1,357	\$1,357
Budgetary Basis to Begin Year	(\$3,673)	(\$6,095)	(\$4,508)	(\$5,185)	(\$5,185)	(\$5,185)	(\$5,185)	(\$5,013)	(\$5,322)	(\$5,322)	(\$5,322)
Budget Deficit at End of Year	(\$6,095)	(\$4,508)	(\$5,322)	(\$5,023)	(\$5,023)	(\$5,023)	(\$5,023)	(\$4,851)	(\$3,965)	(\$3,965)	(\$3,965)

* See GOMB's FY 2013 Budget Book and latest Official Statements for detailed explanations.

Sources: GOMB Feb. 2013 Budget Book; previous Preliminary Official Statements

FY 2013 BUDGET IMPLEMENTATION BILLS

Key contents of Budget Implementation Bill Senate Bill 2971

Description of Change	Reason
Directs the Comptroller to transfer as much money as available every month from the School Infrastructure Fund to the General Obligation Bond Retirement and Interest Fund.	The Comptroller currently waits until the School Infrastructure Fund has a sufficient cash balance to cover an entire GOBRI schedule, putting cash flow pressure on GRF.
Transfers from GRF and various state funds to the Professional Services Fund.	This is needed to support CMS professional services, which are not billed to agency appropriations. Such transfers were specified in BIMP bills for each of FY 2005 through 2007, and again in FY2011. In FY2009 and FY2010, transfers requested by CMS from other agencies were received slowly, causing cash flow problems in the fund.
Transfers from GRF and various state funds to the Workers' Compensation Revolving Fund.	This is needed to support CMS workers' compensation services, which are not billed to agency appropriations. Such transfers were specified in BIMP bills for each of FYs 2006 - 2007 and again in FYs 2010 - 2011. In FY2009, transfers requested by CMS from other agencies were received slowly, causing cash flow problems in the fund.
Transfer a total of \$8.3M from numerous SoS funds to the Secretary of State Identification Security and Theft Prevention Fund.	Similar to transfers included annually in BIMPs since FY2008.
Eliminates the FY2013 transfers from GRF to the Illinois Standardbred Breeders Fund. Also corrects a reference to the fund name, which was improperly identified in PA 91-25.	This frees up resources to support other spending priorities in the Governor's FY2013 budget.
Eliminate FY2013 transfers from GRF to the Illinois Thoroughbred Breeders Fund.	This frees up resources to support other spending priorities in the Governor's FY2013 budget.
Transfers \$1.4M from GRF to the Violence Prevention Fund.	This revenue source required so IVPA can award grants from the fund.
Transfers \$2.7M from GRF to the Illinois Veterans Assistance Fund.	This is needed to pay Veterans Care program liabilities. Previous transfers from GRF into the fund were \$2.0M in FY2007, which supported the program through FY2011; and \$1.0M in FY2012, a funding level that has been surpassed by liability growth.

Transfers \$3.0M from GRF to the Senior Citizens Real Estate Deferred Tax Revolving Fund.	The fund requires periodic infusions from GRF when revenues are insufficient to cover the property tax payment liabilities. The FY2012 fall BIMP included a \$0.5M transfer from GRF to this fund.
Transfer \$4.0M from GRF to the Digital Divide Elimination Fund.	Revenue source required so DCEO can award grants from the fund.
Transfers \$5.0M from GRF to the Communications Revolving Fund.	Revenue source required so CMS can fully fund the Broadband Network.
Extends through 6/30/2013 the \$30M annual transfer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund.	This fund transfer provides the vast majority of revenues used to operate a federally mandated vehicle inspection program. Transfer authority will sunset 6/30/2012. Federal highway funding may be at risk if the state does not continue the vehicle inspection program. Similar to action taken annually in BIMPs since FY2005.
Transfer \$4.0M from GRF to the Underground Resources Conservation Enforcement Fund. Repayment transfers to GRF shall be made during FY2014.	This GRF infusion will allow DNR to begin regulating fracking, in advance of the receipt of fees from oil/gas exploration companies using that technique.
Allows for 2% transferability out of Personal Services and Retirement lines for DCEO only.	Currently, agencies can only transfer into personal service and retirement lines, but not out of them. This would allow more flexibility among lines.
Provides the Treasurer discretionary authority to transfer funds from the Hospital Basic Services Preservation Fund to GRF.	The Treasurer does not intend to utilize this program any longer. Any money returned (\$180,000 annually over 30 years) to the fund would simply sit unused.
Creates the HIV/AIDS Prevention Fund.	The fund would receive the first \$2M in quantifiable savings attributed to the waiver permitted under HB 5007. For grants to prevent the transmission of HIV
Makes a \$151 million GRF transfer to the Healthcare Provider Relief Fund in monthly installments December of 2012 and January, February, and March of 2013.	This is for additional Medicaid funding

Key contents of Budget Implementation Bill Senate Bill 3802

Description of Change	Reason
<p>Extends the sunset date for grant making authority from July 1, 2012 to January 1, 2013.</p>	<p>Under the Budgeting for Results law, any grant funds or program administered are indefinitely suspended on July 1, 2012, unless the General Assembly authorizes that grants or lifts the suspension. This change would lift the suspension.</p>
<p>Creates the Home Services Medicaid Trust Fund.</p>	<p>To shift the portion of the Home Services Program at DHS that is funded by federal Medicaid match out of GRF to a dedicated fund</p>
<p>Extend through FY2013 IDOT's authority to pay RTA reduced fare subsidy grants and Amtrak subsidies from the Road Fund, at reduced maximums.</p>	<p>The language continues current practice first authorized in the FY2012 BIMP, as these costs would otherwise be incurred by GRF. PACE paratransit grants, which were paid partly from Road Fund in FY2012 under the FY2012 BIMP authority, are to be paid entirely from GRF in FY2013.</p>
<p>Allow up to \$80M in short-term cash transfers from GRF to the Tobacco Settlement Recovery Fund. Amounts transferred from GRF are re-transferred to the Tobacco fund before the end of the fiscal year.</p>	<p>Tobacco Settlement receipts do not arrive until April of each year. This transfer mechanism allows ongoing spending from the fund. Such transfers have been authorized annually in BIMPs since FY2002.</p>
<p>Set at 9.75% the share of personal income taxes and 14.0% the share of corporate income taxes deposited into the Income Tax Refund Fund, to reflect actual cash needs into the fund.</p>	<p>This change would avoid an increase in the Income Tax Refund Fund's share of gross income tax receipts that would otherwise occur, which would reduce revenues to general funds. Similar to action taken annually in BIMPs since FY2003.</p>
<p>For FY13 only, extends the existing practice that all GRF contributions to SERS are made through an appropriation to SERS, rather than through appropriations to individual agencies. Also allows the Auditor General expend moneys from the fund for expenses related to its State Actuary responsibilities.</p>	<p>During both FY2010 and FY2011, in conjunction with the authorization to issue pension obligation bonds, GRF contributions to SERS were shifted from individual agencies to a continuing appropriation to SERS. In FY2012, the GRF share of SERS contributions was appropriated directly to SERS, supported by a BIMP change.</p>
<p>Extends through FY2013 ISBE's authority to pay regional superintendents' compensation costs from the Personal Property Tax Replacement Fund.</p>	<p>Continues current practice first authorized in PA 97-619, as these Regional Office of Education (ROE) costs would otherwise be incurred by GRF or the Common School Fund.</p>

Description of Change	Reason
Clarifies Home Services Program reimbursement rates paid by DHS.	Language is needed to ensure that health care contributions made on behalf of Home Services Program Personal Assistants are able to qualify for federal Medicaid matching funds.
Allow IEMA to spend from the Radiation Protection Fund and the Nuclear Safety Emergency Preparedness Fund for general IEMA operational costs, remove the requirement that refunds be paid to Exelon if the balance in the Nuclear Safety Emergency Preparedness Fund exceeds a certain threshold, and remove the requirement that IEMA consult with Exelon in preparing its nuclear safety budget.	This will allow IEMA's GRF funding for disaster-related purposes to be reduced during FY2013.
Requires any convention and tourism bureau receiving a grant that requires matching funds to match funds by at least 50%	Currently, local convention and tourism bureaus are required to match 100% of state funds received. Allowing them to only match 50% will lessen the burden locally.
Audit Expense Fund transfers	Annually, various other state funds are transferred into the Audit Expense Fund statutorily.
Creates the Estate Tax Refund Fund. Provides that the State Treasurer will collect estate tax money directly, and 6% of receipts will be transferred into a refund fund to pay estate tax overpayments.	Under current law, county treasurers collect all estate tax payments and remit those payments to the State Treasurer. In exchange, the county treasurers receive 6% of estate tax receipts (estimated \$15 million in FY13). This language would end the county treasurers' responsibility and payment. Instead, the State Treasurer will collect the money directly, and 6% of receipts will be transferred into a refund fund to pay estate tax overpayments. This will end the GRF pressure to pay these refunds.
Provides that for FY 13 the Historic Preservation Agency will reserve \$2,000,000 of local tourism funds and \$9,800,000 of funds in the Tourism Promotion Fund.	For the operation of the Abraham Lincoln Presidential Library and Museum and state historic sites.
Makes a \$500 million GRF transfer to the Healthcare Provider Relief Fund in monthly installments in July, August, September, October, and November of 2012.	This language is for the payment of old bills.

Description of Change	Reason
Allow the Department of State Police to spend from the Traffic and Criminal Conviction Surcharge Fund on any lawful State Police functions, rather than only on law enforcement training. For FY13 only.	This language is needed to support a \$5.0M portion of State Police operations from this non-GRF source.
Establish a transfer of the excess cash balance from the Law Enforcement Camera Grant Fund to the State Police Operations Assistance Fund, for FY13 only	Annual revenues in the Law Enforcement Camera Grant Fund far exceed expenditures, leading to a balance of \$4.4M (as of 4/24/2012) in the fund. However, LETSB's appropriation authority from the fund is only \$1M. Transferring the excess cash to the State Police Operations Assistance Fund will help to support Department of State Police operations from a non-GRF source.
Transfer a total of \$8.25M from three State Police funds to the State Police Operations Assistance Fund.	Balances have accumulated in State Police funds that have limited purposes. Transferring the excess cash to the State Police Operations Assistance Fund will help to support Department of State Police operations from a non-GRF source.
Transfers an extra \$45M to U of I Hospital Services Fund for FY 12 and eliminates transfers for FY 13.	This language would accelerate transfers into FY 12.
Repeats Lapse period for 2012	This language would extend the lapse period 6 months.
Transfers an extra \$45M to School Infrastructure for FY 12 and only allows for \$15M to be transferred into the fund in FY 13.	This language would accelerate transfers into FY 12.
Allows for the transfer of funds for vouchers presented by SURS, higher education institutions, or ISBE for FY 12 and FY 13 only.	IOC would like transferability between EAF and GRF for SURS and universities.
Creates the Backlog Payment Fund.	For the payment of Medicaid old bills

GOVERNOR'S ACTIONS

The table below summarizes the Governor's vetoes of the FY 2013 budget. These vetoes reduce or remove appropriation amounts for certain line items. These vetoes can be overridden by a 2/3 majority vote in both houses of the General Assembly. The table below lists the agency affected, a description of the change, the associated amounts of appropriations, and comments made about the line item in the Governor's veto message.

The subsequent pages contain the actual Governor's messages related to each of the vetoed bills.

FY 2013 Budget Veto Descriptions							
Agency	Bill	Description	Amount Enacted	Veto	Amount After Veto	Fund	Governor's Comments
Illinois Finance Authority	SB 2332	Fire and Ambulance Services Loans	\$11,300,000	\$11,300,000	\$0	State Funds	This appropriation does not have revenues to support this expenditure, nor does the specified fund exist under current law.
Agriculture	SB 2409	Animal Disease Center Consolidation	\$1,200,000	\$800,000	\$400,000	General Funds	The Dept. of Ag will operate more efficiently after consolidating the Galesburg and Centralia Animal Disease Labs.
Corrections	SB 2474	Dwight Correctional Center	\$23,825,800	\$19,373,100	\$4,452,700	General Funds	The Dwight Correctional Center is in need of substantial repairs and can no longer be operated efficiently. The Department of Corrections has also seen a 41% decrease in the number of female admissions, reducing the Department's need to maintain existing female capacity.
Corrections	SB 2474	Tamms Correctional Center	\$26,265,300	\$21,227,000	\$5,038,300	General Funds	The appropriation that is in the budget for Tamms provides for its operation, but for a different purpose than it is serving today. However, the General Assembly has not provided the necessary resources to repurpose Tamms so that it can be operated in a different capacity. The cost of operating this facility is \$62,000 per inmate per fiscal year, about three times the statewide cost for other facilities within the Department of Corrections. This cost can simply no longer be afforded.
Juvenile Justice	SB 2474	IYC - Joliet*	\$19,686,700	\$8,934,900	\$10,751,800	General Funds	We are in a time of scarce resources and cannot afford to staff empty facilities. The limited resources that we have are better spent providing services to these troubled youths in their communities, at a lower cost, with performance-based goals, so that these youths do not once again fall into our custody upon reaching adulthood.
Juvenile Justice	SB 2474	IYC - Murphysboro*	\$7,779,600	\$6,575,400	\$1,204,200	General Funds	See previous comment.
General Funds Reductions				\$56,910,400			
State Funds Reductions				\$11,300,000			
Total				\$68,210,400			
*These veto summaries are the sum of several line item or reduction vetoes that are related to the individual facilities. Source: Office of the Governor							

SB 2332 Item Veto

June 30, 2012

To the Honorable Members of the Illinois Senate
97th General Assembly

Today I return Senate Bill 2332 with a line item veto in the amount of \$11,300,000.

This appropriation does not have revenues to support this expenditure, nor does the specified fund exist under current law.

Therefore, pursuant to Article IV, Section 9(d) of the Illinois Constitution of 1970, I hereby return Senate Bill 2332, entitled "AN ACT concerning appropriations" with a line item veto in appropriations totaling \$11,300,000.

Item Veto

I hereby veto the appropriation item listed below:

Article	Section	Page	Line(s)	Amount Enacted
32	5	1,448	5 - 13	11,300,000

In addition to this specific line item veto, I hereby approve all other appropriation items in Senate Bill 2332.

Sincerely,

PAT QUINN
Governor

SB 2409 Reduction Veto

June 30, 2012

To the Honorable Members of the Illinois Senate
97th General Assembly

Today I return Senate Bill 2409 with a reduction veto in the amount of \$800,000.

The Department of Agriculture will operate more efficiently after consolidating the Galesburg and Centralia Animal Disease Laboratories into the Galesburg Animal Disease Laboratory. It is the intention of the Department to move forward with that consolidation.

Therefore, pursuant to Article IV, Section 9(d) of the Illinois Constitution of 1970, I hereby return Senate Bill 2409, entitled "AN ACT concerning appropriations" with a reduction veto in appropriations totaling \$800,000.

Reduction Veto

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

Article	Section	Page	Line(s)	Amount Enacted	Reduced Amount
1	68	6	20	1,200,000	400,000

In addition to this specific reduction veto, I hereby approve all other appropriation items in Senate Bill 2409.

Sincerely,

PAT QUINN
Governor

SB 2474 Item and Reduction Veto

June 30, 2012

To the Honorable Members of the Illinois Senate
97th General Assembly

Today I return Senate Bill 2474 with item and reduction vetoes in the amount of \$56,110,400.

These appropriation reductions reinforce our intention and need to close a number of facilities across Illinois.

These are difficult fiscal times and it is clear that we must employ a variety of methods to manage those who violate the laws of our State -- not just for the purpose of reducing the annual cost of operating State government, but because the policies that these facilities reinforce do not adequately reduce recidivism.

The Fiscal Year 2013 budget as passed by the General Assembly provides resources to maintain operations for a full fiscal year for the Murphysboro and Joliet Youth Centers. It is my intention to move forward with the Illinois Department of Juvenile Justice closures. We are in a time of scarce resources and cannot afford to staff empty facilities. The limited resources that we have are better spent providing services to these troubled youths in their communities, at a lower cost, with performance-based goals, so that these youths do not once again fall into our custody upon reaching adulthood.

The budget as passed by the General Assembly also funds the operations of North Lawndale Adult Transition Center, Peoria Adult Transition Center, Fox Valley Adult Transition Center, Crossroads Adult Transition Center, Westside Adult Transition Center, Decatur Adult Transition Center, and Southern Adult Transition Center. It is my intention to maintain operations at the North Lawndale, Crossroads, Peoria and Fox Valley Adult Transition Centers for the purpose of continuing to provide job training and programmatic support to those individuals that will soon be returning to our communities.

This budget also provides funding for the Tamms and Dwight Correctional Centers. The appropriation that is in the budget for Tamms provides for its operation, but for a different purpose than it is serving today. However, the General Assembly has not provided the necessary resources to repurpose Tamms so that it can be operated in a different capacity. The cost of operating this facility is \$62,000 per inmate per fiscal year, about three times the statewide cost for other facilities within the Department of Corrections. This cost can simply no longer be afforded. The Dwight Correctional Center is in need of substantial repairs and can no longer be operated efficiently. The Department of Corrections has also seen a 41% decrease in the number of female admissions, reducing the Department's need to maintain existing female capacity.

Therefore, pursuant to Article IV, Section 9(d) of the Illinois Constitution of 1970, I hereby return Senate Bill 2474, entitled "AN ACT concerning appropriations" with item and reduction vetoes in appropriations totaling \$56,110,400.

Item Veto

I hereby veto the appropriation item listed below:

Article	Section	Page	Line(s)	Amount Enacted
10	10	63	20	8,000

Reduction Vetoes

I hereby reduce the appropriation items listed below 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	45	21	22	23,825,800	4,452,700
4	55	36	7	26,265,300	5,038,300
10	10	62	2	15,417,300	7,848,200
10	10	62	4	12,100	6,000
10	10	62	6	1,179,400	600,400
10	10	62	7	2,379,900	1,971,400
10	10	62	8	8,100	5,400
10	10	62	10	1,600	600
10	10	62	11	503,100	244,200
10	10	62	12	2,400	1,200
10	10	62	13	70,000	19,800
10	10	62	14	42,000	21,000
10	10	62	15	70,800	33,600
10	10	63	9	5,997,000	888,000
10	10	63	11	6,900	500
10	10	63	13	458,800	67,900
10	10	63	14	1,094,900	228,100
10	10	63	15	5,700	700
10	10	63	17	3,200	300
10	10	63	18	160,800	14,000
10	10	63	19	3,500	300
10	10	63	21	18,200	2,400
10	10	63	22	22,600	2,000



In addition to these specific item and reduction vetoes, I hereby approve all other appropriation items in Senate Bill 2474.

Sincerely,

PAT QUINN
Governor

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Elementary & Secondary Education						
Chicago Teachers' Retirement and Pension System	\$10,449	\$10,931	\$0	\$10,931	\$482	4.6%
General Funds	\$10,449	\$10,931	\$0	\$10,931	\$482	4.6%
Other State Funds	\$0	\$0	\$0	\$0	\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Education Labor Relations Board	\$1,043	\$1,038	\$0	\$1,038	-\$6	-0.5%
General Funds	\$1,043	\$1,038	\$0	\$1,038	-\$6	-0.5%
Other State Funds	\$0	\$0	\$0	\$0	\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
State Board of Education	\$10,398,134	\$9,542,922	\$0	\$9,542,922	-\$855,211	-8.2%
General Funds	\$6,750,387	\$6,540,799	\$0	\$6,540,799	-\$209,588	-3.1%
Other State Funds	\$66,912	\$60,454	\$0	\$60,454	-\$6,458	-9.7%
Federal Funds	\$3,580,834	\$2,941,670	\$0	\$2,941,670	-\$639,165	-17.8%
State Charter School Commission	\$300	\$300	\$0	\$300	\$0	0.0%
General Funds	\$0	\$0	\$0	\$0	\$0	n/a
Other State Funds	\$300	\$300	\$0	\$300	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Teachers' Retirement System	\$2,406,472	\$2,766,220	\$0	\$2,766,220	\$359,748	14.9%
General Funds	\$2,406,472	\$2,766,220	\$0	\$2,766,220	\$359,748	14.9%
Other State Funds	\$0	\$0	\$0	\$0	\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Elementary & Secondary Education Total	\$12,816,398	\$12,321,411	\$0	\$12,321,411	-\$494,987	-3.9%
General Funds	\$9,168,351	\$9,318,988	\$0	\$9,318,988	\$150,637	1.6%
Other State Funds	\$67,212	\$60,754	\$0	\$60,754	-\$6,458	-9.6%
Federal Funds	\$3,580,834	\$2,941,670	\$0	\$2,941,670	-\$639,165	-17.8%
Higher Education						
Board of Higher Education	\$17,522	\$15,906	\$0	\$15,906	-\$1,616	-9.2%
General Funds	\$11,092	\$9,476	\$0	\$9,476	-\$1,616	-14.6%
Other State Funds	\$930	\$930	\$0	\$930	\$0	0.0%
Federal Funds	\$5,500	\$5,500	\$0	\$5,500	\$0	0.0%
Chicago State University	\$39,562	\$36,806	\$0	\$36,806	-\$2,757	-7.0%
General Funds	\$39,255	\$36,806	\$0	\$36,806	-\$2,450	-6.2%
Other State Funds	\$307	\$0	\$0	\$0	-\$307	-100.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Eastern Illinois University	\$46,881	\$44,051	\$0	\$44,051	-\$2,830	-6.0%
General Funds	\$46,869	\$44,041	\$0	\$44,041	-\$2,828	-6.0%
Other State Funds	\$12	\$10	\$0	\$10	-\$2	-16.7%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Governors State University	\$26,253	\$24,651	\$0	\$24,651	-\$1,603	-6.1%
General Funds	\$26,253	\$24,651	\$0	\$24,651	-\$1,603	-6.1%
Other State Funds	\$0	\$0	\$0	\$0	\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Illinois Community College Board	\$417,710	\$390,895	\$0	\$390,895	-\$26,815	-6.4%
General Funds	\$361,143	\$340,710	\$0	\$340,710	-\$20,433	-5.7%
Other State Funds	\$56,567	\$50,185	\$0	\$50,185	-\$6,382	-11.3%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Illinois Math and Science Academy	\$21,266	\$20,748	\$0	\$20,748	-\$519	-2.4%
General Funds	\$18,216	\$17,698	\$0	\$17,698	-\$519	-2.8%
Other State Funds	\$3,050	\$3,050	\$0	\$3,050	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Higher Education (cont.)						
Illinois State University	\$78,874	\$74,082	\$0	\$74,082	-\$4,792	-6.1%
General Funds	\$78,874	\$74,082	\$0	\$74,082	-\$4,792	-6.1%
Other State Funds	\$0	\$0	\$0	\$0	\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
IL Student Assistance Commission	\$851,254	\$775,027	\$0	\$775,027	-\$76,227	-9.0%
General Funds	\$406,866	\$380,629	\$0	\$380,629	-\$26,237	-6.4%
Other State Funds	\$59,010	\$25,520	\$0	\$25,520	-\$33,490	-56.8%
Federal Funds	\$385,378	\$368,878	\$0	\$368,878	-\$16,500	-4.3%
Northeastern Illinois University	\$40,229	\$37,808	\$0	\$37,808	-\$2,421	-6.0%
General Funds	\$40,229	\$37,808	\$0	\$37,808	-\$2,421	-6.0%
Other State Funds	\$0	\$0	\$0	\$0	\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Northern Illinois University	\$99,612	\$93,506	\$0	\$93,506	-\$6,106	-6.1%
General Funds	\$99,576	\$93,470	\$0	\$93,470	-\$6,106	-6.1%
Other State Funds	\$36	\$36	\$0	\$36	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
State Univ. Civil Service System	\$1,205	\$1,205	\$0	\$1,205	\$0	0.0%
General Funds	\$1,205	\$1,205	\$0	\$1,205	\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
State Univ. Retirement System	\$980,485	\$1,402,800	\$0	\$1,402,800	\$422,315	43.1%
General Funds	\$750,485	\$1,252,800	\$0	\$1,252,800	\$502,315	66.9%
Other State Funds	\$230,000	\$150,000	\$0	\$150,000	-\$80,000	-34.8%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Southern Illinois University	\$219,502	\$205,966	\$0	\$205,966	-\$13,536	-6.2%
General Funds	\$218,232	\$204,694	\$0	\$204,694	-\$13,538	-6.2%
Other State Funds	\$1,270	\$1,272	\$0	\$1,272	\$2	0.2%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
University of Illinois	\$693,969	\$667,445	\$0	\$667,445	-\$26,525	-3.8%
General Funds	\$689,063	\$662,393	\$0	\$662,393	-\$26,670	-3.9%
Other State Funds	\$4,906	\$5,052	\$0	\$5,052	\$145	3.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Western Illinois University	\$55,548	\$52,168	\$0	\$52,168	-\$3,381	-6.1%
General Funds	\$55,538	\$52,148	\$0	\$52,148	-\$3,391	-6.1%
Other State Funds	\$10	\$20	\$0	\$20	\$10	100.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Higher Education Total	\$3,589,873	\$3,843,062	\$0	\$3,843,062	\$253,189	7.1%
General Funds	\$2,842,897	\$3,232,610	\$0	\$3,232,610	\$389,712	13.7%
Other State Funds	\$356,098	\$236,075	\$0	\$236,075	-\$120,024	-33.7%
Federal Funds	\$390,878	\$374,378	\$0	\$374,378	-\$16,500	-4.2%
Departments						
Aging	\$822,675	\$882,612	\$0	\$882,612	+\$59,938	7.3%
General Funds	\$737,419	\$785,140	\$0	\$785,140	+\$47,721	6.5%
Other State Funds	\$8,445	\$12,945	\$0	\$12,945	+\$4,500	53.3%
Federal Funds	\$76,810	\$84,528	\$0	\$84,528	+\$7,717	10.0%
Agriculture	\$95,246	\$94,624	-\$800	\$93,824	-\$1,422	-1.5%
General Funds	\$29,826	\$21,608	-\$800	\$20,808	-\$9,018	-30.2%
Other State Funds	\$51,344	\$59,349	\$0	\$59,349	+\$8,005	15.6%
Federal Funds	\$14,076	\$13,667	\$0	\$13,667	-\$409	-2.9%

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Departments (cont.)						
Central Management Services	\$983,650	\$877,149	\$0	\$877,149	-\$106,501	-10.8%
General Funds	\$69,871	\$31,710	\$0	\$31,710	-\$38,161	-54.6%
Other State Funds	\$893,778	\$845,438	\$0	\$845,438	-\$48,340	-5.4%
Federal Funds	\$20,000	\$0	\$0	\$0	-\$20,000	-100.0%
Children and Family Services	\$1,260,239	\$1,174,648	\$0	\$1,174,648	-\$85,591	-6.8%
General Funds	\$812,534	\$707,025	\$0	\$707,025	-\$105,510	-13.0%
Other State Funds	\$439,983	\$459,901	\$0	\$459,901	+\$19,918	4.5%
Federal Funds	\$7,723	\$7,723	\$0	\$7,723	+\$0	0.0%
CHIP	\$24,631	\$24,631	\$0	\$24,631	+\$0	0.0%
General Funds	\$24,631	\$24,631	\$0	\$24,631	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a
Commerce and Ec. Opportunity	\$1,983,082	\$1,745,480	\$0	\$1,745,480	-\$237,602	-12.0%
General Funds	\$32,360	\$25,573	\$0	\$25,573	-\$6,786	-21.0%
Other State Funds	\$400,933	\$417,617	\$0	\$417,617	+\$16,684	4.2%
Federal Funds	\$1,549,789	\$1,302,289	\$0	\$1,302,289	-\$247,500	-16.0%
Corrections	\$1,308,346	\$1,263,500	-\$40,600	\$1,222,900	-\$85,446	-6.5%
General Funds	\$1,222,425	\$1,177,579	-\$40,600	\$1,136,978	-\$85,446	-7.0%
Other State Funds	\$85,922	\$85,922	\$0	\$85,922	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Employment Security	\$360,536	\$369,887	\$0	\$369,887	+\$9,351	2.6%
General Funds	\$24,000	\$24,000	\$0	\$24,000	+\$0	0.0%
Other State Funds	\$1,917	\$1,917	\$0	\$1,917	+\$0	0.0%
Federal Funds	\$334,619	\$343,970	\$0	\$343,970	+\$9,351	2.8%
Financial and Professional						
Regulation	\$94,000	\$95,426	\$0	\$95,426	+\$1,426	1.5%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$94,000	\$95,426	\$0	\$95,426	+\$1,426	1.5%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Group Health	\$4,115,160	\$3,293,990	\$0	\$3,293,990	-\$821,170	-20.0%
General Funds	\$1,435,532	\$1,171,000	\$0	\$1,171,000	-\$264,532	-18.4%
Other State Funds	\$2,679,628	\$2,122,990	\$0	\$2,122,990	-\$556,638	-20.8%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Healthcare & Family Services	\$14,537,076	\$16,431,525	\$0	\$16,431,525	+\$1,894,449	13.0%
General Funds	\$6,694,136	\$6,767,736	\$0	\$6,767,736	+\$73,600	1.1%
Other State Funds	\$7,492,939	\$9,313,789	\$0	\$9,313,789	+\$1,820,849	24.3%
Federal Funds	\$350,000	\$350,000	\$0	\$350,000	+\$0	0.0%
Human Rights	\$14,334	\$13,646	\$0	\$13,646	-\$689	-4.8%
General Funds	\$9,726	\$8,952	\$0	\$8,952	-\$774	-8.0%
Other State Funds	\$700	\$700	\$0	\$700	+\$0	0.0%
Federal Funds	\$3,908	\$3,994	\$0	\$3,994	+\$85	2.2%
Human Rights Commission	\$2,015	\$1,755	\$0	\$1,755	-\$260	-12.9%
General Funds	\$1,915	\$1,755	\$0	\$1,755	-\$160	-8.4%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$100	\$0	\$0	\$0	-\$100	-100.0%
Human Services	\$5,743,092	\$5,841,675	\$0	\$5,841,675	+\$98,583	1.7%
General Funds	\$3,460,741	\$3,256,471	\$0	\$3,256,471	-\$204,270	-5.9%
Other State Funds	\$562,214	\$861,760	\$0	\$861,760	+\$299,546	53.3%
Federal Funds	\$1,720,136	\$1,723,443	\$0	\$1,723,443	\$3,307	0.2%

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Departments (cont.)						
Juvenile Justice	\$143,320	\$144,900	-\$15,510	\$129,390	-\$13,930	-9.7%
General Funds	\$123,820	\$131,900	-\$15,510	\$116,390	-\$7,430	-6.0%
Other State Funds	\$19,500	\$13,000	\$0	\$13,000	-\$6,500	-33.3%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Labor	\$10,947	\$11,521	\$0	\$11,521	+\$574	5.2%
General Funds	\$5,179	\$6,267	\$0	\$6,267	+\$1,088	21.0%
Other State Funds	\$1,184	\$665	\$0	\$665	-\$519	-43.9%
Federal Funds	\$4,585	\$4,590	\$0	\$4,590	+\$6	0.1%
Lottery	\$949,185	\$1,042,044	\$0	\$1,042,044	+\$92,859	9.8%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$949,185	\$1,042,044	\$0	\$1,042,044	+\$92,859	9.8%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Military Affairs	\$53,312	\$54,458	\$0	\$54,458	+\$1,146	2.1%
General Funds	\$14,589	\$14,389	\$0	\$14,389	-\$200	-1.4%
Other State Funds	\$6,000	\$6,000	\$0	\$6,000	+\$0	0.0%
Federal Funds	\$32,723	\$34,069	\$0	\$34,069	+\$1,346	4.1%
Natural Resources	\$254,888	\$230,880	\$0	\$230,880	-\$24,008	-9.4%
General Funds	\$50,011	\$50,386	\$0	\$50,386	+\$375	0.7%
Other State Funds	\$172,484	\$156,888	\$0	\$156,888	-\$15,596	-9.0%
Federal Funds	\$32,393	\$23,606	\$0	\$23,606	-\$8,787	-27.1%
Public Health	\$505,662	\$466,567	\$0	\$466,567	-\$39,095	-7.7%
General Funds	\$134,777	\$125,415	\$0	\$125,415	-\$9,363	-6.9%
Other State Funds	\$113,878	\$117,105	\$0	\$117,105	+\$3,227	2.8%
Federal Funds	\$257,007	\$224,048	\$0	\$224,048	-\$32,960	-12.8%
Revenue	\$711,756	\$783,427	\$0	\$783,427	+\$71,672	10.1%
General Funds	\$125,710	\$111,025	\$0	\$111,025	-\$14,685	-11.7%
Other State Funds	\$585,896	\$672,152	\$0	\$672,152	+\$86,257	14.7%
Federal Funds	\$150	\$250	\$0	\$250	+\$100	66.7%
State Police	\$398,674	\$383,830	\$0	\$383,830	-\$14,844	-3.7%
General Funds	\$271,642	\$248,035	\$0	\$248,035	-\$23,607	-8.7%
Other State Funds	\$106,483	\$115,695	\$0	\$115,695	+\$9,213	8.7%
Federal Funds	\$20,550	\$20,100	\$0	\$20,100	-\$450	-2.2%
Transportation	\$2,730,397	\$2,735,819	\$0	\$2,735,819	+\$5,422	0.2%
General Funds	\$21,440	\$22,190	\$0	\$22,190	+\$750	3.5%
Other State Funds	\$2,704,084	\$2,708,327	\$0	\$2,708,327	+\$4,243	0.2%
Federal Funds	\$4,873	\$5,302	\$0	\$5,302	+\$430	8.8%
Veteran's Affairs	\$122,633	\$128,324	\$0	\$128,324	+\$5,692	4.6%
General Funds	\$64,150	\$62,999	\$0	\$62,999	-\$1,151	-1.8%
Other State Funds	\$56,877	\$63,631	\$0	\$63,631	+\$6,754	11.9%
Federal Funds	\$1,606	\$1,694	\$0	\$1,694	+\$88	5.5%
Departments total	\$37,224,852	\$38,092,316	-\$56,910	\$38,035,405	\$810,553	2.2%
General Funds	\$15,366,433	\$14,775,784	-\$56,910	\$14,718,874	-\$647,559	-4.2%
Other State Funds	\$17,427,372	\$19,173,260	\$0	\$19,173,260	\$1,745,888	10.0%
Federal Funds	\$4,431,047	\$4,143,272	\$0	\$4,143,272	-\$287,776	-6.5%
Other Agencies						
Arts Council	\$10,948	\$9,902	\$0	\$9,902	-\$1,046	-9.6%
General Funds	\$8,998	\$8,152	\$0	\$8,152	-\$846	-9.4%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$1,950	\$1,750	\$0	\$1,750	-\$200	-10.3%

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Other Agencies (cont.)						
Capital Development Board	\$18,287	\$22,260	\$0	\$22,260	+\$3,973	21.7%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$18,287	\$22,260	\$0	\$22,260	+\$3,973	21.7%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Civil Service Commission	\$355	\$290	\$0	\$290	-\$65	-18.3%
General Funds	\$355	\$290	\$0	\$290	-\$65	-18.3%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Council on Developmental Disabilities	\$4,601	\$4,724	\$0	\$4,724	+\$123	2.7%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$4,601	\$4,724	\$0	\$4,724	+\$123	2.7%
Criminal Justice Information Authority	\$121,048	\$153,008	\$0	\$153,008	+\$31,960	26.4%
General Funds	\$1,795	\$24,003	\$0	\$24,003	+\$22,208	1237.3%
Other State Funds	\$7,353	\$26,513	\$0	\$26,513	+\$19,160	260.6%
Federal Funds	\$111,900	\$102,492	\$0	\$102,492	-\$9,408	-8.4%
Deaf and Hard of Hearing Commission	\$840	\$851	\$0	\$851	+\$11	1.3%
General Funds	\$640	\$651	\$0	\$651	+\$11	1.7%
Other State Funds	\$200	\$200	\$0	\$200	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Drycleaners Environ. Response Trust Fund Council	\$5,360	\$5,360	\$0	\$5,360	+\$0	0.0%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$5,360	\$5,360	\$0	\$5,360	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
East St. Louis Financial Advisory Authority	\$116	\$116	\$0	\$116	+\$0	0.0%
General Funds	\$116	\$116	\$0	\$116	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Environmental Protection Agency	\$288,579	\$289,149	\$0	\$289,149	+\$570	0.2%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$218,293	\$223,361	\$0	\$223,361	+\$5,067	2.3%
Federal Funds	\$70,286	\$65,789	\$0	\$65,789	-\$4,497	-6.4%
Executive Ethics Commission	\$7,012	\$6,589	\$0	\$6,589	-\$423	-6.0%
General Funds	\$7,012	\$6,589	\$0	\$6,589	-\$423	-6.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Executive Inspector General	\$7,772	\$7,265	\$0	\$7,265	-\$507	-6.5%
General Funds	\$5,772	\$5,772	\$0	\$5,772	+\$0	0.0%
Other State Funds	\$2,000	\$1,493	\$0	\$1,493	-\$507	-25.3%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Gaming Board	\$161,144	\$168,023	\$0	\$168,023	+\$6,879	4.3%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$161,144	\$168,023	\$0	\$168,023	+\$6,879	4.3%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Guardian Advocacy Commission	\$9,817	\$9,945	\$0	\$9,945	+\$127	1.3%
General Funds	\$9,630	\$9,757	\$0	\$9,757	+\$127	1.3%
Other State Funds	\$188	\$188	\$0	\$188	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Other Agencies (cont.)						
Historic Preservation Agency	\$33,583	\$30,514	\$0	\$30,514	-\$3,069	-9.1%
General Funds	\$18,223	\$8,322	\$0	\$8,322	-\$9,901	-54.3%
Other State Funds	\$15,360	\$22,192	\$0	\$22,192	+\$6,831	44.5%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Illinois Commerce Commission	\$115,072	\$142,903	\$0	\$142,903	+\$27,831	24.2%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$115,072	\$142,903	\$0	\$142,903	+\$27,831	24.2%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Illinois Emergency Management Agency	\$571,133	\$600,710	\$0	\$600,710	+\$29,578	5.2%
General Funds	\$2,954	\$2,437	\$0	\$2,437	-\$517	-17.5%
Other State Funds	\$31,238	\$49,232	\$0	\$49,232	+\$17,995	57.6%
Federal Funds	\$536,941	\$549,041	\$0	\$549,041	+\$12,100	2.3%
Illinois Finance Authority	\$0	\$11,300	-\$11,300	\$0	+\$0	n/a
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$0	\$11,300	-\$11,300	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Illinois Labor Relations Board	\$1,409	\$1,559	\$0	\$1,559	+\$150	10.6%
General Funds	\$1,409	\$1,559	\$0	\$1,559	+\$150	10.6%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
IL Law Enforcement Training	\$14,548	\$16,367	\$0	\$16,367	+\$1,819	12.5%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$14,548	\$16,367	\$0	\$16,367	+\$1,819	12.5%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Illinois Power Agency	\$4,329	\$12,214	\$0	\$12,214	+\$7,884	182.1%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$4,329	\$12,214	\$0	\$12,214	+\$7,884	182.1%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
IL Workers Comp. Comm.	\$24,732	\$26,129	\$0	\$26,129	+\$1,397	5.6%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$24,732	\$26,129	\$0	\$26,129	+\$1,397	5.6%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Insurance	\$45,939	\$47,844	\$0	\$47,844	+\$1,906	4.1%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$42,393	\$44,299	\$0	\$44,299	+\$1,906	4.5%
Federal Funds	\$3,546	\$3,546	\$0	\$3,546	+\$0	0.0%
Metropolitan Pier and Exposition Auth.	\$139,105	\$177,889	\$0	\$177,889	+\$38,784	27.9%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$139,105	\$177,889	\$0	\$177,889	+\$38,784	27.9%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Office of Management & Budget	\$340,123	\$358,942	\$0	\$358,942	+\$18,819	5.5%
General Funds	\$2,241	\$1,845	\$0	\$1,845	-\$396	-17.7%
Other State Funds	\$337,882	\$357,097	\$0	\$357,097	+\$19,215	5.7%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Prisoner Review Board	\$1,669	\$1,611	\$0	\$1,611	-\$58	-3.5%
General Funds	\$1,469	\$1,411	\$0	\$1,411	-\$58	-3.9%
Other State Funds	\$200	\$200	\$0	\$200	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	n/a

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Other Agencies (cont.)						
Procurement Policy Board	\$500	\$475	\$0	\$475	-\$25	-5.0%
General Funds	\$500	\$475	\$0	\$475	-\$25	-5.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Property Tax Appeal Board	\$4,482	\$4,778	\$0	\$4,778	+\$296	6.6%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$4,482	\$4,778	\$0	\$4,778	+\$296	6.6%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Racing Board	\$8,612	\$8,579	\$0	\$8,579	-\$32	-0.4%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$8,612	\$8,579	\$0	\$8,579	-\$32	-0.4%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Southwestern Illinois Development Auth.	\$2,107	\$2,851	\$0	\$2,851	+\$744	35.3%
General Funds	\$2,107	\$2,851	\$0	\$2,851	+\$744	35.3%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Sports Facilities Authority	\$48,370	\$50,368	\$0	\$50,368	+\$1,998	4.1%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$48,370	\$50,368	\$0	\$50,368	+\$1,998	4.1%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
System	\$899,583	\$1,041,446	\$0	\$1,041,446	+\$141,862	15.8%
General Funds	\$899,583	\$1,041,446	\$0	\$1,041,446	+\$141,862	15.8%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
State Police Merit Board	\$879	\$879	\$0	\$879	-\$1	-0.1%
General Funds	\$879	\$879	\$0	\$879	-\$1	-0.1%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
State Fire Marshall	\$27,681	\$38,916	\$0	\$38,916	+\$11,235	40.6%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$25,894	\$38,077	\$0	\$38,077	+\$12,183	47.0%
Federal Funds	\$1,787	\$840	\$0	\$840	-\$947	-53.0%
Upper IL River Valley Development	\$2,254	\$288	\$0	\$288	-\$1,966	-87.2%
General Funds	\$2,254	\$288	\$0	\$288	-\$1,966	-87.2%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Violence Prevention Authority	\$26,765	\$4,477	\$0	\$4,477	-\$22,289	-83.3%
General Funds	\$12,512	\$2,286	\$0	\$2,286	-\$10,226	-81.7%
Other State Funds	\$2,078	\$2,190	\$0	\$2,190	+\$113	5.4%
Federal Funds	\$12,176	\$0	\$0	\$0	-\$12,176	-100.0%
Other Agencies Total	\$2,948,752	\$3,258,517	-\$11,300	\$3,247,217	\$298,465	10.1%
General Funds	\$978,449	\$1,119,129	\$0	\$1,119,129	\$140,680	14.4%
Other State Funds	\$1,227,118	\$1,411,208	-\$11,300	\$1,399,908	\$172,791	14.1%
Federal Funds	\$743,186	\$728,181	\$0	\$728,181	-\$15,005	-2.0%
Judicial Agencies						
Court Of Claims	\$48,806	\$14,622	\$0	\$14,622	-\$34,184	-70.0%
General Funds	\$35,706	\$1,397	\$0	\$1,397	-\$34,309	-96.1%
Other State Funds	\$2,975	\$3,100	\$0	\$3,100	+\$125	4.2%
Federal Funds	\$10,125	\$10,125	\$0	\$10,125	\$0	0.0%

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Judicial Agencies (cont.)						
Judicial Inquiry Board	\$709	\$701	\$0	\$701	-\$9	-1.2%
General Funds	\$709	\$701	\$0	\$701	-\$9	-1.2%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Judges' Retirement System	\$63,628	\$88,210	\$0	\$88,210	+\$24,582	38.6%
General Funds	\$63,628	\$88,210	\$0	\$88,210	+\$24,582	38.6%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
State Appellate Defender	\$21,685	\$20,611	\$0	\$20,611	-\$1,074	-5.0%
General Funds	\$21,475	\$20,401	\$0	\$20,401	-\$1,074	-5.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$210	\$210	\$0	\$210	+\$0	0.0%
State's Atty Appellate Prosecutor	\$16,590	\$16,622	\$0	\$16,622	+\$33	0.2%
General Funds	\$8,499	\$8,074	\$0	\$8,074	-\$425	-5.0%
Other State Funds	\$5,791	\$6,349	\$0	\$6,349	+\$557	9.6%
Federal Funds	\$2,300	\$2,200	\$0	\$2,200	-\$100	-4.3%
Supreme Court	\$304,692	\$308,687	\$0	\$308,687	+\$3,995	1.3%
General Funds	\$287,605	\$281,087	\$0	\$281,087	-\$6,517	-2.3%
Other State Funds	\$17,087	\$27,600	\$0	\$27,600	+\$10,513	61.5%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Supreme Court Historic Preservation Comm	\$10,000	\$10,000	\$0	\$10,000	+\$0	0.0%
General Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Other State Funds	\$10,000	\$10,000	\$0	\$10,000	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Judicial Agencies Total	\$466,110	\$459,453	\$0	\$459,453	-\$6,657	-1.4%
General Funds	\$417,621	\$399,869	\$0	\$399,869	-\$17,752	-4.3%
Other State Funds	\$35,853	\$47,048	\$0	\$47,048	\$11,195	31.2%
Federal Funds	\$12,635	\$12,535	\$0	\$12,535	-\$100	-0.8%
Legislative Agencies						
Architect of the Capitol	\$1,670	\$1,670	\$0	\$1,670	+\$0	0.0%
General Funds	\$1,670	\$1,670	\$0	\$1,670	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Auditor General	\$26,367	\$29,640	\$0	\$29,640	+\$3,273	12.4%
General Funds	\$6,807	\$6,807	\$0	\$6,807	+\$0	0.0%
Other State Funds	\$19,560	\$22,833	\$0	\$22,833	+\$3,273	16.7%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
COGFA	\$2,701	\$2,701	\$0	\$2,701	+\$0	0.0%
General Funds	\$2,701	\$2,701	\$0	\$2,701	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
General Assembly	\$57,417	\$51,579	\$0	\$51,579	-\$5,838	-10.2%
General Funds	\$56,917	\$51,079	\$0	\$51,079	-\$5,838	-10.3%
Other State Funds	\$500	\$500	\$0	\$500	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
GA Retirement System	\$10,502	\$14,150	\$0	\$14,150	+\$3,648	34.7%
General Funds	\$10,502	\$14,150	\$0	\$14,150	+\$3,648	34.7%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Legislative Agencies (cont.)						
Joint Committee on Admin. Rules	\$1,041	\$1,141	\$0	\$1,141	+\$100	9.6%
General Funds	\$1,041	\$1,141	\$0	\$1,141	+\$100	9.6%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Legislative Audit Commission	\$234	\$234	\$0	\$234	+\$0	0.0%
General Funds	\$234	\$234	\$0	\$234	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Legislative Ethics Commission	\$313	\$313	\$0	\$313	+\$0	0.0%
General Funds	\$313	\$313	\$0	\$313	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Legislative Information System	\$6,767	\$6,767	\$0	\$6,767	+\$0	0.0%
General Funds	\$5,167	\$5,167	\$0	\$5,167	+\$0	0.0%
Other State Funds	\$1,600	\$1,600	\$0	\$1,600	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Legislative Printing Unit	\$2,160	\$2,160	\$0	\$2,160	+\$0	0.0%
General Funds	\$2,160	\$2,160	\$0	\$2,160	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Legislative Reference Bureau	\$2,489	\$2,489	\$0	\$2,489	+\$0	0.0%
General Funds	\$2,489	\$2,489	\$0	\$2,489	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Legislative Research Unit	\$2,931	\$2,931	\$0	\$2,931	+\$0	0.0%
General Funds	\$2,931	\$2,931	\$0	\$2,931	+\$0	0.0%
Other State Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Legislative Agencies Total	\$114,590	\$115,774	\$0	\$115,774	\$1,184	1.0%
General Funds	\$92,931	\$90,841	\$0	\$90,841	-\$2,090	-2.2%
Other State Funds	\$21,660	\$24,933	\$0	\$24,933	\$3,273	15.1%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
Constitutional Officers & Elections						
Attorney General	\$78,224	\$78,922	\$0	\$78,922	+\$698	0.9%
General Funds	\$32,593	\$32,243	\$0	\$32,243	-\$350	-1.1%
Other State Funds	\$42,881	\$43,929	\$0	\$43,929	+\$1,048	2.4%
Federal Funds	\$2,750	\$2,750	\$0	\$2,750	+\$0	0.0%
Office of the Governor	\$6,486	\$5,911	\$0	\$5,911	-\$575	-8.9%
General Funds	\$6,386	\$5,811	\$0	\$5,811	-\$575	-9.0%
Other State Funds	\$100	\$100	\$0	\$100	+\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Office of the Lt Governor	\$2,151	\$1,956	\$0	\$1,956	-\$195	-9.1%
General Funds	\$2,001	\$1,846	\$0	\$1,846	-\$155	-7.8%
Other State Funds	\$150	\$110	\$0	\$110	-\$40	-26.7%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Office of the Secretary of State	\$391,978	\$389,669	\$0	\$389,669	-\$2,309	-0.6%
General Funds	\$260,277	\$255,308	\$0	\$255,308	-\$4,969	-1.9%
Other State Funds	\$131,702	\$127,361	\$0	\$127,361	-\$4,340	-3.3%
Federal Funds	\$0	\$7,000	\$0	\$7,000	+\$7,000	n/a

FY 2013 APPROPRIATIONS BY AGENCY

(\$ Thousands)

Agency	FY 12 Final	FY 13 as Passed by GA	\$ Gov Veto Change	FY13 After Veto	\$ Change FY 12 to FY 13	% Change FY 12 to FY 13
Constitutional Officers & Elections (cont.)						
Office of the State Comptroller	\$109,801	\$108,096	\$0	\$108,096	-\$1,704	-1.6%
General Funds	\$107,560	\$105,480	\$0	\$105,480	-\$2,080	-1.9%
Other State Funds	\$1,837	\$2,164	\$0	\$2,164	+\$327	17.8%
Federal Funds	\$404	\$453	\$0	\$453	+\$49	12.0%
Office of the Treasurer	\$2,956,065	\$3,008,246	\$0	\$3,008,246	+\$52,181	1.8%
General Funds	\$16,749	\$8,395	\$0	\$8,395	-\$8,354	-49.9%
Other State Funds	\$2,939,316	\$2,999,851	\$0	\$2,999,851	+\$60,536	2.1%
Federal Funds	\$0	\$0	\$0	\$0	+\$0 n/a	
State Board of Elections	\$38,844	\$31,402	\$0	\$31,402	-\$7,442	-19.2%
General Funds	\$13,344	\$10,802	\$0	\$10,802	-\$2,542	-19.1%
Other State Funds	\$25,500	\$20,600	\$0	\$20,600	-\$4,900	-19.2%
Federal Funds	\$0	\$0	\$0	\$0	+\$0	n/a
Elected Officials & Elections Total	\$3,583,549	\$3,624,203	\$0	\$3,624,203	\$40,654	1.1%
General Funds	\$438,910	\$419,885	\$0	\$419,885	-\$19,025	-4.3%
Other State Funds	\$3,141,485	\$3,194,115	\$0	\$3,194,115	\$52,630	1.7%
Federal Funds	\$3,154	\$10,203	\$0	\$10,203	\$7,049	223.5%
Grand Totals						
Grand Total	\$60,744,124	\$61,714,736	-\$68,210	\$61,646,525	\$902,401	1.5%
General Funds	\$29,305,592	\$29,357,105	-\$56,910	\$29,300,195	-\$5,397	0.0%
Other State Funds	\$22,276,798	\$24,147,393	-\$11,300	\$24,136,093	\$1,859,295	8.3%
Federal Funds	\$9,161,734	\$8,210,237	\$0	\$8,210,237	-\$951,497	-10.4%

The \$ change and % change columns are calculated from FY 11 Final and FY 12 After Veto data.

