

STATE OF ILLINOIS BUDGET SUMMARY



FISCAL YEAR 2016

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

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FY 2016 BUDGET SUMMARY

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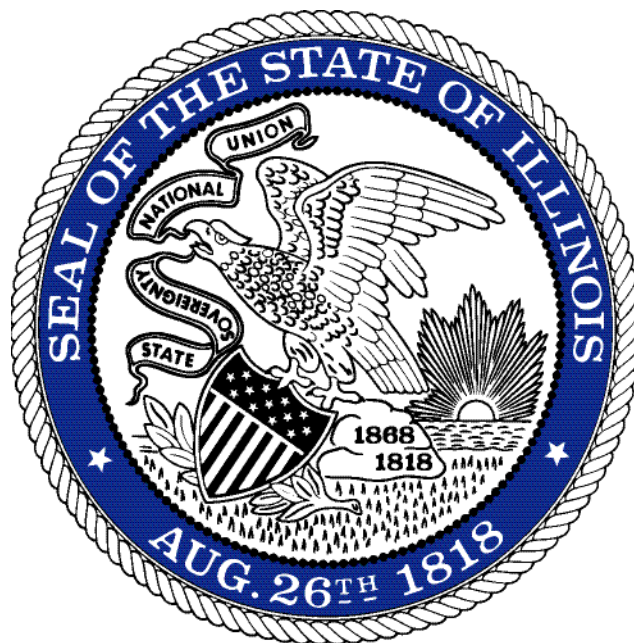
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INTRODUCTION

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- **FY 2016 Budget Chronology**
- **FY 2016 Budget Bills and Other Related Bills**



INTRODUCTION

Due to the ongoing budget impasse, this report is presented in preliminary form and the report will be updated as information on the final budget becomes available.

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 2016 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 Appropriations Staffs 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 appropriations committees. Appropriations 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 2016 BUDGET CHRONOLOGY

This section will outline the budget chronology when a final budget is enacted. Due to the current budget impasse, the only bill that is shown is for appropriations related to primary and secondary education. Below is a chronological summary of the process of passing the FY 2016 budget, beginning with the Governor’s introduced budget through his approving or vetoing of the proposed legislation.

Feb. 18 Governor Bruce Rauner presented his proposed FY 2016 budget before a joint session of the Illinois General Assembly.

May 27-29 The House and Senate passed a series of appropriation bills and budget implementation bills.

June 24-25 The Governor totally vetoed all but one of the passed FY 2016 budget bills sent to him by the General Assembly. The Governor approved HB 3763 which sets forth appropriations for primary and secondary education.

June 30 The Governor line item vetoed HB 4166.

July 1 The Governor sent a budget implementation bill (SB 1354) back to the General Assembly with an amendatory veto.

July 15-30 The Senate overrode a few of the Governor’s vetoes of the budget bills, however, the House took no action, and therefore, the vetoes stood.

FY 2016 BUDGET VOTE TOTALS AND GOVERNOR ACTIONS

Subject Matter	Bill #	House Vote	Senate Vote	Governor Action
Elementary and Secondary Education	HB 3763 as amended by SFA 1	66-45-0	34-20-4	Approved

SFA = Senate Floor Amendment

FY 2016 BUDGET BILLS AND OTHER RELATED BILLS

<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
HB 0317	Senate: Steans – Radogno - Cullerton House: Madigan – Durkin, et al.	FY 2015 Shortfall Fix \$1.3 billion in Fund Sweeps and a 2.25% cut in spending	P.A. 99-0001
HB 3763	Senate: Manar - Forby, et al. House: Madigan – Davis, et al.	Elementary and Secondary Education Appropriations for specific operational expenses at the State Board of Education and the Illinois Educational Labor Relations Board.	P.A. 99-0005
HB 4146	Senate: Cullerton – Kotowski, et al. House: Madigan – Dunkin - Soto	ISAC Appropriations Appropriations to the Illinois Student Assistance Commission	Vetoed
HB 4147	Senate: Cullerton – Kotowski - Trotter House: Madigan – Dunkin - Soto	Higher Education Appropriations for various entities related to higher education.	Vetoed
HB 4148	Senate: Cullerton – Kotowski - Trotter House: Madigan – Dunkin - Soto	Higher Education Appropriations for various entities related to higher education.	Vetoed
HB 4151	Senate: Cullerton – Trotter - Kotowski House: Madigan	Higher Education Appropriations for various entities related to higher education.	Vetoed
HB 4153	Senate: Cullerton – Steans - Trotter House: Madigan – Arroyo - Hoffman	Public Safety Appropriations for State Appellate Defender, State’s Attorneys Appellate Prosecutor, Capital Development Board, Corrections, Sex Offender Management Board, and the Illinois Sentencing Policy Advisory Board	Vetoed

FY 2016 BUDGET BILLS AND OTHER RELATED BILLS

<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
HB 4154	<p>Senate: Cullerton – Steans, et al.</p> <p>House: Madigan – Arroyo - Hoffman</p>	<p>Public Safety</p> <p>Appropriations for the Illinois Criminal Justice Information Authority and the Illinois Emergency Management Agency</p>	Vetoed
HB 4158	<p>Senate: Cullerton – Steans - Trotter</p> <p>House: Madigan – Crespo - Kifowit</p>	<p>General Services</p> <p>Appropriations for CMS, Agriculture, Illinois Arts Council, State Civil Service Commission, ICC, IDES, EPA, Financial and Professional Regulation, Gaming Board, and Tax Tribunal.</p>	Vetoed
HB 4159	<p>Senate: Cullerton – Kotowski - Trotter</p> <p>House: Madigan – Crespo - Kifowit</p>	<p>General Services</p> <p>Appropriations for constitutional officers and the legislative budgets.</p>	Vetoed
HB 4160	<p>Senate: Cullerton – Kotowski - Trotter</p> <p>House: Madigan – Crespo - Kifowit</p>	<p>General Services</p> <p>Appropriations for DCEO, ALPLM, Insurance, Labor Relations Board, Lottery, DNR, and the Historic Preservation Agency</p>	Vetoed
HB 4165	<p>Senate: Cullerton – Steans, et al.</p> <p>House: Harris – Gabel</p>	<p>Human Services</p> <p>Appropriations for DHS, DHFS, and Veterans' Affairs</p>	Vetoed
HB 4166	<p>Senate: Cullerton – Steans</p> <p>House: Currie</p>	<p>Capital Projects</p> <p>Appropriations and reappropriations to the Architect of the Capitol, DCEO, DNR, IDOT, Capital Development Board, ISBE, and IEPA.</p>	<p>PA. 99-0007</p> <p>Line Item</p> <p>Vetoed</p>
SB 0051	<p>Senate: Cullerton – Steans, et al.</p> <p>House: Madigan</p>	<p>Budget Implementation Bill</p>	Vetoed

FY 2016 BUDGET BILLS AND OTHER RELATED BILLS

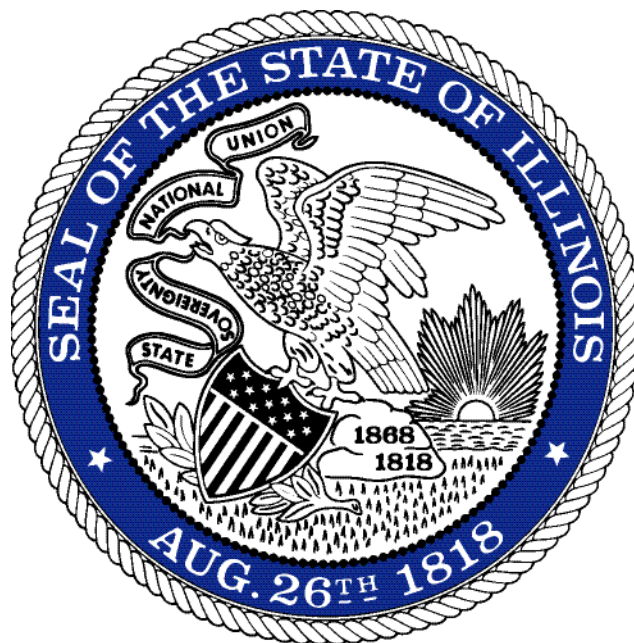
<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
SB 2029	Senate: Cullerton – Steans, et al. House: Madigan	Higher Education Appropriations for Chicago State, Governor’s State, ICCB, and Northeastern State University.	Vetoed
SB 2030	Senate: Cullerton – Steans, et al. House: Madigan	Higher Education Appropriations for State Universities Civil Service System and SURS	Vetoed
SB 2031	Senate: Cullerton – Steans - Trotter House: Madigan	Public Safety Appropriations for Fire Marshall, Judicial Inquiry Board, Juvenile Justice, and Labor.	Vetoed
SB 2032	Senate: Cullerton – Steans - Trotter House: Currie – Arroyo	Public Safety Appropriations for the Law Enforcement Training Standards Board, MPEA, Military Affairs, IPA, Prisoner Review Board, Southwestern Illinois Development Authority, Illinois Sports Facilities Authority, State Police, and the State Police Merit Board.	Vetoed
SB 2033	Senate: Cullerton – Steans, et al. House: Madigan	Public Safety Appropriations for IDOT, Workers’ Compensation Commission, and SERS.	Vetoed
SB 2034	Senate: Cullerton – Steans - Trotter House: Madigan	General Services Appropriations for Revenue, Executive Ethics Commission, Executive Inspector General, Procurement Policy Board, Property Tax Appeal Board, and the Illinois Racing Board.	Vetoed
SB 2035	Senate: Cullerton – Steans, et al. House: Madigan	Various Appropriations for GOMB, Court of Claims, Board of Elections, Supreme Court, Supreme Court Historic Preservation Commission, SERS, JRS, and GARS.	Vetoed

FY 2016 BUDGET BILLS AND OTHER RELATED BILLS

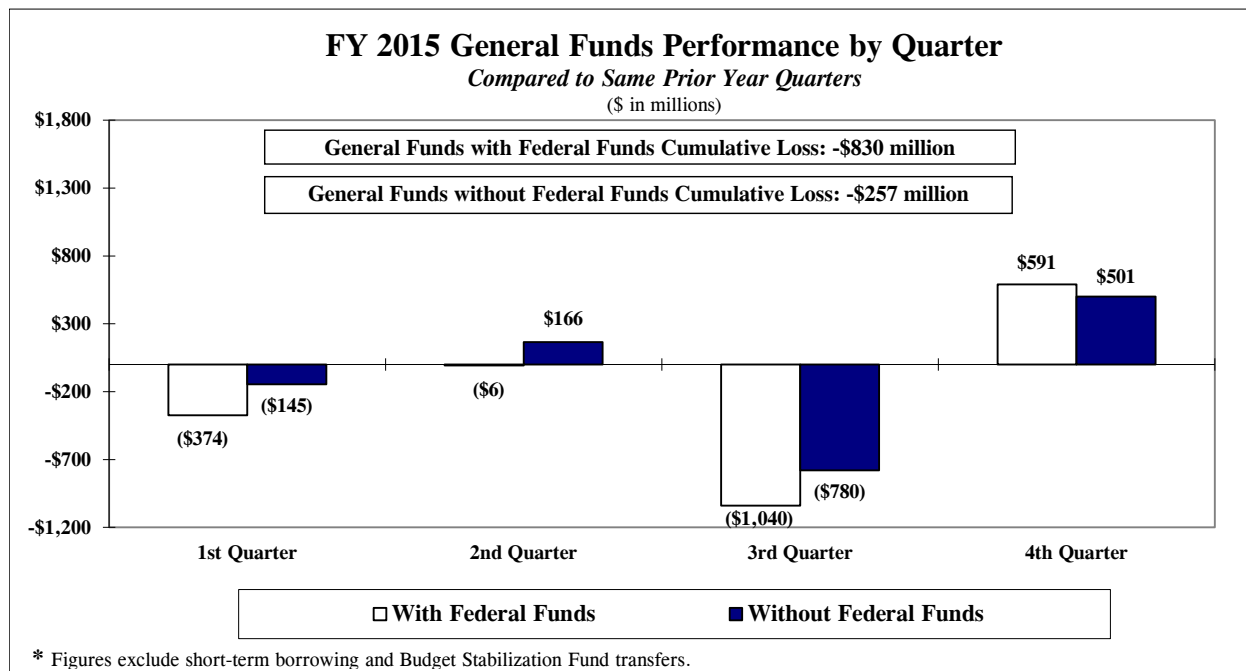
<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
SB 2036	Senate: Cullerton – Steans - Trotter House: Madigan – Harris	Human Services Appropriations for the Deaf and Hard of Hearing Commission, the Guardianship and Advocacy Commission, Human Rights, Human Rights Commission, Illinois Council on Developmental Disabilities.	Vetoed
SB 2037	Senate: Cullerton – Steans, et al. House: Madigan – Harris	Human Services Appropriations for Public Health, DCFS, and Aging.	Vetoed
SB 2040	Senate: Steans – Kotowski, et al. House: Madigan – Soto - Hernandez	Employee Pay Makes appropriations for specified personnel expenditures at the FY 2015 level until a FY 2016 budget is enacted.	Sent to Governor