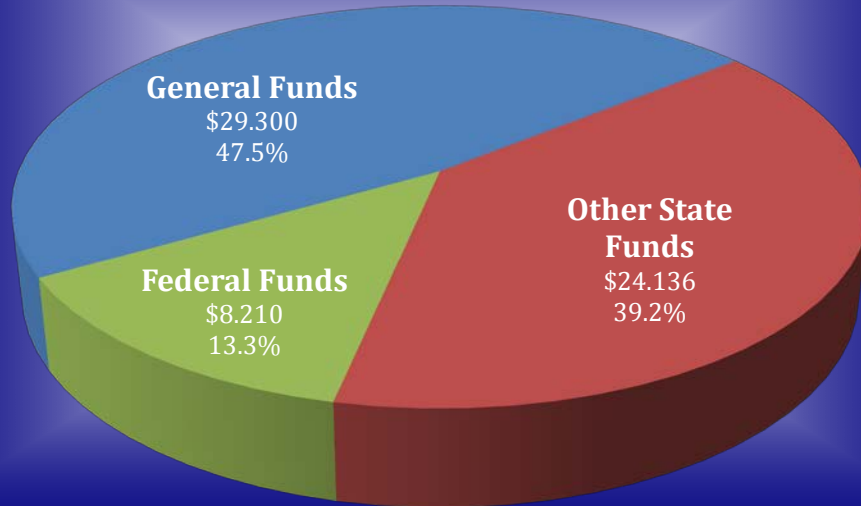
SECTION 3. FY 2013 BUDGET & HISTORICAL DATA

- **FY 2013 Budget by Funding Source**
- **FY 2013 General Funds Revenues by Source**
- **FY 2013 Total Operating Appropriations by Major Source**
- **FY 2013 GRF Operating Appropriations by Major Source**
- **General Fund Appropriations**
- **Detailed General Revenue Funds History**
- **General Funds Base Expenditures History**
- **General Funds Expenditures by Category**
- **General Funds Expenditures by Function**
- **Health and Social Services Expenditures History**
- **Public Protection and Justice Expenditures History**
- **General Government Expenditure History**



FY 2013 BUDGET BY FUNDING SOURCE

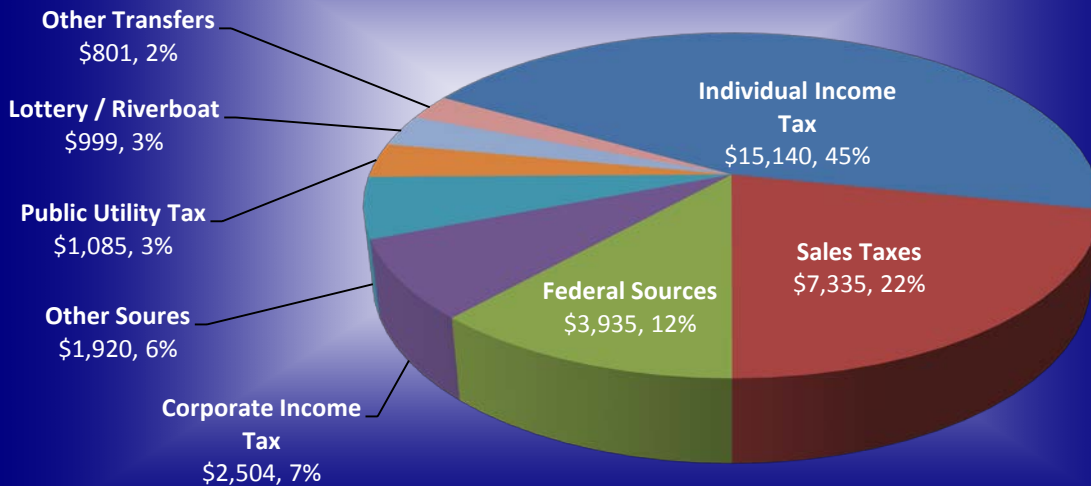
Total Funds: \$61.647 Billion



Excludes Debt Service, Payments for Old Bills, and various Transfers Out

FY 2013 GENERAL FUNDS REVENUES BY SOURCE

Total General Funds Revenues: \$33.719 Billion

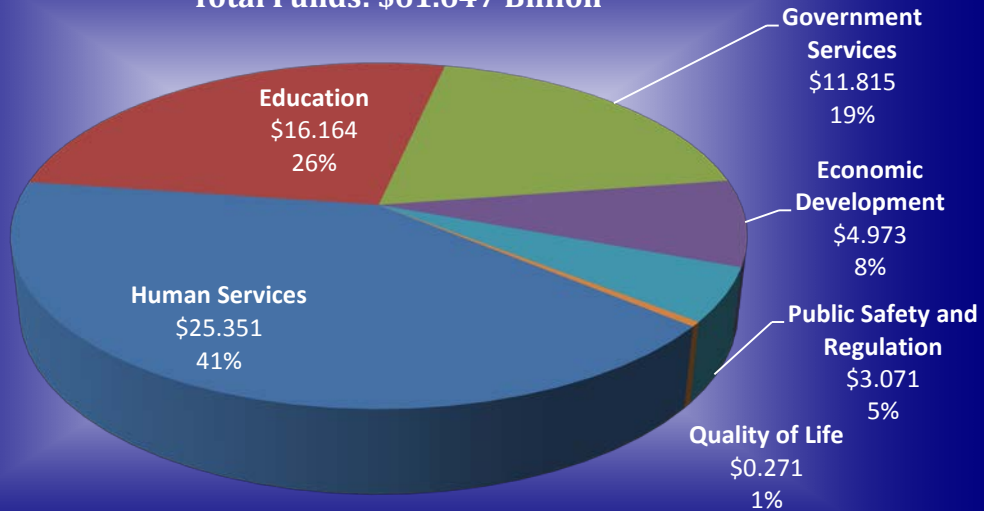


Excludes Budget Stabilization transfers and other cash flow transfers

Source: HJR 68

FY 2013 TOTAL OPERATING APPROPRIATIONS BY MAJOR PURPOSE

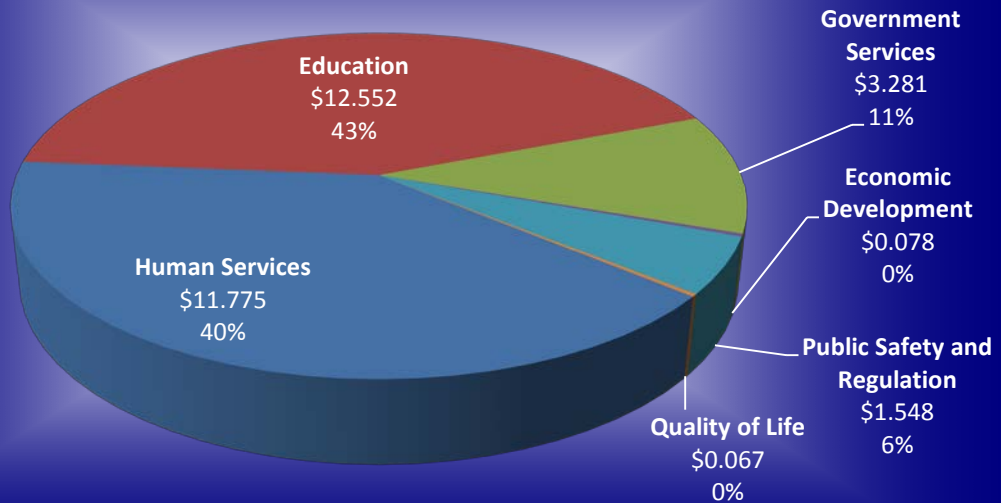
Total Funds: \$61.647 Billion



Excludes Budget Stabilization transfers and other cash flow transfers

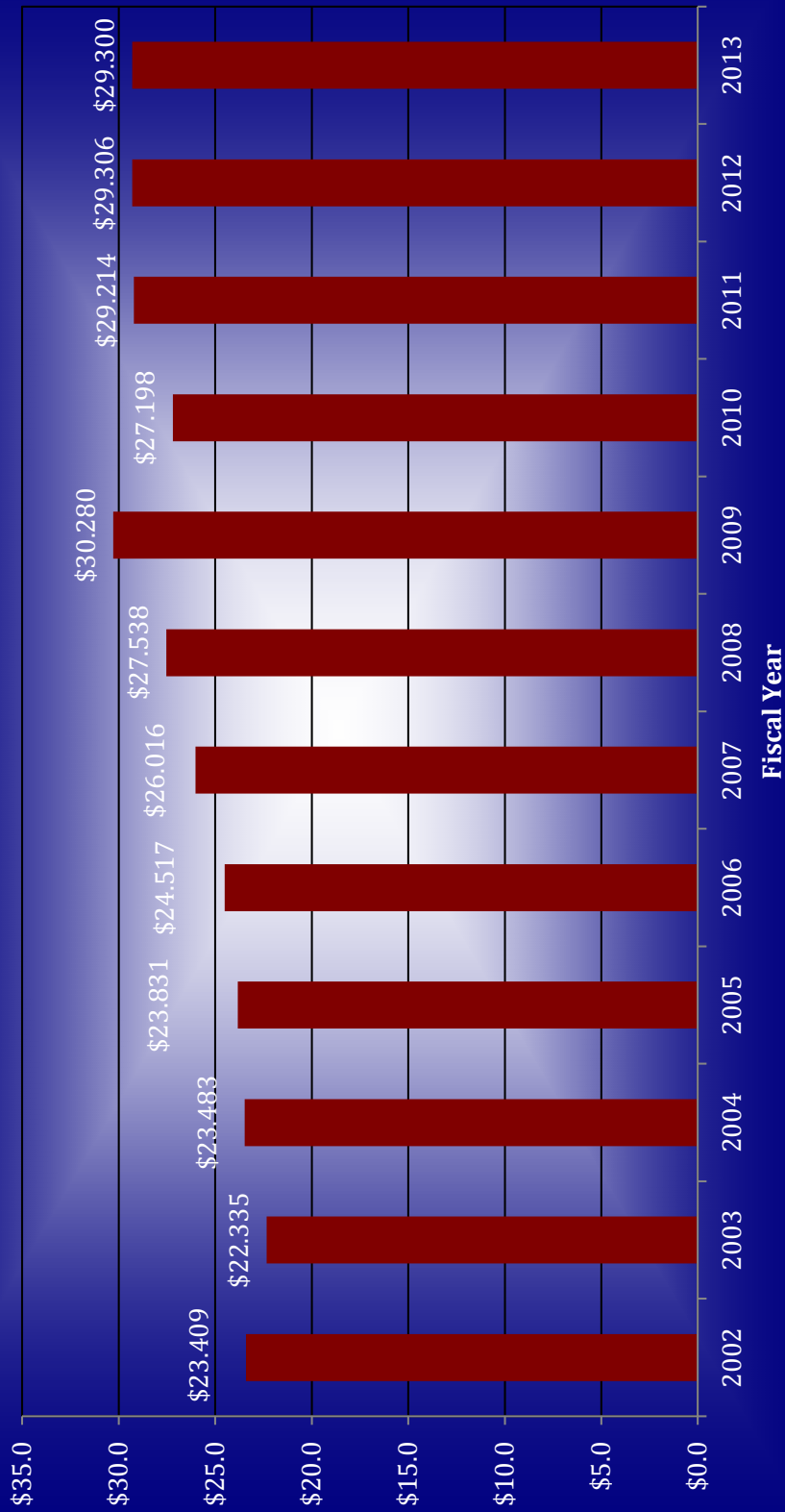
FY 2013 GRF OPERATING APPROPRIATIONS BY MAJOR PURPOSE

General Revenue Funds: \$29.300 Billion



Excludes Budget Stabilization transfers and other cash flow transfers

General Funds - Appropriations (\$ Billions)

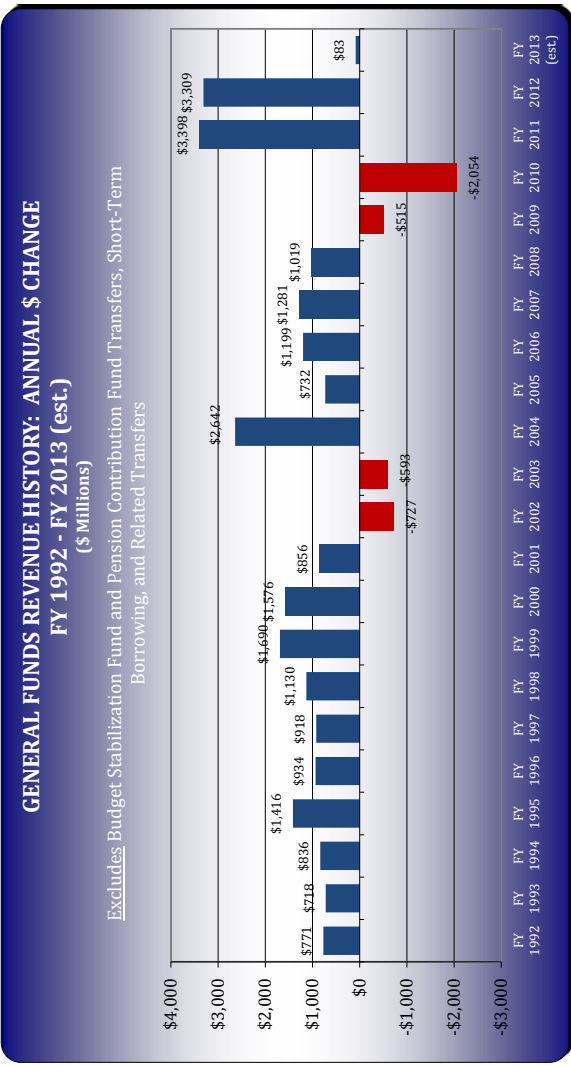


DETAILED GENERAL FUNDS REVENUE HISTORY FY 2003 - FY 2012

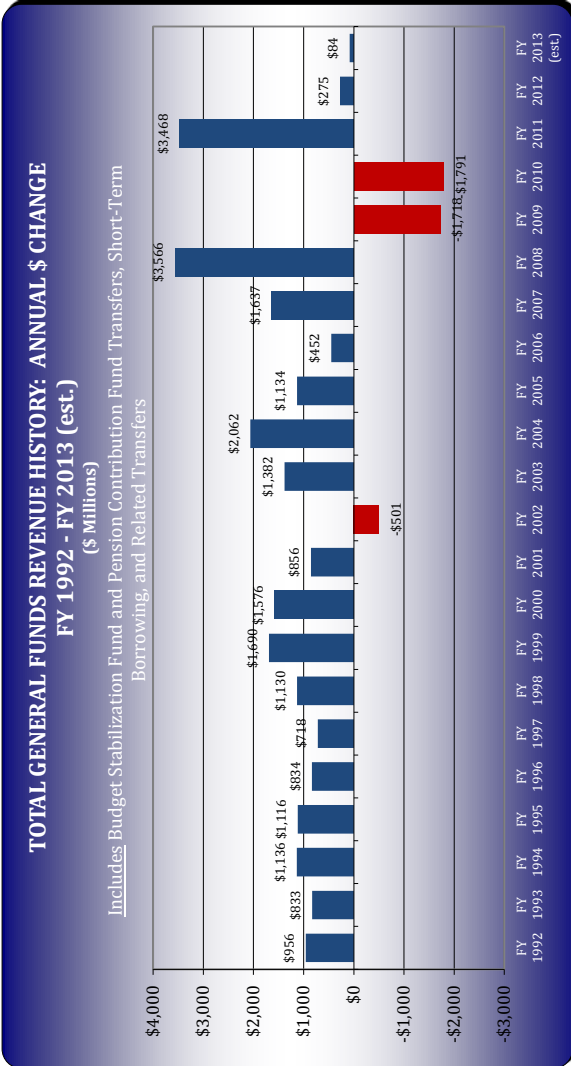
(\$ million)

Revenue Sources	FY 2004		FY 2005		FY 2006		FY 2007		FY 2008		FY 2009		FY 2010		FY 2011		FY 2012	
	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts
State Taxes																		
Personal Income Tax	\$8,235	\$8,873	\$9,568	\$10,424	\$11,187	\$10,219	\$9,430	\$12,301	\$17,000									
Corporate Income Tax (regular)	1,379	1,548	1,784	2,121	2,201	2,073	1,649	2,277	2,983									
Sales Taxes	6,331	6,595	7,092	7,136	7,215	6,773	6,308	6,833	7,226									
Public Utility Taxes (regular)	1,079	1,056	1,074	1,131	1,157	1,168	1,089	1,147	995									
Cigarette Tax	400	450	400	350	350	350	355	355	354									
Liquor Gallonage Taxes	127	147	152	156	158	158	159	157	164									
Vehicle Use Tax	35	32	34	33	32	27	30	30	29									
Inheritance Tax (Gross)	222	310	272	264	373	288	243	122	235									
Insurance Taxes and Fees	362	342	317	310	298	334	322	317	345									
Corporate Franchise Tax & Fees	163	181	181	193	225	201	208	207	192									
Interest on State Funds & Investments	55	73	153	204	212	81	26	28	21									
Cook County Intergovernmental Transfer	428	433	350	307	302	253	244	244	244									
Other Sources	439	468	441	449	442	418	431	404	392									
Subtotal	\$19,255	\$20,508	\$21,818	\$23,078	\$24,152	\$22,343	\$20,494	\$24,422	\$30,187									
Transfers																		
Lottery	570	614	670	622	657	625	625	632	640									
Gaming Fund Transfer [and related]	661	699	689	685	564	430	431	324	413									
Other	1,159	918	746	939	679	538	828	1,226	885									
Total State Sources	\$21,645	\$22,739	\$23,923	\$25,324	\$26,052	\$23,936	\$22,378	\$26,604	\$32,125									
Federal Sources	\$5,189	\$4,691	\$4,725	\$4,703	\$4,815	\$6,567	\$5,920	\$5,386	\$3,682									
Total Federal & State Sources	\$26,834	\$27,430	\$28,648	\$30,027	\$30,867	\$30,503	\$28,298	\$31,990	\$35,807									
Nongeneral Funds Distribution:																		
Refund Fund																		
Personal Income Tax	(\$964)	(\$894)	(\$933)	(\$1,016)	(\$867)	(\$996)	(\$919)	(\$1,076)	(\$1,488)									
Corporate Income Tax	(442)	(376)	(356)	(371)	(341)	(363)	(289)	(426)	(522)									
Subtotal General Funds	\$25,428	\$26,160	\$27,359	\$28,640	\$29,659	\$29,144	\$27,090	\$30,488	\$33,797									
Change from Prior Year	\$2,642	\$732	\$1,199	\$1,281	\$1,019	(\$515)	(\$2,054)	\$1,344	\$3,309									
Percent Change	11.6%	2.9%	4.6%	4.7%	3.6%	-1.7%	-7.0%	4.6%	10.9%									
Short-Term Borrowing	\$0	\$765	\$1,000	\$900	\$2,400	\$2,400	\$1,250	\$1,300	\$0									
Tobacco Liquidation Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250	\$0									
HPF and HHSMTF Transfers	\$0	\$982	\$0	\$456	\$1,503	\$0	\$0	\$0	\$0									
Budget Stabilization Fund Transfer	\$226	\$276	\$276	\$276	\$276	\$576	\$1,146	\$535	\$275									
Pension Contribution Fund Transfer	\$1,395	\$0	\$0	\$0	\$0	\$0	\$843	\$224	\$0									
Total General Funds	\$27,049	\$28,183	\$28,635	\$30,272	\$33,838	\$32,120	\$30,329	\$33,797	\$34,072									
Change from Prior Year	\$2,062	\$1,134	\$452	\$1,637	\$3,566	(\$1,718)	(\$1,791)	\$1,677	\$275									
Percent Change	8.3%	4.2%	1.6%	5.7%	11.8%	-5.1%	-5.6%	5.2%	0.8%									

CGFA



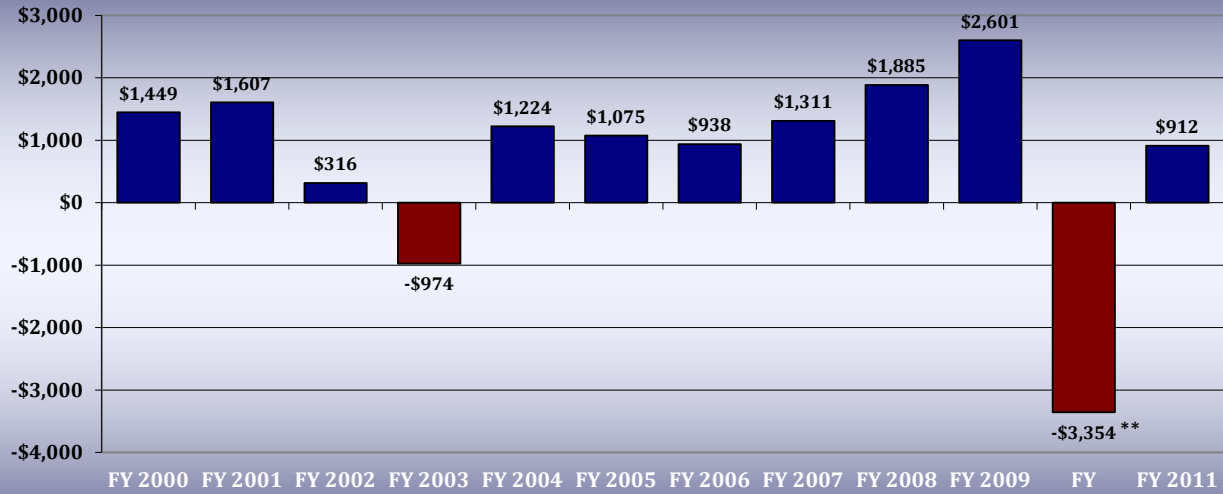
General Funds (in millions)	Annual \$ Change (in millions)
FY 1992	\$771
FY 1993	\$836
FY 1994	\$1,416
FY 1995	\$934
FY 1996	\$918
FY 1997	\$1,130
FY 1998	\$1,130
FY 1999	\$1,130
FY 2000	\$1,576
FY 2001	\$2,325
FY 2002	\$2,379
FY 2003	\$2,786
FY 2004	\$25,428
FY 2005	\$26,160
FY 2006	\$27,359
FY 2007	\$28,640
FY 2008	\$29,659
FY 2009	\$29,144
FY 2010	\$27,090
FY 2011	\$30,488
FY 2012	\$33,797
FY 2013 (est.)	\$83



General Funds (in millions)	Annual \$ Change (in millions)
FY 1992	\$956
FY 1993	\$833
FY 1994	\$1,136
FY 1995	\$1,116
FY 1996	\$834
FY 1997	\$718
FY 1998	\$1,130
FY 1999	\$1,130
FY 2000	\$1,576
FY 2001	\$2,325
FY 2002	\$2,365
FY 2003	\$2,987
FY 2004	\$27,049
FY 2005	\$28,183
FY 2006	\$28,635
FY 2007	\$30,272
FY 2008	\$33,838
FY 2009	\$32,120
FY 2010	\$30,329
FY 2011	\$33,797
FY 2012	\$34,072
FY 2013 (est.)	\$84

GENERAL FUNDS BASE EXPENDITURES HISTORY ANNUAL \$ CHANGE IN MILLIONS

Total Warrants Issued*



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

* Warrants were issued over 14 - 18 months depending upon the Fiscal Year

** FY 2010 decrease is due to funding Pensions through \$3.466 billion in Pension Obligation Bonds

GENERAL FUNDS EXPENDITURES BY CATEGORY

Total Warrants Issued

(\$ Millions)

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total Operations	\$6,298	\$6,630	\$6,956	\$6,466	\$6,434	\$6,303	\$6,399	\$6,696	\$6,937	\$7,306	\$7,325	\$7,453
Total Awards and Grants	\$14,567	\$15,676	\$15,731	\$15,400	\$16,207	\$16,217	\$17,687	\$18,785	\$20,208	\$22,462	\$18,993	\$18,016
Other General Funds Warrants Issued	\$82	\$60	\$53	\$28	-\$11	\$47	\$17	\$19	\$12	\$6	-\$17	-\$22
Regular Transfers Out	\$2,029	\$2,217	\$2,159	\$2,031	\$2,519	\$3,657	\$3,059	\$2,973	\$3,201	\$3,185	\$3,304	\$5,070
Base General Funds Expenditures	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224	\$27,162	\$28,473	\$30,358	\$32,959	\$29,605	\$30,517
Annual Change	6.7%	7.0%	1.3%	-3.9%	5.1%	4.3%	3.6%	4.8%	6.6%	8.6%	-10.2%	3.1%
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$979	\$0	\$1,356	\$2,400	\$300	\$870	\$260
Short-Term Borrowing Repayment	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014	\$11	\$1,503	\$1,424	\$2,276	\$1,322
Repayment of Interfund Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
Transfer to Budget Stabilization Fund	\$0	\$0	\$226	\$226	\$226	\$276	\$276	\$276	\$276	\$276	\$0	\$276
Total General Funds Expenditures	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247	\$28,452	\$30,116	\$34,537	\$34,959	\$32,751	\$32,384
Annual Change	6.7%	7.0%	2.2%	-1.1%	6.0%	7.1%	0.7%	5.8%	14.7%	1.2%	-6.3%	-1.1%

GENERAL FUNDS EXPENDITURES BY FUNCTION (FROM CURRENT YEAR APPROPRIATIONS)

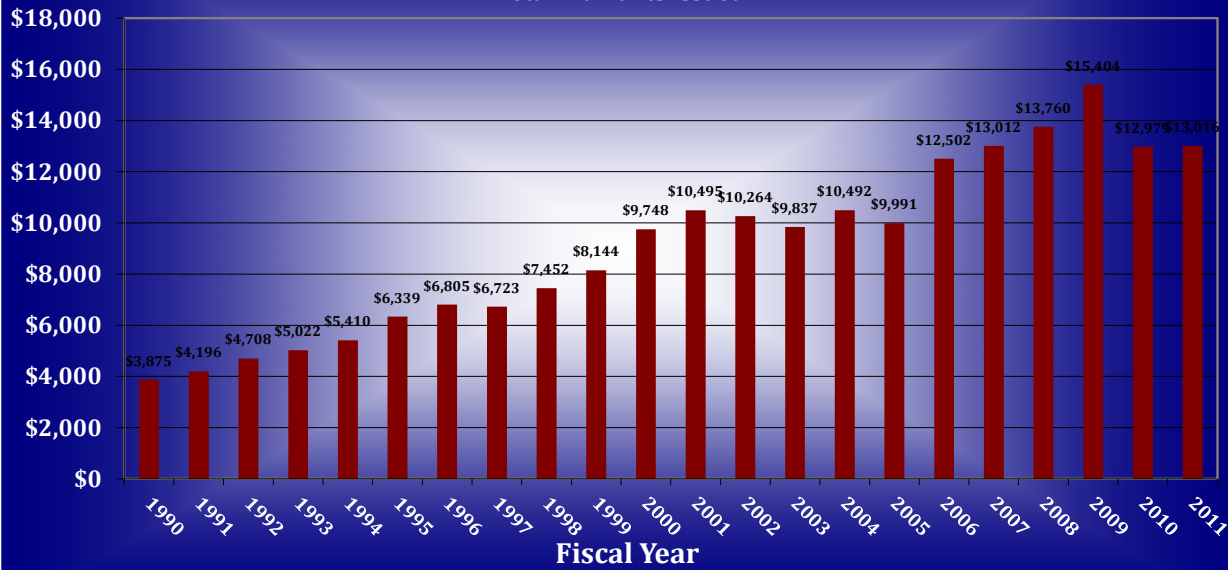
Total Warrants Issued

(\$ Millions)

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Health and Social Services	\$9,748	\$10,495	\$10,264	\$9,837	\$10,492	\$9,991	\$12,502	\$13,012	\$13,760	\$15,404	\$12,979	\$13,016
Education	\$7,863	\$8,320	\$8,801	\$8,594	\$8,585	\$8,970	\$8,922	\$9,630	\$10,376	\$11,358	\$10,455	\$9,358
Public Protection and Justice	\$1,652	\$1,757	\$1,837	\$1,705	\$1,720	\$1,719	\$1,684	\$1,769	\$1,915	\$2,056	\$1,867	\$1,939
General Government	\$1,194	\$1,282	\$1,341	\$1,343	\$1,527	\$1,542	\$616	\$677	\$686	\$716	\$762	\$813
Other	\$490	\$512	\$497	\$415	\$306	\$345	\$379	\$412	\$420	\$240	\$238	\$321
Regular Transfers Out	\$2,029	\$2,217	\$2,159	\$2,031	\$2,519	\$3,657	\$3,059	\$2,973	\$3,201	\$3,185	\$3,304	\$5,070
Base General Funds Expenditures	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224	\$27,162	\$28,473	\$30,358	\$32,959	\$29,605	\$30,517
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$979	\$0	\$1,356	\$2,400	\$300	\$870	\$260
Short-Term Borrowing Repayment	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014	\$11	\$1,503	\$1,424	\$2,276	\$1,322
Repayment of Interfund Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
Transfer to Budget Stabilization Fund	\$0	\$0	\$226	\$226	\$226	\$276	\$276	\$276	\$276	\$276	\$0	\$276
Total General Funds Expenditures	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247	\$28,452	\$30,116	\$34,537	\$34,959	\$32,751	\$32,384

HEALTH AND SOCIAL SERVICES EXPENDITURE HISTORY

General Funds \$ in millions
Total Warrants Issued*



* Warrants were issued over 14 - 18 months depending upon the Fiscal Year

PUBLIC PROTECTION AND JUSTICE EXPENDITURE HISTORY

General Funds \$ in millions
Total Warrants Issued*

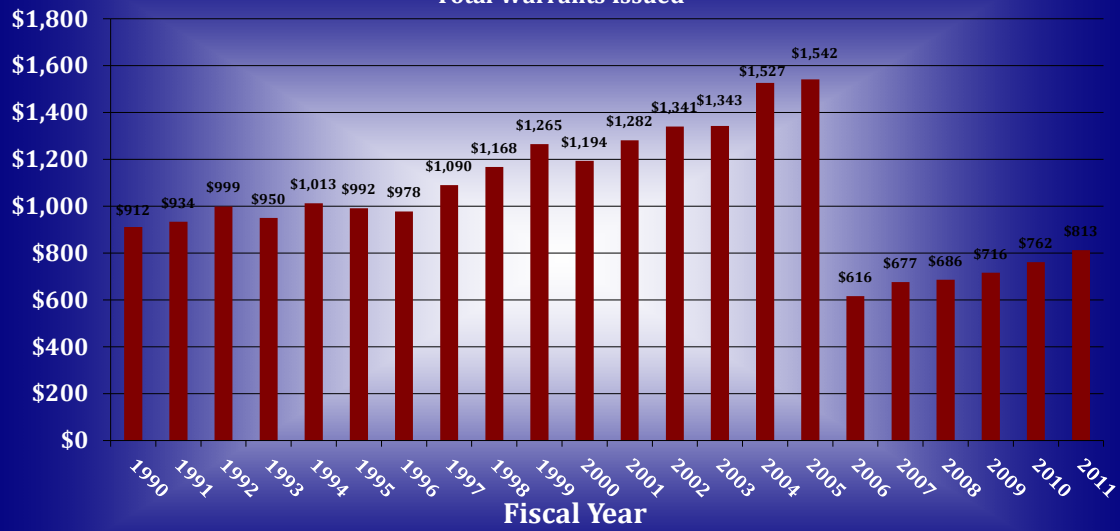


* Warrants were issued over 14 - 18 months depending upon the Fiscal Year

GENERAL GOVERNMENT EXPENDITURE HISTORY

General Funds \$ in millions

Total Warrants Issued*



Note: FY 2006 thru FY 2011 General Government 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.

* Warrants were issued over 14 - 18 months depending upon the fiscal year

SECTION 4. STATE EMPLOYEE HEADCOUNT

- **FY 2012 SERS Headcount**
- **FY 2011 SERS Headcount**
- **FY 2010 SERS Headcount**
- **FY 2009 SERS Headcount**
- **FY 2008 SERS Headcount**



FY 2012 SERS HEADCOUNT TRACKER

Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	187	185	184	185	185	184	191	190	191	188	184	188
Lt. Governor	20	21	20	21	20	21	21	20	20	20	20	20
Secretary of State	4,232	4,214	3,965	3,747	3,770	4,011	3,880	3,879	3,968	3,868	3,962	3,840
Comptroller	242	241	238	239	239	237	238	240	239	241	242	227
Treasurer	177	176	176	176	176	174	173	171	171	171	172	170
Attorney General	725	723	732	733	737	733	739	734	733	732	739	730
Board of Education	138	138	133	132	134	134	126	127	126	125	123	124
Court of Claims	647	642	636	642	648	527	646	651	646	645	648	664
House Senate Code Officers	735	721	719	692	707	592	567	708	584	707	606	710
Human Services	13,979	13,834	13,659	13,312	13,313	13,495	12,689	12,697	13,078	12,413	12,911	12,153
Agriculture	443	464	483	402	385	392	386	392	389	392	401	405
Natural Resources	1,548	1,530	1,474	1,421	1,344	1,338	1,232	1,229	1,218	1,224	1,294	1,322
Financial and Professional Regulation	727	728	728	734	733	733	705	712	736	718	734	722
Labor	82	93	92	94	93	93	92	91	89	87	91	90
DCFS	2,970	2,942	2,944	2,948	2,949	2,962	2,861	2,838	2,927	2,888	2,957	2,292
Comptroller - Court Reporters	619	618	614	616	615	610	608	609	607	608	610	605
Auditor General	100	97	95	92	91	90	96	97	97	97	96	103
Public Health	1,127	1,116	1,117	1,123	1,117	1,115	1,066	1,074	1,096	1,074	1,101	1,082
State Police	3,004	2,990	2,981	2,980	2,973	2,973	2,733	2,791	2,849	2,821	2,870	2,776
Transportation	5,868	5,823	5,610	5,627	5,729	6,679	6,702	6,715	6,558	5,627	5,682	5,819
Revenue	2,090	2,053	2,017	1,885	1,844	1,832	1,735	1,735	1,727	1,741	1,749	1,649
Juvenile Justice	1,279	1,268	1,220	1,125	1,221	1,250	1,188	1,223	1,206	1,181	1,207	1,183
Corrections	12,251	12,101	11,647	11,602	11,530	11,474	11,130	11,279	11,192	11,059	11,135	10,937
Civil Service Commission	4	4	4	4	4	4	4	4	4	4	4	4
Commerce Commission	266	263	260	259	257	257	238	245	252	251	249	249
Public Aid	2,317	2,301	2,301	2,304	2,297	2,306	2,184	2,205	2,216	2,193	2,227	2,162
Veterans Affairs	1,384	1,383	1,327	1,333	1,353	1,414	1,339	1,316	1,318	1,320	1,445	1,342
Military Affairs	243	243	240	234	237	235	232	230	232	232	232	234
CMS	1,407	1,405	1,396	1,402	1,419	1,421	1,309	1,362	1,388	1,359	1,390	1,345
DCEO	432	418	414	413	407	408	396	382	407	403	416	401
Nuclear Safety	2	2	1	1	1	1	1	1	1	1	1	1
Employment Security	1,884	1,873	1,840	1,835	1,580	1,824	1,727	1,751	1,788	1,781	1,785	1,753
Lottery	0	0	0	129	151	149	135	141	144	147	146	139
EPA	926	915	912	913	914	916	885	869	881	882	880	876
Aging	150	150	148	150	150	151	145	147	142	140	139	132
Historic Preservation	244	238	233	236	202	188	181	180	179	177	238	241
Human Rights	151	150	148	147	146	144	140	137	137	136	138	138
Miscellaneous Boards and Commissions	4,019	3,979	3,970	3,973	2,797	3,977	3,945	3,855	3,957	3,960	3,970	3,909
Total	66,619	66,042	64,678	63,861	62,468	65,044	62,665	63,027	63,493	61,613	62,794	60,737

FY 2011 SERS HEADCOUNT TRACKER

Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	189	182	184	187	185	186	187	182	182	182	184	186
Lt. Governor	0	0	0	0	0	0	6	8	14	18	19	20
Secretary of State	4,094	3,808	4,009	3,993	3,771	4,003	3,731	3,722	3,729	3,967	3,761	4,044
Comptroller	249	248	251	247	246	246	250	251	246	251	249	249
Treasurer	182	181	178	177	178	179	176	175	173	178	176	178
Attorney General	702	704	710	711	709	727	719	718	724	728	726	726
Board of Education	142	154	142	141	140	140	136	138	138	138	138	138
Court of Claims	645	647	646	639	639	639	637	640	522	642	643	652
House Senate Code Officers	586	463	535	525	607	617	593	522	511	623	597	742
Human Services	13,589	13,453	13,731	13,478	13,484	13,731	13,396	13,520	13,599	13,665	13,580	13,999
Human Services	541	N/A	676	442	421	422	405	N/A	N/A	404	407	424
Natural Resources	1,651	1,616	1,478	1,403	1,364	1,362	1,297	N/A	1,287	1,290	1,384	1,484
Financial and Professional Regulation	750	750	753	752	749	743	732	737	729	728	723	726
Labor	83	80	82	81	82	83	81	80	81	82	82	82
DCFS	2,981	3,009	3,005	2,858	2,969	2,995	2,929	2,914	2,928	2,925	2,914	2,936
Comptroller - Court Reporters	606	607	611	610	609	612	615	615	616	617	618	619
Auditor General	102	100	97	95	94	92	94	94	94	94	93	94
Public Health	1,107	1,101	1,103	1,099	1,101	1,108	1,101	1,109	1,111	1,124	1,127	1,134
State Police	3,155	3,118	3,106	3,139	3,123	3,116	2,999	3,001	3,002	2,992	2,987	2,991
Transportation	5,940	4,853	5,674	5,621	5,835	6,759	6,701	5,016	4,969	5,621	5,571	5,703
Revenue	2,071	2,074	2,064	2,067	2,070	2,085	2,060	2,068	2,080	2,085	2,079	2,086
Juvenile Justice	1,231	1,186	1,219	1,206	1,213	1,236	1,121	1,229	1,251	1,256	1,151	1,279
Corrections	11,416	11,542	11,506	11,620	11,706	11,670	11,586	11,660	11,482	11,825	11,906	12,244
Civil Service Commission	3	3	4	4	4	4	4	4	4	4	4	4
Commerce Commission	268	269	269	267	270	270	270	268	268	266	266	268
Public Aid	2,385	2,379	2,376	2,363	2,354	2,361	2,334	2,329	2,326	2,330	2,312	2,328
Veterans Affairs	1,282	1,278	1,298	1,299	1,273	1,349	1,261	1,270	1,261	1,287	1,272	1,330
Military Affairs	244	244	246	246	243	242	236	240	242	244	243	246
CMS	1,466	1,476	1,460	1,458	1,452	1,428	1,397	1,395	1,399	1,389	1,406	1,413
DCEO	445	445	445	444	435	439	426	428	429	426	428	428
Nuclear Safety	2	2	2	2	2	2	2	2	2	2	2	2
Employment Security	2,008	1,996	1,964	1,941	1,603	1,925	1,588	1,578	1,578	1,862	1,849	1,853
EPA	946	952	942	941	937	934	921	920	916	916	918	918
Aging	146	145	148	148	148	148	148	147	147	148	146	147
Historic Preservation	277	274	257	240	207	198	195	195	194	194	237	245
Human Rights	143	143	137	136	146	146	157	156	N/A	154	149	152
Misc Boards and Agencies	4,079	4,033	4,057	4,049	N/A	4,045	3,985	3,991	3,844	4,019	3,953	4,005
Misc Boards and Commissions	0	0	0	0	0	2	0	0	0	0	0	0
Total	65,706	63,515	65,365	64,629	60,369	66,244	64,476	61,322	62,078	64,676	64,300	66,075

*Some of the totals may vary due to missing data

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
House Senate Code Officers	730	721	723	739	736	723	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 SERS 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
House Senate Code Officers	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
House Senate Code Officers	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

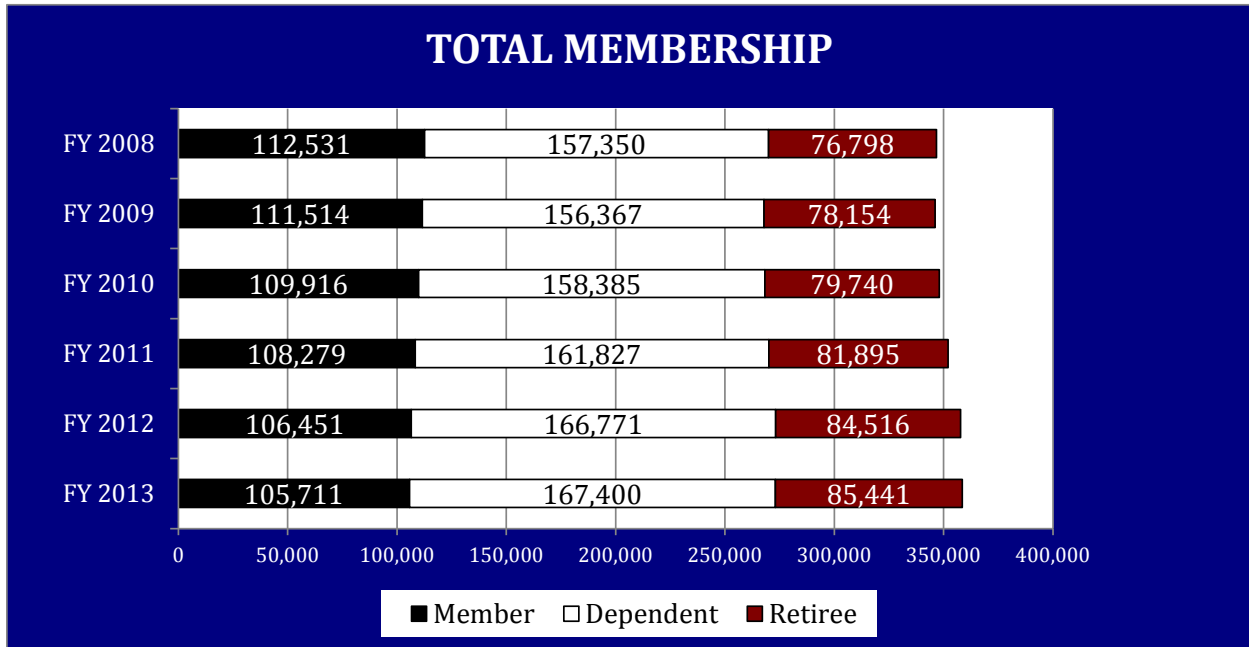
SECTION 5. STATE EMPLOYEES' GROUP INSURANCE

- **Group Insurance Enrollment**
- **Appropriation and Liability History**
- **Cost per Participant**
- **FY 2013 Group Insurance Liability Components**



GROUP INSURANCE ENROLLMENT

According to the Department of Central Management Services (CMS), as of March 2012, the State Employees' Group Health Insurance Program (SEGIP) will have an estimated 357,738 participants, of which 158,582 are in a HMO, 81,485 are in an Open Access Plan (OAP) and 117,671 are in the Quality Care Health Plan (QCHP). The QCHP is estimated to have 22,469 employees; 39,010 dependents; and 55,473 retirees in FY 2013. HMO plans are estimated to have 54,271 employees, 83,694 dependents and 20,801 retirees in FY 2013. OAPs are expected to have 28,971 employees, 44,696 dependents, and 9,167 retirees in FY 2013. Membership in the Group Health Insurance Plan is projected to increase slightly by 814 individuals or 0.2% in FY 2013, as evidenced in the chart below.



APPROPRIATION AND LIABILITY HISTORY

The Governor has requested that a total of \$2.7 billion be appropriated for the SEGIP for FY 2013. The requested FY 2012 appropriation request for the Group Health Insurance Program was \$2.5 billion. The table below shows the appropriation and liability history of the SEGIP from FY 2008 to FY 2013, as well as the Commissions estimated liability.

Overall, the Commission's FY 2013 estimate for group insurance liability is \$39.0 million higher than the FY 2013 estimate from DHFS. CGFA's FY 2012 HMO liability estimate is \$2.5 million higher than DHFS, CGFA's Open Access Plan medical estimate is \$12.4 million more than DHFS, and CGFA's FY 2012 estimate for prescriptions is \$3.9 million higher than the DHFS estimate. CGFA's dental estimate is \$1.8 million more than DHFS.

The tables on the following page show 1) a detailed comparison of the CGFA estimate for the various cost components and the DHFS projection for FY 2013 and 2) the cost components for the Group Health Insurance Program from FY 2004 through FY 2013.

The Department's estimate of liability for FY 2013 represents a 7.1% growth rate over FY 2012. This increase in estimated liability is larger than the increase from FY 2011 to FY 2012, when liability was estimated at 2.3% growth.

APPROPRIATION AND LIABILITY HISTORY			
FY 2008-2013			
(\$ in Millions)			
<u>Fiscal Year</u>	<u>Appropriation</u>	<u>HFS Liability</u>	<u>CGFA Liability</u>
FY 2007	\$1,884.9	\$1,789.5	
FY 2008	\$1,983.0	\$1,892.4	
FY 2009	\$1,991.6	\$2,044.3	
FY 2010	\$2,163.3	\$2,178.7	
FY 2011	\$2,229.0	\$2,244.4	
FY 2012	\$3,967.5	\$2,388.7	
FY 2013*	\$2,650.0	\$2,649.9	\$2,688.9

*Estimated for FY 2013

FY 2013 GROUP HEALTH INSURANCE LIABILITY

(\$ Millions)

Liability Component	FY 2012 HFS Estimate	FY 2013 HFS Estimate	FY 2013 CGFA Estimate
QCHP Medical	\$573.7	\$606.7	\$618.7
QCHP Prescriptions	\$209.8	\$223.6	\$227.5
Dental (QCHP/MC)	\$120.1	\$125.1	\$126.9
HMO	\$853.0	\$911.2	\$913.7
Open Access Plan	\$510.0	\$567.3	\$578.5
Mental Health	\$8.0	\$8.1	\$8.1
Vision	\$10.9	\$11.5	\$11.8
Administrative Services (QCHP)	\$31.9	\$32.3	\$32.8
Life	\$80.5	\$83.2	\$87.9
Special Programs (Admin/Int./Other)	\$77.2	\$81.0	\$83.6
Total	\$2,475.1	\$2,649.9	\$2,689.5
% increase over prior year		7.1%	8.7%

*Rounding may cause slight differences. FY 2013 Special Programs Line includes Prompt Payment Interest

STATE EMPLOYEES' GROUP HEALTH INSURANCE LIABILITY

FY 2004-FY 2013

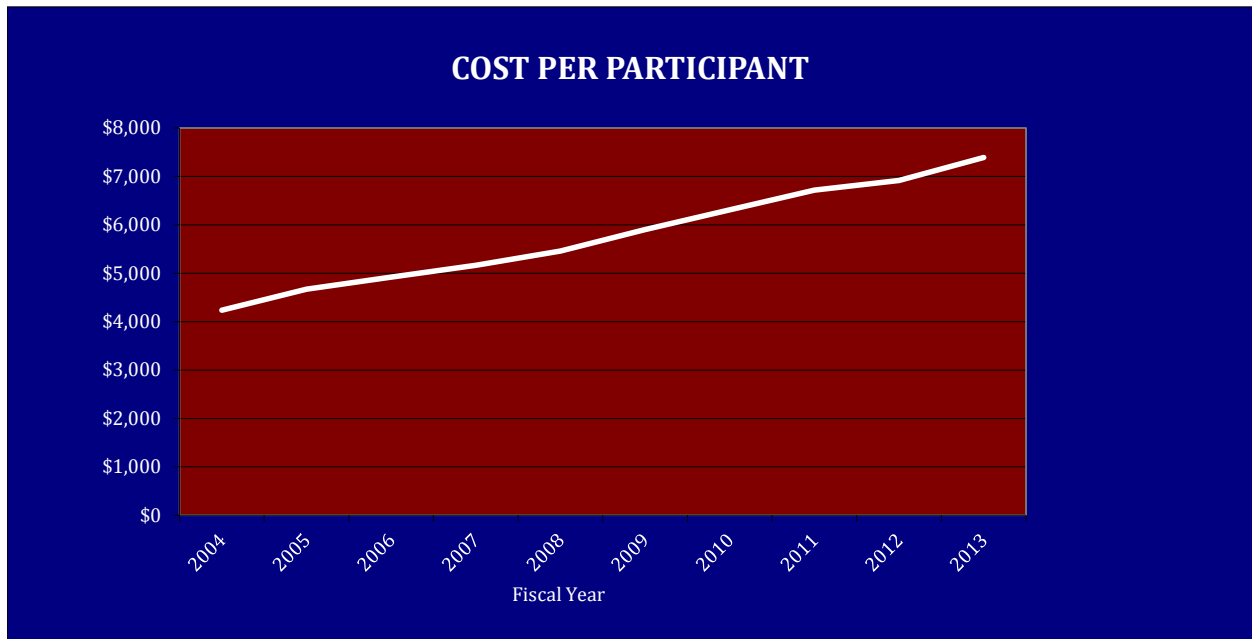
(\$ Millions)

Liability Component	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
QCHP Medical/Rx	\$663.3	\$697.5	\$690.8	\$695.2	\$689.2	\$728.9	\$738.6	\$749.8	\$783.5	\$830.3
HMO Medical	\$546.6	\$607.2	\$662.1	\$711.4	\$780.6	\$843.9	\$911.3	\$1,006.6	\$853.0	\$911.2
Dental	\$69.9	\$88.9	\$84.9	\$95.6	\$102.3	\$109.8	\$115.0	\$129.3	\$120.1	\$125.1
Open Access Plan	\$69.9	\$102.0	\$125.3	\$153.9	\$178.3	\$212.9	\$251.5	\$284.7	\$510.0	\$567.3
QC Mental Health	\$9.5	\$9.2	\$8.9	\$8.8	\$8.6	\$8.3	\$10.6	\$7.7	\$8.0	\$8.1
Vision	\$11.5	\$11.7	\$8.2	\$8.2	\$8.2	\$8.2	\$8.3	\$10.2	\$10.9	\$11.5
Life Insurance	\$65.0	\$68.8	\$75.6	\$75.8	\$78.4	\$80.9	\$83.7	\$82.3	\$80.5	\$83.2
QC ASC	\$22.8	\$23.7	\$29.2	\$27.9	\$29.6	\$30.8	\$32.2	\$31.7	\$31.9	\$32.3
Admin/Int/Other	\$15.8	\$14.9	\$17.3	\$13.2	\$16.5	\$18.3	\$45.5	\$61.9	\$77.2	\$81.0
Total	\$1,474.4	\$1,623.9	\$1,702.3	\$1,789.9	\$1,891.8	\$2,041.8	\$2,196.7	\$2,364.4	\$2,475.0	\$2,649.9
% change		10.14%	4.83%	5.15%	5.69%	7.93%	7.59%	7.63%	4.68%	7.07%

Rounding causes slight differences in totals

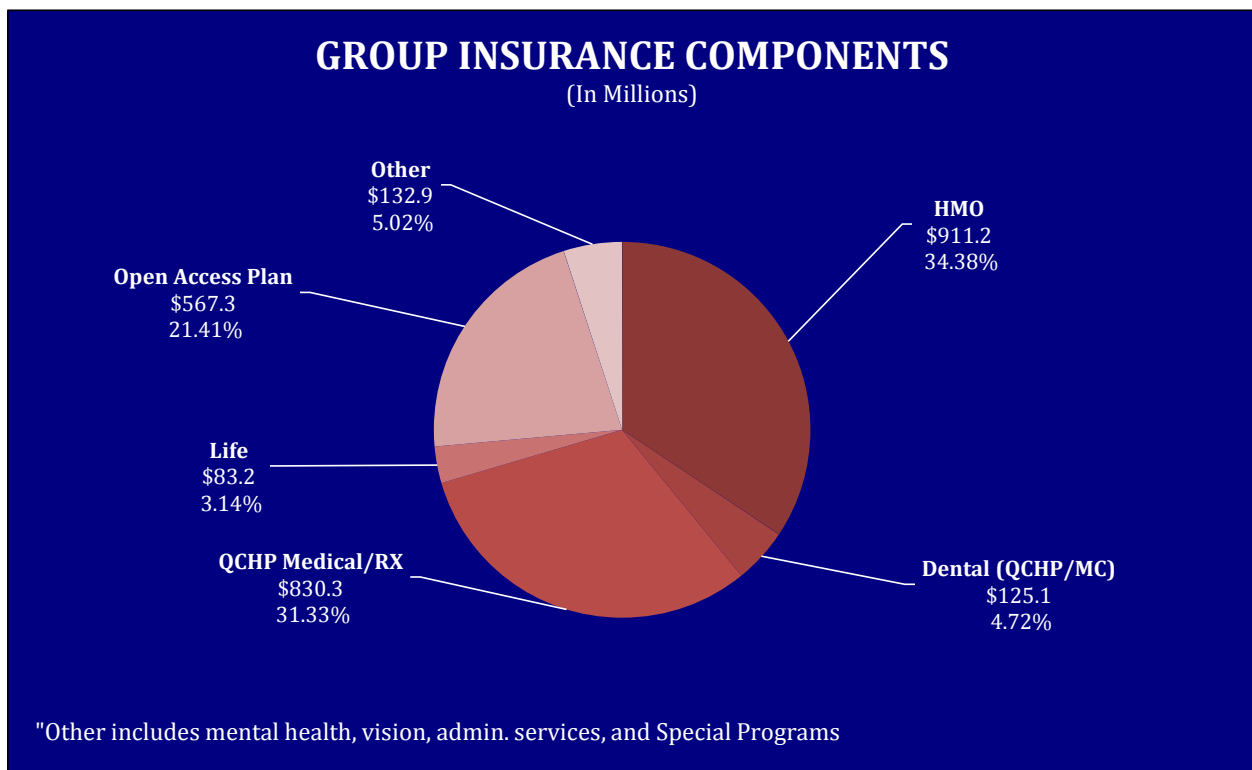
COST PER PARTICIPANT

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 following chart shows the steady increase each year in cost per participant. In FY 2004, the annual cost per participant in the group health insurance program was \$4,235. **According to CMS, the estimated cost per participant for FY 2012 was \$6,918, a 63.4% increase from the FY 2004 cost per participant.** The cost per participant increased 3.0% from FY 2011 to FY 2012. The FY 2013 cost per participant is estimated to increase 6.8% over FY 2012.



FY 2013 GROUP INSURANCE LIABILITY COMPONENTS

The following chart includes the various components of the FY 2013 HFS liability estimate of \$2.66 billion. The largest component of the State Group Insurance Program is the State's managed care plans (HMO and OAP) which represent (55.79%) of FY 2013 liability, while dental care, life insurance, vision care, and other charges comprise (12.88%) of total liability. The QCHP component (31.3%) includes medical/prescriptions, mental health coverage, and administrative service charges.



SECTION 6. PENSION LEGISLATION

- **Pension Legislation – 2012 Spring Session**
- **Two-Tier Pension Reform**
- **Police and Fire Pension Reform**
- **Historical Pension Legislation**



PENSION LEGISLATION – 2012 SPRING SESSION

HB 3474

Sponsors: Pihos (Harmon)

Passed House:	110-0-0
Passed Senate:	49-0-0
House Concurrence:	75-38-1

HB 3474 allows the Phillip J. Rock Center and School to directly participate under IMRF as a participating instrumentality. Under current law, the Phillip J. Rock Center and School's certified teachers participate in TRS while the non-certified staffers participate in IMRF under the Keeneyville School District. This bill would allow the non-certified personnel to remain in IMRF. If the Phillip J. Rock Center and School is unable to make payments to IMRF, the liabilities will be paid for by IMRF-participating school districts. These payments will be allocated in proportion to the average daily attendance for the previous school year. If Phillip J. Rock Center and School dissolves, then its funds shall be allocated to IMRF employers in the same manner.

HB 3813 (P.A. 97-0651)

Sponsors: Cross (Raoul)

Passed House:	111-3-1
Passed Senate:	50-0-1
House Concurrence:	108-4-1

Anti-Fraud Provisions

HB 3813 provides that any reasonable suspicion of a false statement by any appointed or elected commissioners, trustees, directors, board members, or employees of a retirement system or pension fund governed by the Pension Code or the State Board of Investment shall be immediately referred to the board of trustees of the pension fund or the State Board of Investment. The bill also states that the board shall immediately notify the State's Attorney of the jurisdiction where any alleged fraudulent activity occurred.

Police and Fire Leaves of Absence

Prior to the passage of HB 3813, members of Downstate Police and Downstate Fire pension funds were eligible to take leaves of absence for various reasons, including service as an executive officer in an organization that represents police officers and firefighters. Prior law provided that the member continue to make the applicable employee contribution, and the employing entity must have made the employer's contribution as well. HB 3813 provides that Downstate police officers and firefighters who take such leaves of absence must remain in sworn status, subject to the professional standards of the public employer. This requirement applies to those individuals whose leave of absence began before the effective date of HB 3813. The bill specifies that the obligation to remain in sworn status while on leave of absence also applies to members of the Chicago Police and Chicago Fire pension funds, as well as police officers covered by the Cook County article of the Pension Code.

Leaves of Absence and "Double Dipping" - Chicago Municipal and Chicago Laborers

Prior to the passage of HB 3813, members of the Chicago Municipal and Chicago Laborers Pension Funds were allowed to take leaves of absence to work for a local labor organization that represents municipal employees and earn pensionable service credit in that capacity. HB 3813 specifies that such leaves of absence are only allowed if taken before the effective date of this bill.

The bill also provides a more thorough definition of "local labor organization" to include affiliates of the local, intrastate, State, multi-state, national, or international union. The bill states that this expansion of "local labor organization" is a declaration of existing law and shall not be construed as a new enactment. This provision is intended to prohibit "double dipping" in cases where a member of the Chicago Municipal or Laborers pension fund on a leave of absence is eligible to receive concurrent service credit in the Chicago Municipal or Laborers pension fund and the union pension fund because the union is not deemed to be a "local labor organization."

HB 3813 also contains a provision stating that the Chicago Municipal and Chicago Laborers Articles of the Pension Code shall not be construed to authorize a salary paid by an entity other than the city to be used to calculate the highest average annual salary of a participant. This provision is a declaration of existing law and shall not be construed as a new enactment.

Pension Credit for Employees of Statewide Teacher Organizations - SURS and TRS

Prior to the passage of HB 3813, members of SURS and TRS were allowed to earn pensionable service credit while working for a statewide teacher organization or national teacher organization under certain conditions. HB 3813 specifies that such service credit

can only be earned if the individual first became a full-time employee of the teacher organization and becomes a participant before the effective date of this amendatory Act.

Chicago Teacher Pension Fund (CTPF) Leaves of Absence

Prior to the passage of HB 3813, members of the Chicago Teachers Pension Fund were allowed to earn service credit in the fund for leaves of absence during which the member worked for a teacher or labor organization. HB 3813 specifies that service credit for such leaves of absence is only allowed if the leave of absence begins before the effective date of this amendatory Act.

Repeal of Optional TRS Service Credit Provision of P.A. 94-1111

P.A. 94-1111, which became effective on February 27th, 2007, allowed certain employees of statewide teacher organizations to establish service credit in TRS for periods of employment prior to becoming certified as a teacher if certain conditions were met before the effective date of the Act. HB 3813 repeals this provision.

HB 3969

Sponsors: Cross (Murphy)

Passed House:	110-0-0
Passed Senate:	54-0-0
House Concurrence:	117-0-1

HB 3969 amends the GARS and the General Provisions Articles of the Illinois Pension Code. In cases where a GARS participant's final average salary in a retirement fund governed under the Retirement Systems Reciprocal Act is used to calculate a GARS pension, and in cases where the final average salary in a reciprocal system is higher than the final salary for annuity purposes in GARS, then the employer of the participant in the reciprocal system must pay to GARS the increased cost that is attributable to the higher level of compensation.

HB 4513

Sponsors: Nekritz (Cullerton)

Passed House:	109-0-0
Passed Senate:	50-2-2

HB 4513 amends the Metropolitan Water Reclamation article of the Illinois Pension code. The bill increases employee contributions for employees hired before Jan. 1, 2011. The bill also creates a new amortization schedule for the pension fund, with increased employer contributions and a mandate of reaching a 90% funding ratio by 2050.

Under current law, the MWRD levies a tax equal to the total amount of contributions made by employees in the calendar year 2 years prior to the year of the levy, multiplied by 2.19. HB 4513 would change this employer contribution rate such that the MWRD would make employer contributions to the pension fund as a level percentage of payroll with a goal of reaching a 90% funding ratio by 2050. The bill specifies that the employer contribution shall not exceed an amount equal to the total employee contributions 2 years prior to the year of the levy, multiplied by 4.19.

Also under current law, MWRD employees contribute 9% of salary towards their pensions. HB 4513 would gradually ramp up contributions for employees hired before Jan. 1, 2011 (the effective date of P.A. 96-0889) such that by Jan. 1, 2015, MWRD employees would be contributing 12.0% of salary towards their pensions. The bill contains a provision that states that once the MWRD pension fund has reached a 90% funding ratio, the employee contribution rate will drop back to 9.0% of salary.

HB 4622

Sponsors: Nekritz (Martinez)

Passed House:	110-0-0
Passed Senate:	55-0-1

HB 4622 amends the IMRF article of the Pension Code to remove obsolete Social Security procedures. The bill clarifies that taxes levied for IMRF purposes can only be used for IMRF employer contributions.

HB 4996

Sponsors: Biss (Steans)

Passed House:	112-0-2
Passed Senate:	52-0-0
House Concurrence:	115-0-2

HB 4996 makes a number of changes in the Illinois Pension Code for the State Universities Retirement System (SURS). These changes apply to all annuitants returning to service after August 2013. This bill defines an “affected annuitant” as anyone receiving a retirement annuity from SURS while being employed by an employer also under SURS in the previous academic year for a total of 18 or more paid weeks (which need not have been all with the same employer or in the same academic year) but not full-time, and receiving, or becoming entitled to receive, compensation in excess of 40% of his or her highest annual earnings prior to retirement, less any compensation provided by federal, corporate, foundation, or trust funds or grants of State funds that identify the principal investigator by name.

HB 4996 stipulates that the employer must determine whether any annuitant is an “affected annuitant” and notify SURS accordingly within 60 days after hiring the annuitant with a notice and a contract of employment or equivalent. By employing an affected annuitant, the employer agrees to contribute to SURS an amount equal to 12 times the gross monthly retirement annuity that the affected annuitant received in the month of their first day of re-employment less any applicable deductions. In the case of multiple employers, this amount shall be split proportional to the amount of compensation paid to the affected annuitant.

SB 179 (P.A. 97-0694)

Sponsors: Clayborne (Madigan)

Passed Senate:	51-0-0
Passed House:	112-6-0
Senate Concurrence:	58-0-0

SB 179 amends the Illinois State Auditing Act to permit the Auditor General to contract with or hire an actuary to serve as the State Actuary. The bill allows the Auditor General to select the State Actuary without engaging in a competitive procurement process. The State

Actuary will have the responsibility for conducting reviews of the actuarial practices of the State retirement systems and identifying recommended changes in actuarial assumptions that the boards of the systems must consider before finalizing their certifications of the required annual State contributions.

SB 3597

Sponsors: Martinez (Burke)

Passed Senate:	53-0-0
Passed House:	117-0-0
Senate Concurrence:	57-2-0

SB 3597 amends the Chicago Teachers' Article of the Pension Code enabling a retired teacher to be re-employed as a teacher on a temporary basis without a cancellation of pension. The bill sets limits and procedures for such re-employment, and requires the Board of Education to adopt appropriate rules for implementation. The aforementioned limitations include a duration of employment no longer than 100 days and pay not exceeding i) \$30,000 or ii) if the member retired with at least 5 years of service as a principal, 100 times the daily rate normally paid to retired principals.

SB 3597 also requires the pensioner to notify the pension fund of his or her intent to accept re-employment on a temporary basis, and the employer must certify the pensioner's temporary status at least quarterly and once the pensioner approaches the above-stated pay limit. If, at any time, the re-employed pensioner exceeds either the pay or the length-of-employment limitations, the service-retirement pension shall be cancelled.

SB 3629

Sponsors: Raoul (Burke)

Passed Senate:	53-0-0
Passed House:	112-0-0
Senate Concurrence:	59-0-0

SB 3629 amends the Chicago Park District article of the Pension Code such that beginning on January 1, 2013, the pension fund's fiscal year will run concurrently with the calendar year. The bill provides that the fiscal year which begins July 1, 2012 will end December 31, 2012.

TWO-TIER PENSION REFORM

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

Passed House: 92-17-7

Passed Senate: 48-6-3

I. Overview of Key Provisions of Public Act 96-0889 (SB 1946)

Effective Date

- January 1, 2011

Systems Impacted

- 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, Police, and Fire excluded)

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% of 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)

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 CPIU 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

Police and Fire Pension Reform

P.A. 96-1495
SB 3538 – Link (McCarthy)

Passed Senate: 46-0-0
Passed House: 95-18-0
Senate Concurrence: 46-4-2

Effective Date

- January 1, 2011

Systems Impacted

- Downstate Police, Downstate Fire, Chicago Police, Chicago Fire, IMRF (SLEP)

Creation of a Two-Tier System for Firefighters and Police Officers

- Benefits for current police officers and firefighters have not changed.
- Changes only apply to police officers and firefighters hired on or after January 1, 2011.
- Normal Retirement: 55 years old with 10 years of service.
- Early Retirement: 50 years old with 10 years of service, but penalty of ½% for each month that the police officer or firefighter is younger than 55 years.
- Retirement Pension based upon 2.5% of Final Average Salary for a maximum of 75%.
- 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.

Annual Increases in Annuity

- Increases begin at age 60 either on the January 1st after police officer/firefighter retires or the first anniversary of pension starting date, whichever is later.
- 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

Municipal Funding Provisions

- Pension funds must be 90% funded by Fiscal Year 2040
- Annual Municipal contributions will be calculated as level percentage of payroll under “Projected Unit Credit Actuarial Cost Method.”
- Comptroller is authorized to redirect municipal monies directly to pension funds if municipal contributions are insufficient.
- Future pension fund studies are authorized to review the condition of pension funds and potential investment pooling.

HISTORICAL PENSION LEGISLATION

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. 94-0939, 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.

96th General Assembly (2009 - 2010)

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 this 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.

SECTION 7. STATE FUNDED RETIREMENT SYSTEMS

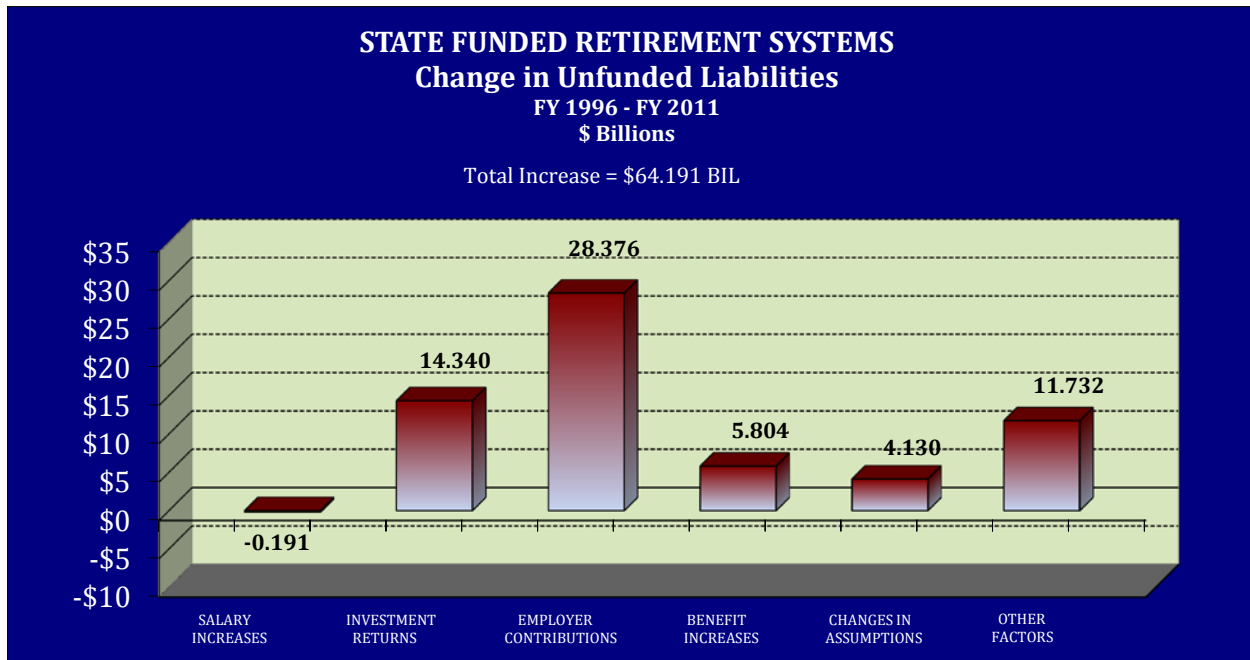
- **Unfunded Liabilities**
- **All State Retirement Systems Combined**
- **Teachers' Retirement System (TRS)**
- **State Universities Retirement System (SURS)**
- **State Employee's Retirement System (SERS)**
- **General Assembly Retirement System**
- **Judges' Retirement System**



UNFUNDED LIABILITIES

The chart below documents the change in the unfunded liabilities of all five State systems combined over the period FY 1996 – FY 2011. FY 1996 was the first year of the new funding plan under P.A. 88-593. While the funding plan sets an ultimate goal of reaching a 90% funding ratio by FY 2045, the systems’ unfunded liabilities will continue to grow even if the State makes its statutorily-required contributions in the coming years. The following sub-sections document both projected State pension contributions and the projected growth in the unfunded liabilities for each of the five State systems over the period FY 2011 – FY 2045. As shown in the following section, unfunded liabilities are projected to increase until approximately FY 2033, when the statutorily-required State pension payments become large enough to begin reducing the unfunded liability.

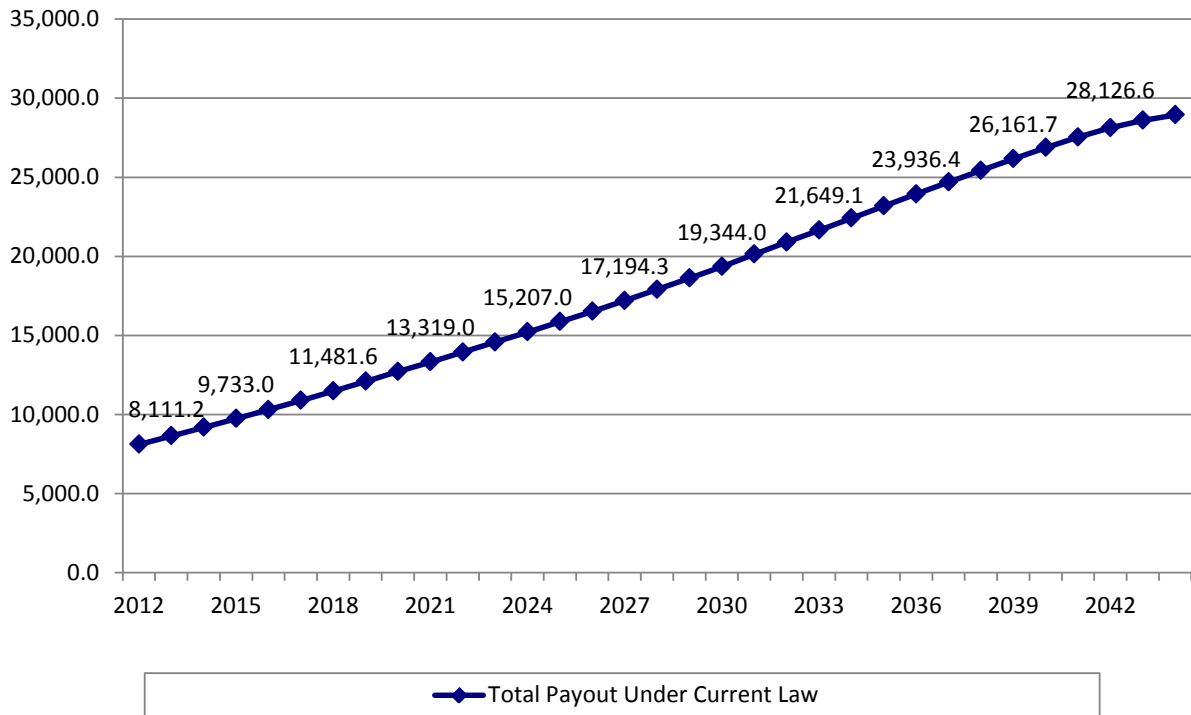
As shown in chart below, the single largest driver of the increase in the unfunded liability has been insufficient employer contributions. Other factors contributing to the growth in the unfunded liability include investment losses when compared to the assumed rate of return, benefit increases, and changes in actuarial assumptions. The category “other factors” encompasses miscellaneous actuarial factors such as rates of termination, disability, and pre-and post-retirement mortality. Any factors that cause the systems’ actuaries to revise their assumptions as a result of a 5-year experience study are included in the “changes in assumptions” category.



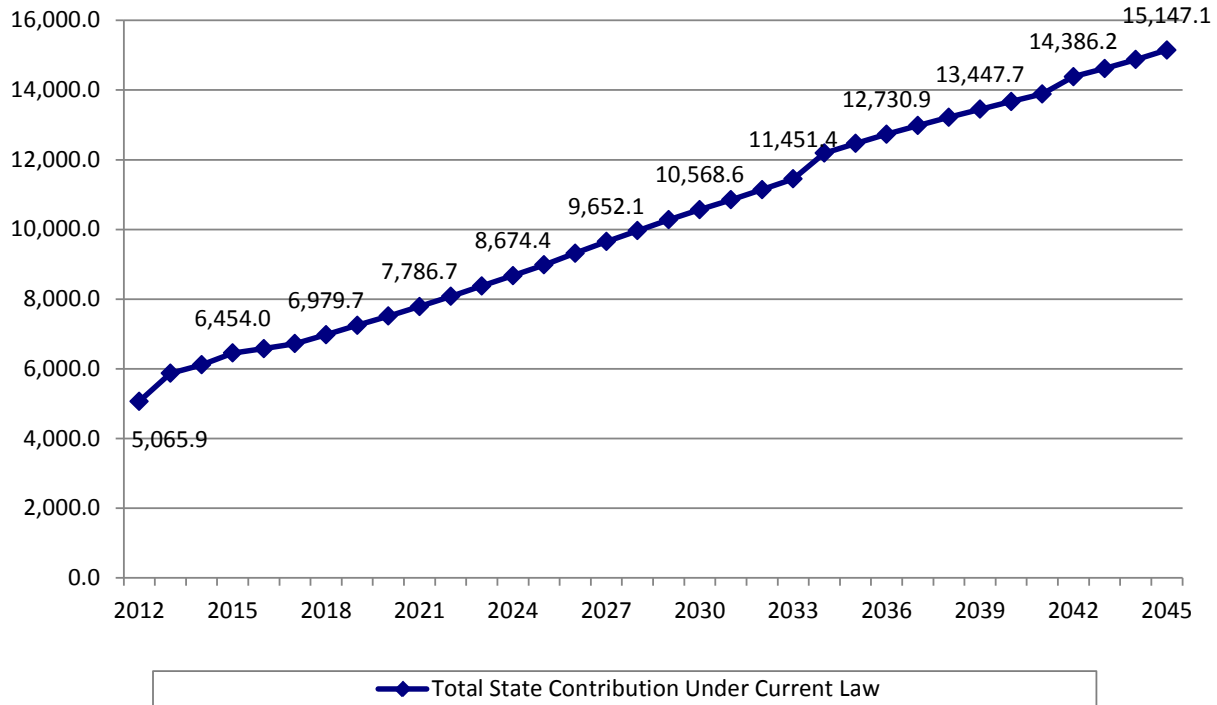
ALL STATE RETIREMENT SYSTEMS COMBINED

▪ Total Payout	115
▪ Total State Contribution	115
▪ State Contribution FY 2013 - FY 2017	116
▪ State Contribution as a % of Payroll	116
▪ Employee Contribution	117
▪ Funded Ratio	117
▪ Assets	118
▪ Actuarial Liability	118
▪ Unfunded Liability	119

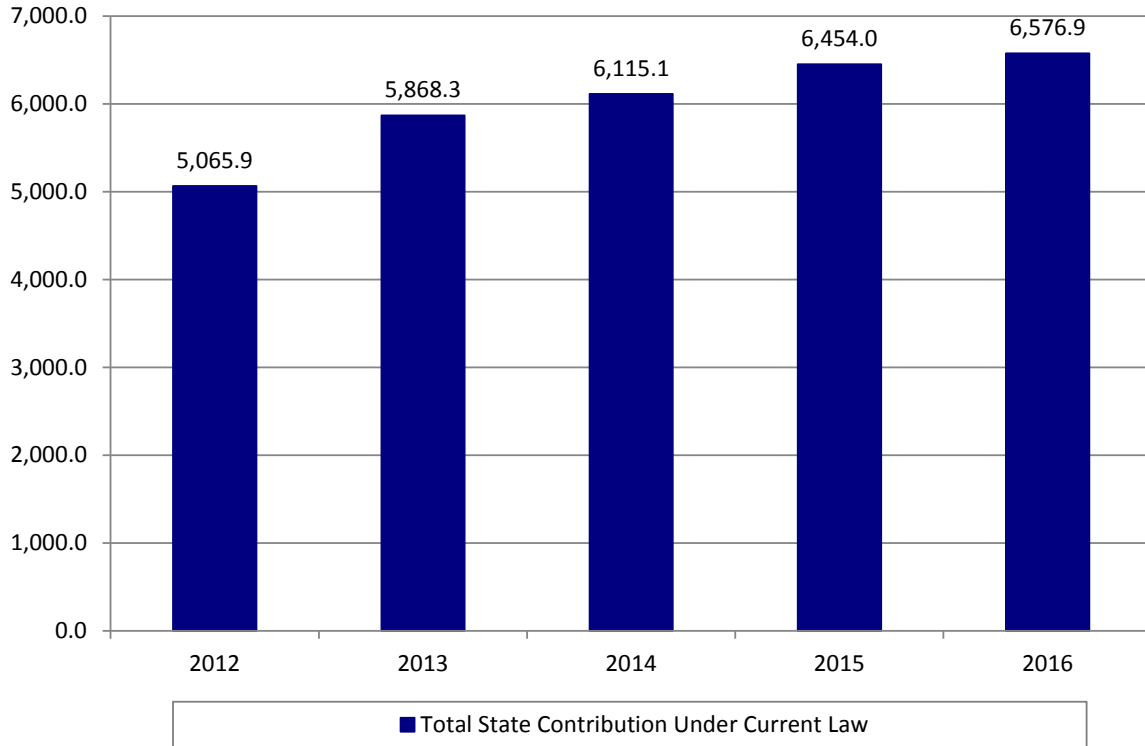
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Total Payout for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



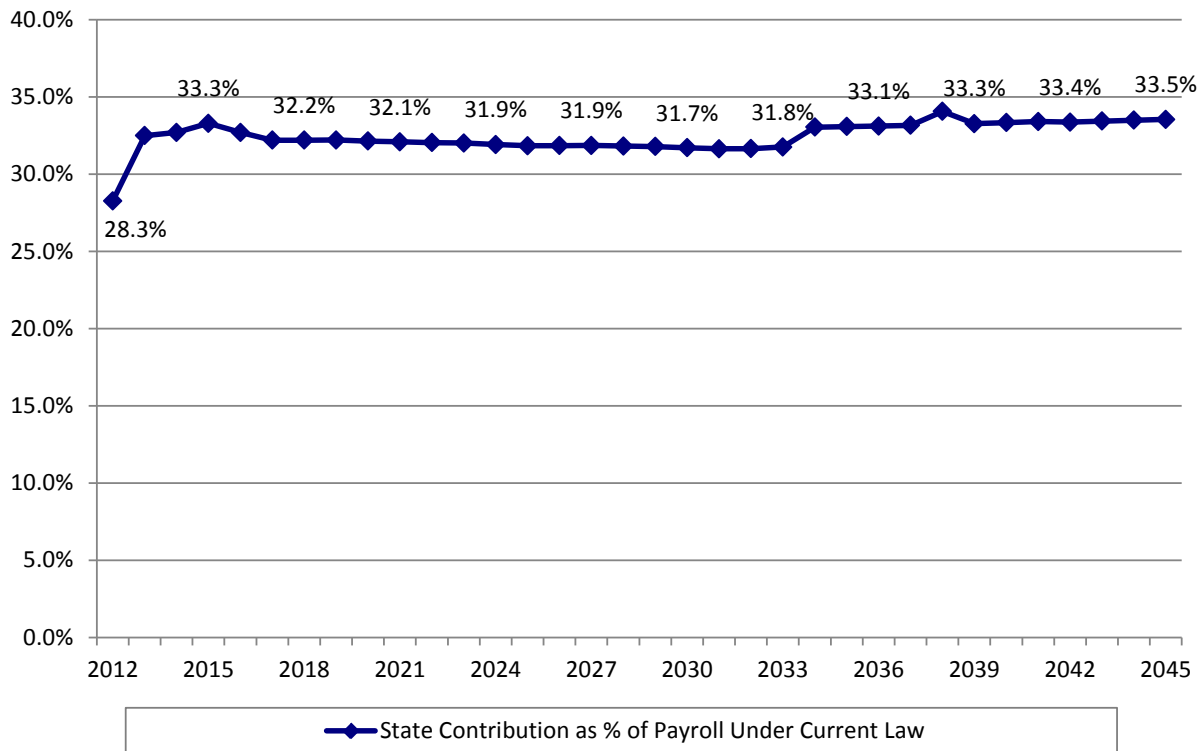
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Total State Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



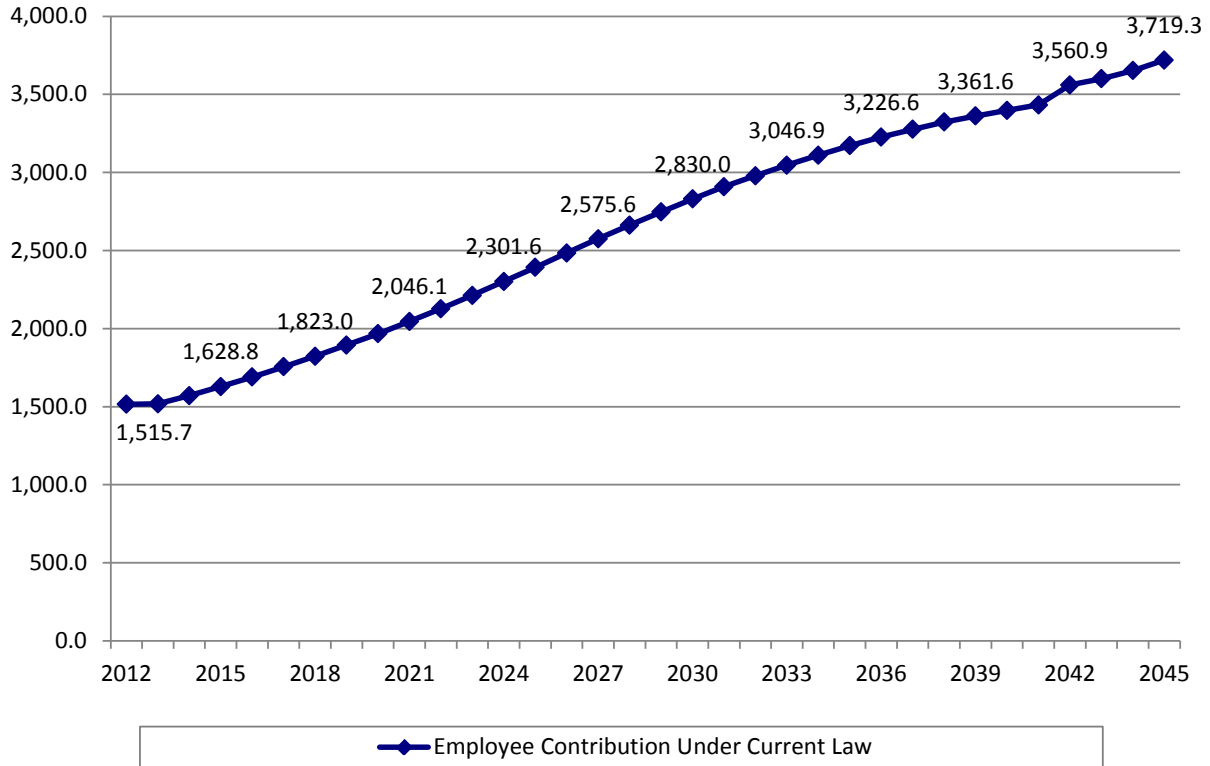
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Total State Contribution for FY 2012 - FY 2016
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



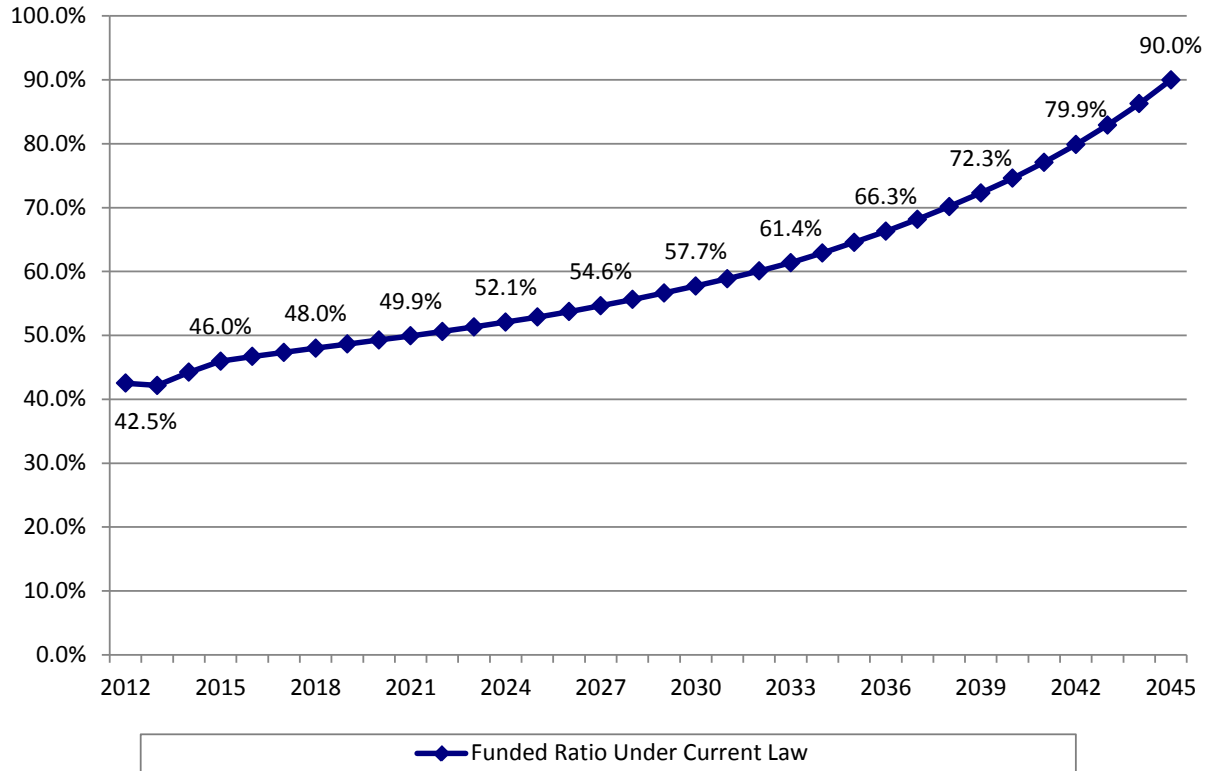
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected State Contribution as a % of Payroll for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