SECTION 1. FY 2015 BUDGET REVIEW

- **FY 2015 Revenue Recap**
- **FY 2015 Revenue Actuals VS. CGFA Estimates**
- **Impact of Higher Income Tax Rates**



FY 2015 REVENUE RECAP



First Quarter

Overall base revenues grew \$184 million in July. While both personal and corporate income taxes dipped slightly, sales tax performed quite well. A surprisingly big month for inheritance tax receipts as well as a one-time boost of approximately \$110 million from court settlements related to pharmaceutical companies via the Attorney General's Office. Base revenues declined \$463 million in August. The large drop was not surprising as it reflected the lower anticipated transfer from the Income Tax Refund Fund as compared to last year. An extremely weak month for federal source reimbursements contributed to the large monthly decline. Most of the other revenue sources were either flat or suffered minor declines. In September, overall base revenues declined \$95 million. Another extremely weak month for federal source reimbursements was the root cause even as the majority of the revenue sources posted gains.

The previous chart demonstrates how the first quarter performed both with and without federal sources. Through the first quarter of FY 2015, overall base revenues were down \$374 million or \$145 million excluding federal sources. However, much of that decline was expected and is due to the much lower Refund Fund transfer into GRF. In addition, weaker federal sources to begin the year significantly contributed to the fall off. The economically related sources were mixed as both personal income taxes and sales performed well while corporate income taxes weakened.

Second Quarter

Overall base revenues declined \$24 million in October. Despite another good month for personal income and sales taxes, continued weakness in federal sources as well as corporate income taxes more than offset the positives. In November, base revenues declined \$54 million. The various revenue sources were mixed for the month. However, federal sources continued to underperform expectations, as they have for most of the fiscal year. To end the quarter, base revenues grew \$72 million in December. While personal income tax and sales tax receipts performed well, corporate income tax revenue remained weak as did federal sources.

Through the first half of the fiscal year, overall base revenues were down \$380 million. However, much of that decline was expected and due to the much lower Refund Fund transfer into GRF. In addition, weaker federal sources to begin the year contributed significantly to the fall off. The economically-related sources were mixed as both personal income taxes and sales performed well while corporate income taxes weakened.

With the absence of any legislative action taken during the veto session, the income tax rates were adjusted down per current law [P.A. 96-1496]. The personal income tax rates declined from 5% to 3.75%, while corporate rates adjusted down from 7% to 5.25%. As a result, and absent any subsequent changes to the rates, income tax revenues will begin to reflect the rate reductions. While the revenue forecast used to craft the FY 2015 budget assumed the rate rollback [HJR 100], its effects soon will be manifested in future revenue performance.

Third Quarter

Overall base revenues fell \$363 million in January. As expected, income tax receipts have begun to reflect the lower rates that went into effect January 1st. Federal sources experienced yet another disappointing month, marking the seventh consecutive decline in monthly revenues. Base revenues fell \$347 million in February. February was the first month that the distribution of income tax was changed to include monies going to the Fund for Advancement of Education and the Commitment to Human Services Fund. Federal sources experienced yet another disappointing month, marking the eighth consecutive decline in monthly revenues. The third quarter ended with revenues falling \$330 million in March. Income tax receipts again reflected the lower rates that went into effect January 1st. Federal sources finally experienced a small gain, after falling each of the first eight months of the fiscal year.

Through the first three-fourths of the fiscal year, overall base revenues fell \$1.421 billion. However, much of that decline was expected and due to: the much lower Refund Fund transfer into GRF; lower income tax rates; and, the change in income tax distribution.

On March 10th, 2015, the Commission released an updated estimate of FY 2015 revenues. The revised estimate of \$34.099 billion reflected significant downward revisions in federal sources as well as removal of \$650 million in allowed interfund borrowing from the

estimate. On March 26th, 2015, the General Assembly passed HB 317 and HB 318. The Governor signed the bills into law the very next day. The bills served to help close the gap that had developed in the FY 2015 budget via appropriation cuts to most agencies as well as authorizing \$1.318 billion in fund sweeps. As a result, when the swept funds are added to CGFA's base estimate, total general funds anticipated for FY 2015 totaled \$35.417 billion.

Fourth Quarter

Overall general funds revenues grew an impressive \$1.354 billion in April. The significant improvement in receipts was made possible in large part to \$1.074 billion in fund sweeps per recently enacted P.A. 99-0002. This infusion of cash into the State's coffers allowed for payment of a large amount of federally reimbursable bills i.e. Medicaid. The byproduct of those reimbursable expenditures resulted in a sharp reversal of what had been lagging federal source revenues, as receipts grew by \$396 million.

In addition, despite the current lower tax rate, April's personal income tax receipts experienced unexpected growth as receipts actually posted a modest gain. While it was always assumed that April would experience a more moderate falloff compared to recent months due to final payments still reflecting the earlier 5% tax rate, the actual increase in gross receipts was unanticipated. In fact, as late as midway through the month, receipts had experienced a decline fairly close to expectations. Then suddenly receipts gathered strength [coinciding with April 15th filing deadline] and jumped into positive territory. While the rate of growth did slow in the closing days of the month, the 3.8% increase in gross personal income tax was unexpectedly strong. The abrupt turnaround experienced in the second half of the month is assumed to have resulted from strong final payments, likely the result of nonwage income such as capital gains and dividend earnings. That would mean that the spike experienced in the second half of the month should be viewed in terms of one-time revenue, with exceptional market and investment returns in tax year 2014 the likely driver.

Overall general funds revenues fell \$288 million in May. Despite continued fund sweep activity allowed under P.A. 99-0002, the falloff was mainly due to the lower income tax rates now in effect. In a surprising move, the Governor elected to utilize interfund borrowing authority granted to him under P.A. 98-692 on the final day of FY 2015. The Act allowed the Governor to enter into up to \$650 million in interfund borrowing; however, the total borrowing was approximately \$454 million. According to statute, those borrowed funds must be paid back within 18 months from the date borrowed; effectively meaning repayment is not due until the mid-point of FY 2017 (see details of the borrowing in Section 11).

Revenues in June fell \$475 million, excluding the above interfund borrowing. The decline was attributed to the lower income tax rates as well as a dismal month for federal sources.

For the fiscal year, excluding the interfund borrowing as well as the Budget Stabilization Fund transfers, general funds finished at \$35.888 billion, or \$830 million less than base revenues received last year. It should be noted that the revenue picture was made brighter with the \$1.284 billion in fund sweeps. Absent that action, base revenues would have fallen a greater \$2.114 billion.

For the most part, despite lower income tax rates effective midway through the fiscal year, the income taxes performed quite admirably in FY 2015. Gross personal income taxes fell \$706 million, or \$729 million net of refunds. An additional \$242 million was removed from general revenues and directed to the two newly created funds for education and health care. Gross corporate income tax dropped \$511 million, or \$474 million net of refunds. Public utility taxes were the only other tax source that suffered a decline for the fiscal year, albeit a relatively minor \$7 million.

A number of revenue sources were able to post yearly gains. Sales taxes performed quite well over most of the fiscal year as receipts grew \$354 million. Other sources rose \$108 million, fueled in large part by a considerably higher Build Illinois Escrow Account deposit. Inheritance tax receipts managed to outpace expectations for most of the fiscal year, growing \$57 million and likely due to the “wealth” factor created by market and investment conditions. All other sources that increased added an additional \$37 million in growth.

Overall transfers into the general funds, excluding the interfund borrowing, rose \$881 million. The growth was only made possible by \$1.284 billion in fund sweeps that were enacted in the final quarter per P.A. 99-0002. Absent those revenues, and transfers were down across the board. Lottery transfers grew \$11 million, riverboat transfers dropped \$29 million, and other miscellaneous transfers declined \$51 million. Also, in comparison to last fiscal year, transfers from the Refund Fund were \$334 million lower.

Federal sources recorded a very poor year and experienced monthly declines in the majority of instances. Receipts reflected reimbursable spending from the general funds, and other than a boost in April made possible by the fund sweeps, underperformed expectations.

FY 2015 REVENUE ACTUALS VS. CGFA ESTIMATES

(\$ millions)

<u>Revenue Sources</u>	<u>ACTUAL FY 2015</u>	<u>CGFA EST. March-15 FY 2015</u>	<u>DIFFERENCE ACTUALS FROM ESTIMATE</u>
State Taxes			
Personal Income Tax	\$17,682	\$16,992	\$690
Corporate Income Tax (regular)	\$3,129	\$3,020	\$109
Sales Taxes	\$8,030	\$8,010	\$20
Public Utility (regular)	\$1,006	\$1,005	\$1
Cigarette Tax	\$353	\$355	(\$2)
Liquor Gallonage Taxes	\$167	\$165	\$2
Vehicle Use Tax	\$32	\$31	\$1
Inheritance Tax	\$333	\$300	\$33
Insurance Taxes & Fees	\$353	\$330	\$23
Corporate Franchise Tax & Fees	\$211	\$205	\$6
Interest on State Funds & Investments	\$24	\$25	(\$1)
Cook County Intergovernmental Transfer	\$244	\$244	\$0
<u>Other Sources</u>	<u>\$693</u>	<u>\$592</u>	<u>\$101</u>
Subtotal	\$32,257	\$31,274	\$983
Transfers			
Lottery	\$679	\$682	(\$3)
Riverboat transfers & receipts	\$292	\$290	\$2
Proceeds from sale of 10th license	\$10	\$10	\$0
Refund Fund transfer	\$63	\$63	\$0
Fund Sweeps	\$1,284	\$1,318	(\$34)
Inerfund Borrowing	\$0	\$0	\$0
<u>Other</u>	<u>\$665</u>	<u>\$678</u>	<u>(\$13)</u>
Total State Sources	\$35,250	\$34,315	\$935
Federal Sources	\$3,330	\$3,676	(\$346)
Total Federal & State Sources	\$38,580	\$37,991	\$589
Nongeneral Funds Distribution:			
Refund Fund			
Personal Income Tax	(\$1,769)	(\$1,699)	(\$70)
Corporate Income Tax	(\$439)	(\$423)	(\$16)
Fund for Advancement of Education	(\$242)	(\$226)	(\$16)
Commitment to Human Services Fund	(\$242)	(\$226)	(\$16)
Subtotal General Funds	\$35,888	\$35,417	\$471
Short Term Borrowing	\$0	\$0	\$0
Interfund Borrowing	\$454	\$0	\$454
Budget Stabilization Fund Transfer	\$275	\$275	\$0
Total General Funds	\$36,617	\$35,692	\$925

IMPACT OF HIGHER INCOME TAX RATES

In January 2011, P.A. 96-1496 was signed into law creating the first income tax rate increase since 1989. 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 2015 now complete, an examination of the annualized impact of the tax changes on State revenues can be conducted. To do this, the Commission compares FY 2010 revenues (last fiscal year before tax increase) with revenues from FY 2011 (transition year) thru FY 2015. 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, the altering of the income tax refund percentage that is used to pay income tax refunds, and the impacts of tax changes following the tax increase (P.A. 97-0636, P.A. 97-0652). With these mitigating factors in mind, the chart on the following page displays the estimated composition of net income tax revenues (personal and corporate combined) between FY 2010 and FY 2016 (est.).