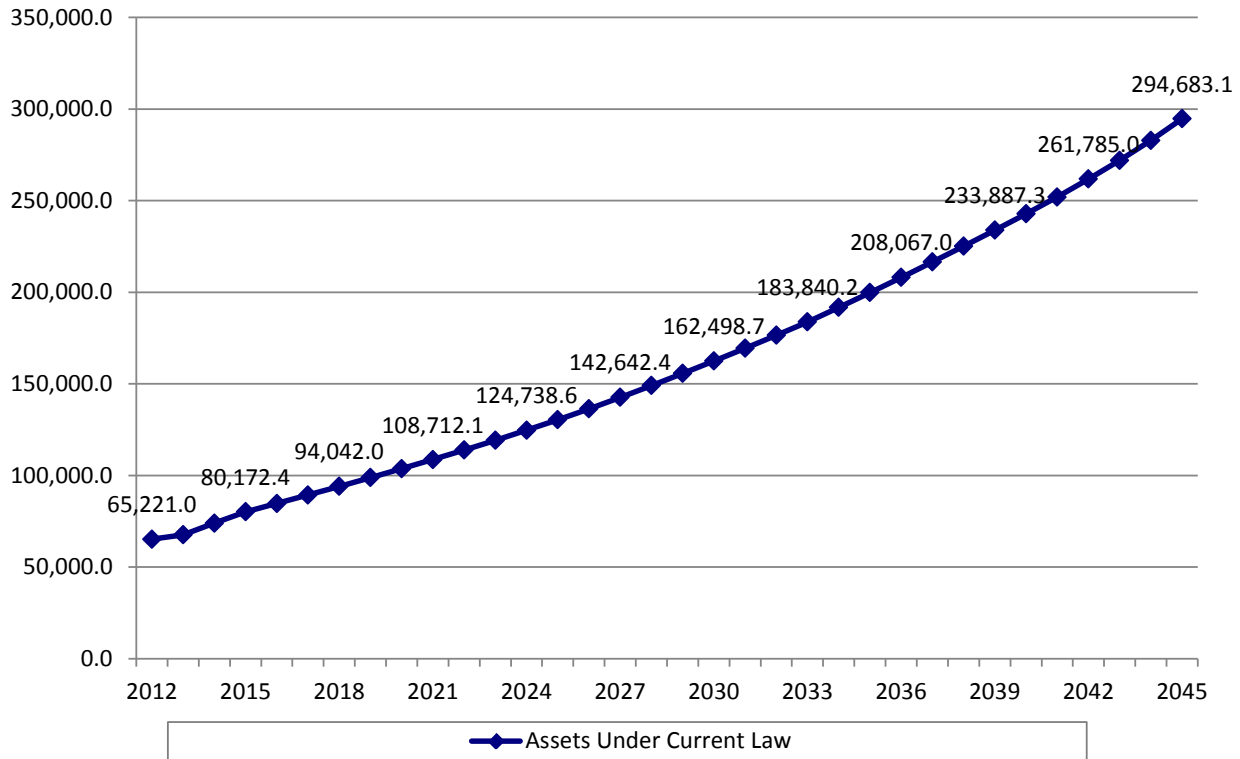
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Employee Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



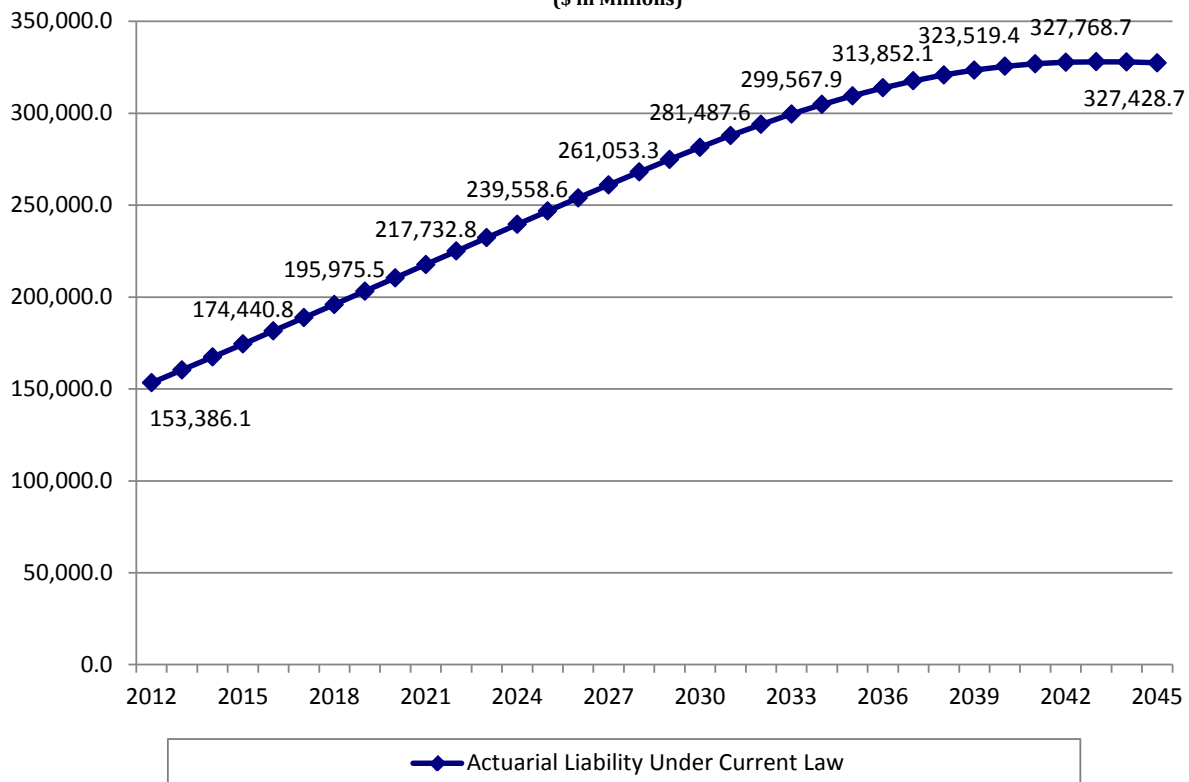
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Funded Ratio for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



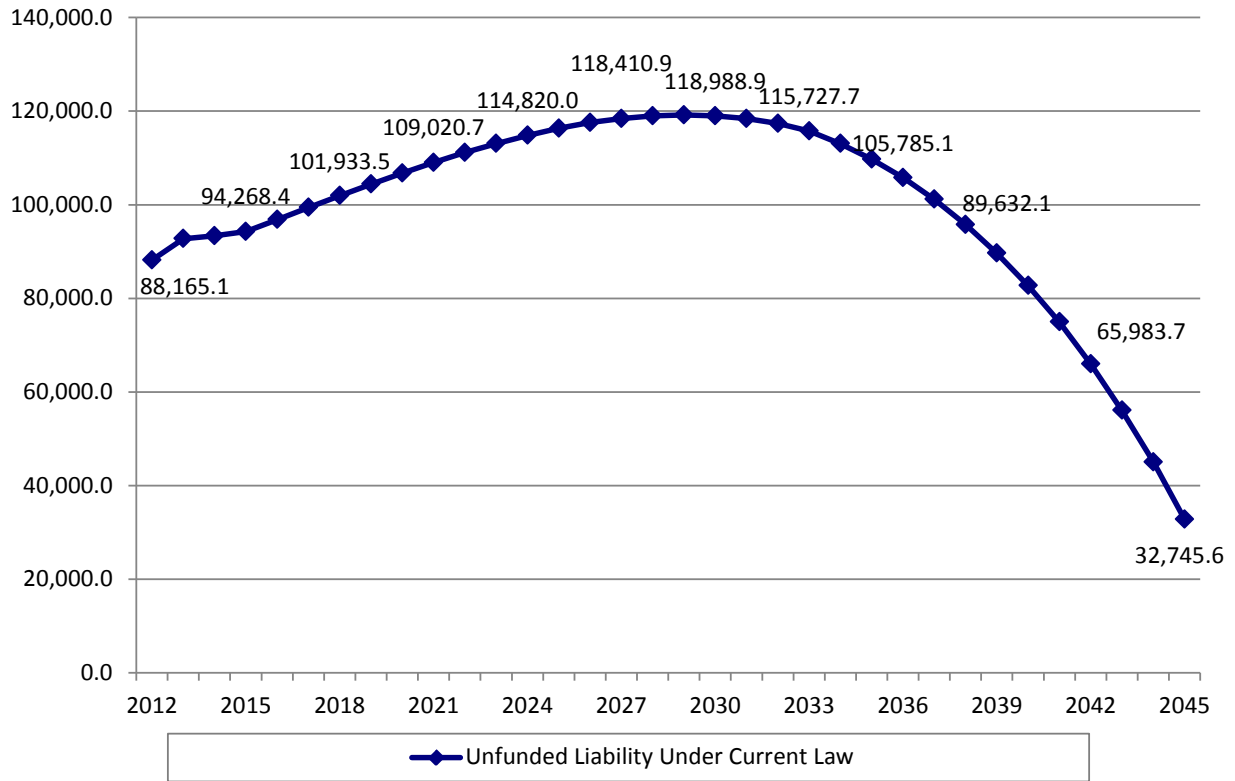
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Actuarial Assets for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Actuarial Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



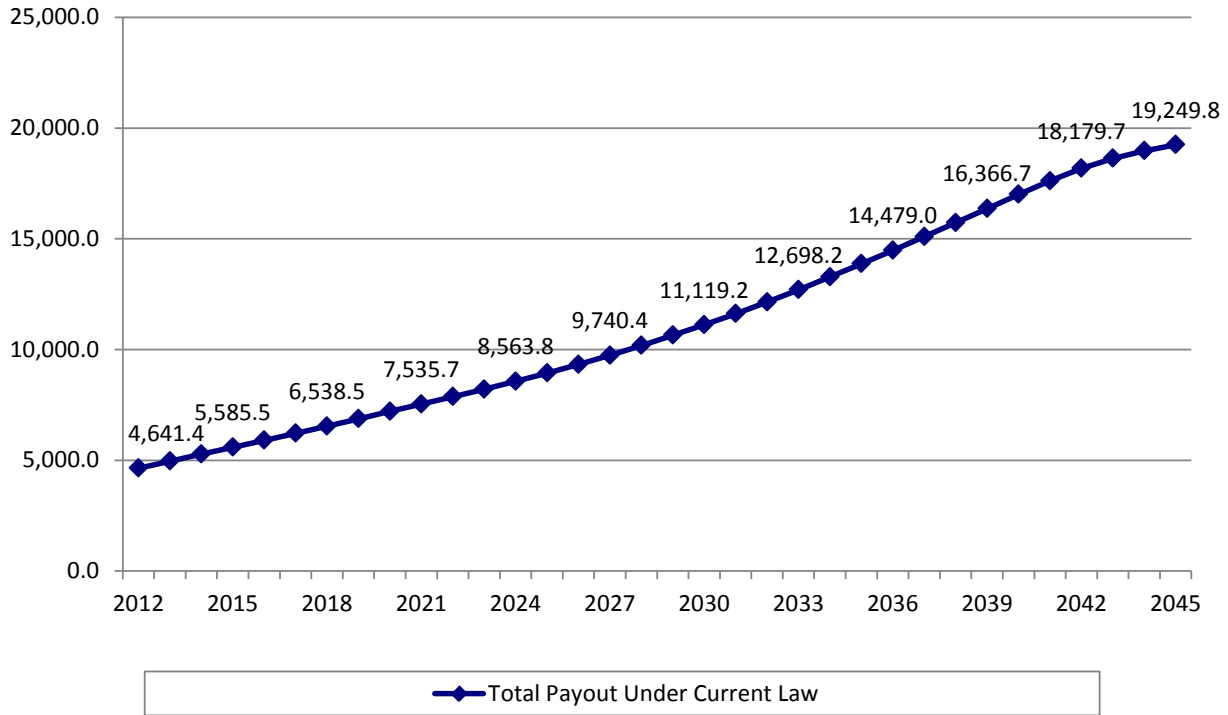
ALL STATE RETIREMENT SYSTEMS COMBINED
Projected Unfunded Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



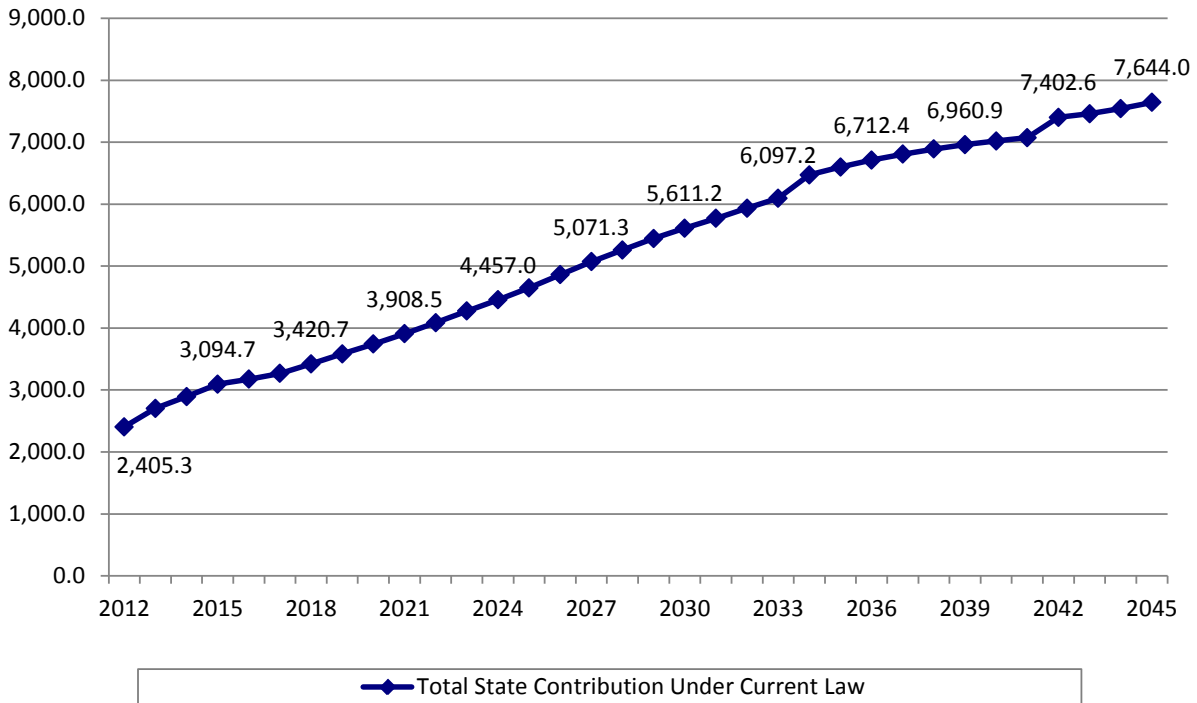
TEACHER'S RETIREMENT SYSTEM (TRS)

▪ Total Payout	123
▪ Total State Contribution	123
▪ State Contribution FY 2013 - FY 2017	124
▪ State Contribution as a % of Payroll	124
▪ Employee Contribution	125
▪ Funded Ratio	125
▪ Assets	126
▪ Actuarial Liability	126
▪ Unfunded Liability	127

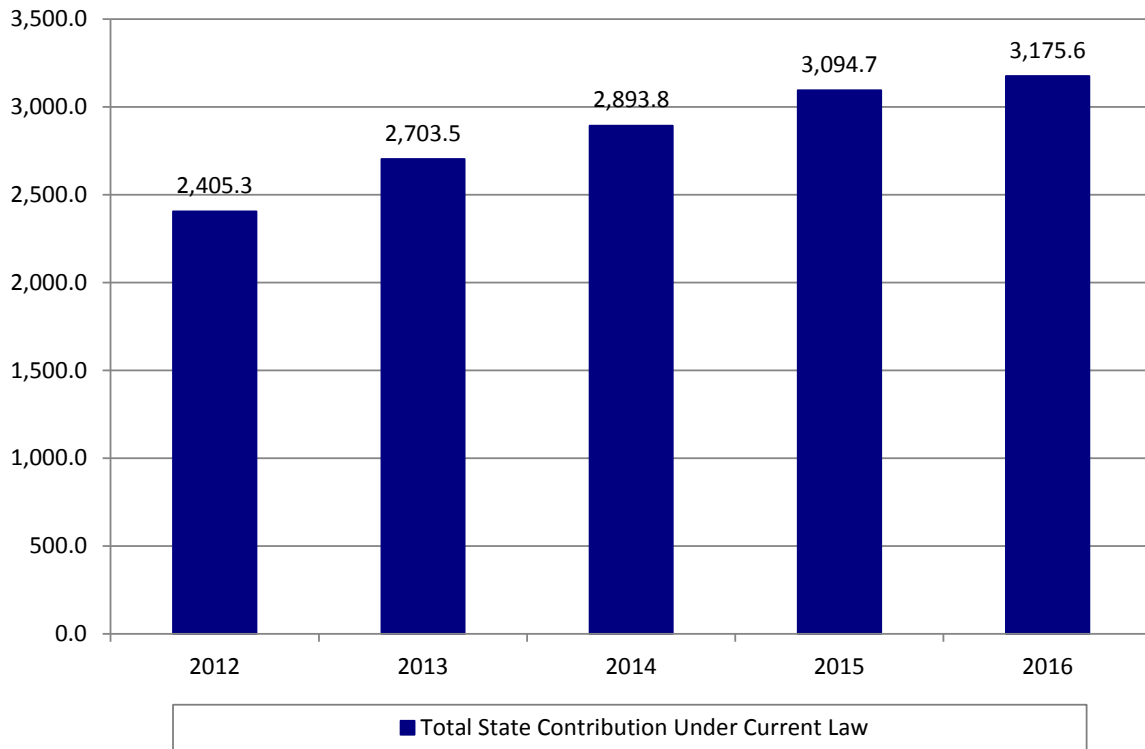
TEACHERS' RETIREMENT SYSTEM
Projected Total Payout for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



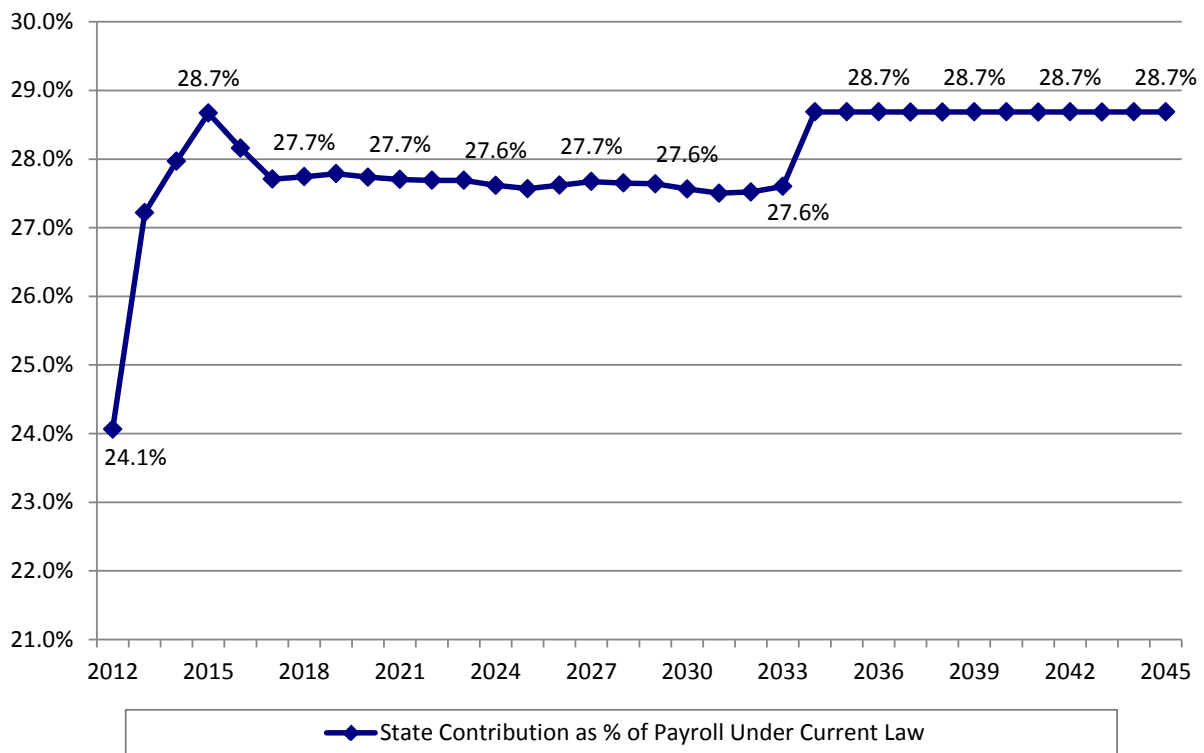
TEACHERS' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



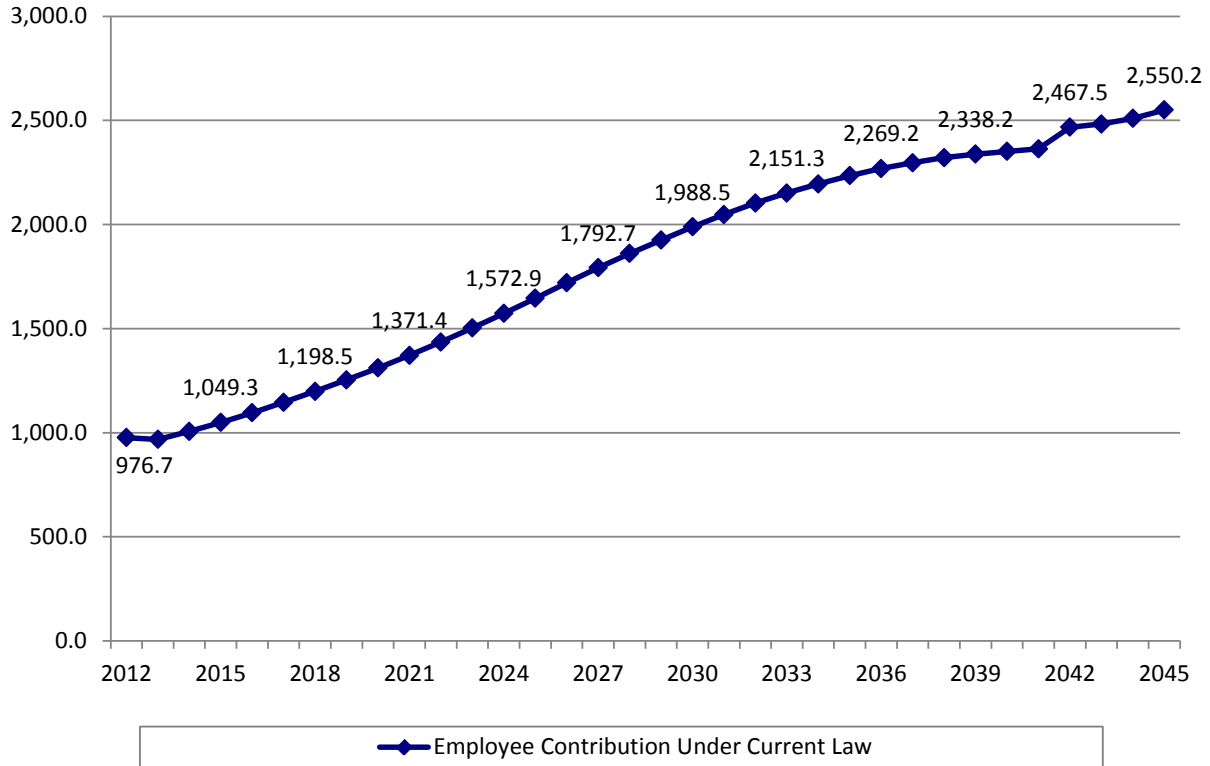
TEACHERS' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2016
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



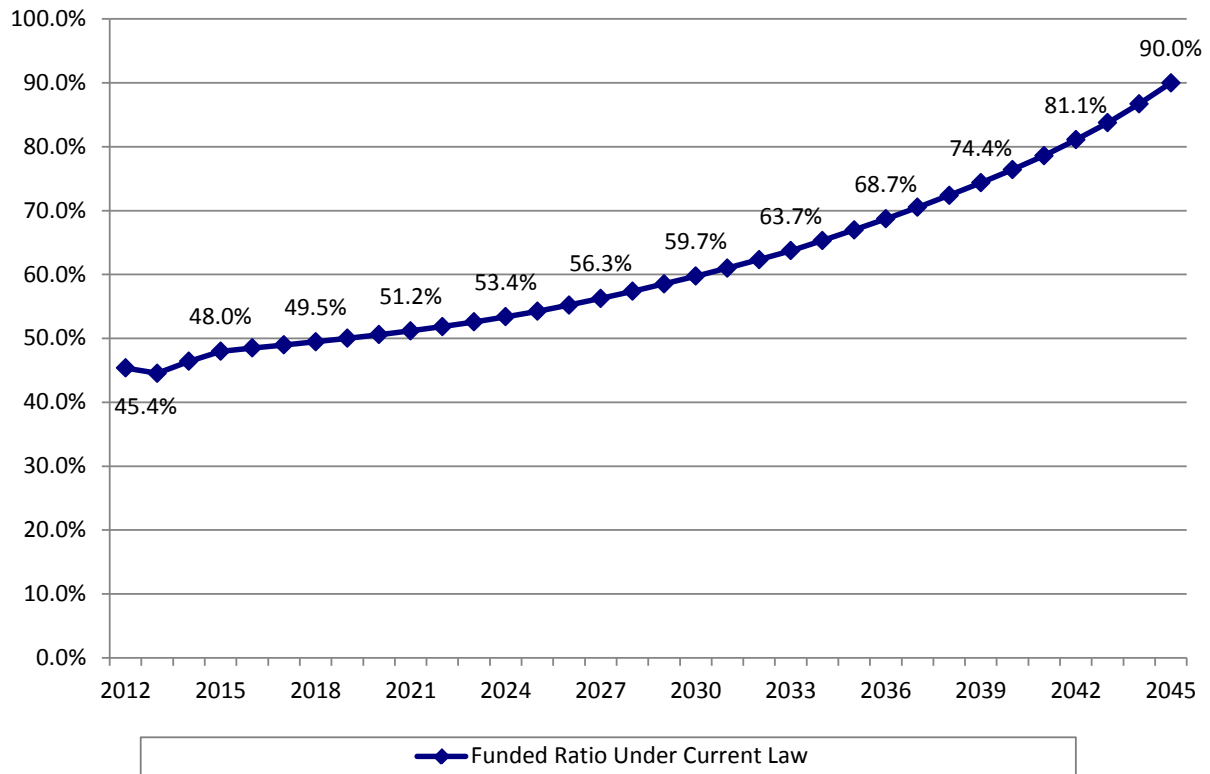
TEACHERS' RETIREMENT SYSTEM
Projected State Contribution as a % of Payroll for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



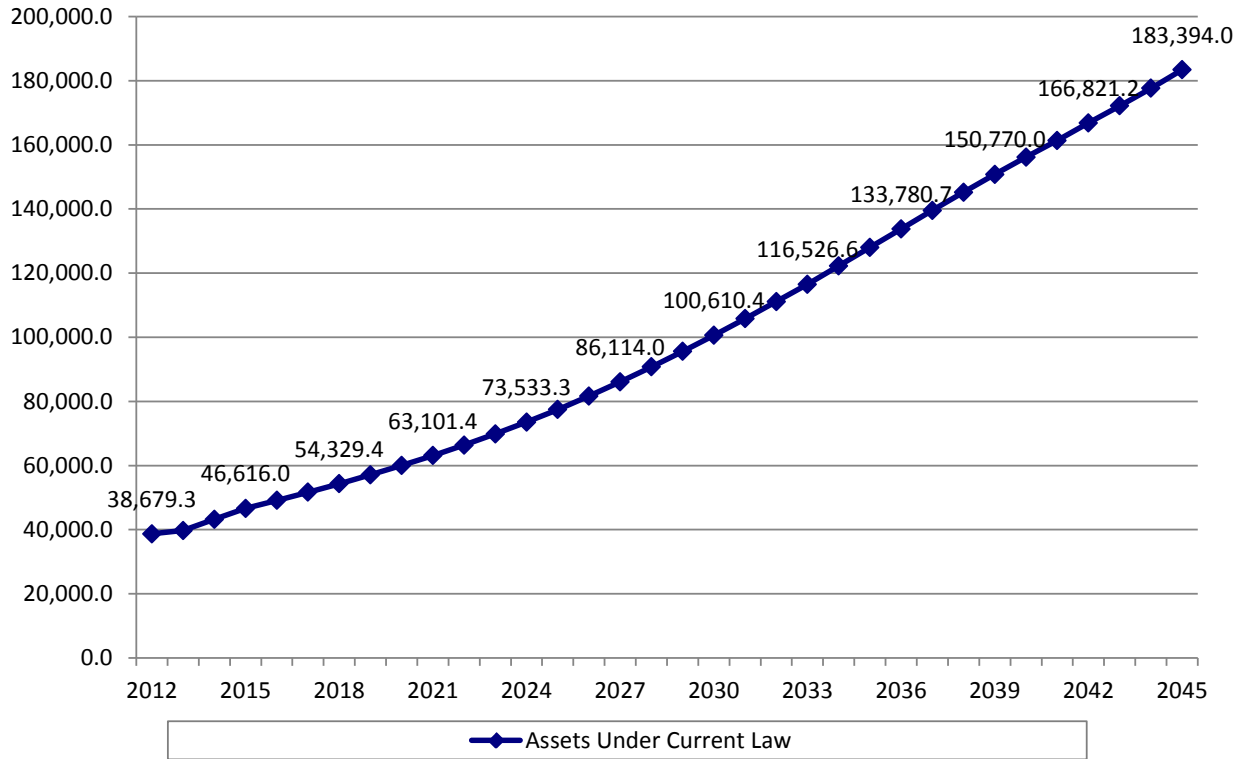
TEACHERS' RETIREMENT SYSTEM
Projected Employee Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



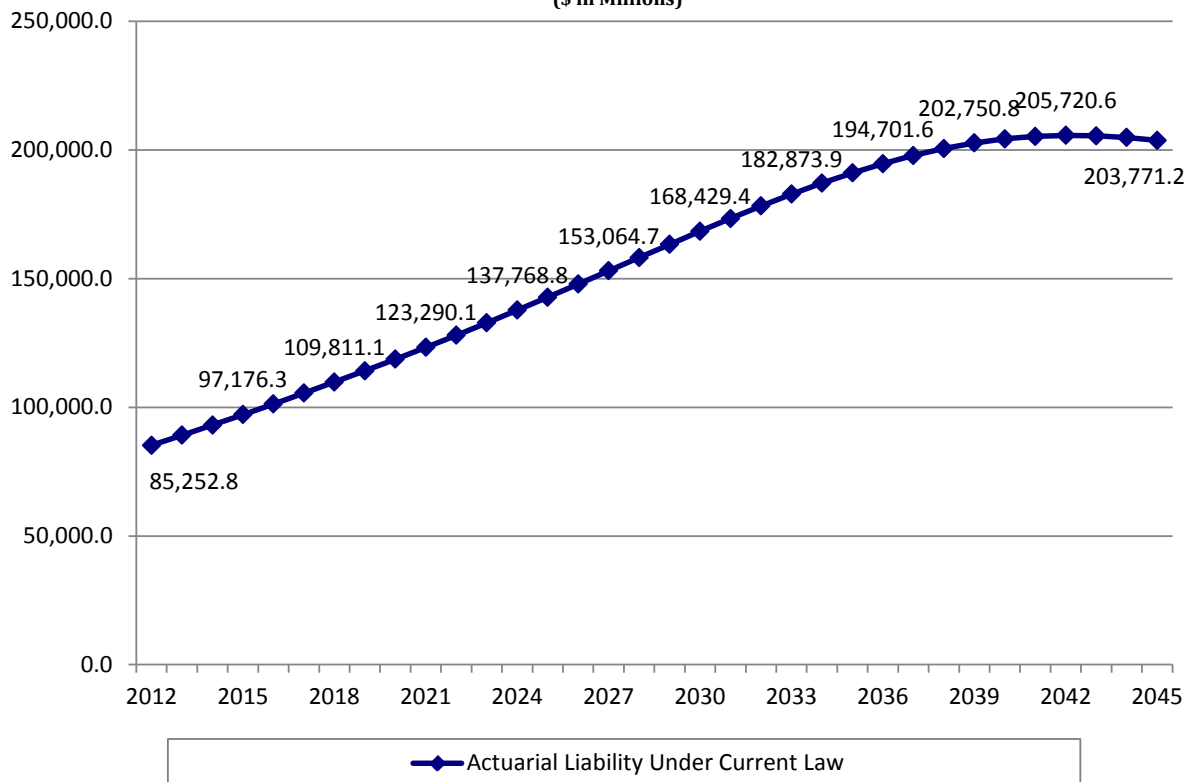
TEACHERS' RETIREMENT SYSTEM
Projected Funded Ratio for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



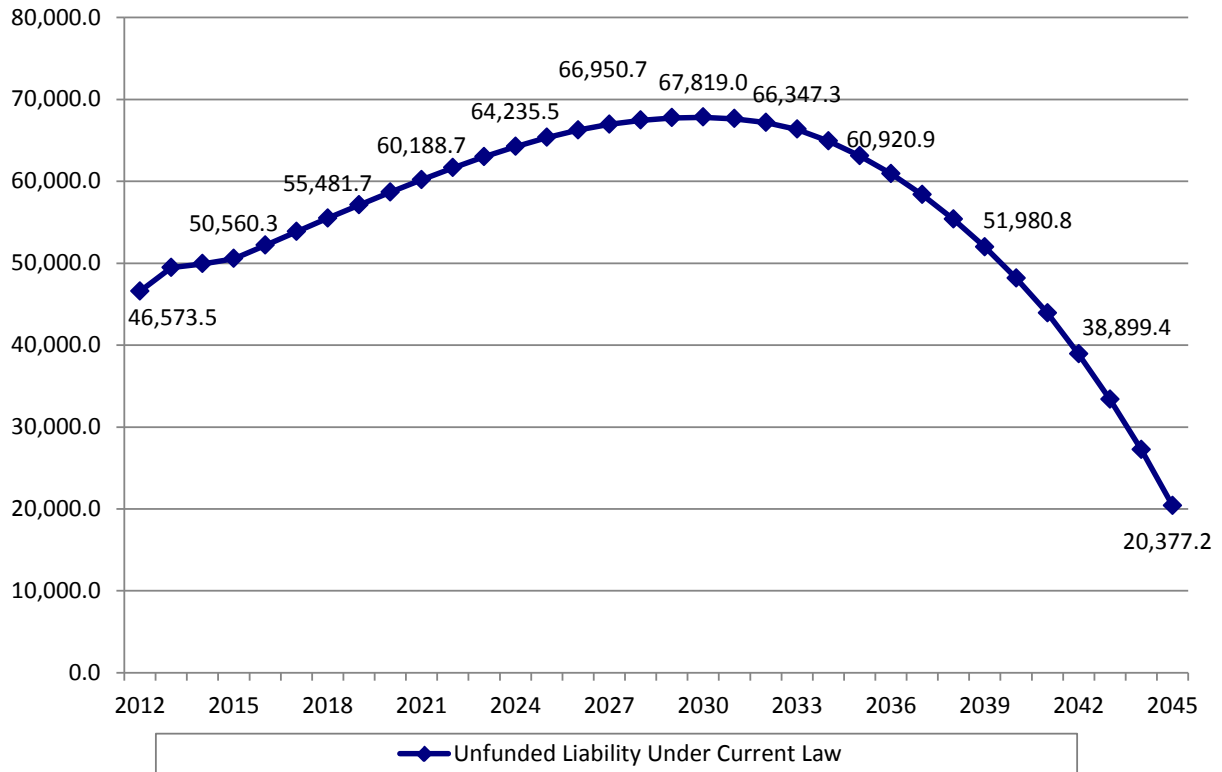
TEACHERS' RETIREMENT SYSTEM
Projected Actuarial Assets for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



TEACHERS' RETIREMENT SYSTEM
Projected Actuarial Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



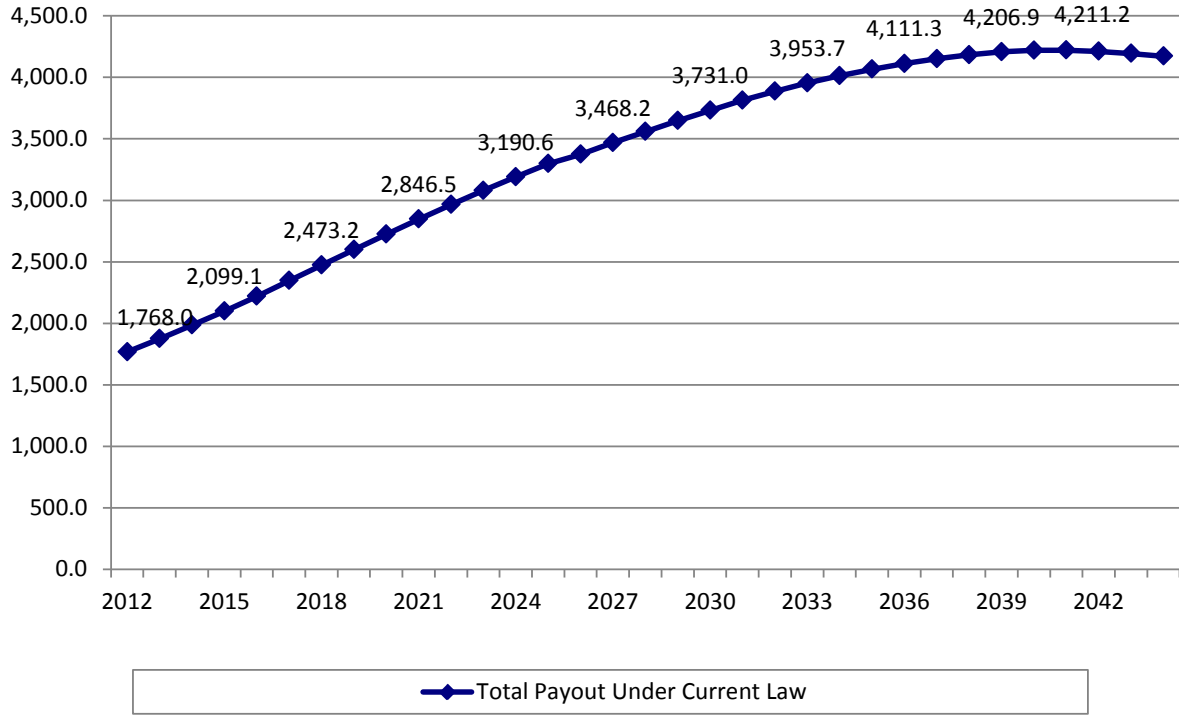
TEACHERS' RETIREMENT SYSTEM
Projected Unfunded Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



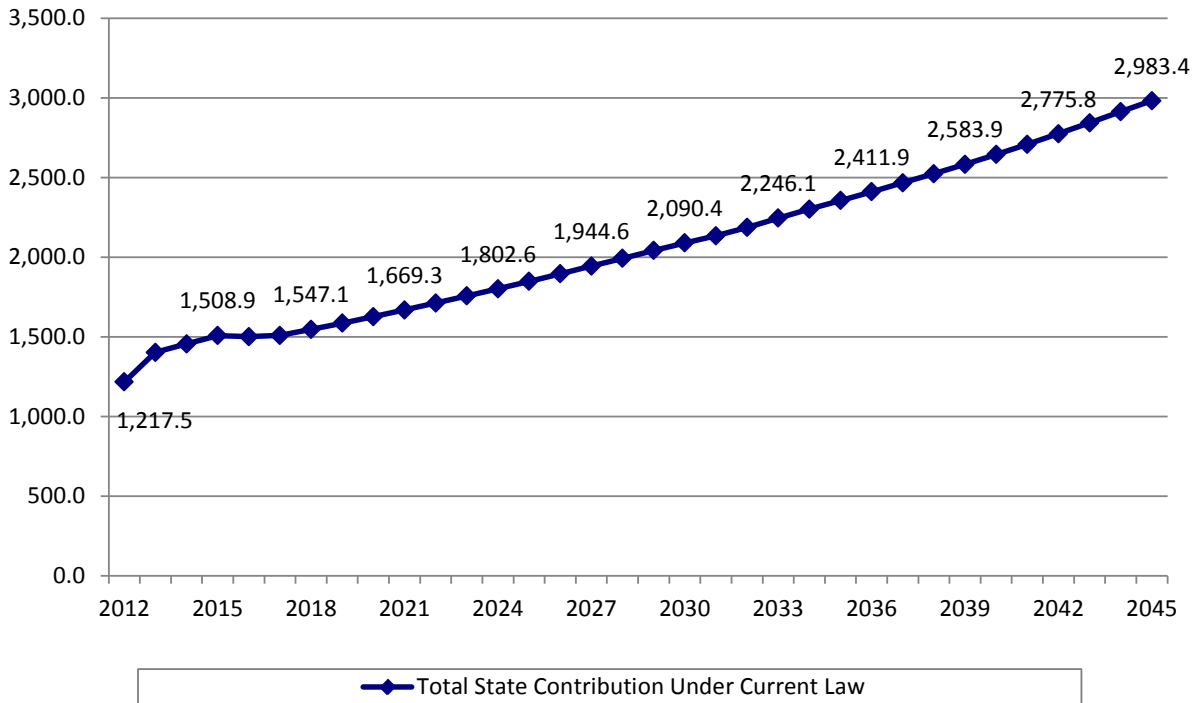
STATE UNIVERSITIES RETIREMENT SYSTEM (SURS)

▪ Total Payout	131
▪ Total State Contribution	131
▪ State Contribution FY 2013 - FY 2017	132
▪ State Contribution as a % of Payroll	132
▪ Employee Contribution	133
▪ Funded Ratio	133
▪ Assets	134
▪ Actuarial Liability	134
▪ Unfunded Liability	135

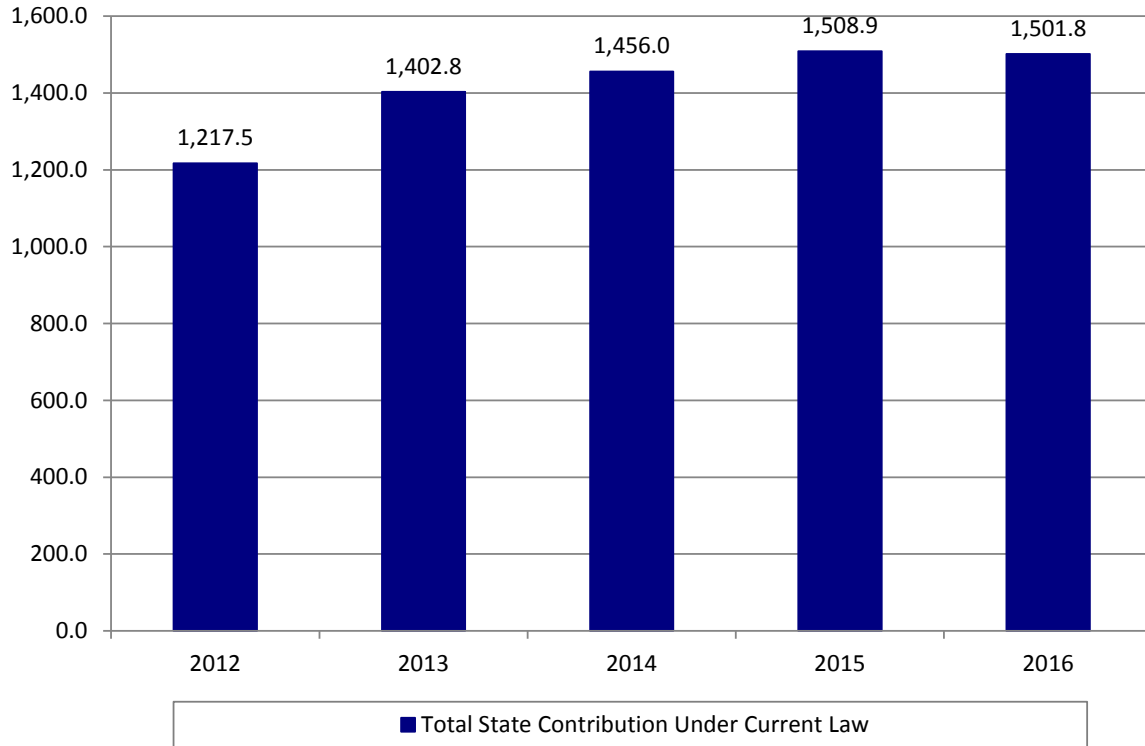
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Total Payout for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



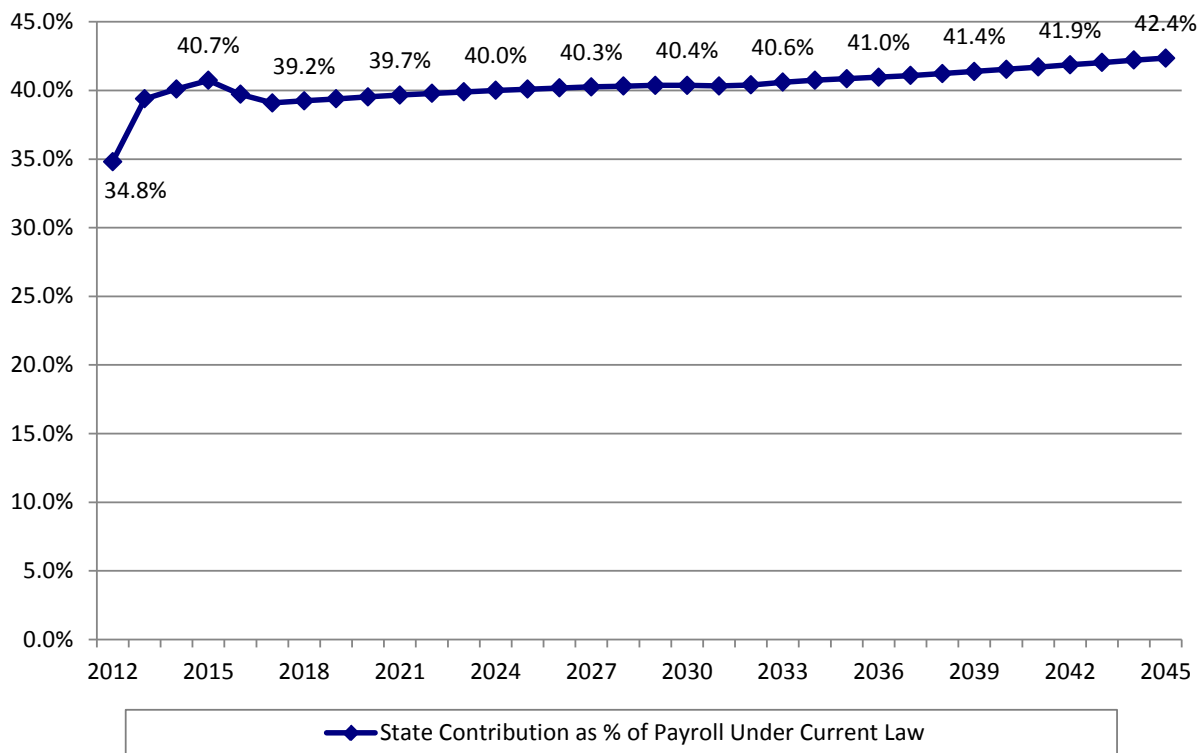
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2016
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)

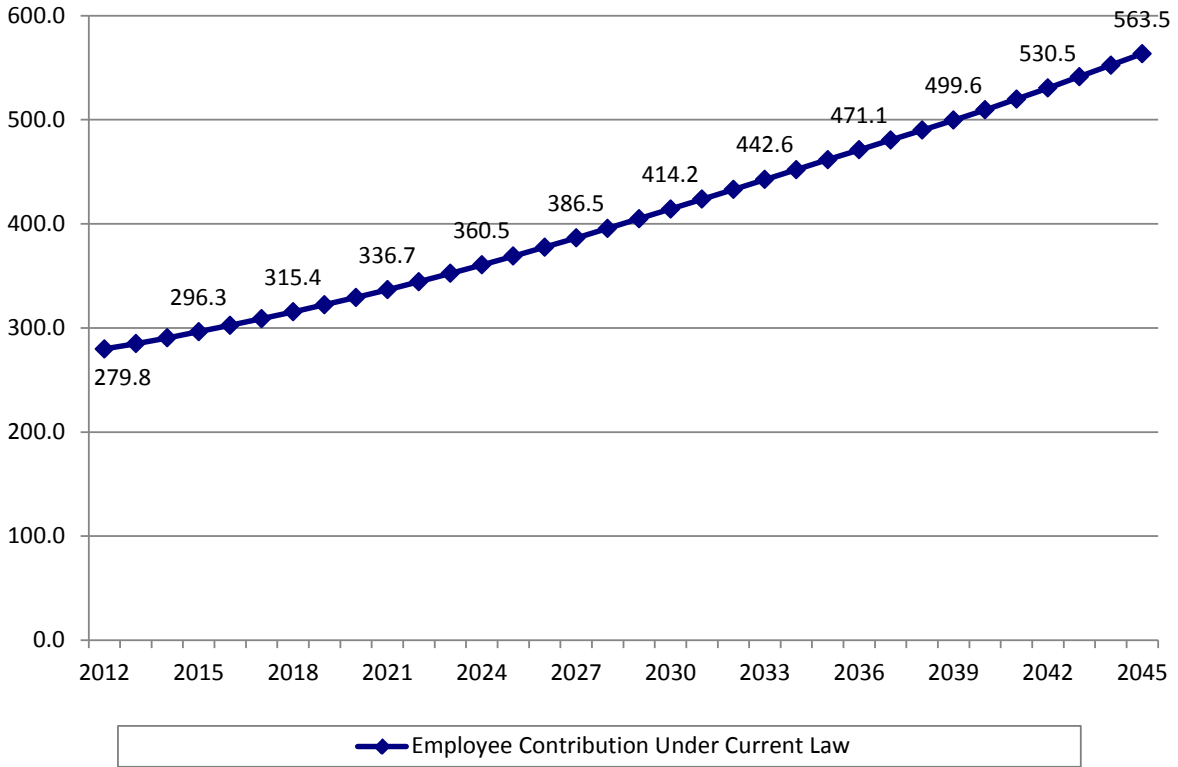


STATE UNIVERSITIES RETIREMENT SYSTEM
Projected State Contribution as a % of Payroll for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



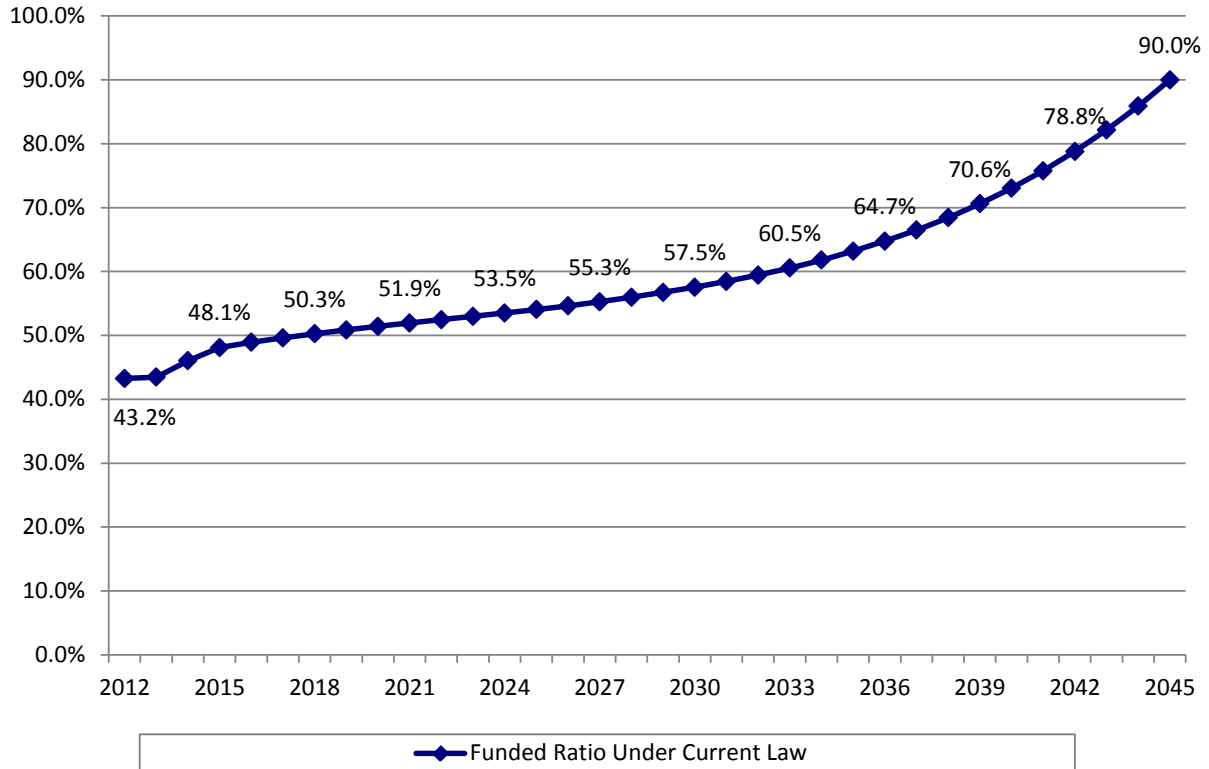
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Employee Contribution for FY 2012 - FY 2045

Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)

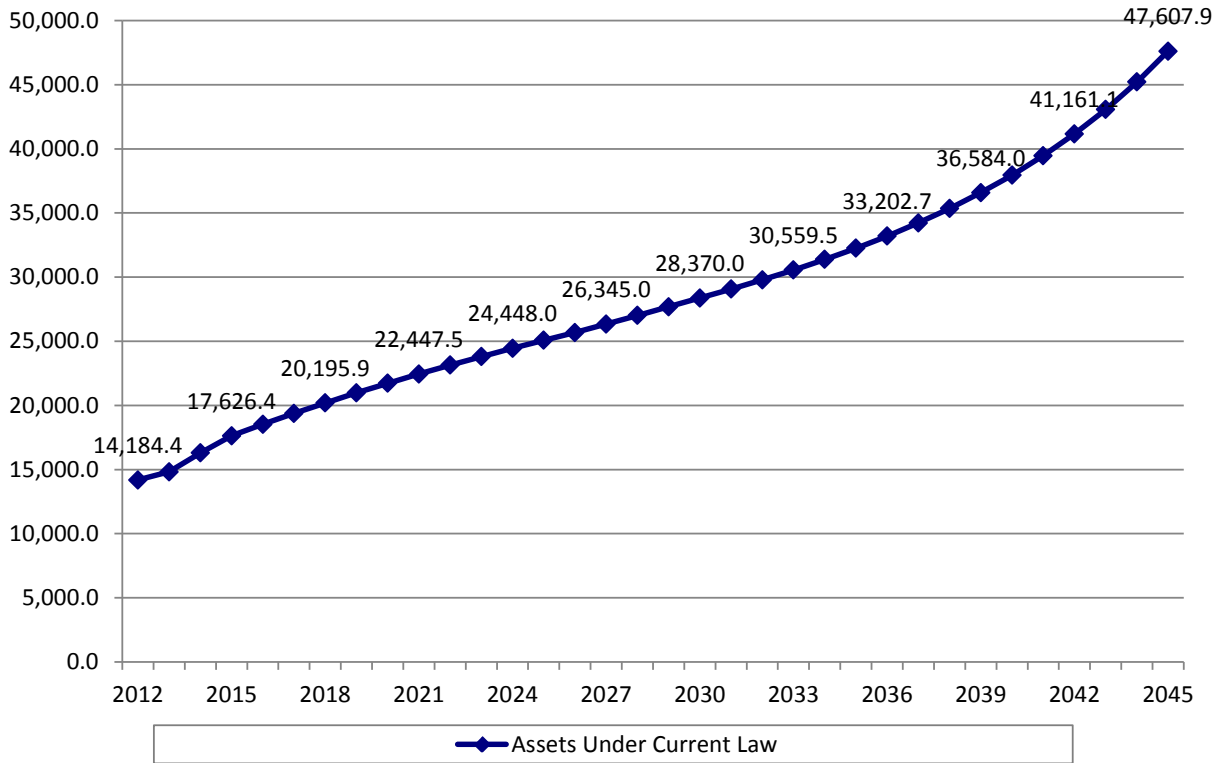


STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Funded Ratio for FY 2012 - FY 2045

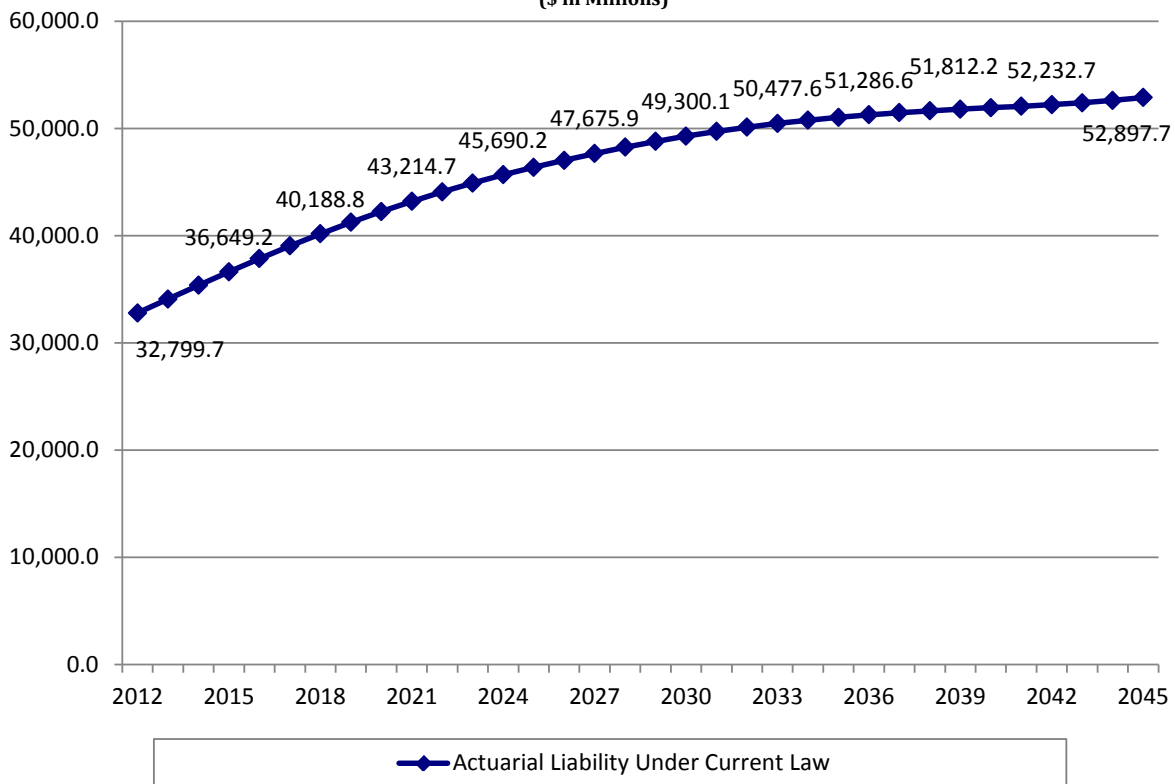
Funding Projections based on June 30, 2011 Actuarial Valuations



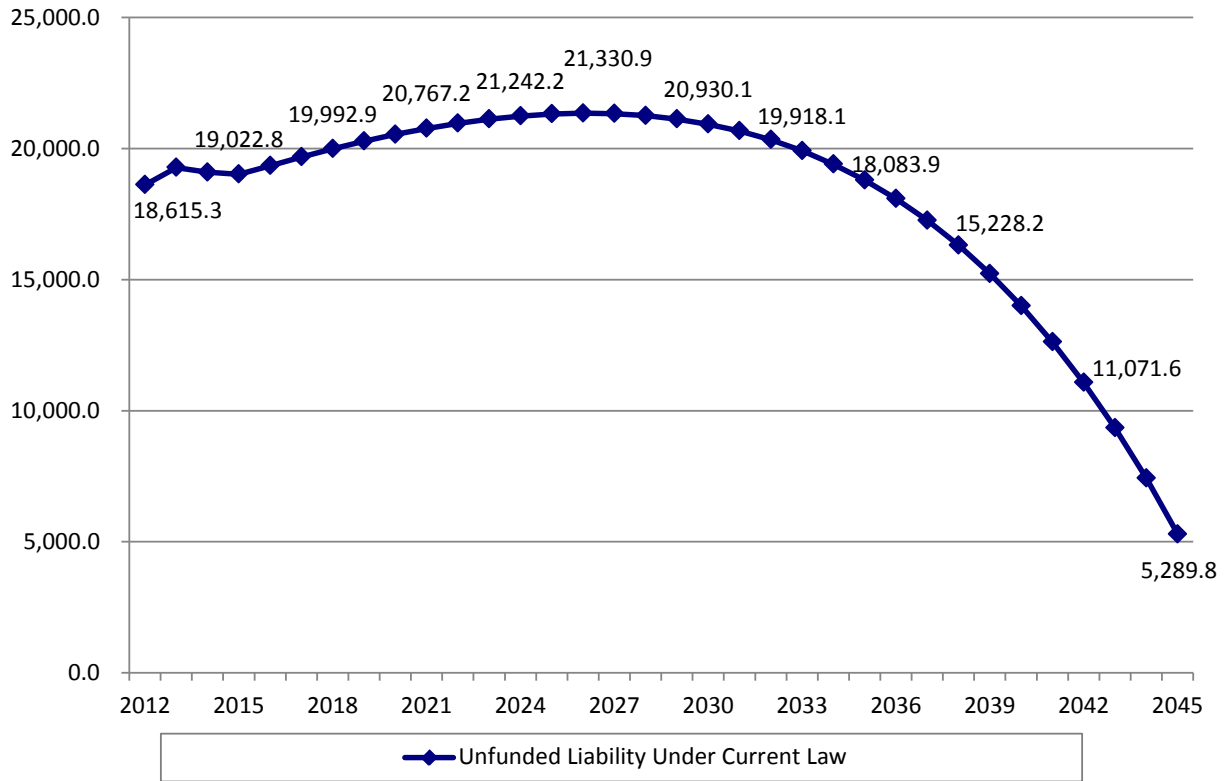
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Actuarial Assets for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



STATE UNVIERSITIES RETIREMENT SYSTEM
Projected Actuarial Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



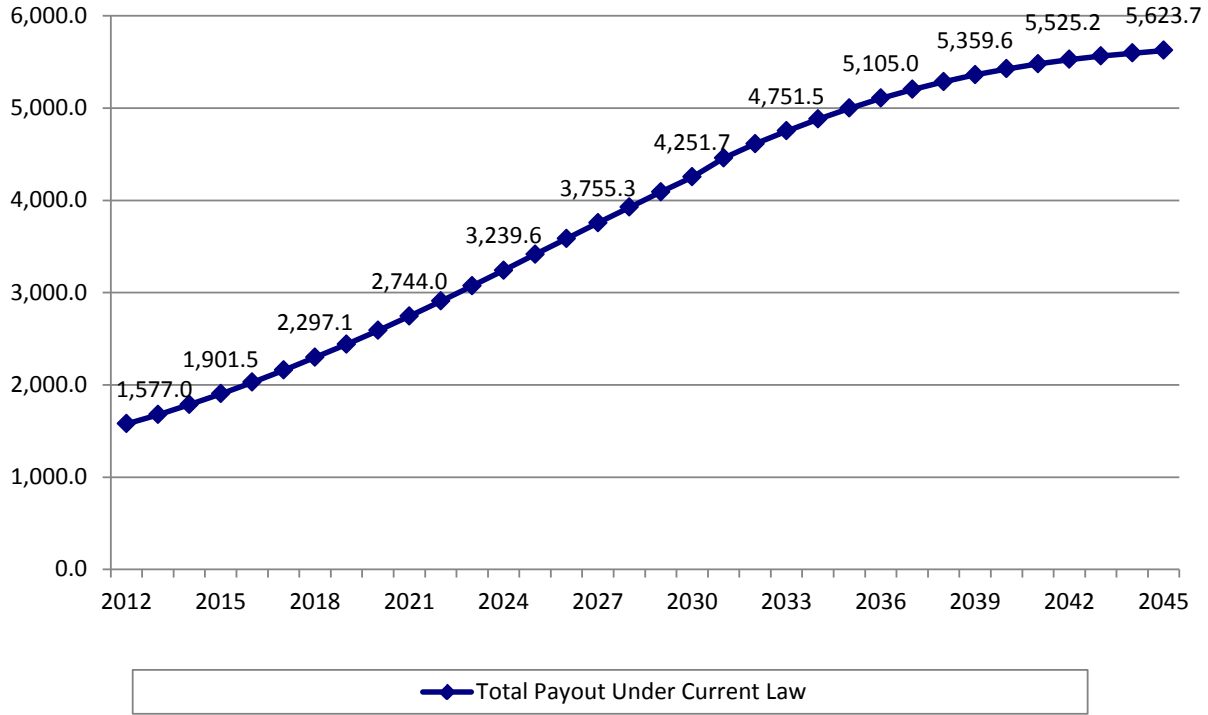
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Unfunded Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



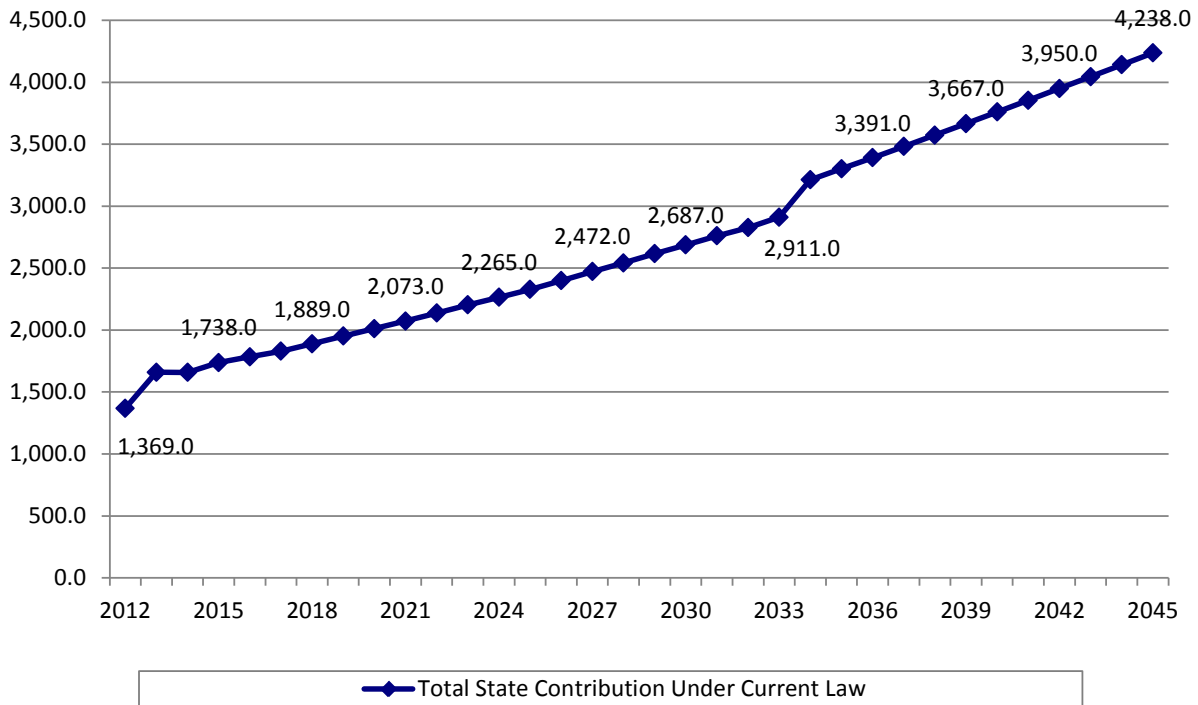
STATE EMPLOYEES' RETIREMENT SYSTEM (SERS)

▪ Total Payout	139
▪ Total State Contribution	139
▪ State Contribution FY 2013 - FY 2017	140
▪ State Contribution as a % of Payroll	140
▪ Employee Contribution	141
▪ Funded Ratio	141
▪ Assets	142
▪ Actuarial Liability	142
▪ Unfunded Liability	143

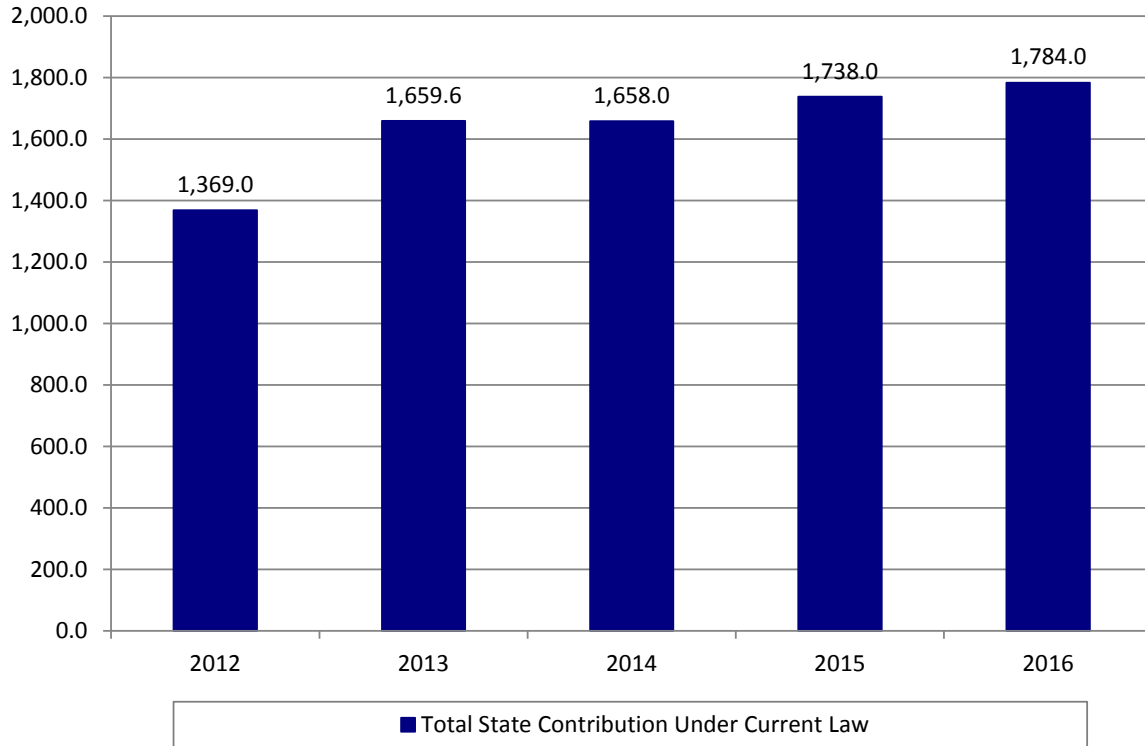
STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Total Payout for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



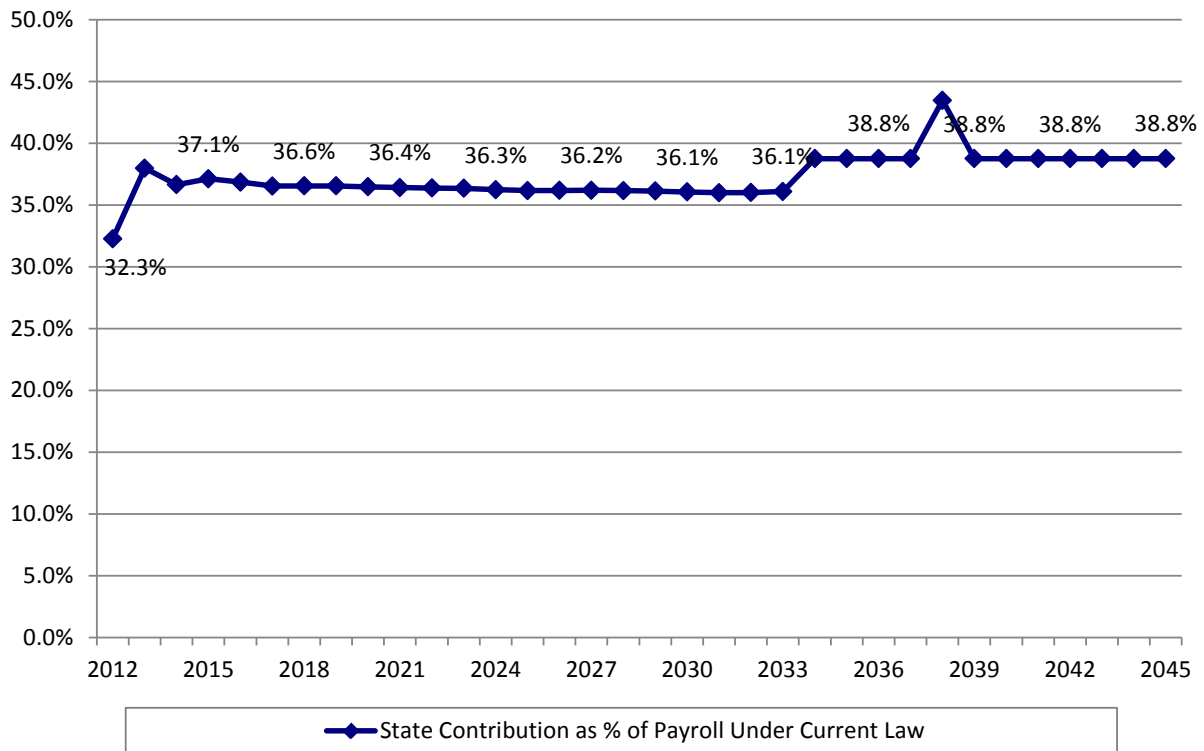
STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2016
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)

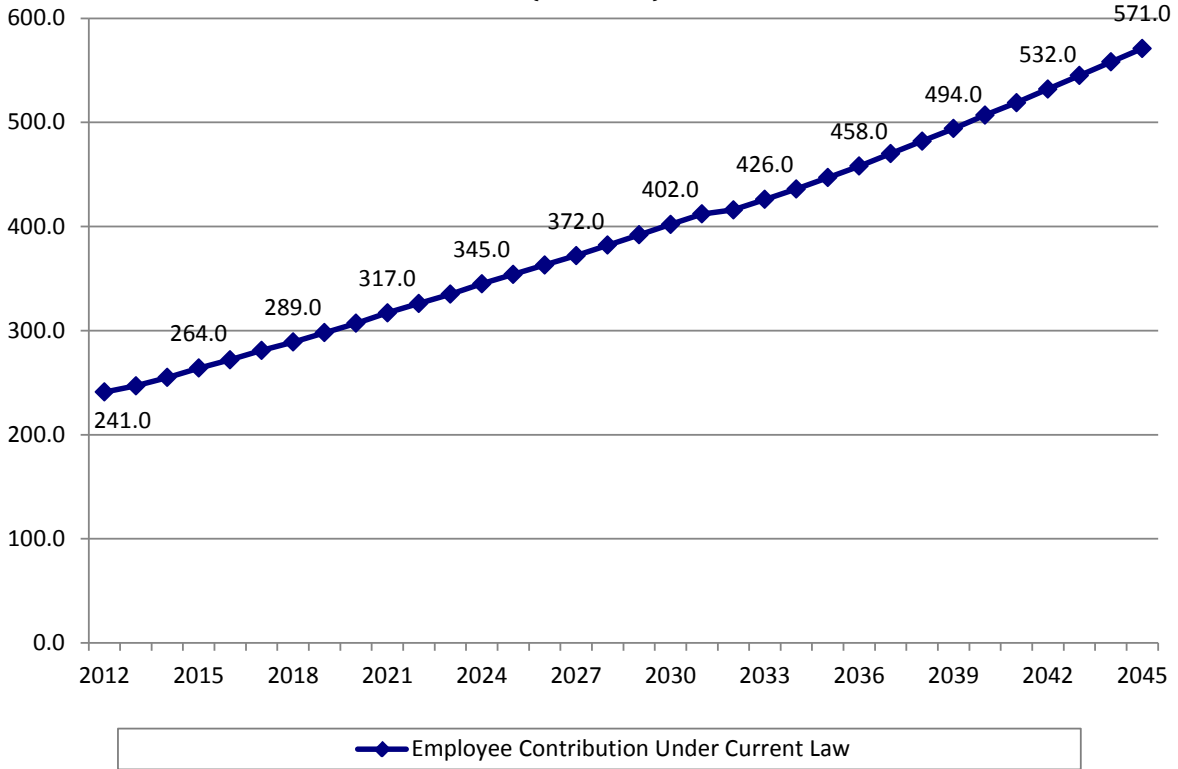


STATE EMPLOYEES' RETIREMENT SYSTEM
Projected State Contribution as a % of Payroll for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



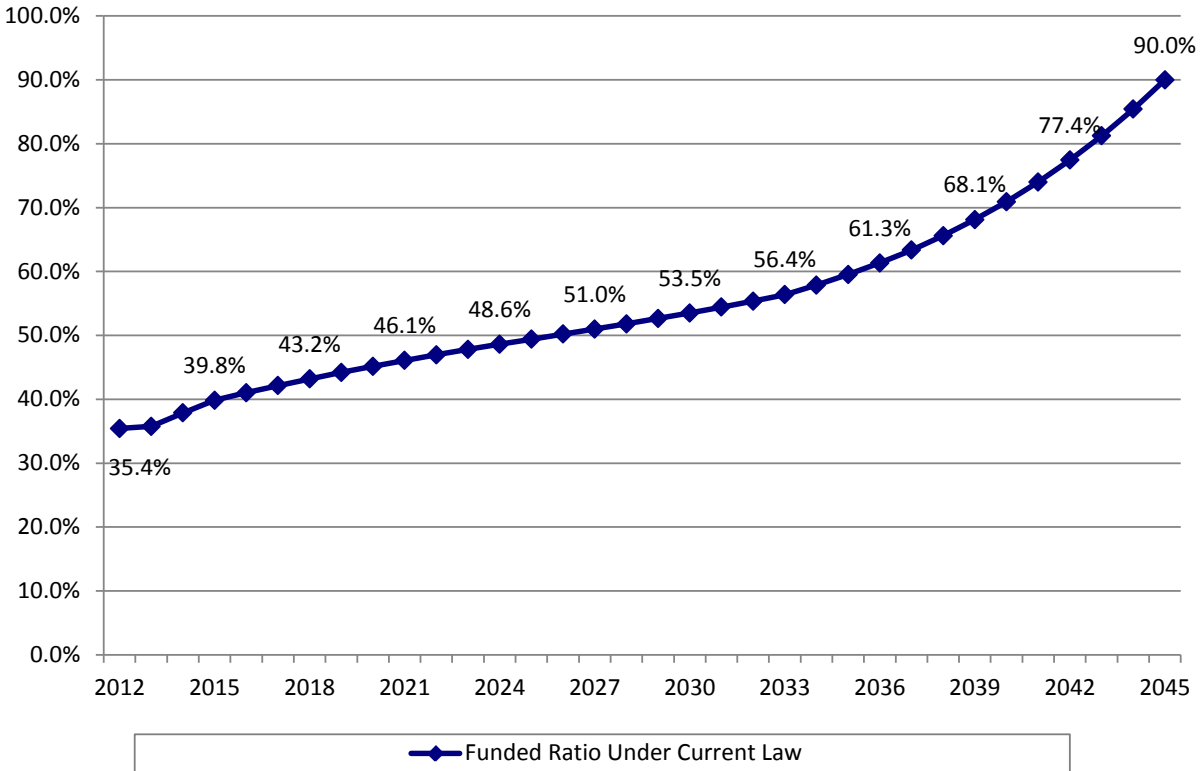
STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Employee Contribution for FY 2012 - FY 2045

Funding Projections based on June 30, 2011 Actuarial Valuations
(\$ in Millions)

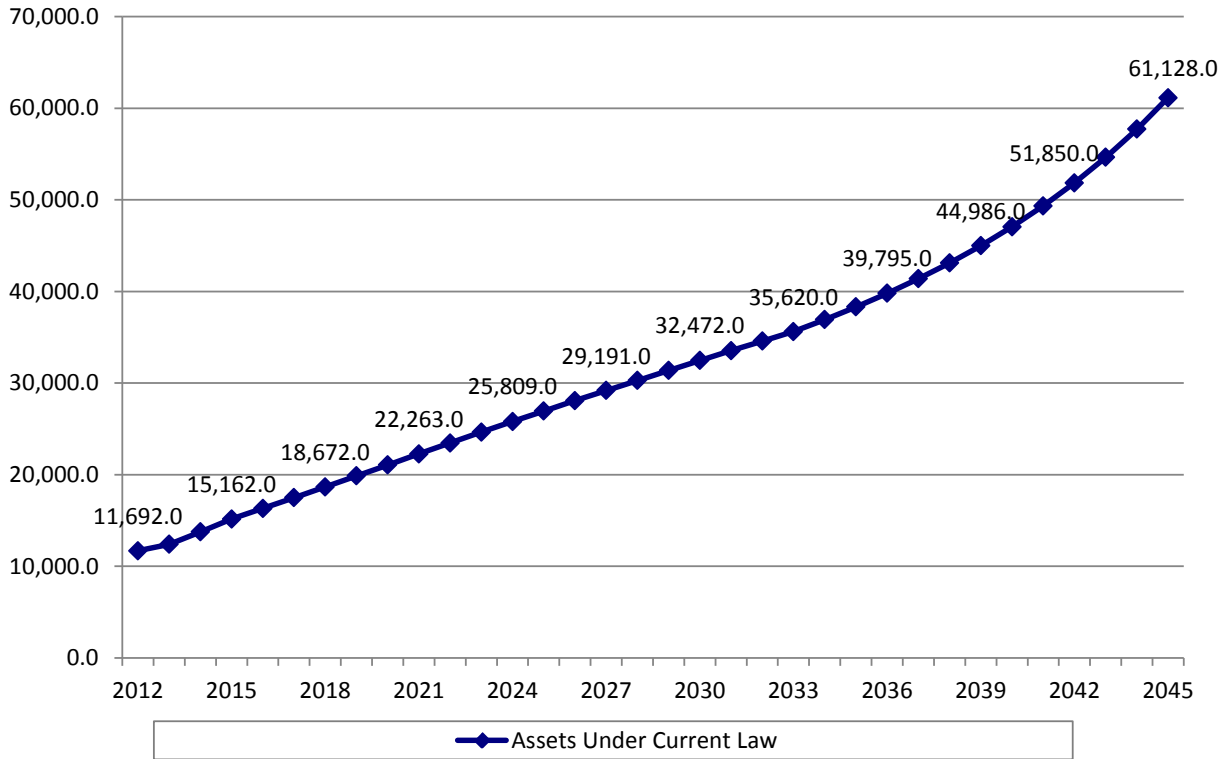


STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Funded Ratio for FY 2012 - FY 2045

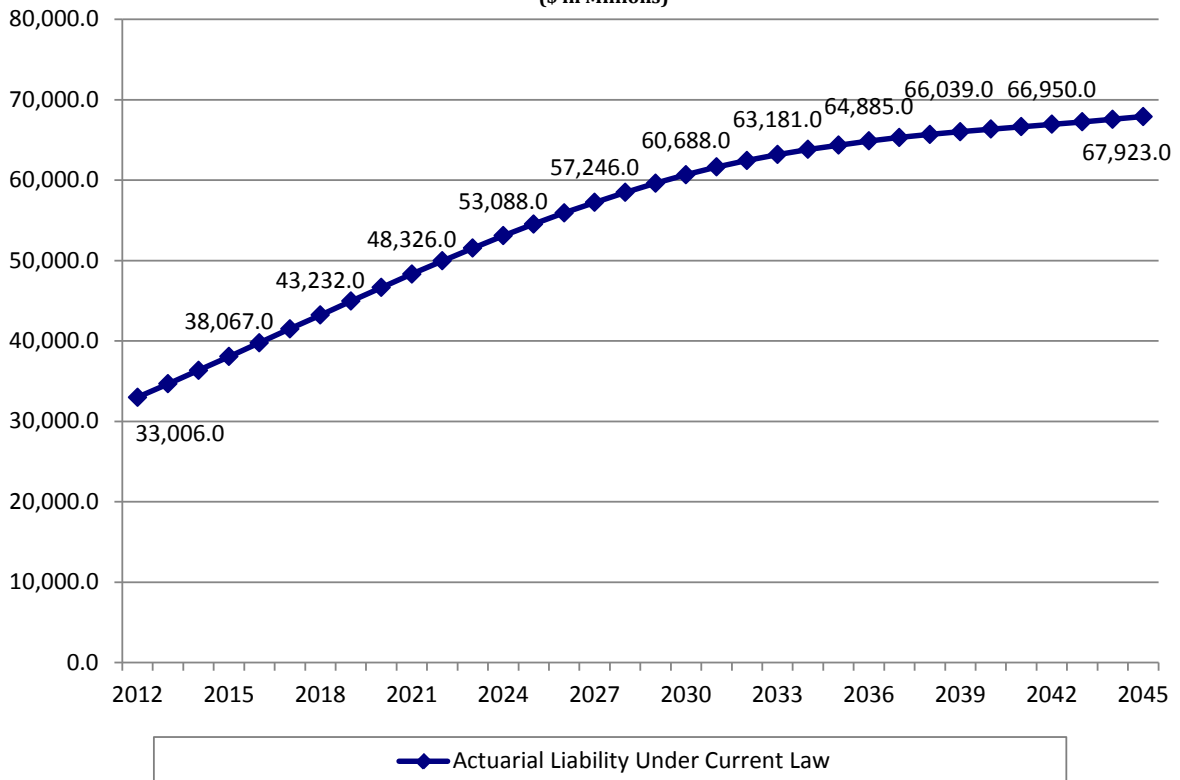
Funding Projections based on June 30, 2011 Actuarial Valuations



STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Actuarial Assets for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)

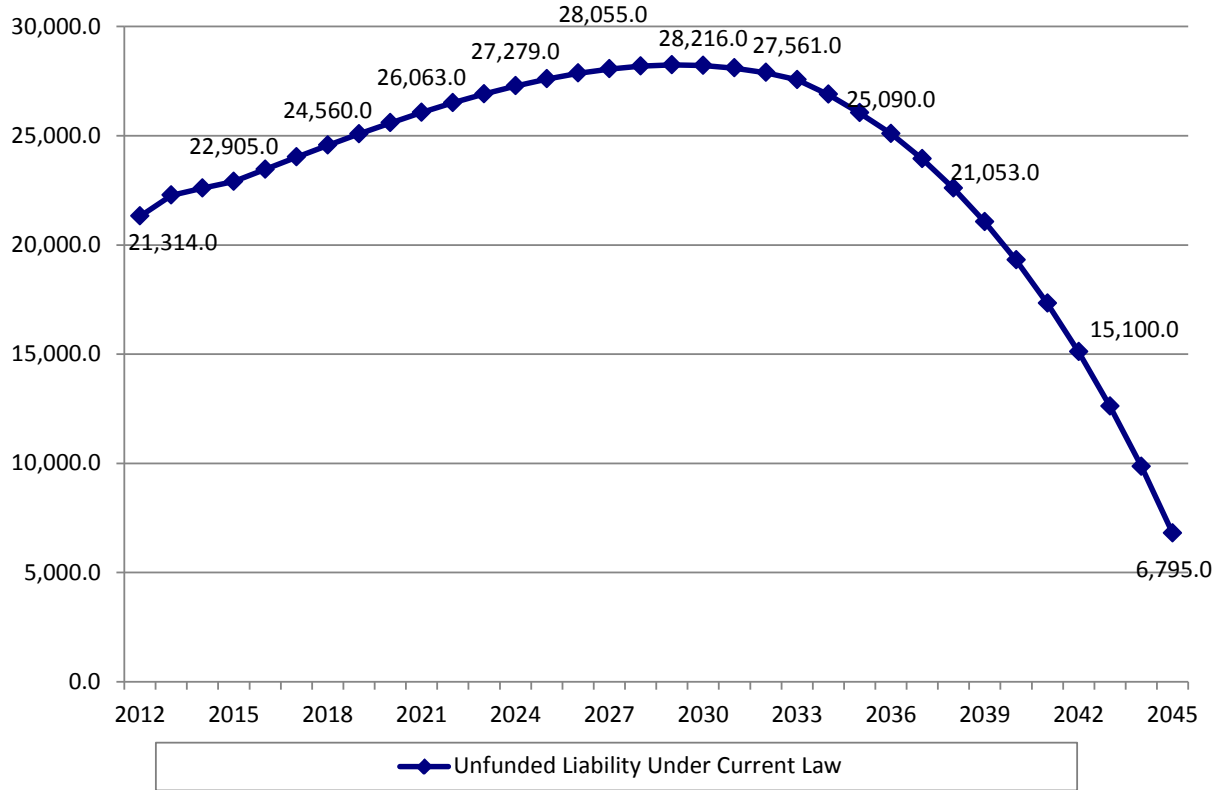


STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Actuarial Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Unfunded Liability for FY 2012 - FY 2045

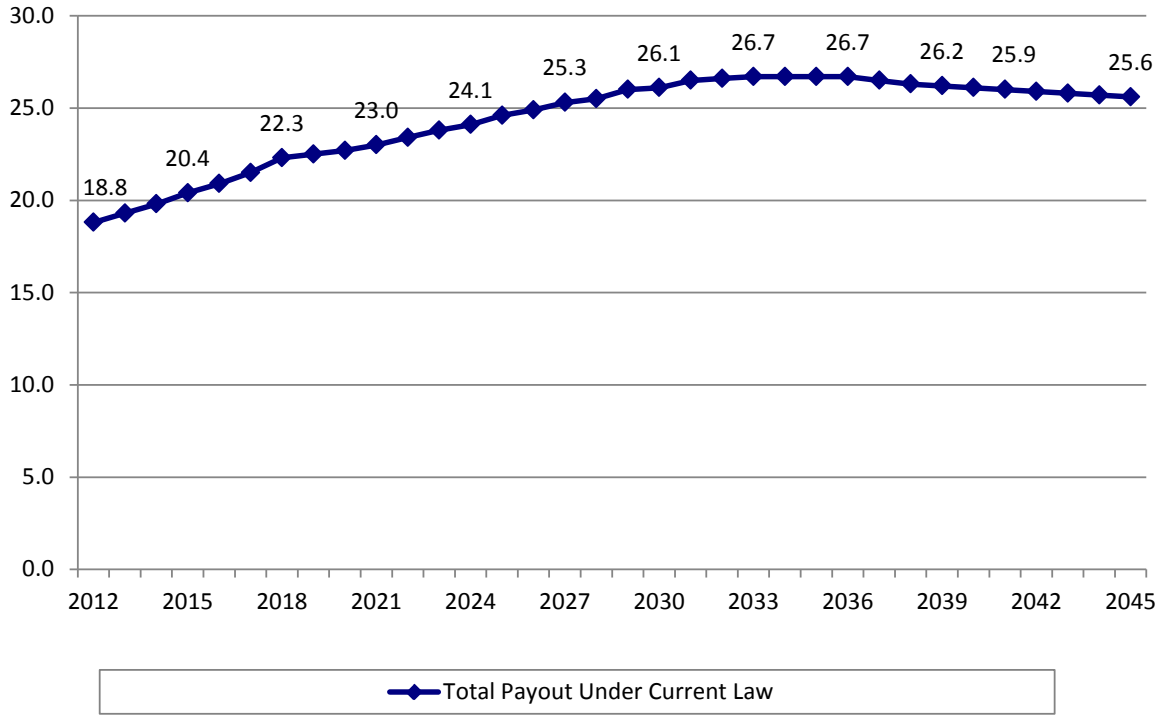
Funding Projections based on June 30, 2011 Actuarial Valuations
(\$ in Millions)



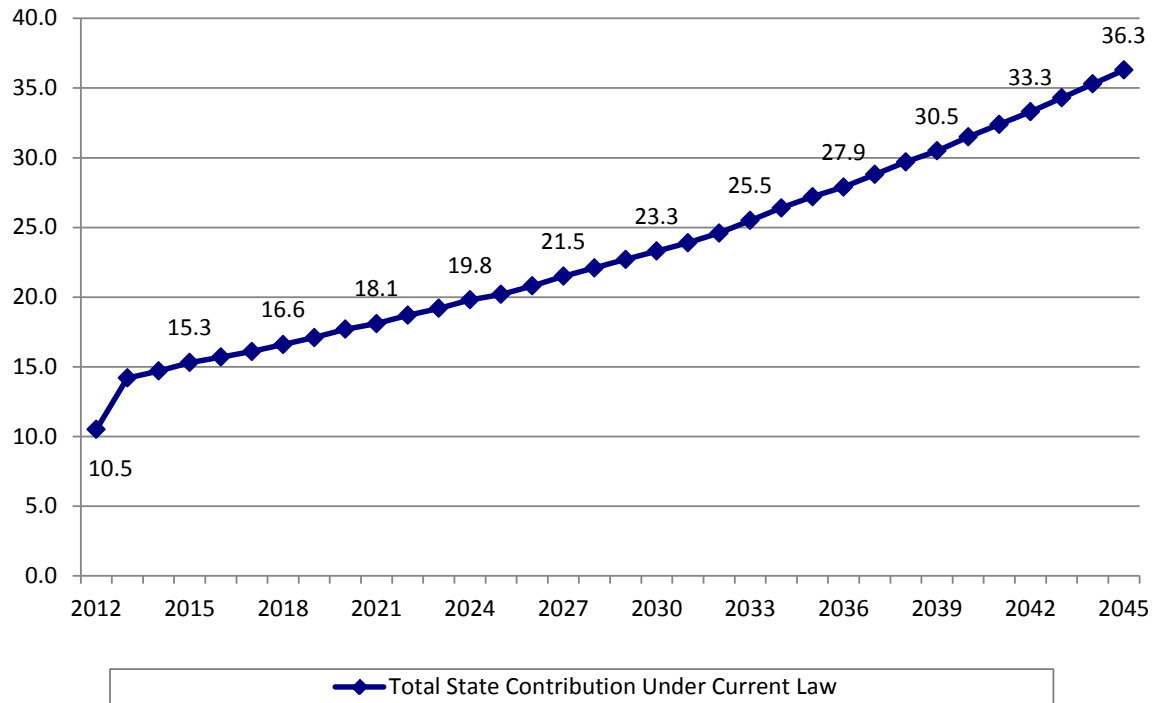
GENERAL ASSEMBLY RETIREMENT SYSTEM

▪ Total Payout	147
▪ Total State Contribution	147
▪ State Contribution FY 2013 - FY 2017	148
▪ State Contribution as a % of Payroll	148
▪ Employee Contribution	149
▪ Funded Ratio	149
▪ Assets	150
▪ Actuarial Liability	150
▪ Unfunded Liability	151