As shown, the chart attempts to quantify the value of the temporary income tax increases. It is estimated that in FY 2011, due to the half-year impact, approximately \$2.446 billion of the revenues collected was due to the higher tax rates. In FY 2012, since the rate was annualized over the full fiscal year, the value grew to \$7.498 billion. Then, in FY 2013, the value of the tax increases grew to an estimated \$7.929 billion, in part due to the “April Surprise”. In FY 2014, the value of the higher tax rates was estimated at approximately \$7.800 billion.

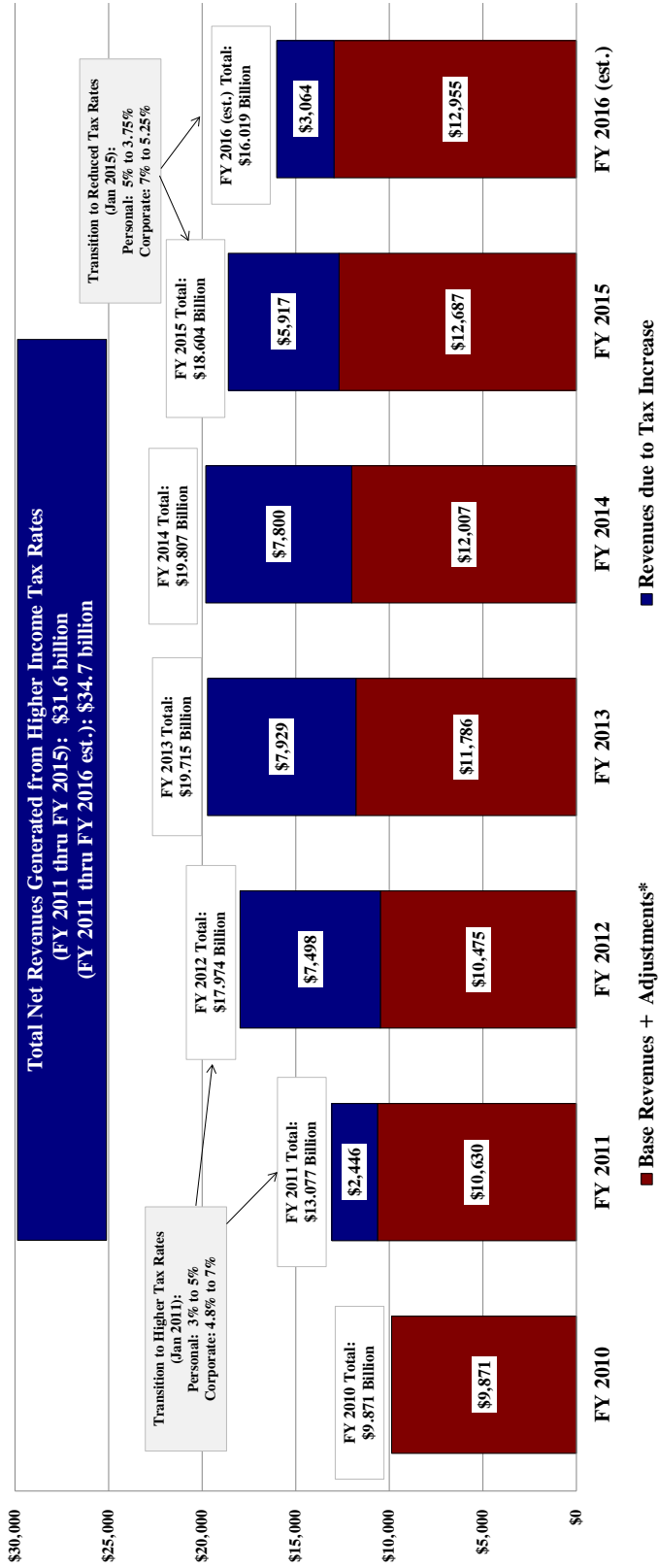
As provided by P.A. 96-1496, the individual income tax rate declined from 5% to 3.75% on January 1, 2015. Similarly, the corporate income tax rate declined from 7% to 5.25%. As a

result, the amount of revenues generated from higher tax rates is estimated to have declined in FY 2015 to \$5.917 billion. Therefore, it is estimated that approximately \$31.6 billion in income tax revenues were collected due to the income tax increases by the end of FY 2015.

Under a full-year at the reduced tax rates (3.75% for PIT, 5.25% for CIT), it is estimated that approximately \$3.064 billion will be the value of the higher tax rates in FY 2016. From an aggregate perspective, it is estimated, then, that a cumulative total of approximately \$34.7 billion will have been generated from the increases in the personal and corporate tax rate thru FY 2016.

Composition of Income Tax Net Revenues between FY 2010 and FY 2016 (est.)

\$ in millions



* The adjustments added/subtracted to the base revenues of include the impacts from bonus depreciation, tax amnesty, refund percentage changes, and the costs of the new tax expenditures implemented by P.A. 97-0636 and P.A. 97-0652.

SECTION 2. FY 2016 BUDGET

- **FY 2016 Budget Summary**
- **FY 2016 Revenue Estimate**
- **FY 2016 General Funds Budget Plan**
- **FY 2016 Transfers Out (TROUTS)**
- **FY 2016 Budget Implementation (BIMP) Bills**
- **Governor's Actions**
- **FY 2016 Appropriations (by Agency)**



FY 2016 BUDGET SUMMARY

This section will contain a summary of the FY 2016 budget once the data becomes available.

FY 2016 REVENUE ESTIMATE

The Commission’s FY 2016 estimate presented in March was \$32.139 billion. A review of that estimate (based on current law), including performance over the final third of the fiscal year, FY 2015 actuals, and updated economic measures, indicates that while estimates of certain revenue sources have to be adjusted to some degree, the overall forecast remains unchanged as the competing pressures on that earlier estimate appear to offset each other. A summary of the updated outlook for FY 2016 is shown below, along with a more detailed comparison to FY 2015 on the next page.

The outlook for the “Big Three” economically related sources are improved by a net value of \$444 million. While the estimate of sales tax is unchanged, modest adjustments need to be made to the estimates of personal and corporate income taxes based upon FY 2015 performance. However, as discussed in previous CGFA monthly briefings, some of that positive performance in final payments is viewed as one-time and is not expected to repeat. Taking that into account, the upward adjustments are being made to reflect slightly better underlying base growth in FY 2015.

The estimates of all other State sources are revised up \$46 million in total and simply reflect actual FY 2015 base performance of those sources as well as any minor changes in their outlook for the new fiscal year. The estimates of transfers into the general funds have undergone a very minor \$4 million downward adjustment.

The estimate of federal sources is being revised down \$486 million from the March forecast. The lower figure reflects the assumption that the Federal government will continue to offset what is owed Illinois based on the amount the State owes the Feds related to Medicare premiums under the Medicaid program. The value of that offset is approximately \$425 million. The remaining downgrade in the forecast simply reflects lowered expectation of reimbursable spending and returns the overall estimate near FY 2014 levels. As discussed in more detail in the April monthly briefing, federal sources are governed by appropriation levels, available cash for spending, and what bills are paid by the Comptroller. Add to those considerable variables the additional ambiguity created by the current budget impasse, and forecasting federal sources has become more than challenging.

UPDATED CGFA FY 2016 REVENUE ESTIMATE			
Based on Current Law			
(\$ millions)			
Revenue Sources	FY 2016 July-2015	FY 2016 March-2015	\$ Difference
"Big Three" - Personal, Corporate, and Sales Taxes	\$23,381	\$22,937	\$444
All Other State Sources	\$3,210	\$3,164	\$46
Transfers In	\$1,626	\$1,630	(\$4)
Federal Sources	\$3,922	\$4,408	(\$486)
Toal General Funds Revenue	\$32,139	\$32,139	\$0
NOTE: Totals exclude Budget Stabilization transfers, and other cash flow transfers.			

CGFA UPDATED FY 2016 ESTIMATE vs. FY 2015 ACTUALS

Based on Current Law

(\$ millions)

	FY 2016	FY 2015	\$
<u>Revenue Sources</u>	<u>July-2015</u>	<u>Actuals</u>	<u>Difference</u>
State Taxes			
Personal Income Tax	\$15,173	\$17,682	(\$2,509)
Corporate Income Tax (regular)	\$2,830	\$3,129	(\$299)
Sales Taxes	\$8,280	\$8,030	\$250
Public Utility (regular)	\$990	\$1,006	(\$16)
Cigarette Tax	\$355	\$353	\$2
Liquor Gallonage Taxes	\$168	\$167	\$1
Vehicle Use Tax	\$32	\$32	\$0
Inheritance Tax	\$320	\$333	(\$13)
Insurance Taxes & Fees	\$353	\$353	\$0
Corporate Franchise Tax & Fees	\$212	\$211	\$1
Interest on State Funds & Investments	\$25	\$24	\$1
Cook County Intergovernmental Transfer	\$244	\$244	\$0
<u>Other Sources</u>	<u>\$511</u>	<u>\$693</u>	<u>(\$182)</u>
Subtotal	\$29,493	\$32,257	(\$2,764)
Transfers			
Lottery	\$689	\$679	\$10
Riverboat transfers and receipts	\$280	\$292	(\$12)
Proceeds from sale of 10th license	\$10	\$10	\$0
Refund Fund transfer	\$0	\$63	(\$63)
Fund Sweeps	\$0	\$1,284	(\$1,284)
<u>Other</u>	<u>\$647</u>	<u>\$665</u>	<u>(\$18)</u>
Total State Sources	\$31,119	\$35,250	(\$4,131)
Federal Sources	\$3,922	\$3,330	\$592
Total Federal & State Sources	\$35,041	\$38,580	(\$3,539)
Nongeneral Funds Distribution:			
Refund Fund			
Personal Income Tax [10% '15 & '16]	(\$1,517)	(\$1,769)	\$252
Corporate Income Tax [14% '15 & 16.5% '16]	(\$467)	(\$439)	(\$28)
Fund for Advancement of Education	(\$459)	(\$242)	(\$217)
Commitment to Human Services Fund	(\$459)	(\$242)	(\$217)
Subtotal General Funds	\$32,139	\$35,888	(\$3,749)
Including FY'15 Interfund Borrowing of \$454m	\$32,139	\$36,342	(\$4,203)

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

FY 2016 GENERAL FUNDS BUDGET PLAN

This section will contain a table outlining the FY 2016 budget plan.

FY 2016 TRANSFERS OUT (TROUTS)

This section will contain a table outlining the FY 2016 transfers out.

FY 2016 BUDGET IMPLEMENTATION (BIMP) BILLS

This section will contain a table summarizing the FY 2016 budget implementation (BIMP) bills when the data becomes available.

GOVERNOR'S ACTIONS

This section will summarize any veto actions the Governor takes on the final budget once all the data becomes available.

The table below summarizes the Governor's actions to date on the few bills that have become public acts related to the FY 2016 budget. The subsequent pages contain the actual Governor's messages related to the bills he has vetoed. The Commission has also included the Governor's Message related to HB 4146, which outlines his reasoning for vetoing the vast majority of the original FY 2016 budget that was sent to him by the General Assembly.