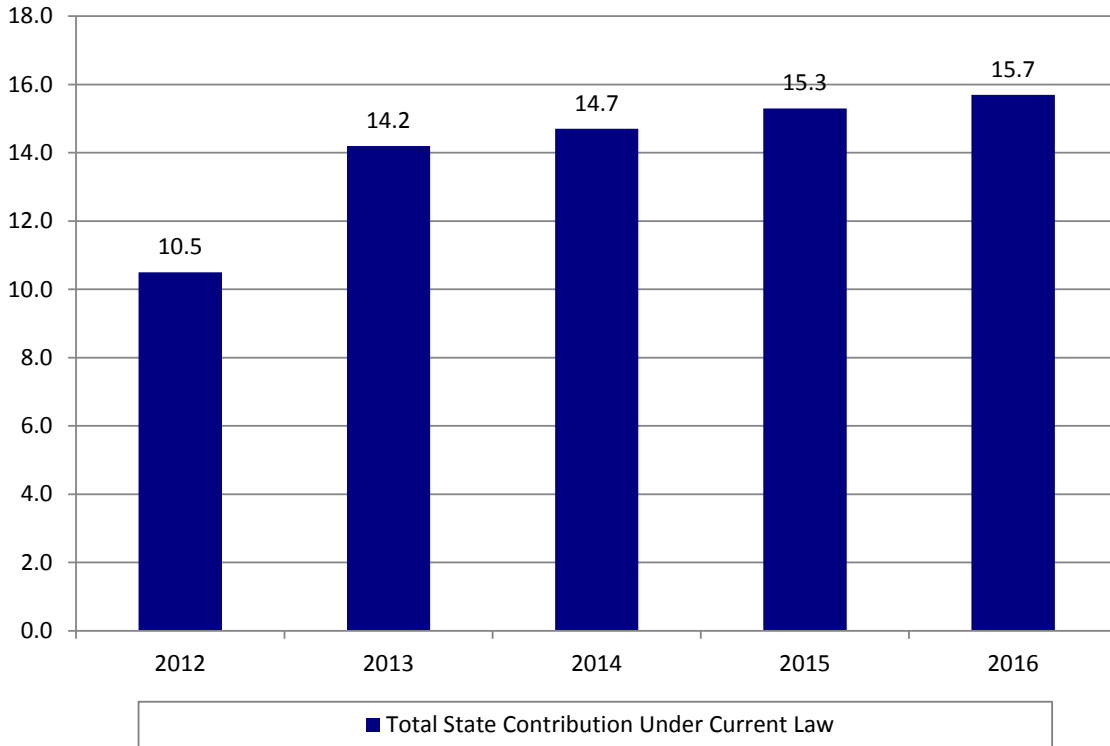
GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Total Payout for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



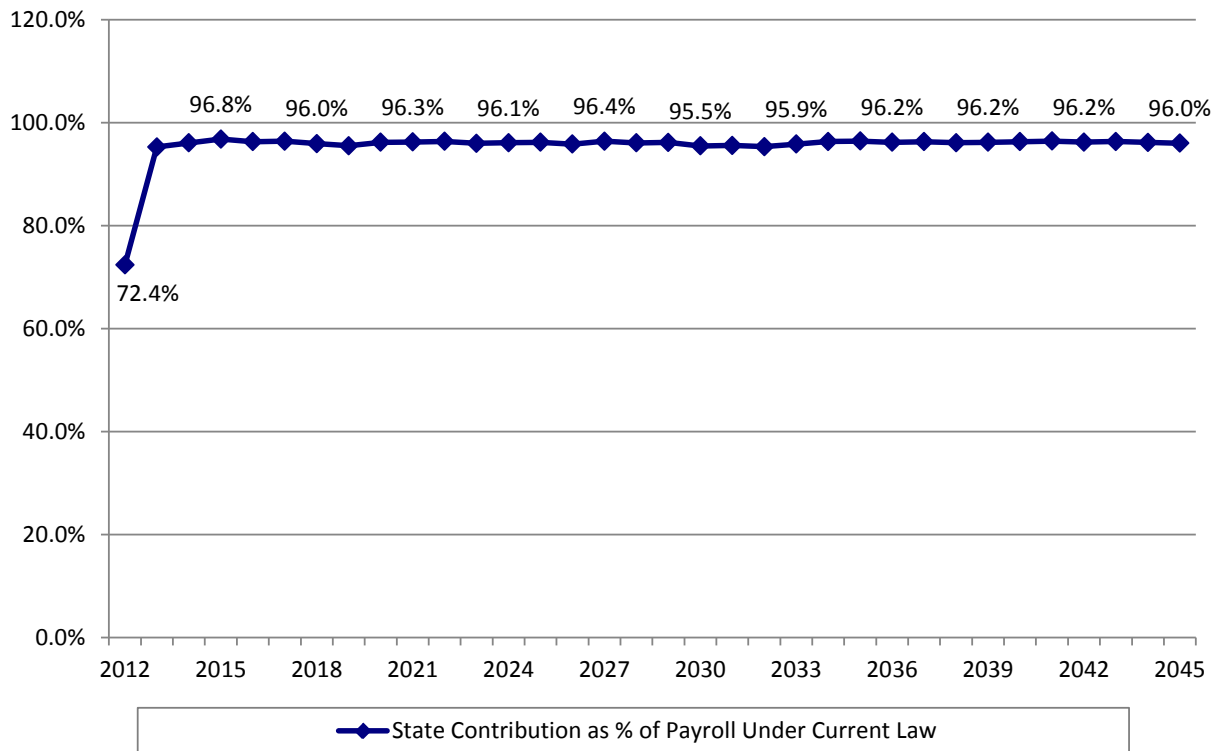
GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2016
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)

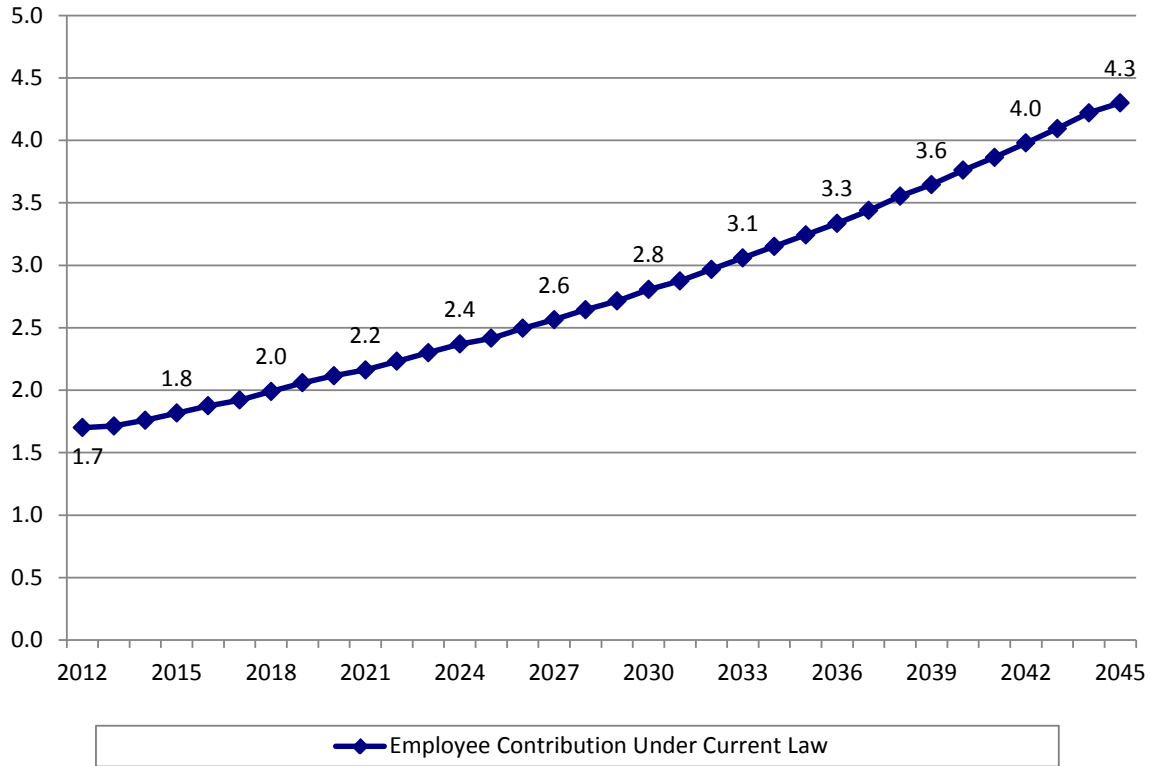


GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected State Contribution as a % of Payroll for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



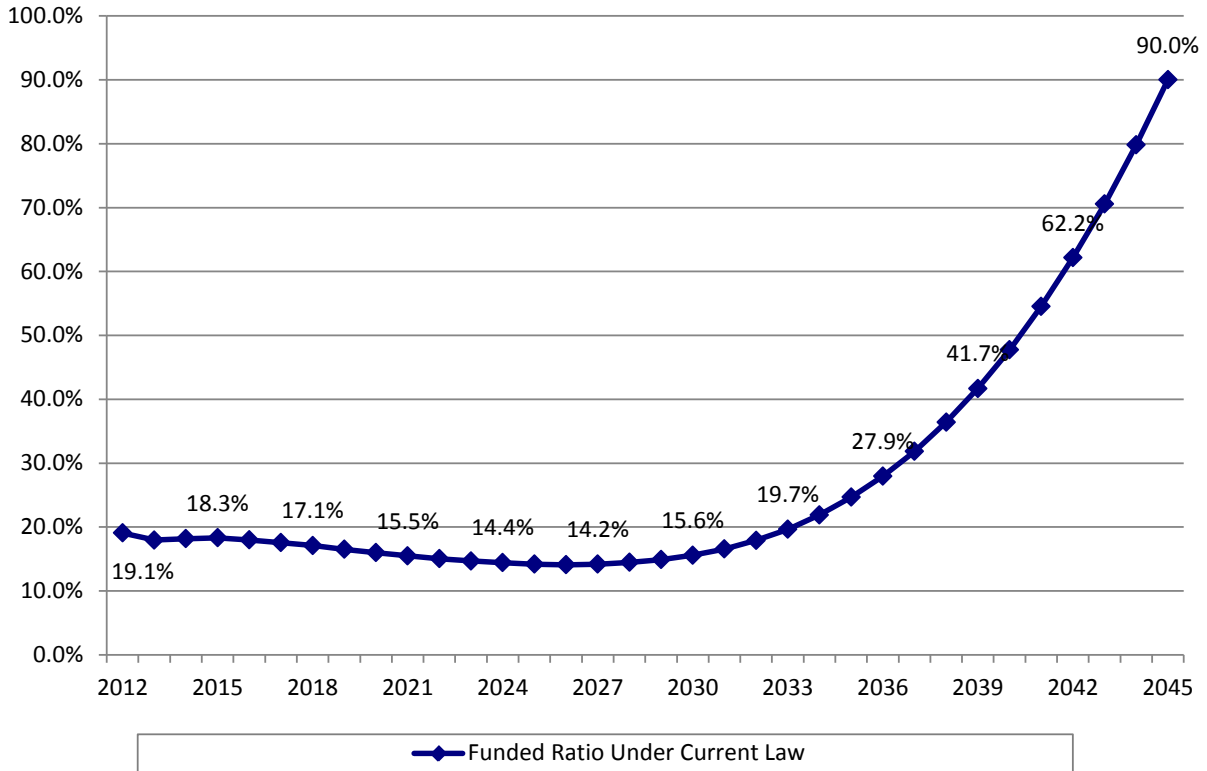
GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Employee Contribution for FY 2012 - FY 2045

Funding Projections based on June 30, 2011 Actuarial Valuations
(\$ in Millions)

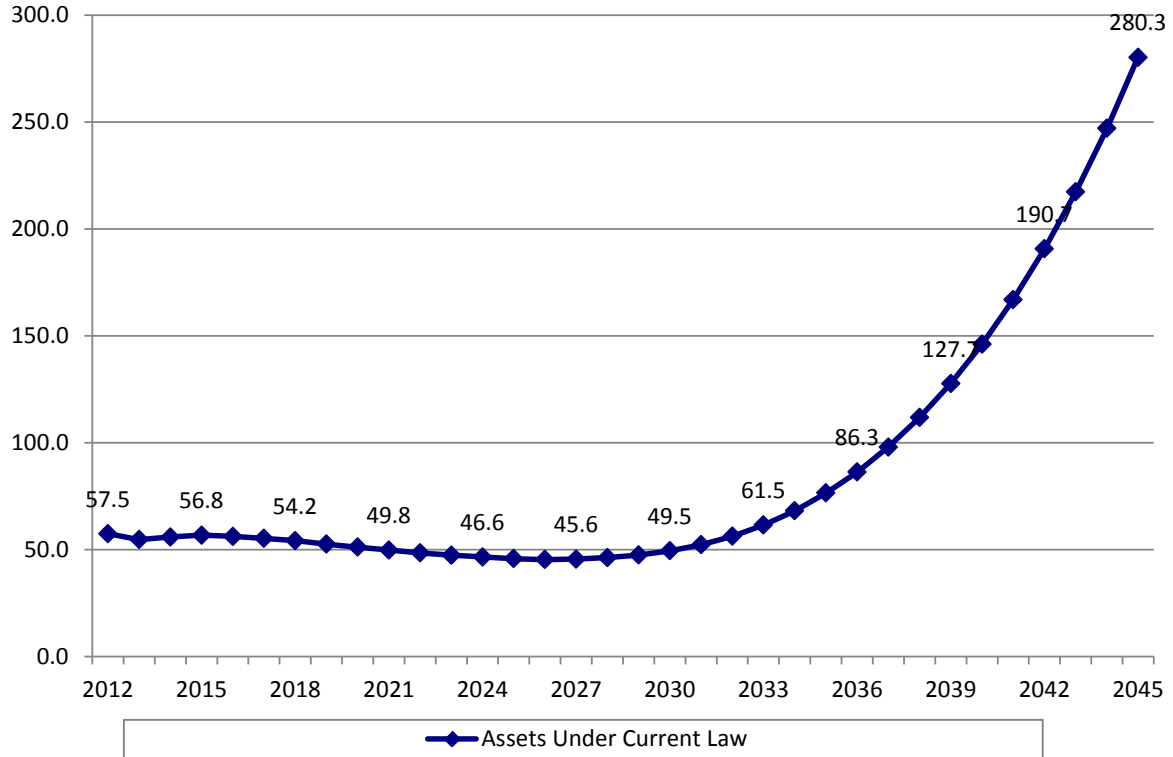


GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Funded Ratio for FY 2012 - FY 2045

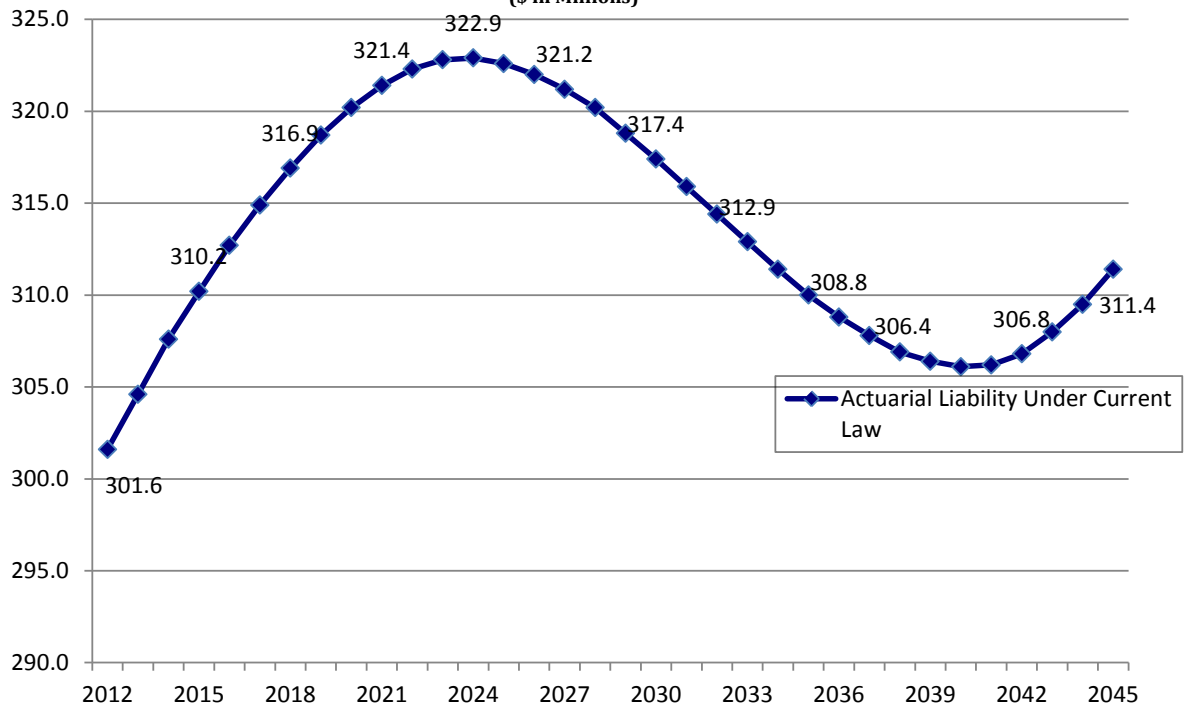
Funding Projections based on June 30, 2011 Actuarial Valuations



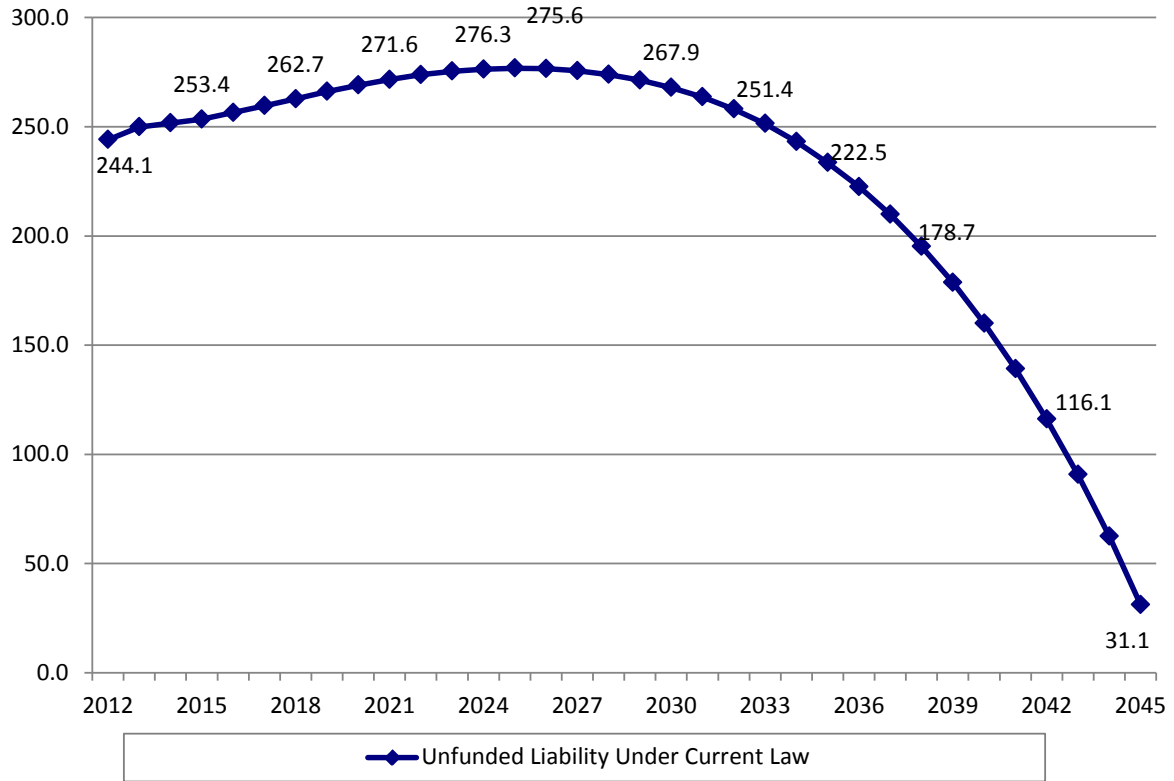
GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Actuarial Assets for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Actuarial Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



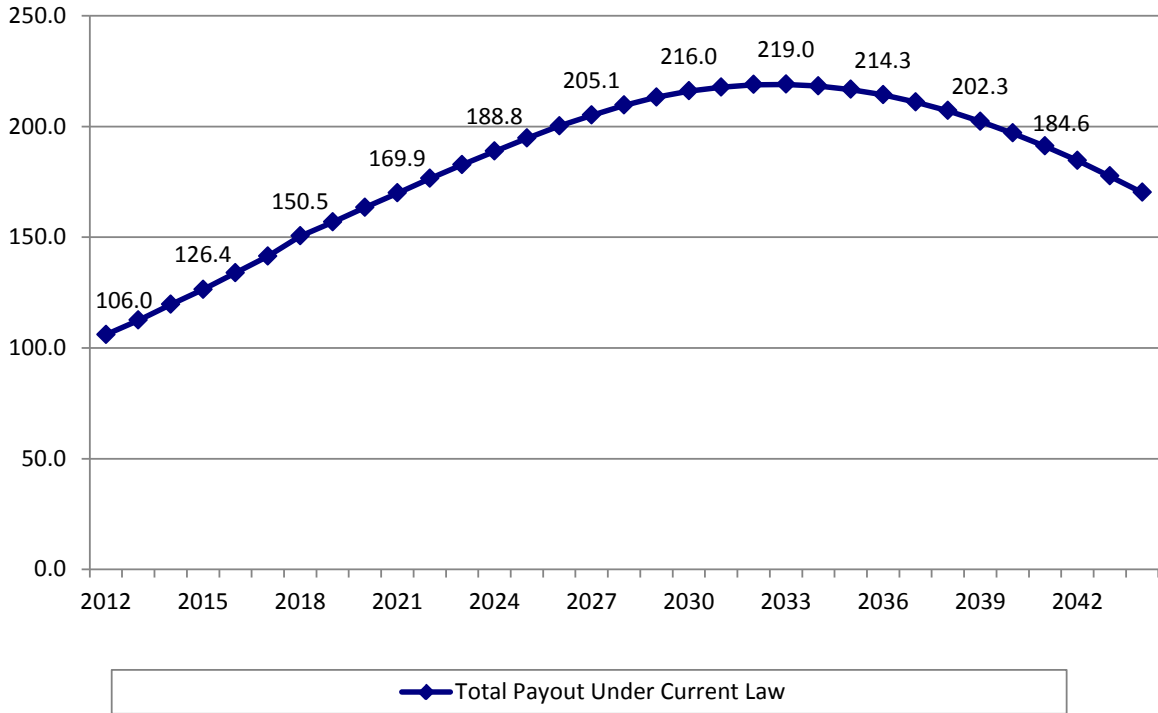
GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Unfunded Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



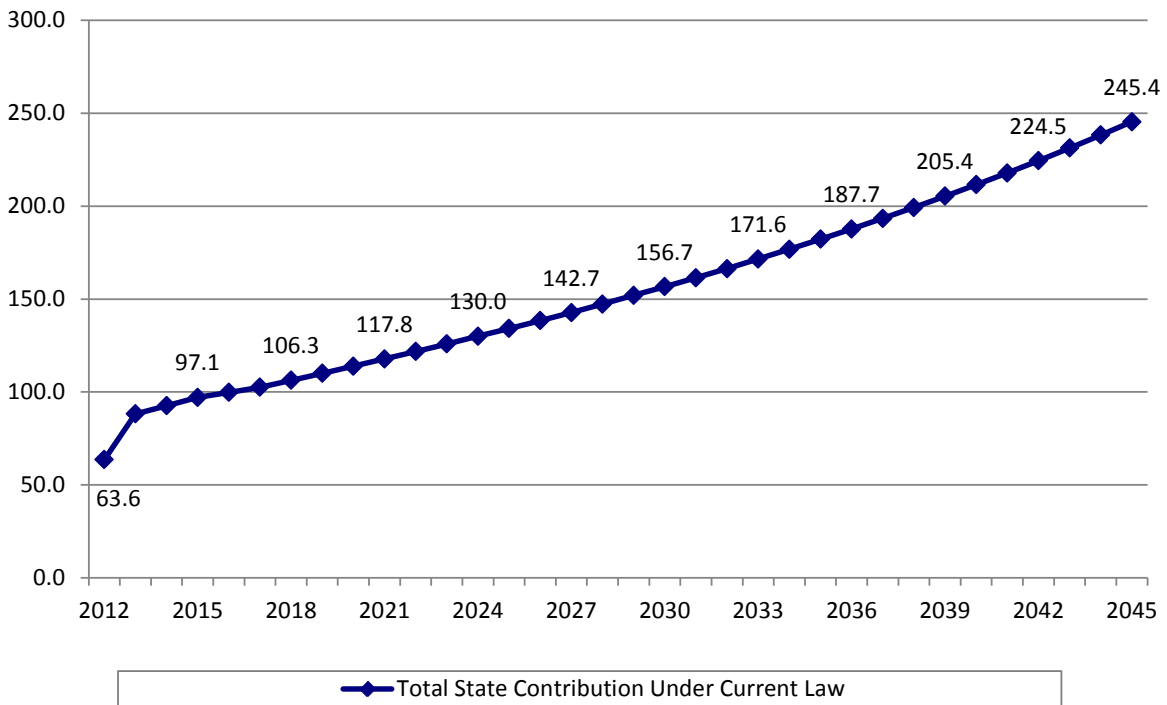
JUDGES' RETIREMENT SYSTEM

▪ Total Payout	155
▪ Total State Contribution	155
▪ State Contribution FY 2013 - FY 2017	156
▪ State Contribution as a % of Payroll	156
▪ Employee Contribution	157
▪ Funded Ratio	157
▪ Assets	158
▪ Actuarial Liability	158
▪ Unfunded Liability	159

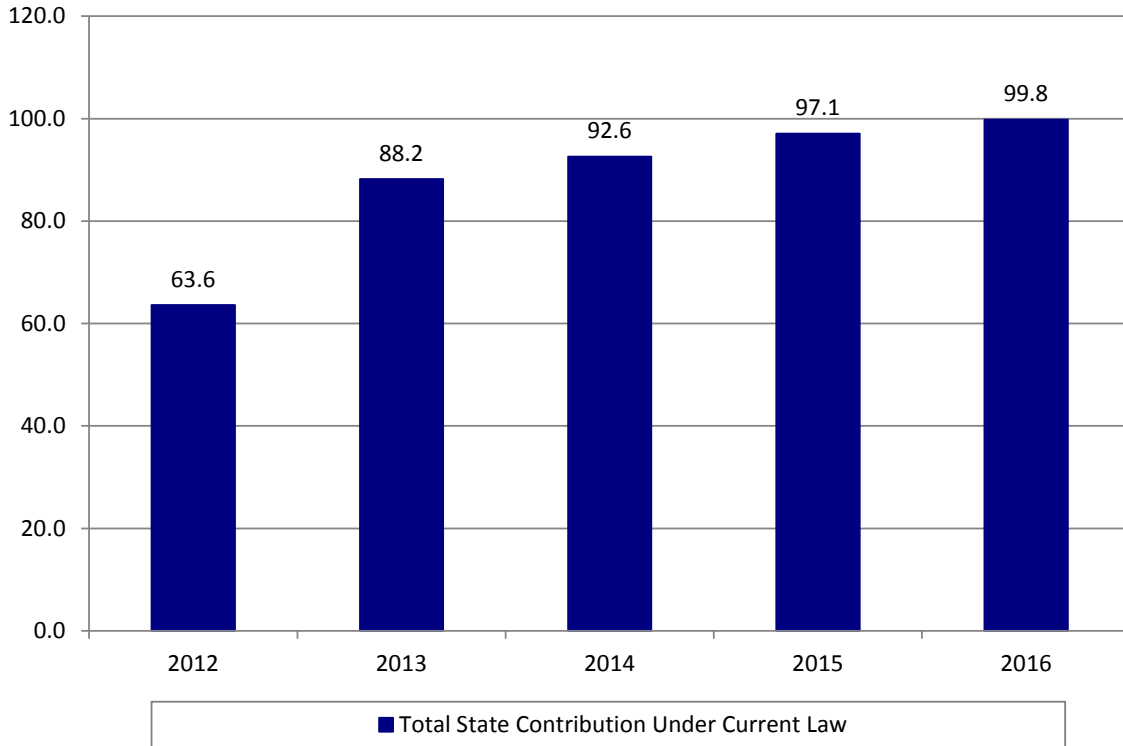
JUDGES' RETIREMENT SYSTEM
Projected Total Payout for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



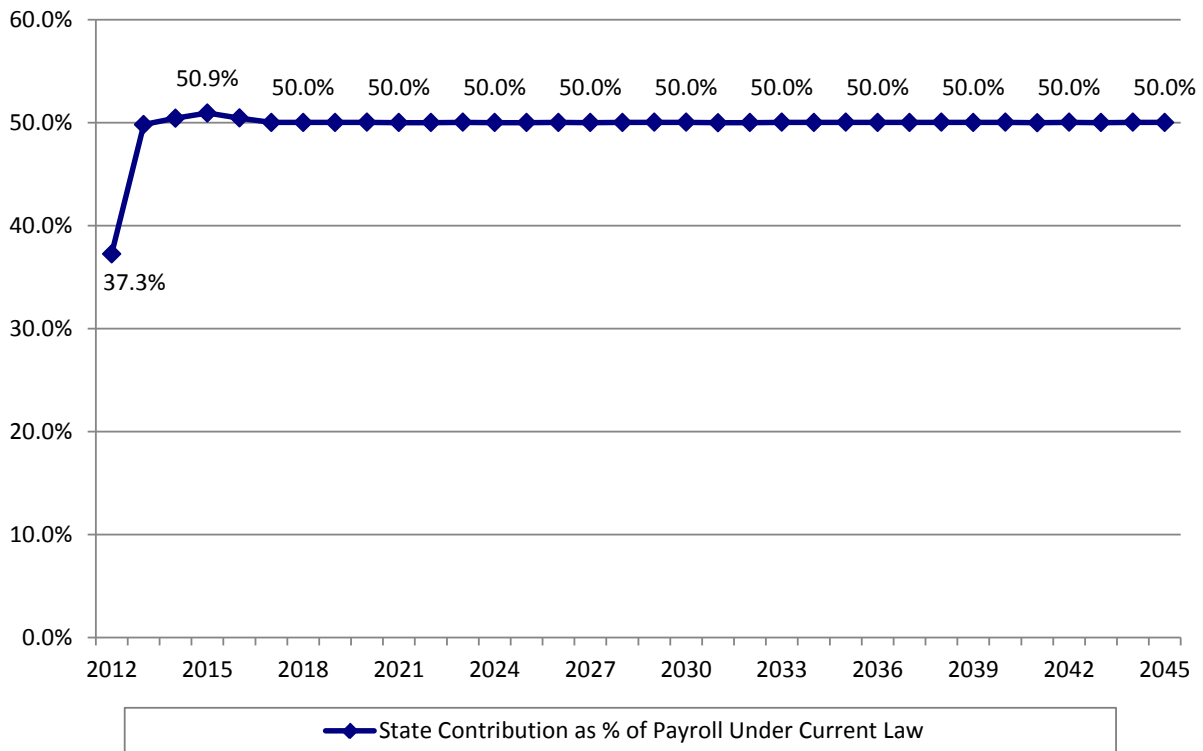
JUDGES' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



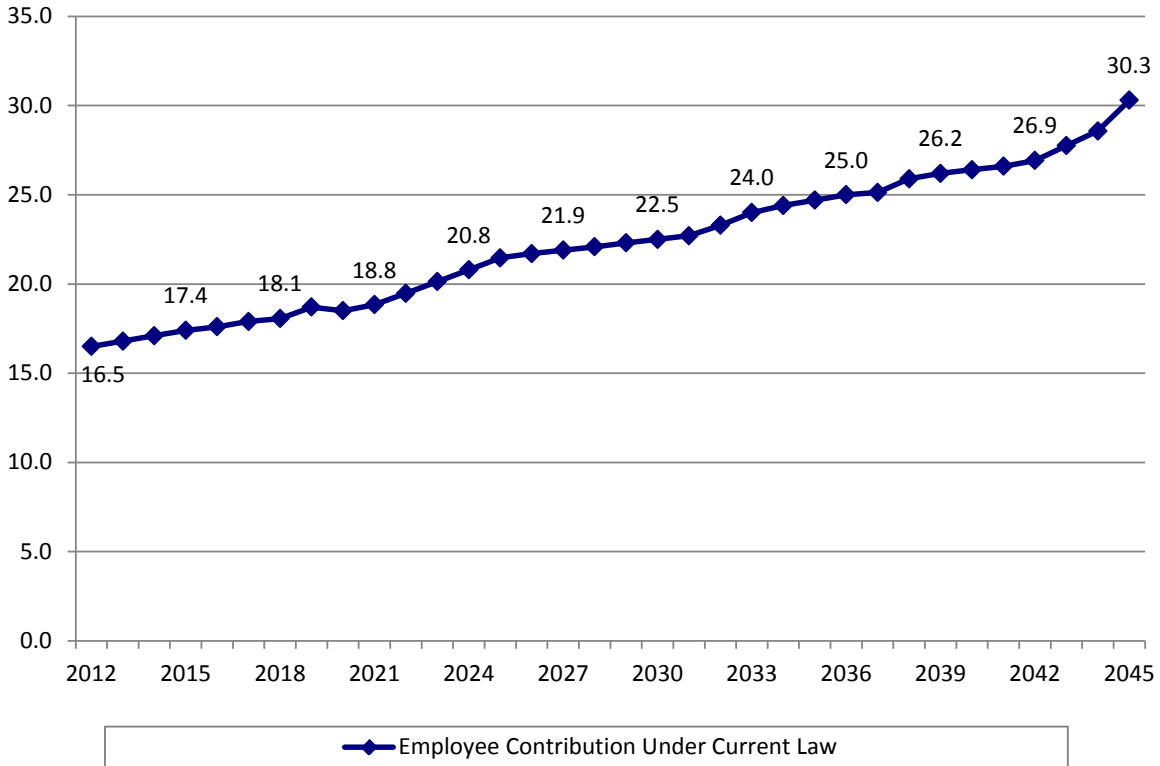
JUDGES' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2012 - FY 2016
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



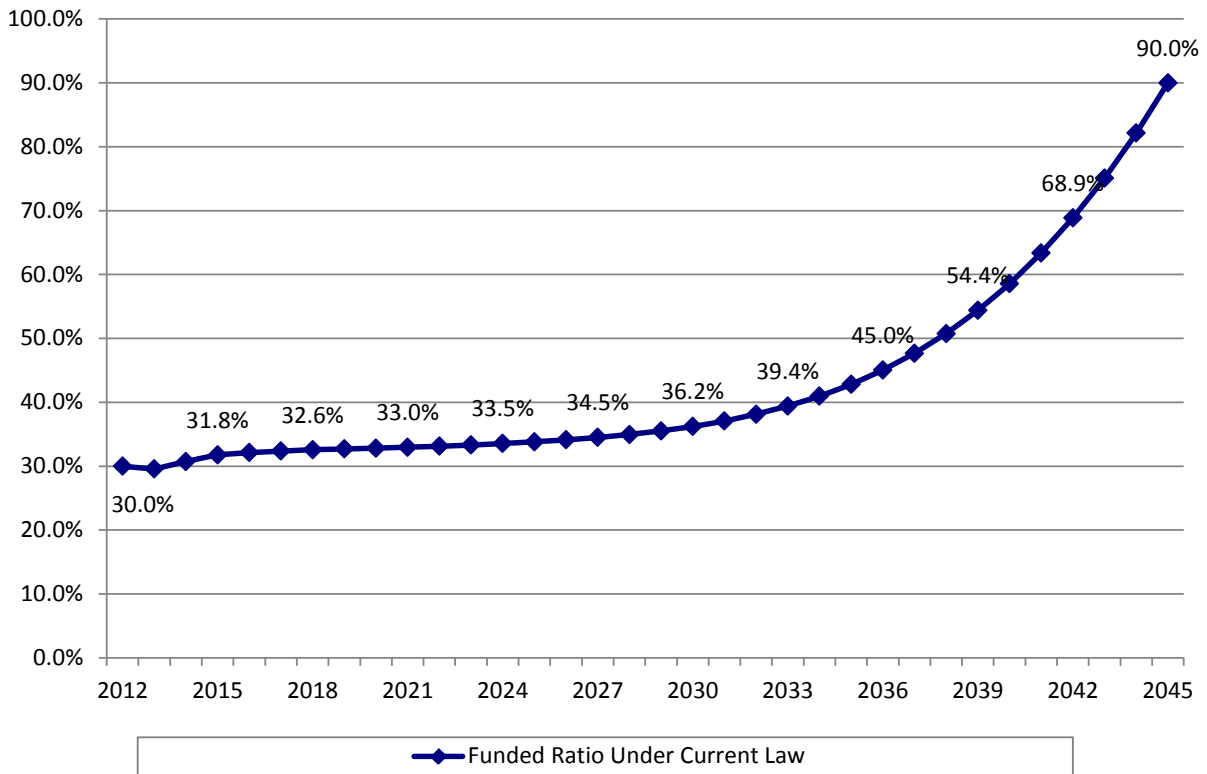
JUDGES' RETIREMENT SYSTEM
Projected State Contribution as a % of Payroll for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



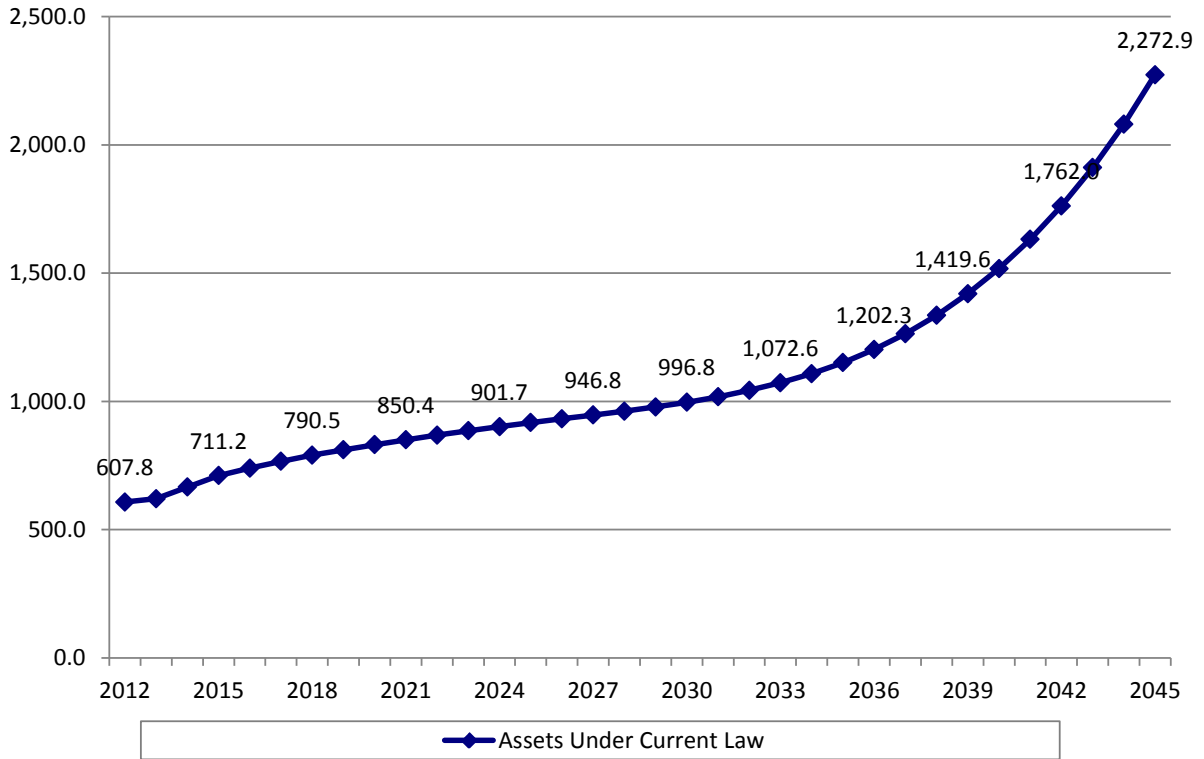
JUDGES RETIREMENT SYSTEM
Projected Employee Contribution for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



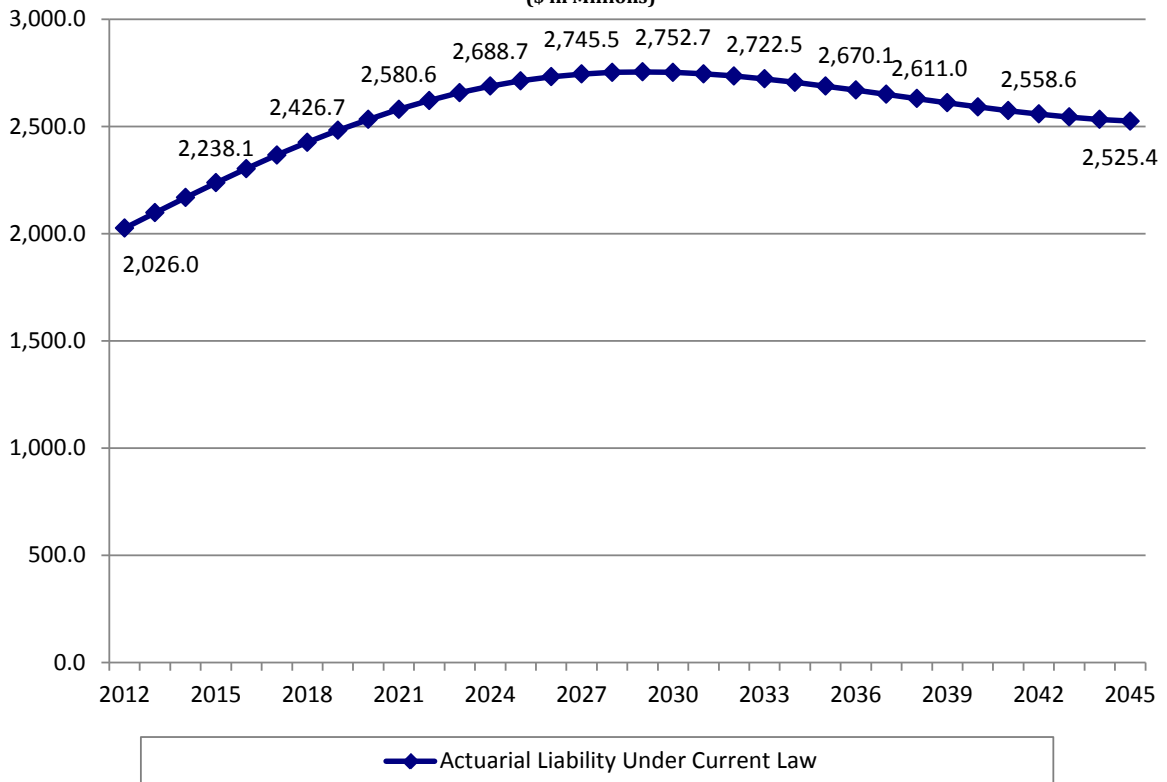
JUDGES' RETIREMENT SYSTEM
Projected Funded Ratio for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations



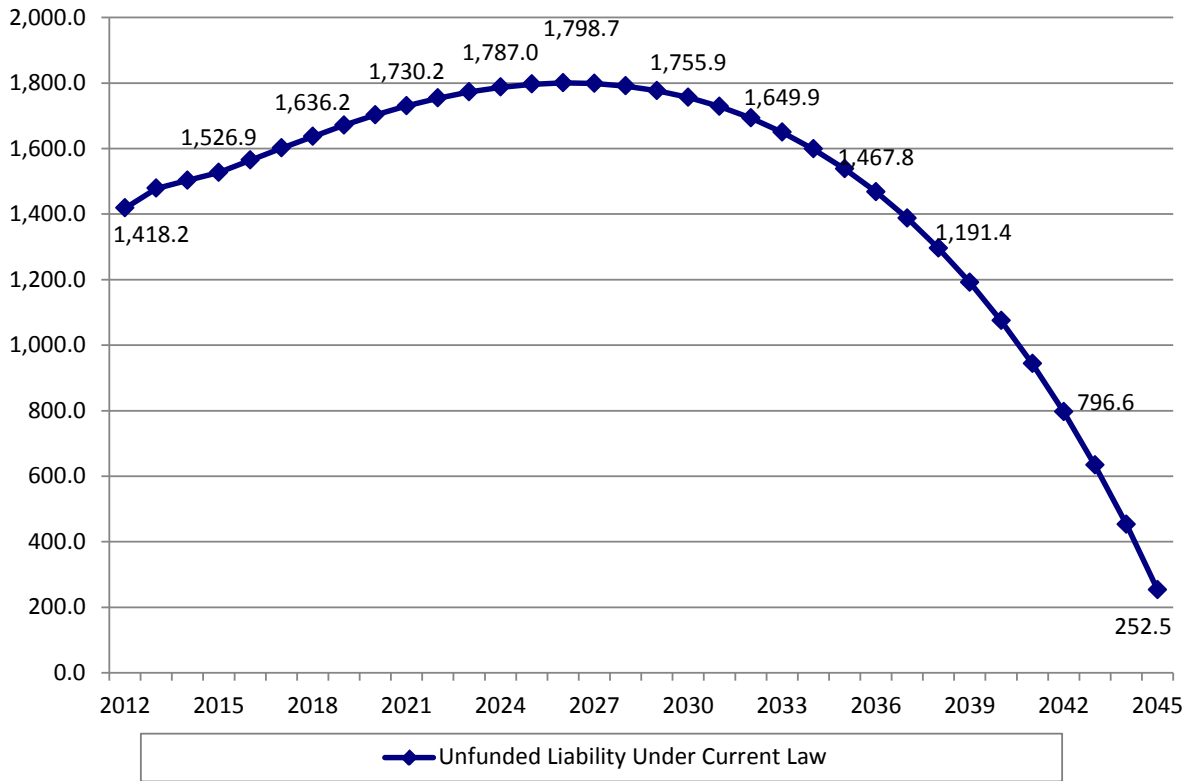
JUDGES' RETIREMENT SYSTEM
Projected Actuarial Assets for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



JUDGES' RETIREMENT SYSTEM
Projected Actuarial Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



JUDGES' RETIREMENT SYSTEM
Projected Unfunded Liability for FY 2012 - FY 2045
 Funding Projections based on June 30, 2011 Actuarial Valuations
 (\$ in Millions)



SECTION 8. ELEMENTARY & SECONDARY EDUCATION

- **Funding of Elementary and Secondary Education**
- **Education Regional graphs**



ELEMENTARY AND SECONDARY EDUCATION FUNDING

A major portion of the State's general revenues are used to fund elementary and secondary education in Illinois. Approximately \$6.5 billion of the State's general funds have been allocated for education for the FY 2013 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 2012-2013 school year, the foundation level is \$6,119 – the same amount used for the 2009-2010, 2010-2011, and 2011-2012 school years.

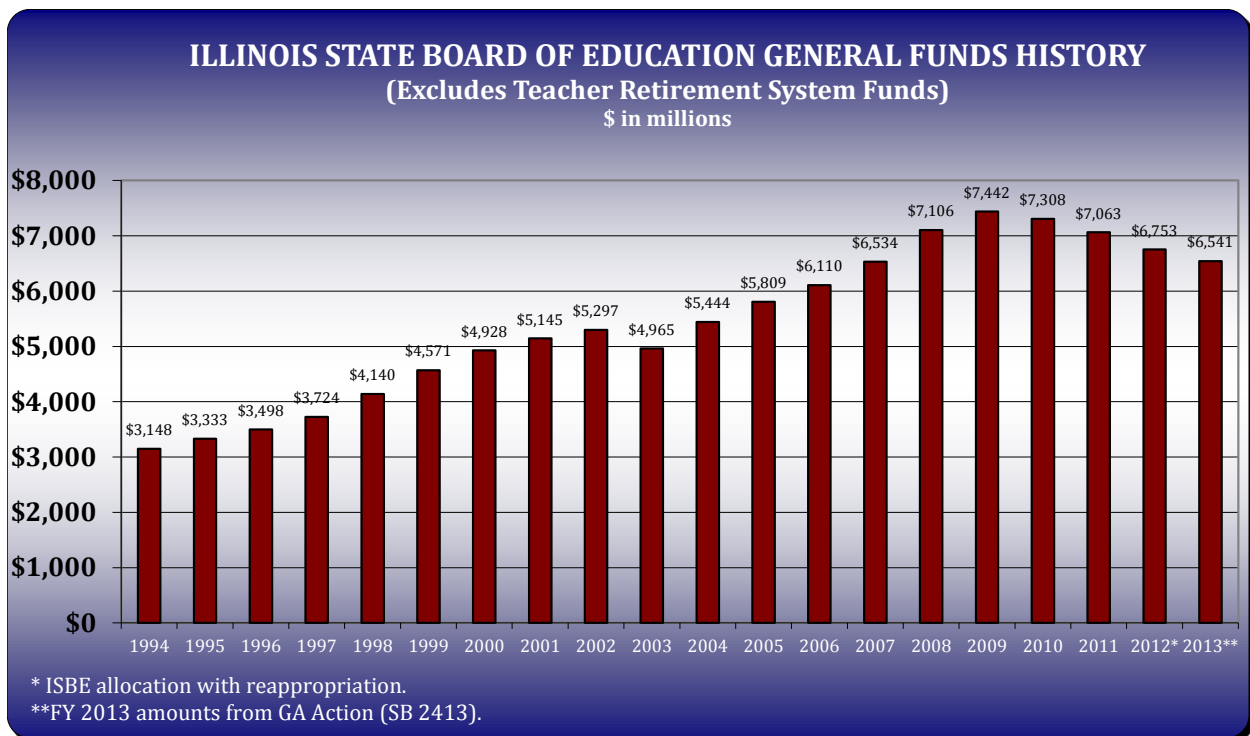
The General State Aid Formula has three separate calculations that can be used in determining a district's allocation, depending on the amount of property wealth of the local school district. The formulas are set up to give more assistance to the poorer districts and less assistance to the wealthier 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 2011-2012 school-year, the 700 districts/programs funded under the Foundation Formula constituted 74.5% of Illinois school districts and received approximately 93.0% of the total GSA allocation. Districts under the Foundation Formula accounted for approximately 71.1% of the state ADA student total. The 171 districts under the Alternate Formula (18.2% of school districts) received 6.2% of the General State Aid allocation and represented 23.7% of the state ADA student total. Flat Grant districts (69 in number and 7.3% of total districts) received 0.8% of the GSA allocation and reflected 5.2% of the State ADA student total.

Of the 865 regular school districts allotted General State Aid in the 2010-2011 school year, 387 (41.2%) were unit districts, 101 (10.7%) were secondary districts, and 377 (40.1%) were elementary districts. Unit districts received 70.3% of 2011-2012 GSA funds, secondary districts received 7.7% of the funds, and elementary districts received 21.3% 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 2011-2012 school-year, poverty grants totaled \$1.567 billion, which was a 16.2% increase over FY 2011 levels.

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. However, the FY 2010 Hold Harmless appropriation was short by \$20.2 million resulting in a proration of 43%. Because of this, there were no GSA Hold Harmless payments in FY 2011 and FY 2012. None are expected in FY 2013 as well.



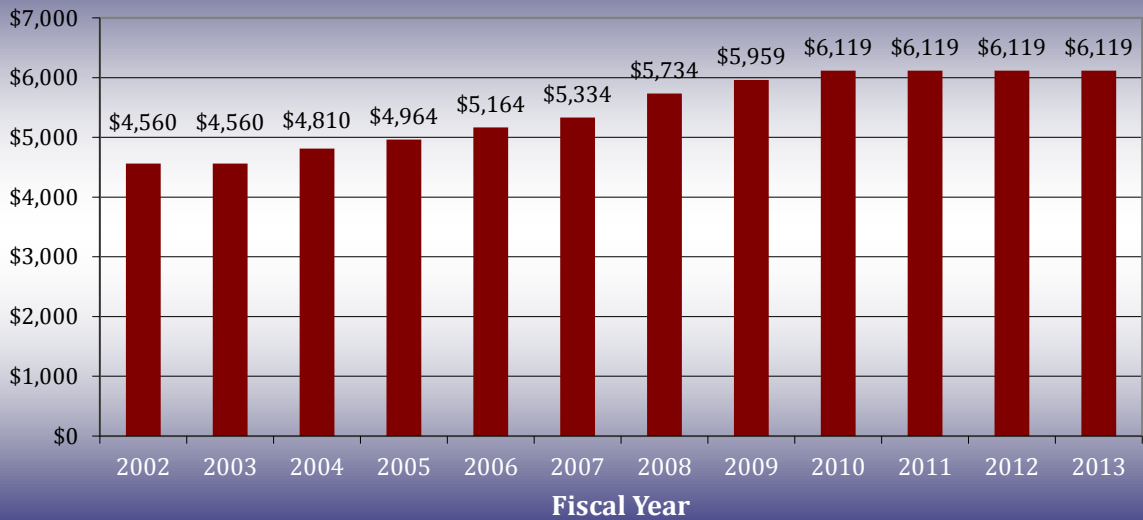
EDUCATION EXPENDITURE HISTORY

General Funds \$ in millions
Total Warrants Issued*



* Warrants were issued over 14 - 18 months depending upon the Fiscal Year

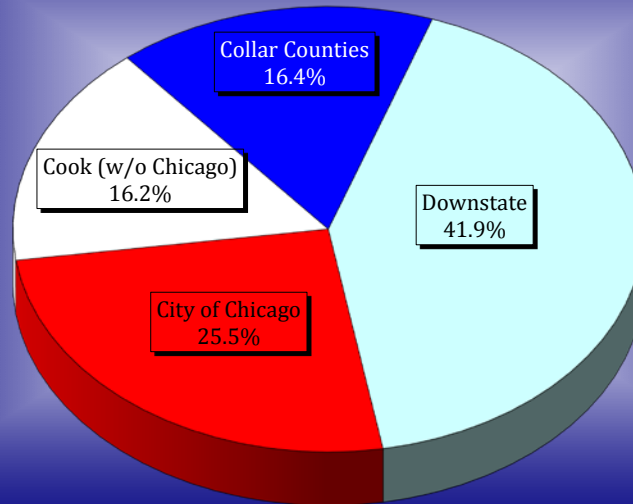
HISTORY OF GENERAL STATE AID FOUNDATION LEVELS (\$ per student)



EDUCATION REGIONAL GRAPHS

FY 2012 NET GENERAL STATE AID

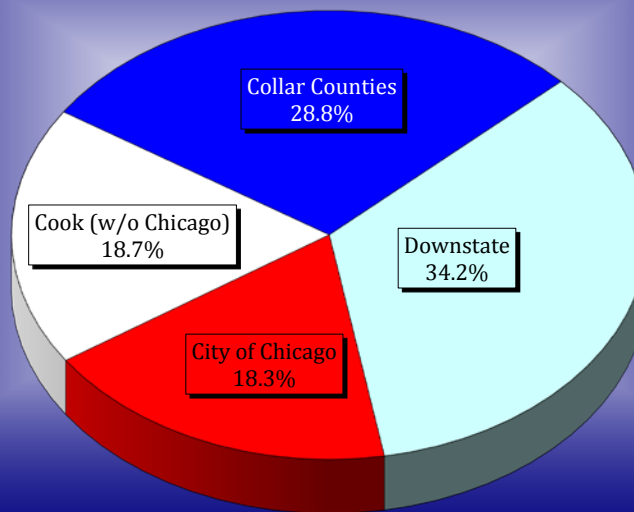
Percentage of Total
State Total: \$4.679 Billion



Source: ISBE

2010-2011 AVERAGE DAILY ATTENDANCE

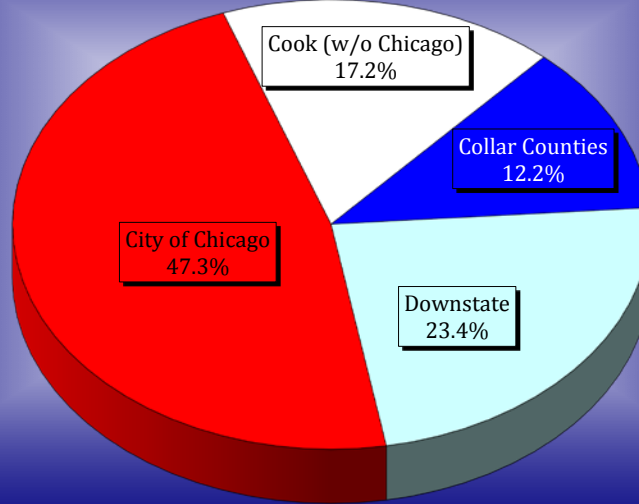
Percentage of Total
State Total: 1,894,984



Source: ISBE

FY 2012 POVERTY GRANT

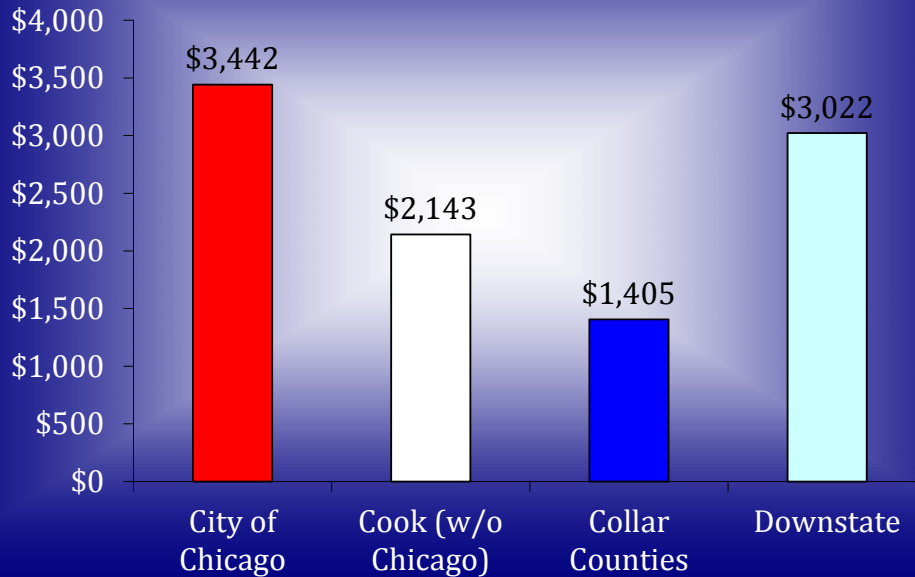
Percentage of Total
State Total: \$1.567 Billion



Source: ISBE

FY 2012 NET GENERAL STATE AID

Per Average Daily Attendance by Region
State Average: \$2,469



Source: ISBE

SECTION 9. MEDICAID

- **Medicaid Requirements**
- **Medicaid Enrollment**
- **Medicaid Cost per Participant**
- **Medicaid Liability**
- **Medicaid Funding**
- **Medicaid Payment Cycle**



MEDICAID REQUIREMENTS

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 2.9 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.

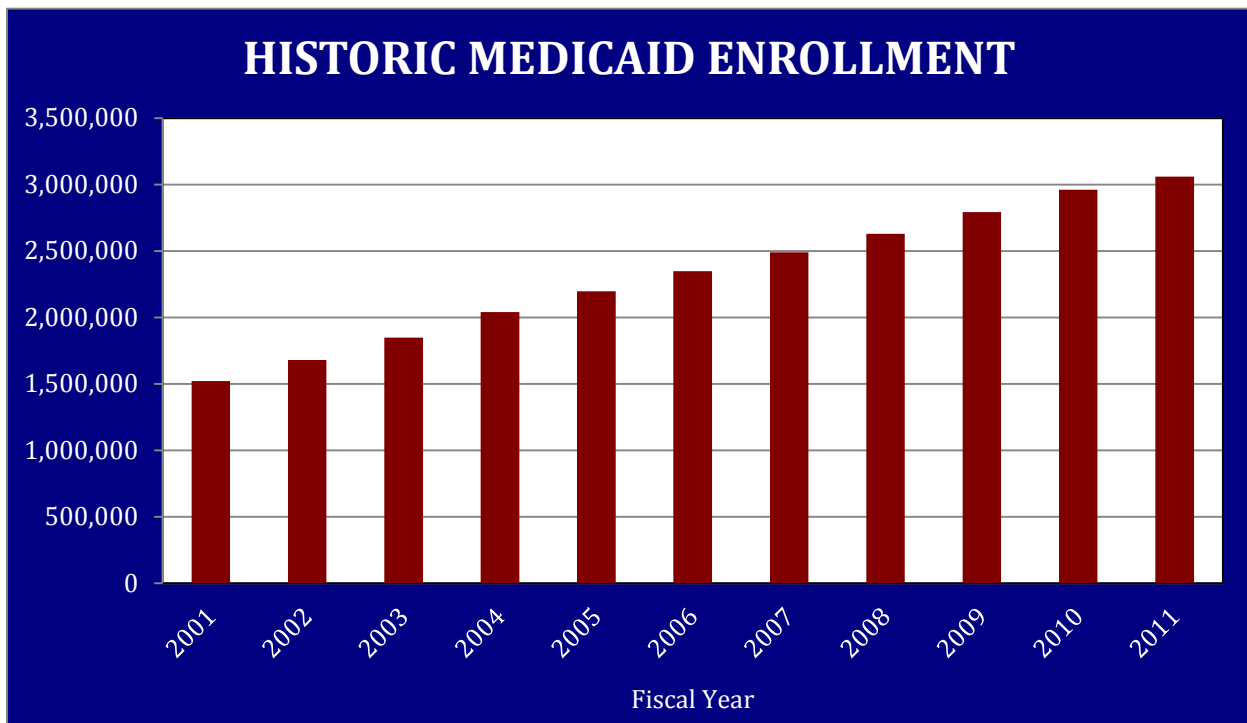
(4) Required services for categorically needy are entitled to the following services.

- 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.

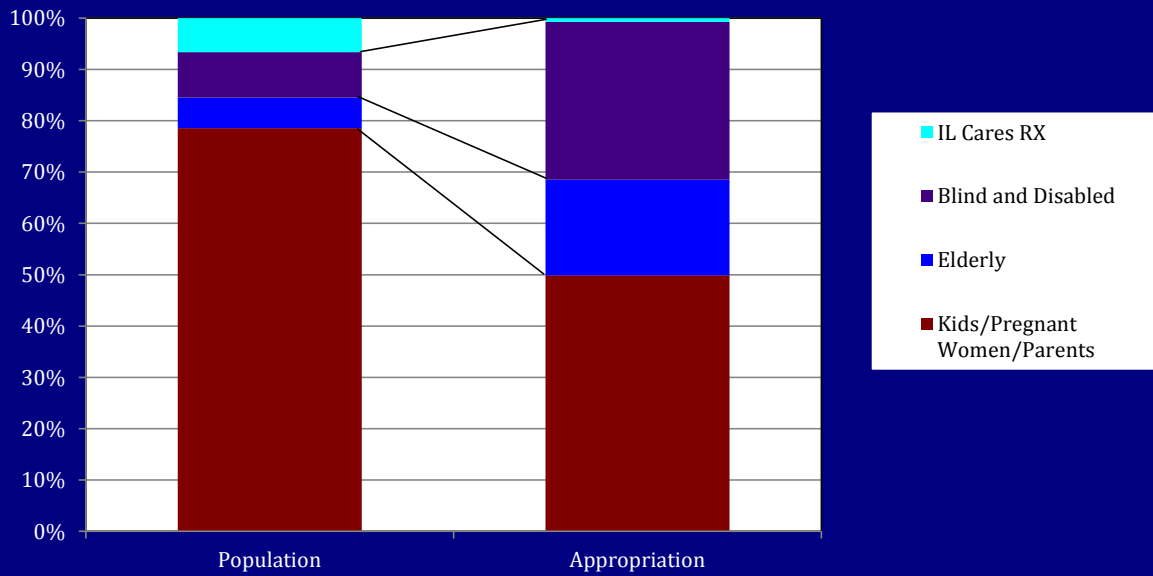
MEDICAID ENROLLMENT

The chart below examines historical Medicaid enrollment. In FY 2001, the Illinois Medicaid population was 1,522,659. Since that time, the Medicaid population has grown substantially. The most recent enrollment figures from FY 2011 place the Medicaid population at 3,059,990, or more than double the FY 2001 population.

The largest population group, accounting for 2,404,449 participants, is Kids/Pregnant Women/Parents. According to State FY 2011 data, this group accounts for \$4.3 billion in GRF appropriation. While only representing 8.8 percent of the overall Medicaid population, the elderly, blind and disabled account for 30.8% of overall Medicaid spending. The chart on the following page compares Medicaid population with overall FY 2011 GRF appropriations by population category.



POPULATION AND APPROPRIATION



MEDICAID COST PER PARTICIPANT

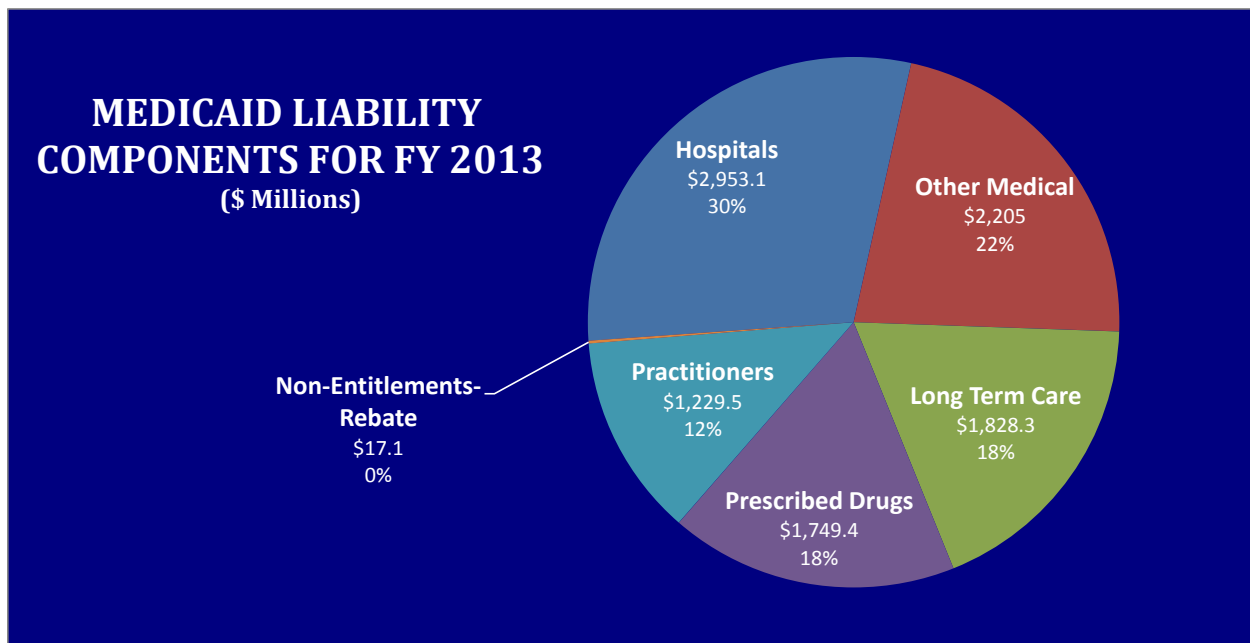
Based on information provided to the Commission from HFS, it is apparent that the cost per participant for elderly, blind and disabled is expensive. In fact, for the blind and disabled category the cost per participant annually in FY 2011 is \$9,904. Likewise, the cost per participant for elderly Medicaid enrollees is \$8,908. 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			
<small>(FY 2011)</small>			
Population Group	Enrollment	Appropriation	Cost Per Participant
Elderly	181,593	\$1,617,678,000	\$8,908
IL Cares Rx	203,878	\$62,800,000	\$308
Blind/Disabled	270,070	\$2,674,740,000	\$9,904
Kids/Pregnant Women/Parents	2,404,449	\$4,333,283,000	\$1,802
Total	3,059,990	\$8,688,501,000	\$2,839
Includes only claims based liabilities.			
IL Cares Rx is a Prescription limited benefit program.			
Source: HFS			

MEDICAID LIABILITY

Like other health plans, medical inflation adversely affects the Medicaid program. In FY 2004, overall Medicaid liabilities totaled \$7.05 billion. The projected FY 2013 liability for Medicaid is \$9.98 billion or 41.6% higher than the Medicaid liability ten years ago. However, this figure is less than the last two previous fiscal years. Hospital Medicaid payments are by far the highest component of overall liability. Looking at FY 2011, payments to hospitals account for 33% of total liabilities. The table below shows historical liabilities for Medicaid going back ten years. The pie chart breaks down the various components of FY 2013 Medicaid liability. Over the last ten fiscal years, Medicaid has increased an average of just over 6% per year. The FY 2013 enacted budget has a reduction of over 8% which will be the first annual reduction over the analyzed time period.

Historic Medicaid Liability											
(in millions)											
Liability Component	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 Est.	FY 2013 Proj.	Avg % Change ('04-'12)
Long Term Care	\$1,455.5	\$1,541.0	\$1,587.2	\$1,576.7	\$1,716.8	\$1,759.3	\$1,793.0	\$1,911.9	\$1,939.3	\$1,828.3	3.1%
Hospitals	\$2,283.9	\$2,363.8	\$2,572.3	\$2,749.5	\$2,876.8	\$3,016.5	\$3,300.7	\$3,457.0	\$3,205.0	\$2,953.1	5.2%
Prescribed Drugs	\$1,799.8	\$2,096.0	\$1,829.1	\$1,751.8	\$1,675.9	\$1,709.2	\$1,794.4	\$2,021.5	\$2,166.6	\$1,749.4	4.1%
Practitioners	\$658.3	\$729.8	\$811.1	\$945.1	\$1,016.6	\$1,125.5	\$1,246.6	\$1,339.4	\$1,336.6	\$1,229.5	10.6%
Other Medical	\$838.4	\$1,015.9	\$1,053.3	\$1,183.7	\$1,353.0	\$1,427.7	\$1,544.2	\$1,671.5	\$2,191.5	\$2,205.0	12.1%
Non-Entitlements-Rebate	\$17.4	\$12.2	\$17.1	\$22.2	\$20.8	\$23.4	\$22.6	\$27.4	\$30.2	\$17.1	10.9%
Total Liability	\$7,053	\$7,759	\$7,870	\$8,229	\$8,660	\$9,062	\$9,702	\$10,429	\$10,869	\$9,982	n/a
% Change	9.73%	10.00%	1.44%	4.56%	5.24%	4.64%	7.06%	7.50%	4.22%	-8.16%	6.04%



MEDICAID FUNDING

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 \$9.3 billion for FY 2012.

According to the Department of Healthcare and Family Services, the total FY 2013 appropriation from GRF and related funds totals \$12.1 billion, a significantly higher amount than the FY 2012 appropriation, but closer to the FY 2011 appropriation of \$10.8 billion. GRF appropriations and allocations 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.

Also important for consideration is the deferment of a number of Medicaid bills from FY 2011 into FY 2012. According to HFS, the deferment of Medical General Revenue Funds is \$500.4 million and the Total funds to be \$718.4 million. With the passage of Senate Bill 3397, however, Section 25 liabilities for Medicaid payments are in line to be phased out, which would potentially end the practice of pushing Medicaid bills into successive fiscal years.

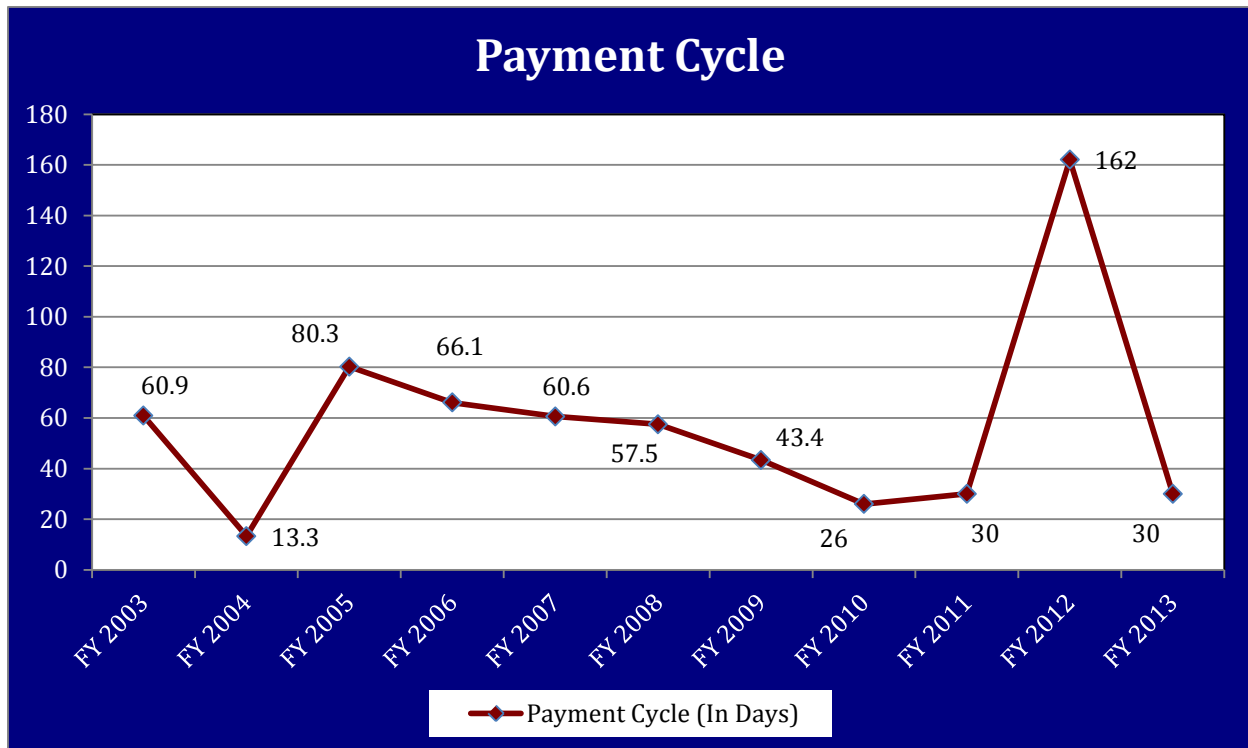
Medical providers in Illinois contribute to the costs of Medicaid through health care assessments and intergovernmental transfers. In collecting these fees, the State maximizes its share of available federal matching funds. There are four assessments collected by the State to fund Medicaid. The current 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, whichever 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

MEDICAID APPROPRIATION COMPARISON			
(\$ Millions)			
	FY 2012	FY 2013	Difference
Long Term Care	\$1,724.3	\$1,967.6	\$243.3
Hospitals	\$2,265.0	\$2,745.2	\$480.2
Prescribed Drugs	\$1,880.4	\$1,799.0	-\$81.4
Practitioners	\$1,158.6	\$1,056.3	-\$102.3
Non-Entitlements & Rebate	\$22.6	\$13.4	-\$9.2
Managed Care	\$240.9	\$242.2	\$1.3
Other Medical	\$1,360.5	\$1,151.8	-\$208.7
Healthcare Provider Relief Fund	\$1,302.0	\$3,135.0	\$1,833.0
Total	\$9,954.3	\$12,110.5	\$2,156.2

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.

MEDICAID PAYMENT CYCLE

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 required that Medicaid bills be paid within thirty days to qualify for the corresponding increase in the federal matching percentage. With the expiration of the federal stimulus on July 1, 2011, the 30 day cycle of payments to Illinois Medicaid providers has been changed. The FY 2012 Medicaid payment cycle in Illinois was set at 162 days, more than doubling the previous high point of 80.3 days in FY 2005. For FY 2013, DHFS estimates that they will be able to process bills to the Comptroller within 30 days, though actual bill payment timing depends on GRF cash resources available to the Comptroller.



SECTION 10. DEBT OF THE STATE OF ILLINOIS

- **Debt of the State of Illinois**
- **Pension Obligations Bonds**
- **Short Term Borrowing**
- **Illinois Credit Ratings History**



DEBT OF THE STATE OF ILLINOIS

In FY 2012, the State sold \$1.375 billion in General Obligation bonds for capital projects, \$1.9 billion in General Obligation Refunding, and \$725 million in Build Illinois bonds. Due to low interest rates and a favorable market, the State sold more Build Illinois bonds in FY 2012 than originally planned. Because of these additional sales Build Illinois bond sales in FY 2013 may be less than estimated. Approximately \$6.3 billion in G.O. and Build Illinois bonds have been sold for the Governor's \$31 billion Capital Plan.

ILLINOIS BONDS AT A GLANCE							
(in millions)							
Bond Sales	<u>FY 2012**</u> estimated	<u>FY 2012</u> actuals	<u>\$ Change</u>	<u>% Change</u>	<u>FY 2013**</u> estimated	<u>\$ Change</u>	<u>% Change</u>
General Obligation	1,550.0	1,375.0	-175.0	-11.3%	2,000.0	625.0	45.5%
Revenue	450.0	725.0	275.0	61.1%	300.0	-425.0	-58.6%
Total	\$2,000.0	\$2,100.0	\$100.0	5.0%	\$2,300.0	\$200.0	9.5%
Outstanding Principal							
General Obligation	27,786.0	27,611.0	-175.0	-0.6%	28,085.0	474.0	1.7%
Revenue	2,529.8	2,805.0	275.2	10.9%	2,898.0	93.0	3.3%
Total	\$30,315.8	\$30,416.0	\$100.2	0.3%	\$30,983.0	\$567.0	1.9%
Debt Service							
General Obligation	\$2,879.5	\$2,879.5	0.0	0.0%	\$2,938.0	58.5	2.0%
Revenue	\$313.4	\$313.4	0.0	0.0%	\$358.0	44.6	14.2%
Total	\$3,192.9	\$3,192.9	\$0.0	0.0%	\$3,296.0	\$103.1	3.2%
General Revenues[^]							
	\$33,392.0	\$33,797.0	\$405.0	1.2%	\$33,880.0	\$83.0	0.2%
G.O. & Revenue Debt Service as %							
General Revenues	9.56%	9.45%			9.73%		
GO Bond Rating							
Moody's	A2				A2		
Standard & Poor's	A+				A+		
Fitch	A				A		

**CGFA estimates for FY 2013 are based on the Governor's FY 2013 Budget Request and the latest GOMB Bond Sale Disclosures.

[^]General Revenues estimate shown for FY 2012 and FY 2013 are from CGFA revised estimates.

Note: Bond Sales include Pension Bonds, but do not include refunding sales or Short-term borrowing.

The Illinois Department of Employment Security sold \$1.5 billion in Unemployment Bonds in July of 2012. The bonds are independent of the State's debt program and will be repaid by Illinois' unemployment insurance fund-building receipts.

STATUS OF G.O. AND STATE-ISSUED REVENUE BONDS				
as of May 31, 2012				
(in billions)	Authorization	Un-Issued	Appropriated†	Available after appropriations
Capital Facilities	\$8.900	\$1.734	\$10.150	-\$1.250
School Construction	\$4.216	\$0.654	\$4.700	-\$0.484
Anti-Pollution	\$0.659	\$0.112	\$0.661	-\$0.002
Transportation A	\$5.432	\$0.647	\$5.395	\$0.037
Transportation B	\$4.763	\$2.059	\$5.772	-\$1.009
Transportation D	\$2.249	\$0.989	\$3.554	-\$1.305
Coal & Energy Development	\$0.713	\$0.564	\$0.220	\$0.493
SUBTOTAL	\$26.933	\$6.759	\$30.452	-\$3.519
Pension bonds	\$17.562	\$0.396	\$17.562	\$0.000
Medicaid Funding Series	\$0.250	\$0.004	\$0.250	\$0.000
TOTAL	\$44.745	\$7.159	\$48.264	-\$3.519
	Limit	Un-Issued	Outstanding	Available
G.O. Refunding°	\$4.839	\$0.692	\$4.147	\$0.692
	Authorization	Un-Issued	Appropriated†	Available after appropriations
Build Illinois	\$5.703	\$1.065	\$6.525	-\$0.822
	Limit	Un-Issued	Outstanding	Available
Build IL Refunding	Unlimited	Unlimited	\$0.821	Unlimited
	Authorization	Un-Issued	Outstanding	Available
Civic Center	\$0.200	\$0.157	\$0.043	0.157
	Limit	Un-Issued	Outstanding	Available
Civic Center Refunding	Unlimited	Unlimited	\$0.030	Unlimited
†Includes cumulative expenditures for prior years up through FY 2012 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.				
Source: Illinois Office of the Comptroller				

PENSION OBLIGATION BONDS

The State has sold three separate issuances of Pension Obligation Bonds and notes.

Fiscal Year	FY 2003 \$1.0 BILLION PENSION OB BONDS				FY 2010 \$3.466 BILLION PENSION OB NOTES				FY 2011 \$3.7 BILLION PENSION OB NOTES				COMBINED TOTALS	
	2003 Principal	2003 Interest	2003 POB Total	2010 Principal	2010 Interest	2010 PON Total	2011 Principal	2011 Interest	2011 POB 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	\$1,344,377,049			
FY 2012	100,000,000	490,125,000	\$590,125,000	\$693,200,000	\$101,061,628	\$794,261,628	\$194,500,800	\$194,500,800	\$793,200,000	\$785,687,428	\$1,578,887,428			
FY 2013	100,000,000	486,375,000	\$586,375,000	\$693,200,000	\$81,887,716	\$775,087,716	\$199,488,000	\$199,488,000	\$793,200,000	\$767,750,716	\$1,560,950,716			
FY 2014	100,000,000	482,525,000	\$582,525,000	\$693,200,000	\$58,866,544	\$752,066,544	\$299,488,000	\$299,488,000	\$893,200,000	\$740,879,544	\$1,634,079,544			
FY 2015	100,000,000	478,575,000	\$578,575,000	\$693,200,000	\$30,646,372	\$723,846,372	\$495,462,000	\$495,462,000	\$1,093,200,000	\$704,683,372	\$1,797,883,372			
FY 2016	100,000,000	474,525,000	\$574,525,000				\$300,000,000	\$300,000,000	\$700,000,000	\$656,454,000	\$1,356,454,000			
FY 2017	125,000,000	470,175,000	\$595,175,000				\$900,000,000	\$152,163,000	\$1,025,000,000	\$622,338,000	\$1,647,338,000			
FY 2018	150,000,000	464,737,500	\$614,737,500				\$900,000,000	\$103,878,000	\$1,050,000,000	\$568,615,500	\$1,618,615,500			
FY 2019	175,000,000	458,212,500	\$633,212,500				\$900,000,000	\$52,893,000	\$1,075,000,000	\$511,105,500	\$1,586,105,500			
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	\$3,700,000,000	\$1,279,801,800	\$4,979,801,800	\$17,166,000,000	\$13,595,254,442	\$30,761,254,442		

PA 93-0002
2003 POB TIC = 5.047%
thirty-year maturity

PA 96-0043
2010 POB TIC = 3.854%
five-year maturity

PA 96-1497
2011 POB TIC = 5.563%
eighty-year maturity

SHORT TERM BORROWING

Below is a history of the State's short-term borrowing. At this time the Governor's Office of Management and Budget does not have plans for future short-term borrowing.

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 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; 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
*Across fiscal year borrowing			
NOTE: Hospital Assessment conduit financings were issued to provide liquidity to the State's Hospital Provider Fund to make supplemental payments to certain hospitals pursuant to the federally-approved Medicaid State Plan.			
Source: Governor's Office of Management & Budget			

ILLINOIS CREDIT RATINGS HISTORY

In April 2012, after the March General Obligation Bond sale and precluding the May General Obligation Refunding, the ratings agencies reassessed the standing of the State of Illinois. Fitch reaffirmed its A rating with a stable outlook, while Standard & Poor's reaffirmed their rating of an A+ with a negative outlook. Moody's reaffirmed the State's General Obligation bond rating of A2 with a stable outlook, (which had been downgraded in January 2012 from A1). In January 2012, Moody's also downgraded the State's Build Illinois Bonds from A1 to A2, and the Metropolitan Pier & Exposition Authority's Bonds and State Civic Center Bonds from A2 to A3.

ILLINOIS GENERAL OBLIGATION BOND RATINGS										
RATING	July	June	June	May	Dec	Mar-July	Dec	Mar-Apr	June	January
AGENCIES	1997	1998	2000	2003	2008	2009	2009	2010	2010	2012
Fitch Ratings	AA	AA	AA+	AA	AA-	A	A	A-/A+*	A	A
Standard & Poor's	AA	AA	AA	AA	AA	AA-	A+	A+	A+	A+
Moody's	Aa3	Aa2	Aa2	Aa3	Aa3	A1	A2	A2/Aa3*	A1	A2

*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 Bond Rating Changes:

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

Following several years during which the state was unwilling to take action to restructure its budget to achieve balance and increasing reliance on borrowing to close budget gaps, the temporary increases in the personal and corporate income taxes that became effective Jan. 1, 2011 and enacted spending limits closed a significant portion of the structural gap in the state's budget through fiscal 2014. Due to the temporary nature of the enacted tax increases, there is still no sustainable plan to resolve the mismatch between spending and revenues. Further, despite the significant increase in tax revenues, the fiscal 2012 budget is not balanced. The state still has a significant accounts payable backlog, which totaled \$5.2 billion at the end of fiscal year 2011, equal to 17% of general fund resources. Although the balance was reduced during fiscal 2011 as tax revenues increased, it is expected to increase again during the current fiscal year. The state's debt burden is above average and has risen over the past few years with issuance for operational purposes. Further, there is a large unfunded pension liability, despite the issuance of pension obligation bonds. The state passed bipartisan comprehensive pension reform (March 2010) that will lower its future pension liability but will not have a significant near-term effect on financial operations.

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

The negative outlook reflects what we view as the state's large accumulated deficit and improved but still elusive structural budget balance despite significant revenue enhancement for the current financial plan period. The accumulated deficit continues to pressure the state's overall financial condition and liquidity in our view. If Illinois does not make meaningful changes to further align revenue and spending and address its accumulated deficit (accounts payable and general fund liabilities) for fiscal years 2012 and 2013, we could lower the rating this year. The outlook also reflects ongoing weakness in the state's pension funds and the possibility that it might issue a significant amount of additional debt as part of its effort to address the large accumulated budget deficit. A downgrade could also be triggered if pension funding levels continue to deteriorate or debt levels increase significantly, which would pressure the state's near-term financial performance. If pension funding levels stabilize and revenues and expenditures are successfully aligned in the next year, thereby stabilizing Illinois' finances, we could revise the outlook to stable. We do not believe there is upside potential to the rating in the next year given the range of budget and liability challenges the state faces.

MOODY'S	April 2009	↓ 1x	A1
	December 2009	↓ 1x	A2
	April 2010	recalibration	Aa3
	June 2010	↓ 1x	A1
	January 2012	↓ 1x	A2

The downgrade of the state's long-term debt follows a legislative session in which the state took no steps to implement lasting solutions to its severe pension under-funding or to its chronic bill payment delays. Failure to address these challenges undermines near-to intermediate-term prospects for fiscal recovery. It remains to be seen whether the state has the political willingness to impose durable policies leading to fiscal strength, though in the recent past it has reached consensus on difficult decisions, such as temporary income tax increases enacted last year that stabilized state finances and reduced the state's need for non-recurring budgetary measures. Illinois retains the sovereign revenue and spending powers common to all U.S. state governments. These powers, along with Illinois' legal provisions giving G.O. debt service priority over other state spending, support the move to a stable outlook.

Current Build Illinois Bond Rating Changes

FITCH	April 2010	↑ 1x	AA+
MOODY'S	October 2009	↓ 1x	A1
	December 2009	↓ 1x	A2
	April 2010	recalibration	Aa3
	June 2010	↓ 1x	A1
	January 2012	↓1x	A2

We have also downgraded to A2 from A1 the rated portion of the state's \$2.47 billion of outstanding Build Illinois sales tax revenue bonds, and to A3 from A2 \$2.48 billion of Metropolitan Pier and Exposition Authority and \$73 million of Civic Center Program bonds.

BUILD ILLINOIS BOND RATINGS						
Rating Agencies	Apr/July 2009	Oct 2009	Dec 2009	Mar-Apr 2010*	June 2010	January 2012
Fitch Ratings	AA	AA	AA	AA+	AA+	AA+
Standard & Poor's	AAA	AAA	AAA	AAA	AAA	AAA
Moody's	Aa3	A1	A2	Aa3	A1	A2
*Fitch and Moody's Recalibration.						

SECTION 11. SPECIAL FUND TRANSFERS

- **Special Fund Transfer Summary**
- **FY 2012 Consolidated Service Transfers**
- **FY 2011 Interfund Borrowing**
- **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 TRANSFER SUMMARY

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 from FY 2003 through FY 2010. There were no Special Transfers in FY 2011 or FY 2012. There was, however, Interfund Borrowing, which is detailed in the FY 2011 section.

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.						

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.

The following sections detail annual Special Transfer totals for FY 2012 back through FY 2003 by Fund.

FY 2012 CONSOLIDATED SERVICES TRANSFERS

There were no Special Transfers in FY 2012 but there were Consolidated Services Transfers. Transfers of payments to the State for providing certain services to different agencies are called consolidated services. Below is a listing of the Consolidated Services Transfers for FY 2012.