FY 2016 Budget Veto Descriptions						
Agency	Bill	Description	Amount Enacted	Veto	Amount After Veto	Governor's Comments
Office of the Architect of the Capitol	HB 4166	Reappropriation for expenses related to State Capitol Building	\$3,883	\$3,883	\$0	I am vetoing earmarks, including Capitol building renovations, in order to make those funds available for other priorities.
Office of the Architect of the Capitol	HB 4166	Reappropriation for expenses related to legislative office space.	\$548,180	\$548,180	\$0	
Office of the Architect of the Capitol	HB 4166	Reappropriation for expenses related to capital upgrades and improvements.	\$31,908,920	\$31,908,920	\$0	
Office of the Architect of the Capitol	HB 4166	Reappropriation for upgrading the HVAC system of the Capitol Building.	\$10,039,890	\$10,039,890	\$0	
Office of the Architect of the Capitol	HB 4166	Reappropriation for landscaping, restoration, and demolition at the Capitol Complex	\$8,557,753	\$8,557,753	\$0	
DCEO	HB 4166	Reappropriation for a grant to Aspira, Inc.	\$9,628,778	\$9,628,778	\$0	
DCEO	HB 4166	Reappropriation for a grant to the Cook County Health and Hospital System.	\$1,125,000	\$1,125,000	\$0	
DCEO	HB 4166	Reappropriation for a grant to Erie Neighborhood House.	\$750,000	\$750,000	\$0	
IDOT	HB 4166	Appropriation for costs associated with the development, financing, and operation of the South Suburban Airport.	\$5,000,000	\$5,000,000	\$0	
IDOT	HB 4166	Appropriation for costs associated with a study related to mileage-based user fees.	\$700,000	\$700,000	\$0	
DNR	HB 4166	Reappropriation for improvements at the Sparta World Shooting Complex.	\$157,045	\$157,045	\$0	
Total			\$68,419,449			

Source: Office of the Governor

HB 4146

This veto message is repeated for all the rest of the original FY 2016 budget bills that were vetoed and are listed in the chart beginning on page 8.

June 25, 2015

To the Honorable Members of
The Illinois House of Representatives,
99th General Assembly:

Today I veto House Bill 4146 from the 99th General Assembly in order to protect Illinois taxpayers from an unbalanced and therefore unconstitutional budget.

The Speaker of the House and the President of the Senate have admitted that the General Assembly's budget is unbalanced. The Governor's Office of Management and Budget concurs, calculating that this budget is nearly \$4 billion out of balance.

For too long, the State of Illinois has made spending promises that exceed available revenues, relied on accounting gimmicks to make budgets appear balanced, used borrowing and cost deferral strategies to push costs into the future, and delayed payments to vendors.

This has generated significant backlogs of unpaid bills and a crushing debt burden of well over \$100 billion. Because of past fiscal mismanagement, Illinois is experiencing the worst fiscal crisis in America, highlighted by Illinois being assigned the worst credit rating of any state.

The State of Illinois will be forced to pay more than \$6 billion in debt payments in Fiscal Year 2016 due to years of fiscal neglect and overspending. A balanced budget is the only way to responsibly protect taxpayers and put the State on a path to once again using its resources for important public services rather than interest and debt service.

A balanced budget is not just good practice, it is a constitutional requirement: "Appropriations for a fiscal year shall not exceed funds estimated by the General Assembly to be available during that year." ILL. CONST. art. VIII, § 2(b). Although the General Assembly has chosen to disregard its constitutional obligation, as Governor I cannot approve a budget that violates this fundamental principle.

We must be partners in enacting a balanced budget that meets critical public needs within the resources available. The surest way to do that is by enacting structural reforms inside government and economic reforms that stimulate our economy and bring new jobs to Illinois.

Therefore, pursuant to Section 9(b) of Article IV of the Illinois Constitution of 1970, I hereby return House Bill 4146, entitled "AN ACT making appropriations", with the foregoing objections, vetoed in its entirety.

Sincerely,

Bruce Rauner
GOVERNOR

HB 4166

June 30, 2015

To the Honorable Members of
The Illinois House of Representatives,
99th General Assembly:

Today I approve House Bill 4166 from the 99th General Assembly, which re-appropriates funds for previously approved road construction and other capital projects, except for certain vetoed items identified below.

Continued investment in our public infrastructure is critical to economic development. We must maintain the infrastructure that has made Illinois a major transportation hub for the world economy. This bill enhances mobility, helps to maintain our State's competitive advantage, and supports construction and permanent jobs across Illinois.

Our taxpayer dollars, however, could go further. We need truly competitive bidding to maximize the value of our resources, particularly during this time of fiscal crisis. State laws like the Prevailing Wage Act and the Project Labor Agreements Act are barriers to entry and inflate construction prices. We need to reform the way we spend taxpayer dollars in order to deliver the most value to our residents and businesses.

We must also ensure that our limited taxpayer dollars are spent wisely, and that we prioritize funds for critical deferred maintenance. In light of the General Assembly's unbalanced budget and the need for additional savings, I am vetoing earmarks, including Capitol building renovations, in order to make those funds available for other priorities.

Therefore, pursuant to Section 9(d) of Article IV of the Illinois Constitution of 1970, I hereby veto and return the following items of appropriations in House Bill 4166, entitled "AN ACT making appropriations":

Article	Section	Page(s) and Line(s)	Amount Vetoed
1	5	Page 1, Lines 16-20, and Page 2, Lines 1-6	\$ 3,883
1	10	Page 2, Lines 7-17	\$ 548,180
1	15	Page 2, Lines 18-23, and Page 3, Lines 1-2	\$ 31,908,920
1	20	Page 3, Lines 3-20	\$ 10,039,890
1	25	Page 3, Lines 21-23, and Page 4, Lines 1-21	\$ 8,557,753
2	5	Page 5, Lines 2-10	\$ 9,628,778
2	25	Page 5, Lines 11-19	\$ 1,125,000
3	5	Page 6, Lines 7-13	\$ 750,000
5	50	Page 15, Lines 14-20	\$ 5,000,000
5	55	Page 15, Lines 21-23, and Page 16, Line 1	\$ 700,000
12	5	Page 73, Lines 14-20, and Page 74, Line 1	\$ 157,045

Except for those items of appropriations that are vetoed above, I approve all other items of appropriations in House Bill 4166.

Sincerely,

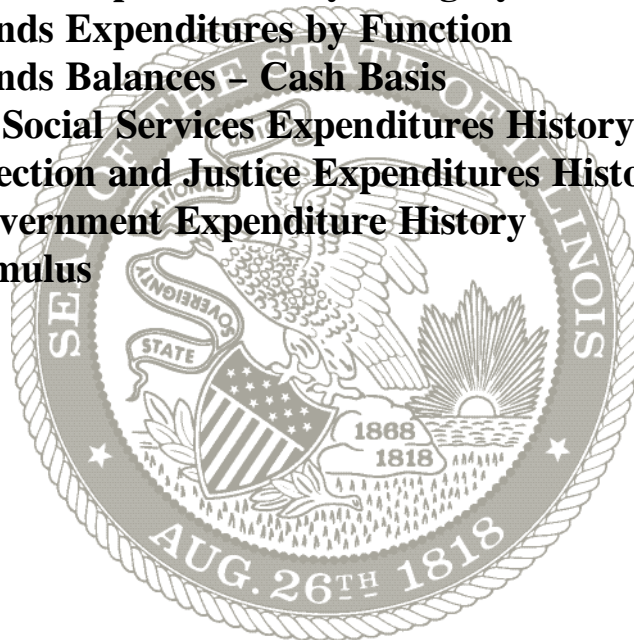
Bruce Rauner
GOVERNOR

FY 2016 APPROPRIATIONS BY AGENCY

This section will contain a table summarizing the FY 2016 budget appropriations by agency when the data becomes available.

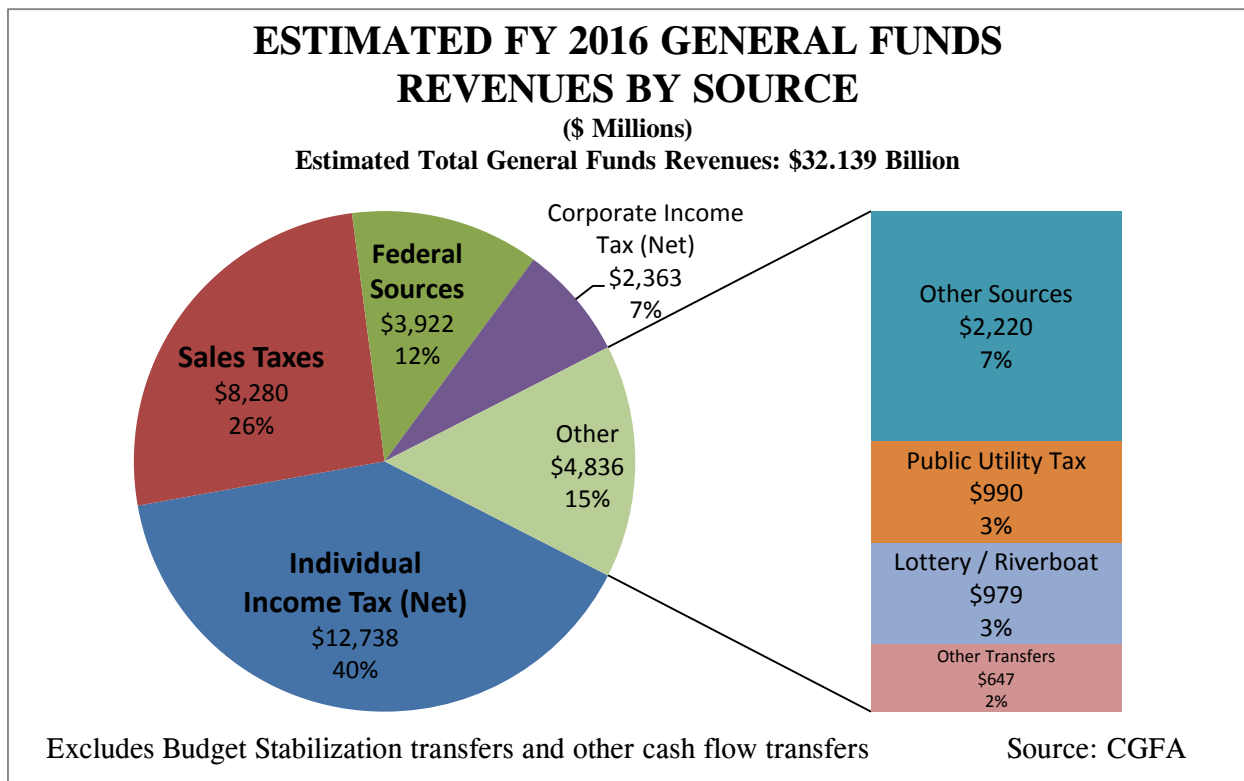
SECTION 3. FY 2016 BUDGET & HISTORICAL DATA

- **FY 2016 Budget by Funding Source**
- **Estimated FY 2016 General Funds Revenues by Source**
- **FY 2016 Total Operating Appropriations by Major Purpose**
- **FY 2016 General Funds Operating Appropriations by Major Purpose**
- **General Fund Appropriations**
- **Detailed General Revenue Funds History**
- **General Funds Revenue History Annual \$ Change**
- **General Funds Base Expenditures History**
- **General Funds Expenditures by Category**
- **General Funds Expenditures by Function**
- **General Funds Balances - Cash Basis**
- **Health and Social Services Expenditures History**
- **Public Protection and Justice Expenditures History**
- **General Government Expenditure History**
- **Federal Stimulus**



The following charts will be added to this section when the pertinent information is available:

- FY 2016 Budget by Funding Source
- FY 2016 Total Operating Appropriations by Major Purpose
- FY 2016 General Funds Operating Appropriations by Major Purpose
- General Fund Appropriations



DETAILED GENERAL FUNDS REVENUE HISTORY FY 2007 - FY 2015 & FY 2016 [Estimated]

(\$ Million)

Revenue Sources	Actual Receipts FY 2007	Actual Receipts FY 2008	Actual Receipts FY 2009	Actual Receipts FY 2010	Actual Receipts FY 2011	Actual Receipts FY 2012	Actual Receipts FY 2013	Actual Receipts FY 2014	Actual Receipts FY 2015	CGFA July-15 FY 2016
State Taxes										
Personal Income Tax	\$10,424	\$11,187	\$10,219	\$9,430	\$12,301	\$17,000	\$18,323	\$18,388	\$17,682	\$15,173
Corporate Income Tax (regular)	2,121	2,201	2,073	1,649	2,277	2,983	3,679	3,640	3,129	2,830
Sales Taxes	7,136	7,215	6,773	6,308	6,833	7,226	7,355	7,676	8,030	8,280
Public Utility Taxes (regular)	1,131	1,157	1,168	1,089	1,147	995	1,033	1,013	1,006	990
Cigarette Tax	350	350	350	355	355	354	353	353	353	355
Liquor Gallonage Taxes	156	158	158	159	157	164	165	165	167	168
Vehicle Use Tax	33	32	27	30	30	29	27	29	32	32
Inheritance Tax (Gross)	264	373	288	243	122	235	293	276	333	320
Insurance Taxes and Fees	310	298	334	322	317	345	334	333	353	353
Corporate Franchise Tax & Fees	193	225	201	208	207	192	205	203	211	212
Interest on State Funds & Investments	204	212	81	26	28	21	20	20	24	25
Cook County Intergovernmental Transfer	307	302	253	244	244	244	244	244	244	244
Other Sources	449	442	418	431	404	399	462	585	693	511
Subtotal	\$23,078	\$24,152	\$22,343	\$20,494	\$24,422	\$30,187	\$32,493	\$32,925	\$32,257	\$29,493
Transfers										
Lottery	622	657	625	625	632	640	656	668	679	689
Gaming Fund Transfer [and related]	685	564	430	431	324	413	360	331	302	290
Other	939	679	538	828	1,226	885	688	1,113	2,012	647
Total State Sources	\$25,324	\$26,052	\$23,936	\$22,378	\$26,604	\$32,125	\$34,197	\$35,037	\$35,250	\$31,119
Federal Sources	\$4,703	\$4,815	\$6,567	\$5,920	\$5,386	\$3,682	\$4,154	\$3,903	\$3,330	\$3,922
Total Federal & State Sources	\$30,027	\$30,867	\$30,503	\$28,298	\$31,990	\$35,807	\$38,351	\$38,940	\$38,580	\$35,041
Nongeneral Funds Distribution:										
Refund Fund										
Personal Income Tax	(\$1,016)	(\$867)	(\$996)	(\$919)	(\$1,076)	(\$1,488)	(\$1,785)	(\$1,746)	(\$1,769)	(\$1,517)
Corporate Income Tax	(371)	(341)	(363)	(289)	(426)	(522)	(502)	(476)	(439)	(467)
Fund for Advancement of Education	0	0	0	0	0	0	0	0	(242)	(459)
Commitment to Human Services Fund	0	0	0	0	0	0	0	0	(242)	(459)
Subtotal General Funds	\$28,640	\$29,659	\$29,144	\$27,090	\$30,488	\$33,797	\$36,004	\$36,718	\$35,888	\$32,139
Change from Prior Year	\$1,281	\$1,019	(\$515)	(\$2,054)	\$1,344	\$3,309	\$2,267	\$654	(\$830)	(\$3,749)
Percent Change	4.7%	3.6%	-1.7%	-7.0%	4.6%	10.9%	6.7%	1.8%	-2.3%	-10.4%
Short-Term Borrowing	\$900	\$2,400	\$2,400	\$1,250	\$1,300	\$0	\$0	\$0	\$454	\$0
FY 13/14 Backlog Payment Fund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$264	\$50	\$0	\$0
Tobacco Liquidation Proceeds	\$0	\$0	\$0	\$0	\$1,250	\$0	\$0	\$0	\$0	\$0
HPF and HHSMTF Transfers	\$456	\$1,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budget Stabilization Fund Transfer	\$276	\$276	\$576	\$1,146	\$535	\$275	\$275	\$275	\$275	\$275
Pension Contribution Fund Transfer	\$0	\$0	\$0	\$843	\$224	\$0	\$0	\$0	\$0	\$0
Total General Funds	\$30,272	\$33,838	\$32,120	\$30,329	\$33,797	\$34,072	\$36,603	\$37,043	\$36,617	\$32,414
Change from Prior Year	\$1,637	\$3,566	(\$1,718)	(\$1,791)	\$1,677	\$275	\$2,531	\$440	(\$426)	(\$4,203)
Percent Change	5.7%	11.8%	-5.1%	-5.6%	5.2%	0.8%	7.4%	1.2%	-1.2%	-11.5%

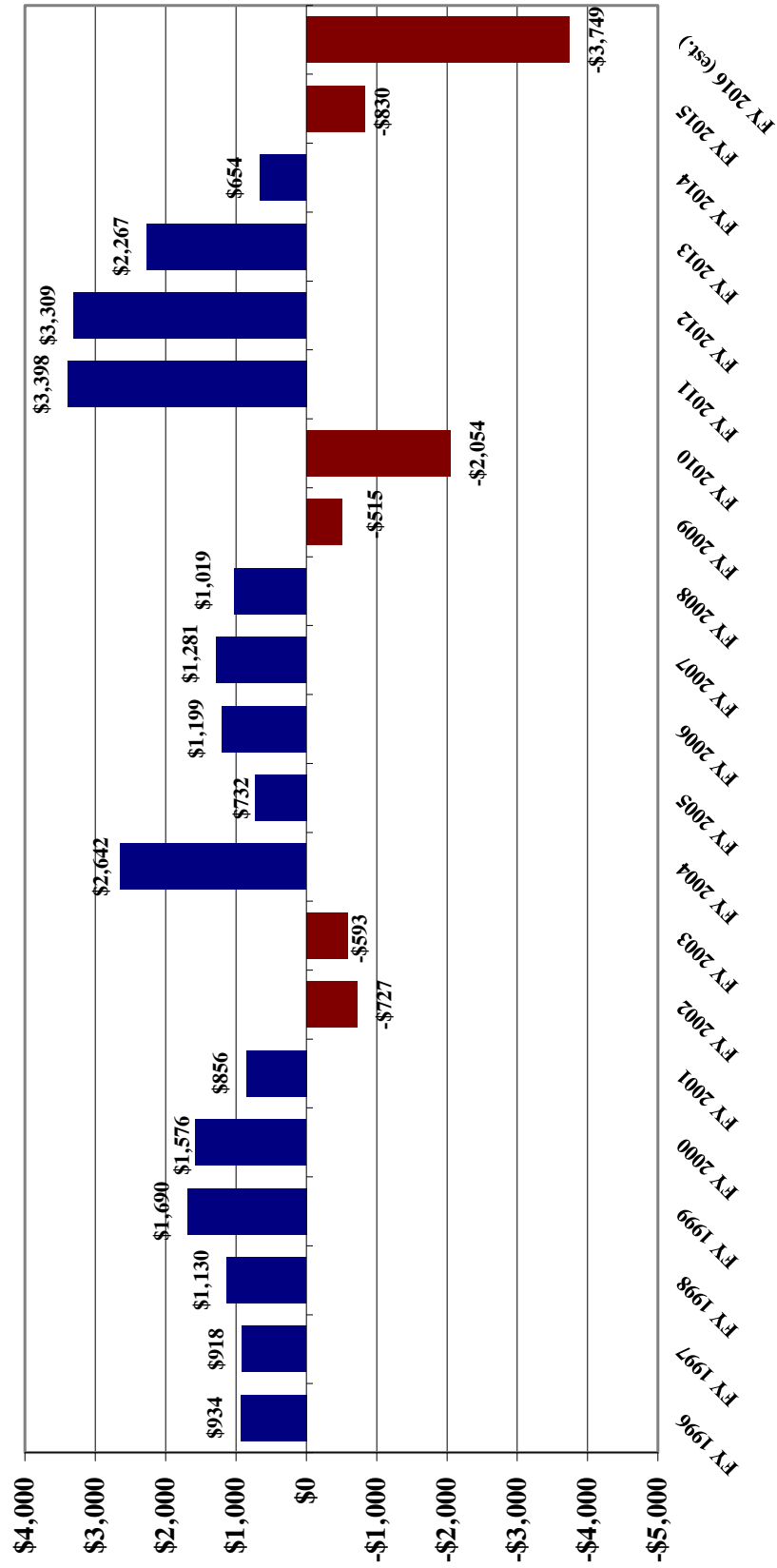
SOURCE: CGFA

GENERAL FUNDS REVENUE HISTORY: ANNUAL \$ CHANGE

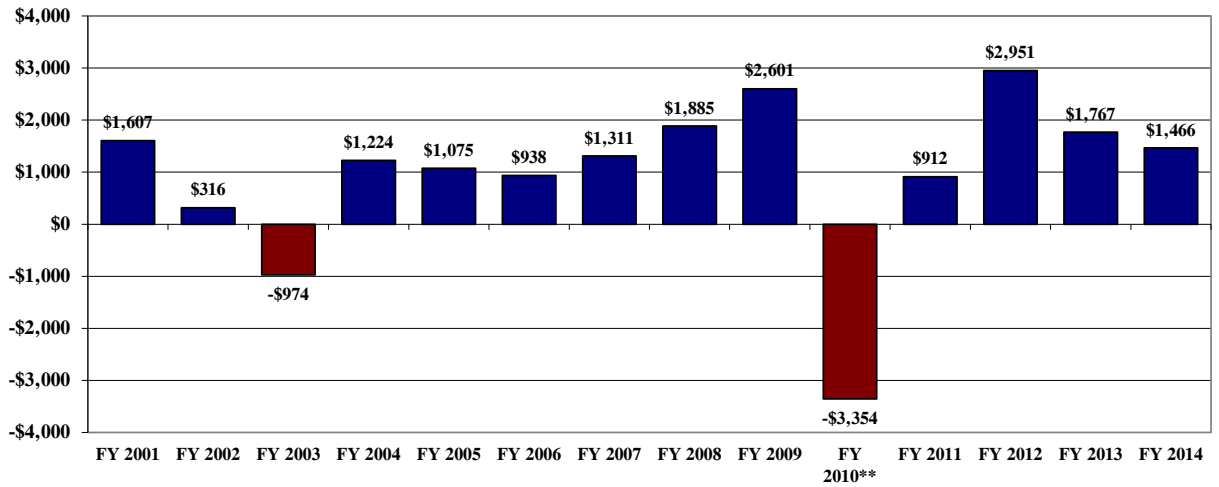
FY 1996 - FY 2016 (est.)

(\$ Millions)

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



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 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	
Total Operations	\$6,434	\$6,303	\$6,399	\$6,696	\$6,937	\$7,306	\$7,325	\$7,453	\$9,048	\$9,870	\$10,387	
Total Awards and Grants	\$16,207	\$16,217	\$17,687	\$18,785	\$20,208	\$22,462	\$18,993	\$18,016	\$20,229	\$20,430	\$21,141	
Other General Funds Warrants Issued	-\$11	\$47	\$17	\$19	\$12	\$6	-\$17	-\$22	-\$68	-\$7	-\$49	
Regular Transfers Out	\$2,519	\$3,657	\$3,059	\$2,973	\$3,201	\$3,185	\$3,304	\$5,070	\$4,259	\$4,942	\$5,222	
Base General Funds Expenditures	\$25,149	\$26,224	\$27,162	\$28,473	\$30,358	\$32,959	\$29,605	\$30,517	\$33,468	\$35,235	\$36,701	
Annual Change	5.1%	4.3%	3.6%	4.8%	6.6%	8.6%	-10.2%	3.1%	9.7%	5.3%	4.2%	
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$979	\$0	\$1,356	\$2,400	\$300	\$870	\$260	\$0	\$0	\$0	
Short-Term Borrowing Repayment	\$990	\$768	\$1,014	\$11	\$1,503	\$1,424	\$2,276	\$1,322	\$0	\$0	\$0	
Repayment of Interfund Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$355	\$133	\$0	
Transfer to Budget Stabilization Fund	\$226	\$276	\$276	\$276	\$276	\$276	\$0	\$276	\$550	\$275	\$275	
Total General Funds Expenditures	\$26,365	\$28,247	\$28,452	\$30,116	\$34,537	\$34,959	\$32,751	\$32,384	\$34,373	\$35,643	\$36,976	
Annual Change	6.0%	7.1%	0.7%	5.8%	14.7%	1.2%	-6.3%	-1.1%	6.1%	3.7%	3.7%	