FY 2012 CONSOLIDATED SERVICES TRANSFERS					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$3,458,500		\$82,116,185	\$85,574,685
0011	Road Fund	\$3,390,600		\$35,000,000	\$38,390,600
0014	Food & Drug Safety Fund			\$3,400	\$3,400
0016	Teacher Certificate Fee Revolving			\$200	\$200
0021	Financial Institution	\$6,000	\$1,976,408		\$1,982,408
0022	General Professions Dedicated	\$6,500	\$7,802,119	\$67,900	\$7,876,519
0024	IL Dept of Ag Lab Services Revolving			\$5,100	\$5,100
0026	Live and Learn Fund			\$10,900	\$10,900
0036	IL Veterans Rehabilitation Fund	\$11,800		\$54,200	\$66,000
0039	State Boating Act Fund	\$15,600		\$166,200	\$181,800
0040	State Parks Fund	\$12,300		\$93,300	\$105,600
0041	Wildlife & Fish Fund			\$845,600	\$845,600
0044	Lobbyist Registration Administration			\$7,200	\$7,200
0045	Agricultural Premium Fund	\$31,400		\$88,600	\$120,000
0047	Fire Prevention	\$24,200		\$429,900	\$454,100
0050	Mental Health	\$33,000		\$100,700	\$133,700
0057	IL State Pharmacy Disciplinary		\$1,529,156		\$1,529,156
0067	Radiation Protection	\$7,500		\$18,100	\$25,600
0071	Firearm Owners' Notification			\$900	\$900
0078	Solid Waste Management	\$20,100		\$58,700	\$78,800
0085	IL Gaming Law Enforcement	\$2,000		\$3,700	\$5,700
0089	Subtitle D Management	\$3,200		\$14,400	\$17,600
0093	Il State Medical Disciplinary	\$5,300	\$3,439,288	\$56,500	\$3,501,088
0118	Facility Licensing			\$1,200	\$1,200
0137	Plugging & Restoration Fund			\$2,500	\$2,500
0145	Explosives Regulatory			\$2,200	\$2,200
0146	Aggregate Operations Regulatory			\$4,900	\$4,900
0147	Coal Mining Regulatory			\$50,400	\$50,400
0151	Reg CPA Admin & Disciplinary		\$522,181	\$3,000	\$525,181
0163	Weights and Measures	\$5,100		\$75,500	\$80,600
0167	Division of Corporations Registered Limited Liability Partnership			\$2,000	\$2,000
0175	IL School Asbestos Abatement			\$4,600	\$4,600
0184	Violence Prevention Fund	\$2,200			\$2,200
0185	Secretary of State Special License Plate			\$10,400	\$10,400
0220	DCFS Children's Services Fund	\$499,700		\$56,200	\$555,900
0238	IL Health Facilities Planning	\$1,800		\$9,400	\$11,200

FY 2012 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0240	Emergency Public Health	\$3,400		\$1,700	\$5,100
0243	Credit Union		\$1,097,859		\$1,097,859
0244	Savings & Resid Finance Reg		\$307,799		\$307,799
0258	Nursing Dedicated & Professional	\$3,600	\$1,559,210	\$21,700	\$1,584,510
0259	Optometric License. & Discip. Board			\$2,500	\$2,500
0261	Underground Resources Conserv. Enforc.			\$10,300	\$10,300
0265	State Rail Freight Loan Repayment	\$1,100			\$1,100
0276	Drunk & Drugged Driving Prevention	\$2,500		\$43,800	\$46,300
0282	Hazardous Waste Occup License			\$400	\$400
0285	Long Term Care Monitor/Receiver			\$9,500	\$9,500
0288	Community Water Supply Lab	\$1,600		\$5,100	\$6,700
0292	Securities Investors Education			\$1,100	\$1,100
0294	Used Tire Management	\$7,700		\$26,700	\$34,400
0298	Natural Areas Acquisition Fund	\$8,800		\$86,800	\$95,600
0299	Open Space Lands Acquis. & Devel.	\$34,600		\$25,700	\$60,300
0301	Working Capital Revolving			\$370,750	\$370,750
0303	State Garage Revolving	\$54,600		\$669,700	\$724,300
0304	Statistical Services Revolving	\$191,000			\$191,000
0312	Communications Revolving	\$142,800		\$1,122,900	\$1,265,700
0314	Facilities Management Revolving	\$263,800		\$1,558,400	\$1,822,200
0317	Professional Services			\$492,800	\$492,800
0323	Motor Vehicle Review Board			\$4,900	\$4,900
0336	Environmental Lab Certification			\$2,600	\$2,600
0340	Public Health Lab Services Revolving	\$1,000			\$1,000
0342	Audit Expense	\$1,498			\$1,498
0360	Lead Poisoning Screening	\$3,600		\$9,200	\$12,800
0362	Securities Audit & Enforcement Fund			\$85,900	\$85,900
0363	Department of Business Services Special Operations			\$63,400	\$63,400
0369	Feed Control Fund			\$28,900	\$28,900
0372	Plumbing Lic. And Program			\$10,800	\$10,800
0384	Tax Compliance and Admin	\$4,900		\$37,000	\$41,900
0386	Appraisal Administration		\$559,505	\$4,800	\$564,305
0438	IL State Fair	\$10,100		\$20,800	\$30,900
0483	Secretary of State Special Services			\$79,900	\$79,900
0523	Dept. Of Corrections Reimbursement			\$299,100	\$299,100
0524	Health Facility Planning Review			\$7,100	\$7,100
0538	IL Historic Sites Fund	\$2,900		\$16,000	\$18,900
0564	Renewable Energy Resource Trust			\$1,700	\$1,700
0571	Energy Efficiency Trust			\$1,800	\$1,800
0576	Pesticide Control	\$5,100		\$76,800	\$81,900
0608	Partners for Conservation	\$9,900		\$39,400	\$49,300

FY 2012 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0621	International Tourism Fund	\$9,200			\$9,200
0622	Motor Vehicle License Plate			\$24,000	\$24,000
0632	Horse Racing	\$9,300		\$700	\$10,000
0635	Death Certificate Surcharge			\$4,700	\$4,700
0649	Motor Carrier Safety Inspection	\$2,700		\$23,600	\$26,300
0702	Assisted Living & Shared Housing Reg.			\$2,000	\$2,000
0708	IL Standardbred Breeders	\$1,900			\$1,900
0709	IL Thoroughbred Breeders	\$2,800		\$10,000	\$12,800
0731	IL Clean Water Fund	\$14,500		\$54,800	\$69,300
0732	Secretary of State DUI Administration			\$6,500	\$6,500
0746	Home Inspector Administration		\$242,091		\$242,091
0757	Child Support Administrative	\$227,600		\$956,070	\$1,183,670
0759	Secretary of State Police Services			\$1,200	\$1,200
0763	Tourism Promotion	\$42,100		\$33,400	\$75,500
0768	IMSA Income			\$1,700	\$1,700
0776	Pres. Library & Museum Operating	\$8,700		\$73,500	\$82,200
0795	Bank & Trust Company		\$5,128,298		\$5,128,298
0821	Dram Shop	\$7,700		\$43,600	\$51,300
0823	IL State Dental Disciplinary		\$685,304	\$13,600	\$698,904
0850	Real Estate License Admin		\$1,838,606		\$1,838,606
0863	Cycle Rider Safety Training	\$5,000		\$14,300	\$19,300
0879	Traffic & Crim Conviction Surcharge			\$60,800	\$60,800
0888	Design Professional Admin & Insurance		\$856,093	\$10,800	\$866,893
0906	State Police Services	\$24,500		\$129,400	\$153,900
0920	Metabolic Screening & Treatment	\$13,900		\$29,500	\$43,400
0922	Insurance Producer Admin	\$15,500			\$15,500
0925	Coal Technology Develop Assist	\$14,600		\$7,700	\$22,300
0938	Hearing Instrument Dispenser Examining & Disciplinary			\$500	\$500
0944	Environ Protect Permit & Inspection	\$9,300		\$43,700	\$53,000
0954	IL State Podiatric Disciplinary		\$48,791		\$48,791
0962	Park & Conservation	\$24,000		\$195,500	\$219,500
0969	Local Tourism	\$18,100		\$1,800	\$19,900
0973	Build IL Capital Revolving Loan	\$3,900		\$6,100	\$10,000
0982	Adeline Jay Geo-Karis IL Beach Marina	\$2,600		\$21,200	\$23,800
0993	Public Infra. Construction Loan Revolving			\$100	\$100
0997	Insurance Financial Regulation	\$19,300			\$19,300
	TOTAL	\$8,768,498	\$27,592,707	\$126,374,705	\$162,735,910

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2011 INTERFUND BORROWING

There were no Special Transfers in FY 2011. Instead, the Legislature gave the Governor permission to borrow from other funds. Public Act 96-0958 allowed the Governor to use Interfund Borrowing from July 1, 2010 through January 9, 2011. Public Act 96-1500, signed into law January 18, 2011, extended the use of Interfund Borrowing until June 30, 2011. Borrowing from any fund must be paid back within 18 months of the date borrowed.

The last of the borrowing occurred in March of 2011, when \$142 million was transferred from various funds to the General Revenue Fund through Interfund Borrowing. Final Interfund Borrowing transfers equaled \$496 million.

Approximately \$363.5 million has been paid back as of June 30, 2012. Fifty-six of the 172 funds are paid back in full, and interest has been paid on 37 funds. After payments back, the outstanding amount remaining to be paid back equals \$132 million.

On the following pages is a break out by fund of the amounts borrowed, amounts paid back, and interest paid to date. A break-down of consolidated services transfers for FY 2011 is also included.

FY 2011 INTERFUND BORROWING (PA 96-0958)

Fund No.	Fund	Borrowed	Paid Back Total To Date	Remainder	Interest Paid
0015	Penny Sevens Breast, Cervical, and Ovarian Cancer Research Fund	\$354,200	\$354,200	\$0	
0019	Grade Crossing Protection Fund	\$11,026,600	\$0	\$11,026,600	
0021	Financial Institution Fund	\$2,952,000	\$1,952,000	\$1,000,000	
0023	Economic Research and Information Fund	\$29,800	\$0	\$29,800	
0025	Group Home Loan Revolving Fund	\$56,000	\$56,000	\$0	\$340
0046	Aeronautics Fund	\$73,500	\$53,000	\$20,500	
0049	Industrial Hygiene Regulatory & Enforcement Fund	\$13,400	\$8,000	\$5,400	
0057	IL State Pharmacy Disciplinary Fund	\$77,000	\$77,000	\$0	\$542
0060	Alzheimer's Disease Research Fund	\$134,900	\$134,900	\$0	
0113	Community Health Center Care Fund	\$560,500	\$477,000	\$83,500	
0114	Emergency Response Reimbursement Fund	\$33,000	\$33,000	\$0	
0115	Safe Bottled Water Fund	\$21,700	\$0	\$21,700	
0130	School District Emergency Financial Assistance Fund	\$294,700	\$0	\$294,700	
0135	Heartsaver AED Fund	\$202,900	\$202,900	\$0	
0137	Plugging and Restoration Fund	\$40,200	\$0	\$40,200	
0145	Explosives Regulatory Fund	\$74,100	\$0	\$74,100	
0146	Aggregate Operations Regulatory Fund	\$57,800	\$0	\$57,800	
0150	Rental Housing Support Program Fund	\$5,857,000	\$0	\$5,857,000	
0151	Registered CPA Administration & Disciplinary Fund	\$3,588,000	\$3,538,000	\$50,000	\$24,480
0152	State Crime Laboratory Fund	\$232,300	\$0	\$232,300	
0156	Motor Vehicle Theft Prevention Fund	\$0	\$0	\$0	
0163	Weights and Measures Fund	\$2,992,400	\$1,819,000	\$1,173,400	
0189	Local Government Tax Fund	\$100,000,000	\$100,000,000	\$0	
0197	Epilepsy Treatment & Education Grants-in-Aid Fund	\$26,000	\$26,000	\$0	
0198	Diabetes Research Checkoff Fund	\$141,100	\$141,100	\$0	\$458
0208	Ticket For The Cure Fund	\$1,018,700	\$1,018,700	\$0	
0215	CDB Revolving Fund	\$4,976,600	\$2,426,000	\$2,550,600	
0225	Illinois Sports Facilities Fund	\$3,199,600	\$3,199,600	\$0	
0228	Autism Research Checkoff Fund	\$63,000	\$63,000	\$0	\$176
0238	IL Health Facilities Planning Fund	\$2,463,400	\$1,888,000	\$575,400	
0240	Emergency Public Health Fund	\$1,966,300	\$0	\$1,966,300	
0241	Transmitters of Money Act (TOMA) Consumer Protection Fund	\$273,000	\$198,000	\$75,000	\$1,393
0245	Fair and Exposition Fund	\$449,400	\$0	\$449,400	
0265	State Rail Freight Loan Repayment Fund	\$8,492,000	\$8,492,000	\$0	\$59,728
0277	Pollution Control Board Fund	\$64,900	\$61,000	\$3,900	
0279	Debt Collection Fund	\$27,100	\$20,000	\$7,100	
0285	Long Term Care Monitor/Receiver Fund	\$332,900	\$0	\$332,900	
0286	IL Affordable Housing Trust Fund	\$26,573,700	\$18,000,000	\$8,573,700	\$114,333
0287	Home Care Services Agency Licensure Fund	\$549,200	\$88,000	\$461,200	
0290	Fertilizer Control Fund	\$280,500	\$0	\$280,500	
0292	Securities Investors Education Fund	\$1,000,000	\$1,000,000	\$0	
0294	Used Tire Management Fund	\$3,986,800	\$0	\$3,986,800	
0298	Natural Areas Acquisition Fund	\$3,460,400	\$0	\$3,460,400	

FY 2011 INTERFUND BORROWING (PA 96-0958)

Fund No.	Fund	Borrowed	Paid Back		Interest Paid
			Total To Date	Remainder	
0299	Open Space Lands Acquisition & Development Fund	\$38,439,100	\$15,000,000	\$23,439,100	
0306	I-FLY Fund	\$45,000	\$45,000	\$0	
0310	Tax Recovery Fund	\$408,000	\$408,000	\$0	
0316	IL Prescription Drug Discount Program Fund	\$256,000	\$256,000	\$0	
0326	African-American HIV/AIDS Response Fund	\$1,415,000	\$1,415,000	\$0	
0327	Tattoo and Body Piercing Establishment Registration Fund	\$102,500	\$0	\$102,500	
0334	Ambulance Revolving Loan Fund	\$3,302,000	\$3,302,000	\$0	\$20,132
0336	Environmental Laboratory Certification Fund	\$102,000	\$0	\$102,000	
0341	Provider Inquiry Trust Fund	\$490,600	\$0	\$490,600	
0356	Law Enforcement Camera Grant Fund	\$3,048,600	\$2,622,000	\$426,600	\$18,105
0360	Lead Poisoning Screening, Prevention, and Abatement Fund	\$1,102,500	\$0	\$1,102,500	
0362	Securities Audit and Enforcement Fund	\$2,000,000	\$2,000,000	\$0	\$11,675
0369	Feed Control Fund	\$202,000	\$0	\$202,000	
0370	Tanning Facility Permit Fund	\$95,900	\$0	\$95,900	
0375	Natural Heritage Fund	\$75,500	\$74,000	\$1,500	
0378	Insurance Premium Tax Refund Fund	\$567,000	\$567,000	\$0	
0384	Tax Compliance Administration Fund	\$12,804,900	\$8,555,000	\$4,249,900	
0386	Appraisal Administration Fund	\$839,000	\$814,000	\$25,000	
0387	Small Business Environmental Assistance Fund	\$22,700	\$0	\$22,700	
0388	Regulatory Evaluation and Basic Enforcement Fund	\$52,000	\$0	\$52,000	
0389	Sexual Assault Services Fund	\$102,600	\$0	\$102,600	
0390	IL Habitat Endowment Trust Fund	\$11,600,000	\$11,600,000	\$0	\$8,247
0398	EMS Assistance Fund	\$140,600	\$0	\$140,600	
0406	Comprehensive Regional Planning Fund	\$150,000	\$150,000	\$0	
0417	State College and University Trust Fund	\$107,200	\$0	\$107,200	
0418	University Grant Fund	\$51,500	\$27,000	\$24,500	
0424	IL Power Agency Trust Fund	\$24,331,100	\$24,300,000	\$31,100	\$168,993
0425	Illinois Power Agency Operations Fund	\$3,321,500	\$0	\$3,321,500	
0429	Multiple Sclerosis Research Fund	\$1,928,100	\$927,000	\$1,001,100	\$6,436
0430	Livestock Management Facilities Fund	\$56,800	\$50,000	\$6,800	
0435	Charitable Trust Stabilization Fund	\$2,136,095	\$2,003,395	\$132,700	\$12,883
0437	Quality of Life Endowment Fund	\$2,116,000	\$2,116,000	\$0	\$13,920
0438	Illinois State Fair Fund	\$177,100	\$0	\$177,100	
0445	Sex Offender Investigation Fund	\$68,800	\$57,000	\$11,800	
0446	Employee Classification Fund	\$15,000	\$15,000	\$0	
0449	Interpreters for the Deaf Fund	\$117,600	\$21,000	\$96,600	\$148
0469	Autoimmune Disease Research Fund	\$44,000	\$44,000	\$0	\$131
0474	Human Services Priority Capital Program Fund	\$1,648,000	\$1,648,000	\$0	\$11,591
0478	Predatory Lending Database Program Fund	\$650,000	\$550,000	\$100,000	
0480	Secretary of State Identification Security and Theft Prevention Fund	\$5,000,000	\$5,000,000	\$0	
0504	Wildlife Prairie Park Fund	\$46,000	\$46,000	\$0	\$279
0510	IL Fire Fighters' Memorial Fund	\$3,061,100	\$3,000,000	\$61,100	
0514	State Asset Forfeiture Fund	\$549,100	\$0	\$549,100	
0517	Police Training Board Services Fund	\$7,200	\$0	\$7,200	

FY 2011 INTERFUND BORROWING (PA 96-0958)

Fund No.	Fund	Borrowed	Paid Back		Interest Paid
			Total To Date	Remainder	
0518	Fire Service and Small Equipment Fund	\$81,900	\$0	\$81,900	
0528	Domestic Violence Abuser Services Fund	\$28,900	\$0	\$28,900	
0534	IL Workers' Compensation Commission Operations Fund	\$11,107,000	\$11,107,000	\$0	
0535	Sex Offender Registration Fund	\$74,300	\$69,000	\$5,300	
0537	State Offender DNA Identification System Fund	\$641,500	\$0	\$641,500	
0548	Drycleaner Environmental Response Trust Fund	\$948,100	\$0	\$948,100	
0552	Workforce, Technology, and Economic Development Fund	\$60,800	\$0	\$60,800	
0555	Good Samaritan Energy Trust Fund	\$28,500	\$0	\$28,500	
0559	Downstate Transit Improvement Fund	\$17,000,000	\$17,000,000	\$0	
0562	Pawnbroker Regulation Fund	\$29,000	\$29,000	\$0	
0564	Renewable Energy Resources Trust Fund	\$2,617,700	\$2,617,700	\$0	
0567	Charter Schools Revolving Loan Fund	\$3,800	\$0	\$3,800	
0569	School Technology Revolving Loan Fund	\$2,413,800	\$1,334,000	\$1,079,800	\$8,219
0570	Illinois and Michigan Canal Fund	\$83,900	\$81,000	\$2,900	
0571	Energy Efficiency Trust Fund	\$1,375,000	\$750,000	\$625,000	
0576	Pesticide Control Fund	\$2,627,700	\$1,000,000	\$1,627,700	
0582	DCFS Special Purposes Trust Fund	\$222,100	\$102,000	\$120,100	
0588	September 11th Fund	\$238,200	\$202,000	\$36,200	
0589	Transportation Safety Highway Hire-back Fund	\$157,200	\$0	\$157,200	
0605	Temporary Relocation Expenses Revolving Grant Fund	\$599,100	\$150,000	\$449,100	
0608	Partners for Conservation Fund	\$3,489,600	\$0	\$3,489,600	
0611	Fund for Illinois' Future	\$2,021,900	\$0	\$2,021,900	
0613	Wireless Carrier Reimbursement Fund	\$6,665,500	\$1,416,000	\$5,249,500	
0621	International Tourism Fund	\$5,243,200	\$2,714,000	\$2,529,200	
0623	Special Olympics IL Fund	\$23,000	\$23,000	\$0	
0626	Prostate Cancer Research Fund	\$25,000	\$25,000	\$0	
0635	Death Certificate Surcharge Fund	\$1,053,000	\$0	\$1,053,000	
0637	State Police Wireless Service Emergency Fund	\$2,725,200	\$2,136,000	\$589,200	
0638	IL Adoption Registry & Medical Information Exchange Fund	\$4,000	\$4,000	\$0	
0643	Auction Recovery Fund	\$288,000	\$288,000	\$0	\$2,026
0652	Over Dimensional Load Police Escort Fund	\$19,100	\$0	\$19,100	
0654	Healthy Smiles Fund	\$22,600	\$22,600	\$0	
0660	Academic Quality Assurance Fund	\$344,400	\$153,000	\$191,400	
0661	Private College Academic Quality Assurance Fund	\$67,800	\$50,000	\$17,800	
0669	Airport Land Loan Revolving Fund	\$90,000	\$90,000	\$0	\$633
0675	Electronics Recycling Fund	\$26,800	\$0	\$26,800	
0678	FY09 Budget Relief Fund	\$14,000,000	\$14,000,000	\$0	
0697	Roadside Memorial Fund	\$163,000	\$94,000	\$69,000	
0702	Assisted Living and Shared Housing Regulatory Fund	\$122,400	\$0	\$122,400	
0705	State Police Whistleblower Reward and Protection Fund	\$11,048,800	\$4,404,000	\$6,644,800	
0706	Hunger Relief Fund	\$98,400	\$98,400	\$0	\$273
0714	Spinal Cord Injury Paralysis Cure Research Trust Fund	\$597,600	\$558,000	\$39,600	
0725	Illinois Military Family Relief Fund	\$224,400	\$224,400	\$0	
0731	IL Clean Water Fund	\$1,650,000	\$1,326,000	\$324,000	\$8,258

FY 2011 INTERFUND BORROWING (PA 96-0958)

Fund No.	Fund	Borrowed	Paid Back		Interest Paid
			Total To Date	Remainder	
0738	Alternative Compliance Market Account Fund	\$352,200	\$202,000	\$150,200	\$1,421
0740	Medicaid Buy-In Program Revolving Fund	\$761,300	\$442,000	\$319,300	\$2,913
0744	IL Animal Abuse Fund	\$8,400	\$5,000	\$3,400	
0746	Home Inspector Admin Fund	\$373,000	\$248,000	\$125,000	\$1,681
0750	Real Estate Audit Fund	\$151,000	\$151,000	\$0	\$1,062
0753	IL Future Teacher Corps Scholarship Fund	\$173,200	\$99,000	\$74,200	
0754	IL AgriFIRST Program Fund	\$203,100	\$202,000	\$1,100	
0764	Pet Population Control Fund	\$40,700	\$0	\$40,700	
0774	Oil Spill Response Fund	\$34,000	\$14,000	\$20,000	\$82
0776	Presidential Library and Museum Operating Fund	\$1,420,600	\$0	\$1,420,600	
0777	Crisis Nursery Fund	\$42,500	\$42,500	\$0	
0778	Dept. of Human Rights Training & Development Fund	\$15,000	\$15,000	\$0	
0784	Performance-enhancing Substance Testing Fund	\$55,000	\$0	\$55,000	
0790	Private Sewage Disposal Program Fund	\$82,600	\$0	\$82,600	
0794	Metro-East Public Transportation Fund	\$91,000	\$91,000	\$0	
0795	Bank and Trust Company Fund	\$8,000,000	\$8,000,000	\$0	\$51,229
0797	Dept. of Human Rights Special Fund	\$136,000	\$136,000	\$0	
0823	Illinois State Dental Disciplinary Fund	\$1,400,000	\$1,400,000	\$0	\$9,727
0830	Dept. of Aging State Projects Fund	\$53,000	\$53,000	\$0	
0836	IL Power Agency Renewable Energy Resources Fund	\$6,710,000	\$6,710,000	\$0	
0840	Hazardous Waste Research Fund	\$150,600	\$0	\$150,600	
0845	Environmental Protection Trust Fund	\$1,940,800	\$1,557,000	\$383,800	
0849	Real Estate Research and Education Fund	\$241,000	\$241,000	\$0	\$1,695
0865	Domestic Violence Shelter and Service Fund	\$355,800	\$0	\$355,800	
0866	Snowmobile Trail Establishment Fund	\$29,500	\$29,500	\$0	
0878	Drug Traffic Prevention Fund	\$128,200	\$48,000	\$80,200	
0888	Design Professionals Admin and Investigation Fund	\$318,000	\$318,000	\$0	\$2,027
0906	State Police Services Fund	\$3,157,500	\$0	\$3,157,500	
0910	Youth Drug Abuse Prevention Fund	\$14,400	\$0	\$14,400	
0922	Insurance Producer Administration Fund	\$10,788,400	\$3,590,000	\$7,198,400	
0927	Illinois National Guard Armory Construction Fund	\$4,300	\$0	\$4,300	
0930	Senior Citizens Real Estate Deferred Tax Revolving Fund	\$1,554,500	\$0	\$1,554,500	
0940	Self-Insurers Security Fund	\$10,000,000	\$10,000,000	\$0	\$60,530
0942	Low-level Radioactive Waste Facility Development and Operation Fund	\$720,100	\$514,000	\$206,100	\$3,291
0954	Illinois State Podiatric Disciplinary Fund	\$30,000	\$0	\$30,000	
0963	Vehicle Inspection Fund	\$18,982,300	\$18,060,000	\$922,300	
0973	Illinois Capital Revolving Loan Fund	\$6,166,300	\$0	\$6,166,300	
0974	Illinois Equity Fund	\$540,000	\$0	\$540,000	
0975	Large Business Attraction Fund	\$610,400	\$0	\$610,400	
0993	Public Infrastructure Construction Loan Revolving Fund	\$11,496,600	\$11,471,000	\$25,600	\$69,762
0997	Insurance Financial Regulation Fund	\$7,515,800	\$5,890,000	\$1,625,800	
	Total	\$496,011,595	\$363,535,895	\$132,475,700	\$698,817

Source: Governor's Office of Management and Budget - Interfund Borrowing Quarterly Reports

Transfers to consolidated services funds for FY 2011 are listed in the following table:

FY 2011 Consolidated Services Transfers						
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$1,413,900		\$10,004,802	\$60,399,903	\$71,818,605
0011	Road Fund	\$4,852,500			\$50,955,300	\$55,807,800
0014	Food & Drug Safety Fund				\$8,700	\$8,700
0016	Teacher Certificate Fee Revolving					\$0
0018	Transportation Regulatory					\$0
0019	Grade Crossing Protection	\$55,300				\$55,300
0021	Financial Institution	\$10,000	\$1,258,064		\$44,500	\$1,312,564
0022	General Professions Dedicated	\$11,600	\$2,675,668		\$51,400	\$2,738,668
0024	IL Dept of Ag Lab Services Revolving	\$2,000			\$2,800	\$4,800
0036	IL Veterans Rehabilitation Fund				\$106,000	\$106,000
0039	State Boating Act Fund	\$23,500			\$288,200	\$311,700
0040	State Parks Fund	\$21,200			\$185,900	\$207,100
0041	Wildlife & Fish Fund				\$1,400,000	\$1,400,000
0044	Lobbyist Registration Administration				\$18,100	\$18,100
0045	Agricultural Premium Fund	\$55,400			\$215,650	\$271,050
0047	Fire Prevention	\$46,100				\$46,100
0050	Mental Health	\$45,200			\$291,900	\$337,100
0057	IL State Pharmacy Disciplinary	\$300	\$2,037,732			\$2,038,032
0059	Public Utility Fund					\$0
0067	Radiation Protection	\$12,900				\$12,900
0071	Firearm Owners' Notification				\$2,300	\$2,300
0078	Solid Waste Management	\$48,100				\$48,100
0085	IL Gaming Law Enforcement	\$2,900			\$11,300	\$14,200
0089	Subtitle D Management	\$6,300				\$6,300
0093	IL State Medical Disciplinary	\$9,200	\$3,678,852		\$42,300	\$3,730,352
0118	Facility Licensing				\$14,200	\$14,200
0137	Plugging & Restoration Fund				\$15,600	\$15,600
0145	Explosives Regulatory				\$4,800	\$4,800

FY 2011 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0146	Aggregate Operations Regulatory				\$6,000	\$6,000
0147	Coal Mining Regulatory				\$7,200	\$7,200
0151	Reg CPA Admin & Disciplinary		\$429,040		\$1,900	\$430,940
0163	Weights and Measures	\$6,700			\$105,200	\$111,900
0167	Division of Corporations Registered Limited Liability Partnership				\$5,300	\$5,300
0175	IL School Asbestos Abatement				\$19,900	\$19,900
0184	Violence Prevention Fund	\$4,000				\$4,000
0185	Secretary of State Special License Plate				\$38,700	\$38,700
0215	Capital Development Board Revolving	\$7,900				\$7,900
0220	DCFS Children's Services Fund	\$804,800			\$123,100	\$927,900
0224	Asbestos Abatement					\$0
0238	IL Health Facilities Planning	\$4,000			\$29,700	\$33,700
0240	Emergency Public Health	\$7,600			\$6,800	\$14,400
0243	Credit Union		\$1,176,340			\$1,176,340
0244	Savings & Resid Finance Reg		\$2,898,086			\$2,898,086
0258	Nursing Dedicated & Professional	\$5,600	\$2,647,182		\$13,500	\$2,666,282
0259	Optometric License. & Discip. Board		\$139,299		\$1,800	\$141,099
0261	Underground Resources Conserv. Enforc.				\$16,500	\$16,500
0265	State Rail Freight Loan Repayment	\$1,700				\$1,700
0276	Drunk & Drugged Driving Prevention	\$4,600			\$26,400	\$31,000
0285	Long Term Care Monitor/Receiver				\$43,800	\$43,800
0288	Community Water Supply Lab	\$3,100				\$3,100
0292	Securities Investors Education				\$28,500	\$28,500
0294	Used Tire Management	\$15,200			\$6,300	\$21,500
0298	Natural Areas Acquisition Fund	\$33,400			\$185,000	\$218,400
0299	Open Space Lands Acquis. & Devel.	\$62,100			\$46,800	\$108,900
0301	Working Capital Revolving	\$91,700			\$615,300	\$707,000

FY 2011 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0303	State Garage Revolving	\$89,600			\$1,148,100	\$1,237,700
0304	Statistical Services Revolving	\$277,700			\$9,436,500	\$9,714,200
0312	Communications Revolving	\$248,100			\$630,600	\$878,700
0314	Facilities Management Revolving	\$472,600			\$2,782,400	\$3,255,000
0317	Professional Services				\$275,500	\$275,500
0323	Motor Vehicle Review Board				\$12,900	\$12,900
0336	Environmental Lab Certification					\$0
0340	Public Health Lab Services Revolving				\$5,300	\$5,300
0342	Audit Expense	\$398	\$142,781	\$4,802	\$42,100	\$147,981
0360	Lead Poisoning Screening	\$7,900			\$162,700	\$50,000
0362	Securities Audit & Enforcement Fund					\$162,700
0363	Department of Business Services Special Operations				\$143,700	\$143,700
0368	Drug Treatment Fund	\$8,700				\$8,700
0369	Feed Control Fund				\$32,300	\$32,300
0370	Tanning Facility Permit				\$3,900	\$3,900
0372	Plumbing Lic. And Program				\$32,600	\$32,600
0384	Tax Compliance and Admin	\$8,300			\$48,400	\$56,700
0386	Appraisal Administration		\$442,308		\$3,600	\$445,908
0387	Small Business Environmental Assist.					\$0
0397	Trauma Center	\$34,800				\$34,800
0438	IL State Fair	\$33,700			\$55,850	\$89,550
0483	Secretary of State Special Services				\$214,400	\$214,400
0523	Dept. Of Corrections Reimbursement	\$77,600			\$438,300	\$515,900
0524	Health Facility Planning Review				\$29,900	\$29,900
0538	IL Historic Sites Fund	\$4,200				\$4,200
0542	AG Court Order & Voluntary Compliance Payment Projects					\$0
0546	Public Pension Regulation Fund				\$9,900	\$9,900

FY 2011 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0549	IL Charity Bureau					\$0
0562	Pawnbroker Regulation		\$31,251			\$31,251
0564	Renewable Energy Resource Trust					\$0
0571	Energy Efficiency Trust					\$0
0576	Pesticide Control	\$7,000			\$135,900	\$142,900
0600	AG Whistleblower Reward & Protection					\$0
0608	Partners for Conservation	\$25,000			\$189,300	\$214,300
0614	Capital Litigation Trust					\$0
0621	International Tourism Fund	\$14,100				\$14,100
0622	Motor Vehicle License Plate				\$143,800	\$143,800
0627	Public Transportation	\$0				\$0
0632	Horse Racing	\$13,500			\$20,900	\$34,400
0635	Death Certificate Surcharge				\$16,800	\$16,800
0641	Auction Regulation Administration				\$1,000	\$1,000
0648	Downstate Public Transportation					\$0
0649	Motor Carrier Safety Inspection	\$4,500			\$56,800	\$61,300
0702	Assisted Living & Shared Housing Reg.				\$2,200	\$2,200
0708	IL Standardbred Breeders	\$5,500				\$5,500
0709	IL Thoroughbred Breeders	\$8,500			\$22,700	\$31,200
0731	IL Clean Water Fund	\$19,400				\$19,400
0732	Secretary of State DUI Administration				\$19,800	\$19,800
0746	Home Inspector Administration		\$198,216			\$198,216
0757	Child Support Administrative	\$398,000			\$1,809,500	\$2,207,500
0759	Secretary of State Police Services				\$2,500	\$2,500
0763	Tourism Promotion	\$75,300				\$75,300
0768	IMSA Income					\$0
0770	Digital Divide Elimination	\$11,800				\$11,800
0776	Pres. Library & Museum Operating	\$25,900				\$25,900
0794	Metro-East Public Transportation					\$0

FY 2011 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0795	Bank & Trust Company		\$5,492,480			\$5,492,480
0821	Dram Shop	\$12,700			\$57,200	\$69,900
0823	IL State Dental Disciplinary		\$594,144		\$9,500	\$603,644
0850	Real Estate License Admin		\$130,216			\$130,216
0863	Cycle Rider Safety Training	\$7,100			\$12,200	\$19,300
0879	Traffic & Crim Conviction Surcharge				\$128,900	\$128,900
0888	Design Professional Admin & Insurance		\$527,200		\$7,300	\$534,500
0906	State Police Services	\$43,600			\$335,700	\$379,300
0920	Metabolic Screening & Treatment	\$23,900			\$81,600	\$105,500
0922	Insurance Producer Admin	\$16,800			\$77,000	\$93,800
0925	Coal Technology Develop Assist	\$43,700				\$43,700
0938	Hearing Instrument Dispenser Examining & Disciplinary				\$1,900	\$1,900
0942	Low-Level Radioactive Waste Facility Development & Operation Fund					\$0
0944	Environ Protect Permit & Inspection	\$21,600				\$21,600
0954	IL State Podiatric Disciplinary		\$269,092			\$269,092
0962	Park & Conservation	\$38,100			\$361,500	\$399,600
0969	Local Tourism	\$31,800				\$31,800
0973	Build IL Capital Revolving Loan	\$5,800				\$5,800
0975	Large Business Attraction	\$300				\$300
0982	Adeline Jay Geo-Karis IL Beach Marina	\$5,000			\$42,800	\$47,800
0993	Public Infra. Construction Loan Revolving					\$0
0997	Insurance Financial Regulation	\$23,000			\$108,000	\$131,000
TOTAL		\$9,814,298	\$24,767,951	\$10,009,604	\$134,540,303	\$179,132,156

Source: Office of the Comptroller's SF-10 Fund Transfer Report

FY 2010 SPECIAL FUND TRANSFERS

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	\$1,544,400		\$1,544,400
0134	Mental Health Transportation Fund	\$859		\$859
0151	Registered CPA Administration & Disciplinary	\$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	\$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	\$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	\$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	\$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	\$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	\$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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2009 SPECIAL FUND TRANSFERS

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
Source: Office of the Comptroller		

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 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 transferred back, 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 transferred as of June 30, 2009 to the Budget Relief Fund.

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000]

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	Public 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
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
	IL Farmer & Agri-Business Loan						
0205	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

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000]

No.	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
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

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000]

No.	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0360	Lead Poisoning, Screening, Prevention, and Abatement	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
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
	Innovations in Long-term Care Quality						
0371	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
	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
	Drycleaner Environmental Response						
0548	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

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000]

No.	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
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
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

FY09 FUND SWEEPS to FUND 0678 Budget Relief Fund [PA 95-1000]

No.	Fund	Statutory	Oct	Jan	Apr	June	TOTAL
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 Development & Operation	\$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.

Source: Office of the Comptroller's ST-10 Fund Transfer Report

In FY 2009, transfers were made to consolidated services funds from various state funds. The following listing shows those 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	SOS 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	Dept. 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	Dept. 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	Capital 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	Secretary 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 Devel. & 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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2008 SPECIAL FUND TRANSFERS

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
Source: Office of the Comptroller		

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	Services Fund	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 Emergenc	\$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/Pr	\$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 Revolvi	\$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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2007 SPECIAL FUND TRANSFERS

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 removed 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 included approximately \$188 million in fund sweeps, \$98 million in chargebacks, and \$28 million of increased fee revenue transfers. Total special transfers for FY 2007 equal \$315 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 Reserve		\$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.

Source: Office of the Comptroller's ST-10 Fund Transfer Report

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
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

FY 2007 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2006 SPECIAL FUND TRANSFERS

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 included: 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 number 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 included approximately \$129 million in fund sweeps and repealed funds, \$140 million in chargebacks, and \$35 million of increased fee revenue transfers. Total special transfers for FY 2006 equal \$305 million, a decrease of \$201 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	\$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		\$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		\$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		\$15,873			\$15,873

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0118	Facility Licensing Fund	\$24,900	\$22,958			\$47,858
0119	IL Rural Bond Bank Trust Fund			\$35		\$35
0123	Hansen-Therkelsen Memorial Deaf Student College Fund	\$1,900				\$1,900
0124	Workers Compensation Benefit Trust		\$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		\$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	\$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		\$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

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0274	Self-Insurers Administration Fund		\$286,964			\$286,964
0276	Drunk & Drugged Driving Prevention		\$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
0289	Motor Fuel and Petroleum Standards		\$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	\$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	\$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/	\$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		\$164,843			\$164,843
0378	Insurance Premium Tax Refund Fund	\$180,000				\$180,000

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
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
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	\$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

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
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
0637	State Police Wireless Service Emergency	\$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	\$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		\$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			\$3,889		\$3,889
0731	IL Clean Water Fund		\$1,835,796		\$9,400,000	\$11,235,796
0738	Alternative Compliance Market Account	\$8,000	\$53,120			\$61,120
0739	Group Worker's Compensation Pool Insolvency		\$136,547			\$136,547
0740	Medicaid Buy-In Program Revolving		\$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		\$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	\$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

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
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	\$39,100				\$39,100
0866	Snowmobile Trail Establishment Fund		\$3,124			\$3,124
0878	Drug Traffic Prevention Fund	\$9,300	\$22,123			\$31,423
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 Army Construction		\$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 &		\$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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

In FY 2006, transfers of payments for consolidated services to the State continued. Following is a breakdown by fund of the FY 2006 transfers to these specific funds.

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	IL 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

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
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
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

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
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
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

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
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	\$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
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

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
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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2005 SPECIAL FUND TRANSFERS

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 included: administrative chargebacks, increased fee revenues, and fund sweeps including closed funds. Special transfers to the General Revenue Fund for FY 2005 include \$208 million in chargebacks (a decrease of \$61 million over FY 2004), \$38 million of increased fee revenue transfers (a decrease of \$51 million over FY 2004), and fund sweeps of \$260 million (an increase of \$101 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 \$506 million, a decrease of \$11 million over FY 2004 (excluding Executive Order 10 transfers).

Special Transfers in FY 2005 YTD					
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

Special Transfers in FY 2005 YTD

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
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
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

Special Transfers in FY 2005 YTD

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
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
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

Special Transfers in FY 2005 YTD

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
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
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	Secretary 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

Special Transfers in FY 2005 YTD					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
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
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.					
Source: Office of the Comptroller's ST-10 Fund Transfer Report					

Also a part of the FY 2005 budget implementation was a group of transfers of payments to the State for providing certain services to different agencies, as shown in the following table.

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	\$88,700			\$38,883			\$38,883
0089	Subtitle D Management							\$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					\$328,736
0218	Professions Indirect Cost	\$861,381	\$276,800		\$179,298	\$70,844		\$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

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
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						\$33,995
0421	Public Aid Recoveries Trust	\$849,899				\$84,552		\$934,451
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
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 Admin.	\$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

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
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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2004 SPECIAL FUND TRANSFERS

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 included: administrative chargebacks, increased fee revenues, fund sweeps, and transfers by Executive Order. Special transfers to the General Revenue Fund for FY 2004 include \$270 million due to chargebacks, \$89 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 \$159 million from the beginning of the fiscal year, totaled \$522 million.

Special Transfers in FY 2004						
FUND #	FUND NAME	Chargebacks	Funds Sweeps	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	\$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	MEAOB	\$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

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweeps	Executive Order 10	Fee Increase	TOTAL
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
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	\$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	\$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

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweeps	Executive Order 10	Fee Increase	TOTAL
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	\$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	\$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
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

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweeps	Executive Order 10	Fee Increase	TOTAL
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	\$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	\$461,200	\$3,000,000			\$3,461,200
0569	School Technology Revolving Loan	\$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
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

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweeps	Executive Order 10	Fee Increase	TOTAL
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			\$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	\$35,200				\$35,200
0879	Traffic & Criminal Conviction Surcharge		\$250,000	\$59,006		\$309,006
0883	Intra-Agency Services Fund			\$498,725		\$498,725
0884	DNR Special Projects Fund	\$107,468				\$107,468
0886	Criminal Justice Information Systems Trust		\$300,000	\$13,960		\$313,960
0888	Design Professionals Administration & Investigation	\$118,400	\$1,000,000			\$1,118,400
0890	SOS Internl. Registration Plan Fund	\$0				\$0
0893	Library Trust Fund	\$163,096				\$163,096
0896	Public Health State Projects	\$120,000				\$120,000
0900	Petroleum Violation Fund		\$2,000,000	\$85,339		\$2,085,339
0902	State Construction Account	\$36,132,250				\$36,132,250
0905	IL Forestry Development Fund	\$193,200				\$193,200
0906	State Police Services	\$802,884				\$802,884
0907	Health Insurance Reserve	\$6,437,115		\$64,354		\$6,501,469
0909	IL Wildlife Preservation Fund	\$24,400				\$24,400
0920	Metabolic Screening & Treatment Fund	\$395,663				\$395,663
0921	DHS Recoveries Trust	\$592,000				\$592,000
0922	Insurance Producer Administration	\$1,070,000		\$195,024	\$6,053,300	\$7,318,324
0925	Coal Technology Development Assistance	\$1,518,800		\$120,722		\$1,639,522
0929	Violent Crime Victims Assistance	\$620,000				\$620,000
0940	Self-Insurers Security Fund	\$0				\$0
0942	Radioactive Waste Facility Devel & Operation	\$139,200	\$1,000,000			\$1,139,200

Special Transfers in FY 2004

FUND #	FUND NAME	Chargebacks	Funds Sweeps	Executive Order 10	Fee Increase	TOTAL
0944	Environmental Protection Permit & Inspect	\$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
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	\$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 Agri 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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

FY 2003 SPECIAL FUND TRANSFERS

In FY 2003, Public Act 92-600 included fund sweeps, in the amount of \$165 million, as the beginning of a trend of Special Transfers to the General Revenue Fund.

FY 2003 Special Transfer Fund Sweeps		
Fund#	Fund Name	Amount
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

Source: Office of the Comptroller's ST-10 Fund Transfer Report

SECTION 12. 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.

Actuarial Accrued Liability - The value, using actuarial methods and assumptions, placed on the obligations of a pension fund for outgoings, including expenses expected to fall on the fund after the date to which the calculations relate.

Actuarial Assumptions - Factors which actuaries use in estimating the cost of funding a defined benefit pension plan. Examples include: the rate of return on plan investments; mortality rates; and the rates at which plan participants are expected to leave the system because of retirement, disability, termination, etc.

Actuarial Cost Methods - An actuarial method which defines the allocation of pension costs (and contributions) over a member's working career. All standard actuarial cost methods are comprised of two components: normal cost and the actuarial accrued liability. An actuarial cost method determines the incidence of pension costs, not the ultimate cost of a pension plan; that cost is determined by the actual benefits paid less the actual investment income.

Actuarial Gain or Loss - Experience of the plan, from one year to the next, which differs from that assumed results in an actuarial gain or loss. For example, an actuarial gain would occur if assets earned 10 percent for a given year since the assumed interest rate in the valuation is 8 percent.

Actuarial Present Value - The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of actuarial assumptions (i.e. interest rate, rate of salary increases, mortality, etc.).

Actuarial Valuation - Actuarial valuations are technical reports providing full disclosure of the financial and funding status of retirement systems.

Actuarial Value of Assets - The value of pension plan investments and other property used by the actuary for the purpose of an actuarial valuation.

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

Amortization - Paying off an interest bearing liability by gradual reduction through a series of installments, as opposed to paying it off by one lump sum payment.

Annual Required Employer Contribution (ARC) - Represents the amount that an employer must report as its annual obligation to the pension fund. The ARC, expressed

either as a dollar amount or a percentage of payroll, has two components: the annual normal cost and the annual amortization payment of the UAAL.

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.

Annuitant - One who receives periodic payments from the retirement system. This term includes service and disability retirees, and their survivors.

Annuity - A series of periodic payments, usually for life, payable monthly or at other specified intervals.

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.

Asset - Anything that has a financial value. Examples include: buildings, equipment, shares, etc.

Asset Smoothing - A mechanism that spreads out, or smoothes, annual investment returns over a designated periods of time in order to minimize volatility.

Assumed Interest Rate - The rate of interest, or growth rate, to determine the value of an annuity contract and, therefore, the periodic income payment which can be provided to the annuitant.

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.

Beneficiary - The person designated to receive benefits under an employee benefit plan in the event of the death of the person covered by the plan.

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.

Death Benefit - A benefit payable by reason of a member's death. The benefit can be in the form of a lump sum, an annuity or a refund of the member's contributions.

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.

Deferred Annuity - An annuity for which payments do not commence until a designated time in the future.

Deferred Compensation - Considerations for employment that are not payable until after the regular pay period. The most common form of deferred compensation are pension plans, but private employers may also offer bonuses, incentive clauses, etc.

Defined Benefit Plan (DB) - A pension plan providing a definite benefit formula for calculating benefit amounts - such as a flat amount per year of service; a percentage of salary; or a percentage of salary, times years of service.

Defined Contribution Plan (DC) - A pension plan in which the contributions are made to an individual account for each employee. The retirement benefit is dependent upon the account balance at retirement. The balance depends upon amounts contributed during the employee's participation in the plan and the investment experience on those contributions.

Disability Retirement - A termination of employment involving the payment of a retirement allowance as a result of an accident or sickness occurring before a participant is eligible for normal retirement.

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.

Fiduciary - (1) Indicates the relationship of trust and confidence where one person (the fiduciary) holds or controls property for the benefit of another person; (2) anyone who exercises power and control, management or disposition with regard to a fund's assets, or who has authority to do so or who has authority or responsibility in the plan's administration. Fiduciaries must discharge their duties solely in the interest of the participants and their beneficiaries, and are accountable for any actions which may be construed by the courts as breaching that trust.

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.

Funded Ratio - The ratio of a plan's current assets to the present value of earned pensions. There are several acceptable methods of measuring a plan's assets and liabilities. In financial reporting of public pension plans, funded status is reported using consistent measures by all governmental entities. According to the Government Accounting Standards Board (GASB), the funded ratio equals the actuarial value of assets divided by the actuarial accrued liability.

General Accounting Standards Board (GASB) - This governmental agency sets the accounting standards for state and local government operations.

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.

Individual Retirement Account (IRA) - A retirement account to which an individual can make annual tax-deductible contributions according to annual limits that are specified by the Internal Revenue Service.

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. Legislation has expanded the lapse period an additional three months in FY 2010, FY 2011, and FY 2012.

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.

Normal Cost - Computed differently under different funding methods, the normal cost generally represents the portion of the cost of projected benefits allocated to the current plan year. The employer normal cost equals the total normal cost of the plan reduced by employee contributions.

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.

Pension - A series of periodic payments, usually for life, payable monthly or at other specified intervals. The term is frequently used to describe the part of a retirement allowance financed by employer contributions.

Pension Benefit Obligation (PBO) - The portion of the Actuarial Present Value of future benefits attributable to service credit that has been earned to date (past service).

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.

Present Value - The current worth of an amount or series of amounts payable in the future, after discounting each amount at an assumed rate of interest and adjusting for the probability of its payment or receipt.

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.

Rate of Return - The ratio of money gained or lost on an investment relative to the amount of money invested.

Real Rate of Return - The rate of return above inflation.

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.

Unfunded Actuarial Accrued Liability (UAAL) - The excess, if any, of the Actuarial Accrued Liability over the Actuarial Value of Assets. In other words, the present value of benefits earned to date that are not covered by current plan assets.

Unfunded Liability - The excess, if any, of the pension benefit obligation over the valuation assets. This is the portion of all benefits earned to date that are not covered by plan assets.

Valuation Rate of Return - The expected rate of return on new money invested in the future, and the rate at which future liabilities and assets are discounted back to the valuation date.

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>