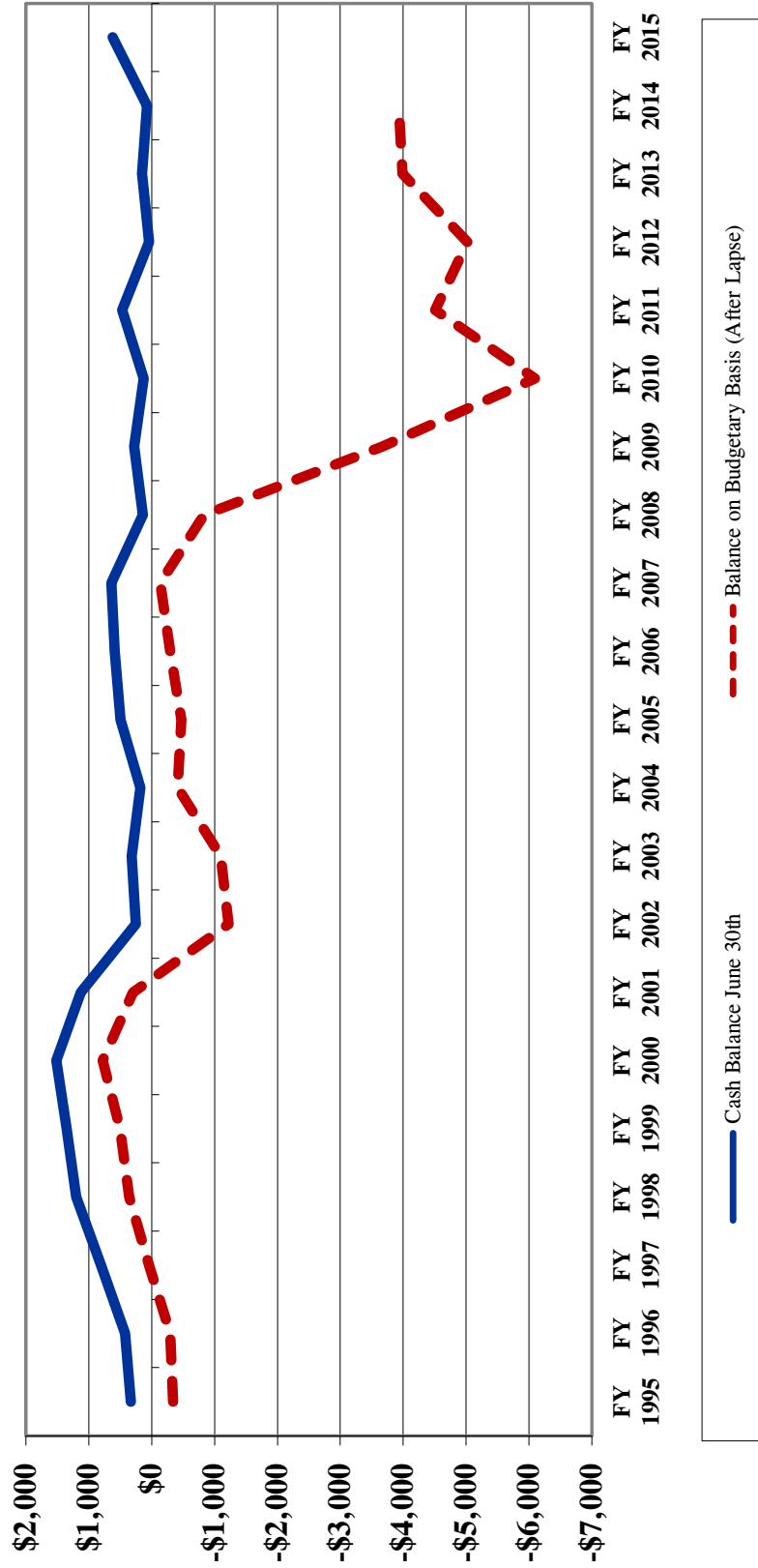
GENERAL FUNDS EXPENDITURES BY FUNCTION

	Total Warrants Issued (\$ Millions)											
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	
Health and Social Services	\$10,492	\$9,991	\$12,502	\$13,012	\$13,760	\$15,404	\$12,979	\$13,016	\$13,351	\$12,173	\$12,333	
Education	\$8,585	\$8,970	\$8,922	\$9,630	\$10,376	\$11,358	\$10,455	\$9,358	\$12,088	\$12,575	\$13,525	
Public Protection and Justice	\$1,720	\$1,719	\$1,684	\$1,769	\$1,915	\$2,056	\$1,867	\$1,939	\$1,996	\$1,966	\$2,186	
General Government	\$1,527	\$1,542	\$616	\$677	\$686	\$716	\$762	\$813	\$1,661	\$3,423	\$3,297	
Other	\$306	\$345	\$379	\$412	\$420	\$240	\$238	\$321	\$113	\$156	\$138	
Regular Transfers Out	\$2,519	\$3,657	\$3,059	\$2,973	\$3,201	\$3,185	\$3,304	\$5,070	\$4,259	\$4,942	\$5,222	
Base General Funds Expenditures	\$25,149	\$26,224	\$27,162	\$28,473	\$30,358	\$32,959	\$29,605	\$30,517	\$33,468	\$35,235	\$36,701	
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$979	\$0	\$1,356	\$2,400	\$300	\$870	\$260	\$0	\$0	\$0	
Short-Term Borrowing Repayment	\$990	\$768	\$1,014	\$11	\$1,503	\$1,424	\$2,276	\$1,322	\$0	\$0	\$0	
Repayment of Interfund Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$355	\$133	\$0	
Transfer to Budget Stabilization Fund	\$226	\$276	\$276	\$276	\$276	\$276	\$0	\$276	\$550	\$275	\$275	
Total General Funds Expenditures	\$26,365	\$28,247	\$28,452	\$30,116	\$34,537	\$34,959	\$32,751	\$32,384	\$34,373	\$35,643	\$36,976	
Annual Change	6.0%	7.1%	0.7%	5.8%	14.7%	1.2%	-6.3%	-1.1%	6.1%	3.7%	3.7%	

GENERAL FUNDS BALANCES - CASH BASIS

FY 1995 - FY 2015

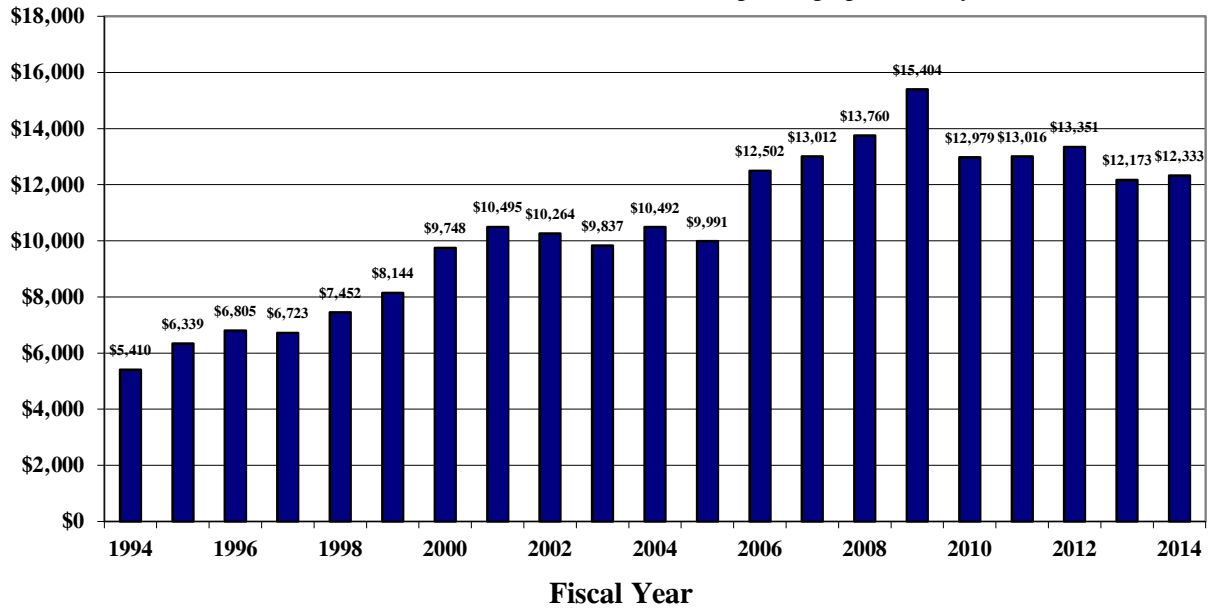
(in millions)



Health and Social Services Expenditure History

General Funds \$ in millions

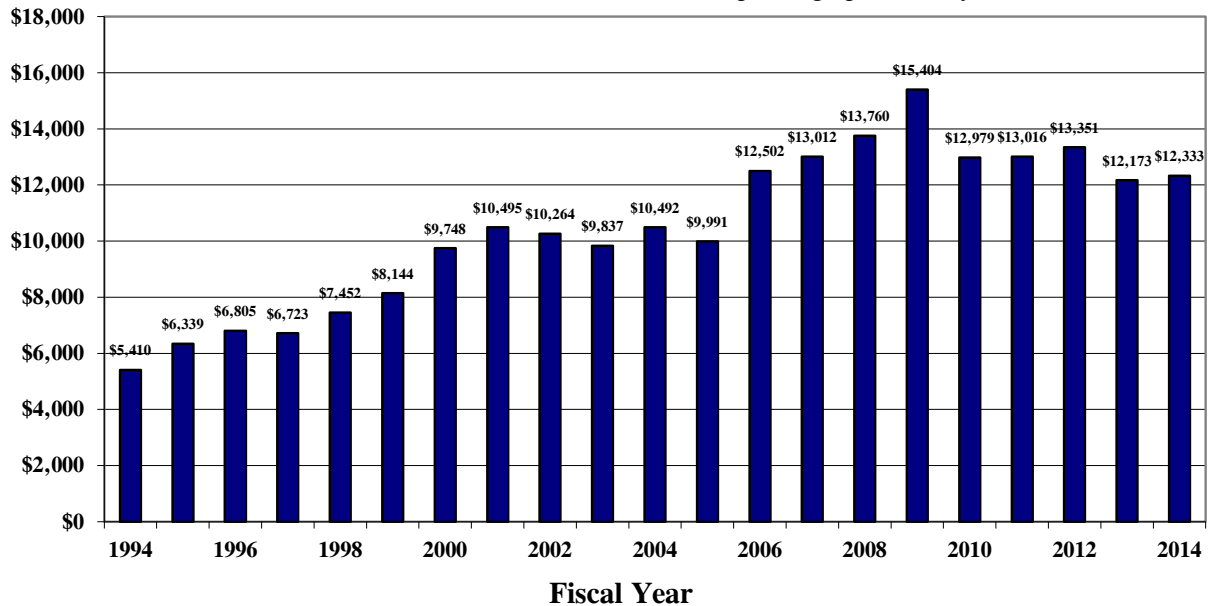
Total Warrants Issued: 14-18 months depending upon fiscal year



Health and Social Services Expenditure History

General Funds \$ in millions

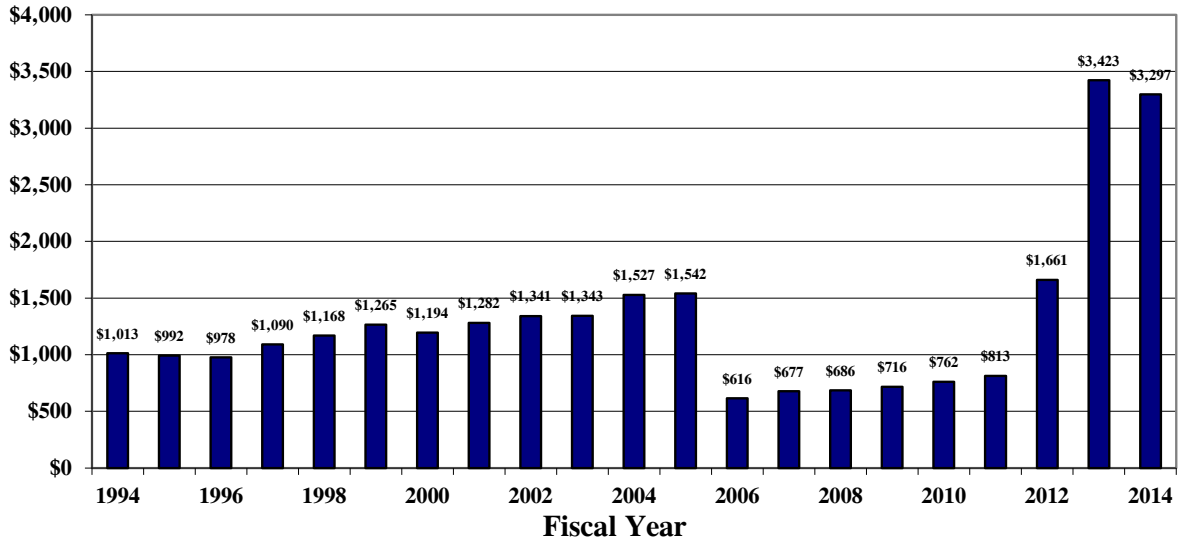
Total Warrants Issued: 14-18 months depending upon fiscal year



General Government Expenditure History

General Funds \$ in millions

Total Warrants Issued: 14-18 months depending upon fiscal year



Note: FY 2006 thru FY 2011 General Government expenditures show a decrease as a result of shifting of the group insurance program from CMS into DHFS. The program was shifted back to CMS in FY 2012.

FEDERAL STIMULUS

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. A significant source of revenue in FY 2010 & FY 2011 was money received via the American Recovery and Reinvestment Act (ARRA). In FY 2009 through FY 2011, Illinois received between \$2 and \$3.7 billion each year, but this funding dropped significantly in the 2012-2015 fiscal years.

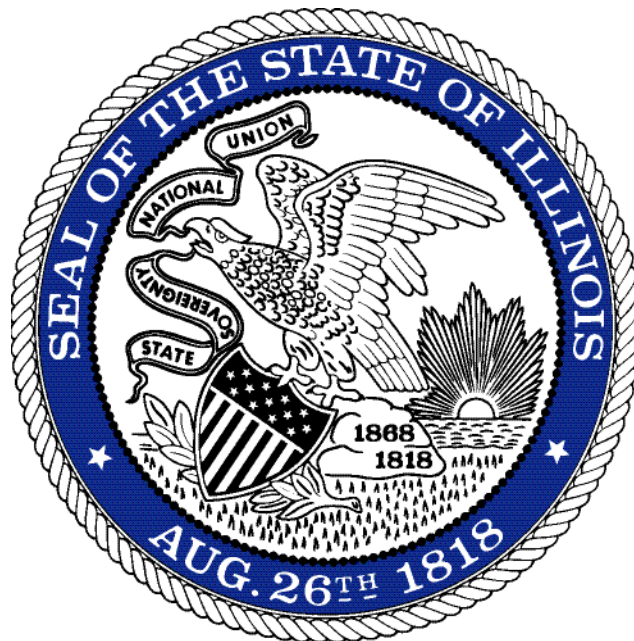
According to the Comptroller, Illinois received \$253.0 million in funds from the ARRA in FY 2014 and \$231.0 million in FY 2015. The table below breaks down the funding by State agency:

FY 2009 -FY 2015 Funding from the ARRA							
(\$ Millions)							
Agency	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
State Board of Education	\$1,040.6	\$1,406.2	\$685.5	\$324.5	\$70.8	\$37.9	\$11.1
Healthcare and Family Services	\$871.5	\$1,391.1	\$1,291.0	\$52.8	\$3.3	\$8.6	\$0.0
Transportation	\$48.1	\$530.1	\$358.1	\$244.4	\$170.5	\$180.0	\$211.2
Commerce and Economic Opportunity	\$4.3	\$196.2	\$266.7	\$133.0	\$24.2	\$2.3	\$0.0
Environmental Protection Agency	\$0.0	\$146.0	\$121.9	\$4.1	\$0.0	\$0.0	\$0.0
Human Services	\$9.2	\$63.2	\$245.3	\$13.3	\$5.3	\$1.5	\$4.3
Employment Security	\$3.2	\$20.0	\$14.4	\$0.2	\$0.0	\$0.0	\$0.0
Children and Family Services	\$9.3	\$12.6	\$19.7	\$3.6	\$0.0	\$0.0	\$0.0
Corrections	\$0.0	\$4.6	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0
Aging	\$0.0	\$4.2	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
Public Health	\$0.0	\$2.2	\$2.6	\$2.9	\$0.9	\$0.1	\$4.2
IL Criminal Justice Info authority	\$50.2	\$2.1	\$2.6	\$1.9	\$0.3	\$0.0	\$0.0
Capital Development Board	\$0.0	\$1.3	\$3.2	\$7.2	\$1.1	\$0.4	\$0.2
Juvenile Justice	\$0.0	\$0.4	\$0.9	\$2.4	\$1.5	\$0.0	\$0.0
IL Arts Council	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Agriculture	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
IL Commerce Commission	\$0.0	\$0.1	\$0.4	\$0.3	\$0.3	\$0.0	\$0.0
Central Management	\$0.0	\$0.0	\$2.8	\$12.5	\$25.2	\$22.2	\$0.0
Revenue	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total	\$2,036.4	\$3,780.6	\$3,015.7	\$803.2	\$303.4	\$253.0	\$231.0

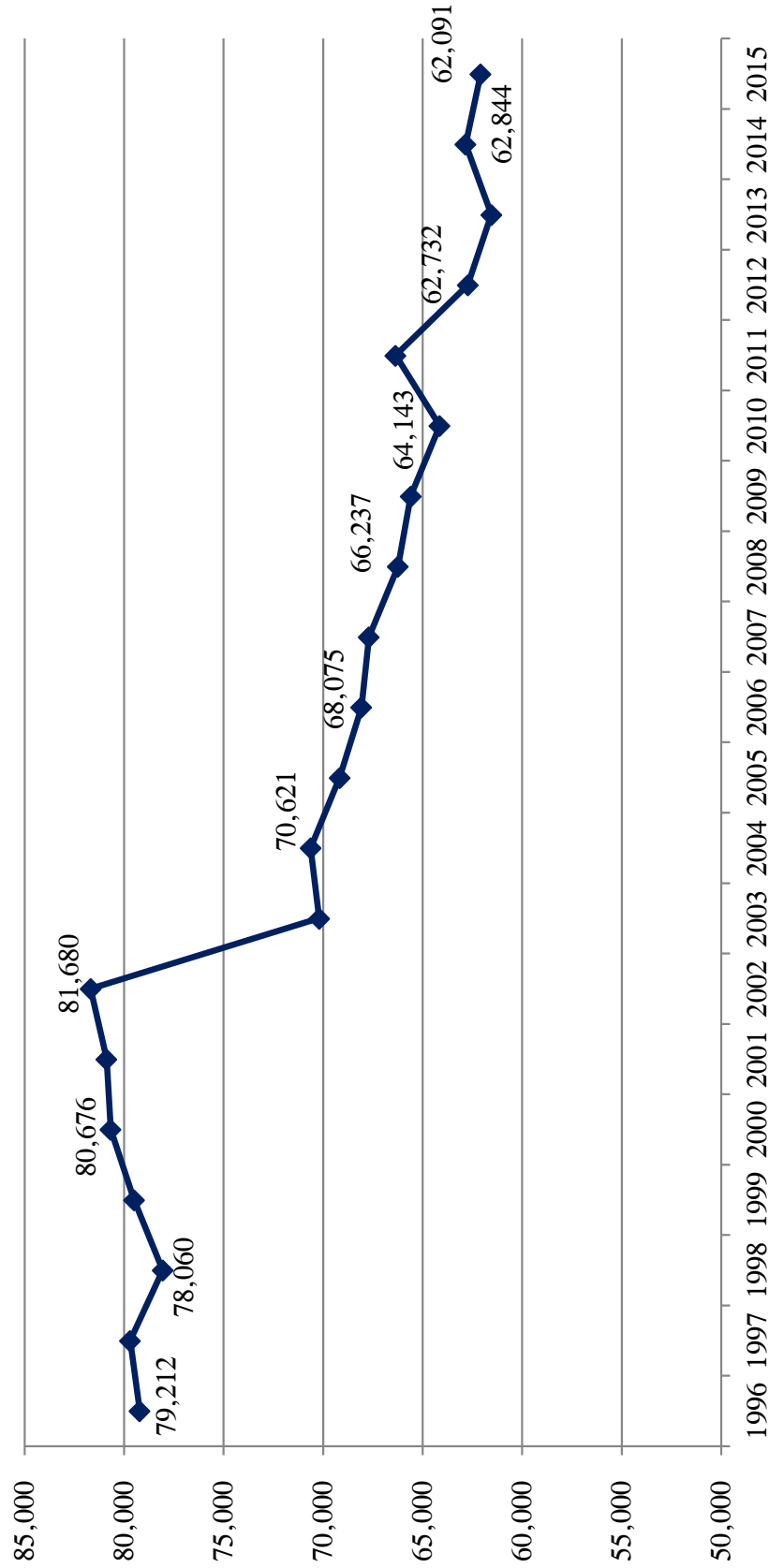
Source: Office of the Comptroller

SECTION 4. STATE EMPLOYEE HEADCOUNT

- **Historical SERS Headcount**
- **FY 2015 SERS Headcount**
- **FY 2014 SERS Headcount**
- **FY 2013 SERS Headcount**
- **FY 2012 SERS Headcount**
- **FY 2011 SERS Headcount**
- **FY 2010 SERS Headcount**
- **FY 2009 SERS Headcount**
- **FY 2008 SERS Headcount**



**State Employees' Retirement System
Total Active Members for FY 1996 - FY 2015**



FY 2015 SERS HEADCOUNT TRACKER

Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	219	232	234	228	226	227	205	185	187	187	180	177
Lt. Governor	7	9	8	7	7	7	8	10	13	12	14	14
Secretary of State	3,952	3,937	3,942	3,873	3,860	3,873	3,850	3,747	3,839	3,853	3,866	3,852
Comptroller	226	228	228	230	228	231	227	231	231	232	231	228
Treasurer	170	167	163	163	164	161	162	156	157	152	152	154
Attorney General	743	736	734	740	739	740	742	744	746	754	755	755
Board of Education	112	112	112	109	107	106	103	103	103	102	100	98
Court of Claims	631	641	647	644	643	509	632	637	640	639	642	642
General Assembly	714	712	682	664	678	618	615	706	735	734	721	714
Human Services	13,107	13,090	13,277	13,526	13,572	13,471	13,114	13,120	13,598	13,647	13,656	13,556
Agriculture	486	527	822	615	400	355	342	331	338	337	337	360
Natural Resources	1,599	1,596	1,610	1,505	1,429	1,337	1,275	1,212	1,292	1,298	1,385	1,508
Financial and Professional Regulation	692	686	701	700	698	700	693	668	692	684	685	688
Labor	91	92	93	93	96	94	93	93	95	92	94	93
DCFS	2,713	2,676	2,697	2,712	2,694	2,636	2,601	2,636	2,666	2,669	2,667	2,671
Comptroller - Court Reporters	605	605	609	613	621	622	614	615	618	616	614	610
Auditor General	94	93	92	92	90	88	89	90	90	90	90	89
Public Health	1,165	1,194	1,196	1,200	1,208	1,191	1,212	1,199	1,206	1,201	1,201	1,200
State Police	2,730	2,714	2,707	2,764	2,754	2,742	2,697	2,697	2,706	2,706	2,701	2,685
Transportation	5,796	5,713	5,731	5,566	5,434	6,629	6,592	6,617	6,829	6,795	5,734	5,341
Revenue	1,790	1,786	1,789	1,762	1,783	1,756	1,716	1,713	1,736	1,725	1,718	1,709
Juvenile Justice	1,050	1,031	1,031	1,068	1,045	1,026	1,000	985	1,013	1,037	1,038	1,045
Corrections	11,426	11,270	11,388	11,578	11,451	11,077	11,135	11,147	11,458	11,587	11,705	11,835
Civil Service Commission	3	3	3	3	3	3	3	3	3	3	3	3
Commerce Commission	234	234	231	230	232	232	233	230	231	227	229	224
Public Aid	2,187	2,171	2,194	2,203	2,177	2,171	2,154	2,129	2,141	2,149	2,152	2,137
Veterans Affairs	1,450	1,428	1,437	1,451	1,445	1,382	1,346	1,315	1,411	1,411	1,411	1,411
Military Affairs	216	216	216	219	219	219	217	218	213	216	217	215
CMS	1,283	1,276	1,282	1,305	1,306	1,292	1,288	1,242	1,345	1,267	1,270	1,258
DCEO	375	368	375	379	381	377	373	336	337	340	339	334
Nuclear Safety	1	1	1	1	1	1	1	1	1	1	1	1
Employment Security	1,210	1,200	1,201	1,206	1,217	1,181	1,161	1,169	1,185	1,192	1,208	1,211
Lottery	137	137	138	139	139	137	129	127	130	130	130	133
EPA	850	851	848	833	828	822	808	803	808	806	806	797
Aging	139	140	143	147	148	158	155	147	149	150	151	148
Historic Preservation	212	205	202	191	177	161	153	151	151	150	148	160
Human Rights	144	141	138	139	136	133	139	137	140	139	139	139
Miscellaneous Boards and Commissions	4,053	4,017	4,029	4,046	4,043	3,958	3,928	3,857	3,913	3,920	3,929	3,896
Total	62,612	62,235	62,931	62,944	62,379	62,424	61,804	61,507	63,144	63,250	62,419	62,091

Source: SERS

FY 2014 SERS HEADCOUNT TRACKER

Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	204	209	209	213	216	221	213	210	212	212	216	216
Lt. Governor	15	15	14	12	12	11	11	10	10	9	9	9
Secretary of State	3,824	3,853	3,832	3,769	3,805	3,804	3,796	3,703	3,696	3,722	3,808	3,809
Comptroller	231	230	231	234	233	231	230	232	231	230	225	225
Treasurer	176	178	180	177	177	177	174	172	172	173	170	170
Attorney General	734	735	736	746	745	741	732	736	740	741	740	740
Board of Education	118	123	121	119	120	116	113	113	111	109	108	108
Court of Claims	640	645	652	645	638	512	631	633	635	643	628	628
General Assembly	616	732	721	727	725	607	636	713	622	744	621	621
Human Services	11,966	12,073	12,219	12,053	12,338	11,954	12,095	12,152	12,057	12,099	12,296	12,297
Agriculture	430	473	909	621	373	345	339	344	347	337	351	351
Natural Resources	1,470	1,488	1,468	1,383	1,362	1,263	1,212	1,227	1,202	1,224	1,278	1,278
Financial and Professional Regulation	656	663	659	671	684	690	688	683	684	683	686	686
Labor	94	95	94	93	91	89	86	86	86	84	90	90
DCFS	2,771	2,786	2,722	2,746	2,725	2,658	2,629	2,571	2,641	2,609	2,116	2,116
Comptroller - Court Reporters	604	606	604	603	604	609	603	605	605	605	605	605
Auditor General	99	99	100	99	99	96	96	95	93	89	89	89
Public Health	1,107	1,112	1,060	1,114	1,135	1,133	1,126	1,107	1,114	1,128	1,144	1,144
State Police	2,762	2,758	2,748	2,726	2,721	2,739	2,715	2,783	2,782	2,765	2,725	2,729
Transportation	4,994	5,933	5,851	5,643	5,628	6,744	6,658	6,880	6,610	5,637	5,432	5,434
Revenue	1,795	1,813	1,751	1,781	1,802	1,782	1,756	1,778	1,801	1,794	1,769	1,768
Juvenile Justice	983	987	1,060	969	993	941	956	973	970	985	969	969
Corrections	11,236	11,281	11,296	11,207	11,263	10,964	10,881	10,907	10,889	10,985	10,900	10,900
Civil Service Commission	4	4	4	4	4	4	4	3	3	3	3	3
Commerce Commission	239	240	241	241	246	243	242	241	238	240	236	236
Public Aid	2,182	2,195	2,107	2,211	2,221	2,192	2,175	2,156	2,154	2,154	2,173	2,173
Veterans Affairs	1,384	1,388	1,348	1,375	1,352	1,313	1,322	1,335	1,317	1,333	1,369	1,369
Military Affairs	221	225	219	223	223	220	215	218	215	213	215	215
CMS	1,336	1,346	1,292	1,326	1,370	1,318	1,306	1,285	1,288	1,267	1,270	1,271
DCEO	381	383	375	378	380	383	378	375	377	377	374	374
Nuclear Safety	1	1	1	1	1	1	1	1	1	1	1	1
Employment Security	1,313	1,312	1,292	1,290	1,282	1,242	1,228	1,216	1,217	1,224	1,210	1,210
Lottery	143	143	140	143	140	141	140	143	138	142	135	135
EPA	839	859	858	837	838	838	820	825	820	805	829	829
Aging	144	144	135	141	136	136	137	136	135	133	138	138
Historic Preservation	225	226	226	216	214	180	172	170	169	172	183	183
Human Rights	138	143	138	144	144	142	136	137	142	143	141	141
Miscellaneous Boards and Commissions	4,019	4,077	4,021	4,007	4,035	3,956	3,960	3,944	3,966	3,940	3,970	3,994
Total	60,094	61,573	61,634	60,888	61,076	60,736	60,612	60,898	60,490	59,754	59,222	59,254

Source: SERS

FY 2013 SERS HEADCOUNT TRACKER

Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	184	192	192	188	193	194	195	198	196	197	203	207
Lt. Governor	20	21	20	18	19	19	19	18	16	17	16	15
Secretary of State	3,797	3,758	3,686	3,792	3,794	3,788	3,753	3,658	3,747	3,730	3,741	3,777
Comptroller	228	227	228	227	230	231	231	233	233	233	234	235
Treasurer	171	168	163	159	161	159	164	168	170	169	168	178
Attorney General	728	724	734	736	734	724	720	720	734	735	736	740
Board of Education	120	131	128	123	121	120	120	122	122	122	122	120
Court of Claims	525	654	644	675	662	523	626	644	648	650	645	646
General Assembly	474	550	648	519	604	611	604	746	753	741	628	732
Human Services	11,837	11,904	11,730	12,258	12,139	11,423	11,787	11,308	11,785	11,755	11,813	11,939
Agriculture	347	345	344	368	346	339	329	329	332	329	349	403
Natural Resources	1,350	1,282	1,232	1,223	1,161	1,198	1,069	1,138	1,152	1,182	1,204	1,447
Financial and Professional Regulation	687	687	691	699	694	695	679	666	665	651	652	660
Labor	91	91	94	95	92	92	92	92	92	90	89	92
DCFS	2,823	2,669	2,854	2,845	2,827	2,789	2,784	2,578	2,743	2,730	2,755	2,791
Comptroller - Court Reporters	603	603	605	605	605	606	599	601	605	605	598	606
Auditor General	101	99	100	100	100	99	96	97	95	93	92	100
Public Health	1,053	1,050	1,065	1,096	1,092	1,095	1,090	1,091	1,091	1,094	1,103	1,132
State Police	2,762	2,753	2,740	2,796	2,772	2,752	2,683	2,741	2,742	2,742	2,722	2,780
Transportation	4,459	5,573	5,489	5,553	5,577	6,558	6,699	6,606	7,112	6,269	5,588	5,876
Revenue	1,613	1,717	1,657	1,689	1,650	1,692	1,740	1,724	1,772	1,773	1,781	1,801
Juvenile Justice	1,137	1,123	1,137	1,170	1,147	1,129	1,041	1,070	985	979	963	1,001
Corrections	10,940	10,993	10,989	11,415	11,085	10,979	10,787	11,025	11,363	11,294	10,927	11,339
Civil Service Commission	4	4	4	4	4	4	4	4	4	4	4	4
Commerce Commission	247	252	253	251	252	250	246	245	244	242	242	241
Public Aid	2,081	2,117	2,129	2,160	2,157	2,185	2,163	2,133	2,172	2,163	2,202	2,180
Veterans Affairs	1,326	1,328	1,296	1,390	1,329	1,286	1,309	1,310	1,385	1,380	1,303	1,385
Military Affairs	231	229	231	226	221	220	220	225	228	221	223	225
CMS	1,298	1,341	1,376	1,393	1,385	1,390	1,369	1,357	1,384	1,348	1,350	1,347
DCEO	398	386	391	394	394	389	384	378	382	379	382	375
Nuclear Safety	1	1	1	1	1	1	1	1	1	1	1	1
Employment Security	1,767	1,721	1,755	1,644	1,571	1,541	1,498	1,484	1,471	1,445	1,297	1,292
Lottery	141	139	141	143	142	138	138	140	138	142	137	139
EPA	863	826	864	862	855	853	838	840	842	838	837	858
Aging	128	110	135	135	136	136	133	133	132	143	144	144
Historic Preservation	157	189	238	228	194	176	172	168	168	171	187	221
Human Rights	135	136	139	135	132	131	132	132	139	132	141	143
Miscellaneous Boards and Commissions	3,790	3,885	3,948	3,994	3,978	3,963	3,962	3,946	3,976	3,966	3,949	4,037
Total	58,617	59,978	60,071	61,309	60,736	60,478	60,476	60,069	61,819	60,755	59,528	61,209

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	2,732	2,791	2,849	2,821	2,870	2,776
Transportation	5,868	5,823	5,610	5,627	5,729	6,679	6,703	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

Source: SERS

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
Agriculture	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	715	726	750	506	745	756	722
Human Services	14,053	13,635	13,935	13,924	13,871	13,611	13,819	13,654	13,625	13,862	13,808	13,726
Agriculture	525	715	678	708	456	428	444	417	12	416	440	503
Natural Resources	1,738	1,687	1,587	1,599	1,517	1,409	1,404	1,331	1,321	1,379	1,449	1,680
Financial and Professional Regulation	736	740	740	741	742	744	742	740	745	742	746	749
Labor	83	81	81	83	83	82	83	85	84	85	85	82
DCFS	3,057	3,050	3,076	3,069	3,048	3,044	3,057	2,990	2,976	3,012	3,030	3,054
Comptroller - Court Reporters	561	560	566	577	587	596	601	604	606	611	611	607
Auditor General	100	100	100	100	100	100	104	106	105	105	105	106
Public Health	1,143	1,133	1,133	1,133	1,123	1,119	1,117	1,111	1,114	1,115	1,119	1,112
State Police	3,319	3,284	3,281	3,281	3,259	3,241	3,240	3,180	3,174	3,158	3,167	3,165
Transportation	5,773	5,750	5,487	5,491	5,442	4,875	6,869	6,614	4,917	5,487	5,564	6,016
Revenue	2,067	2,052	2,041	2,055	2,069	2,091	2,096	2,063	2,056	2,052	2,050	2,070
Juvenile Justice	1,198	1,165	1,178	1,202	1,201	1,195	1,213	1,219	1,218	1,207	1,224	1,233
Corrections	11,262	11,254	11,302	11,519	11,488	11,327	11,502	11,311	11,259	11,371	11,536	11,721
Civil Service Commission	4	4	4	4	4	4	4	4	4	4	4	4
Commerce Commission	280	277	277	277	277	272	274	269	270	273	274	270
Public Aid	2,486	2,465	2,464	2,450	2,433	2,410	2,420	2,379	2,370	2,375	2,377	2,399
Veterans Affairs	1,252	1,244	1,262	1,243	1,254	1,257	1,283	1,256	1,253	1,262	1,284	1,319
Military Affairs	239	244	244	243	244	244	245	242	243	243	242	247
CMS	1,622	1,606	1,612	1,590	1,576	1,567	1,566	1,534	1,525	1,514	1,517	1,516
DCEO	456	453	445	449	448	447	446	434	433	436	433	447
Nuclear Safety	2	2	2	2	2	2	2	2	2	2	2	2
Employment Security	1,923	1,953	1,947	1,957	1,995	1,617	2,011	1,598	1,593	1,987	1,991	2,016
EPA	986	1,001	982	982	981	974	972	961	954	953	954	956
Aging	159	159	158	158	156	145	146	146	145	142	147	149
Historic Preservation	346	334	303	300	282	206	207	203	199	200	201	279
Human Rights	143	145	146	146	145	147	148	147	147	147	148	145
Misc Boards and Agencies	4,176	4,162	4,186	4,198	4,189	2,849	4,190	4,135	4,111	4,104	4,143	4,088
Misc Boards and Commissions	1	1	1	22	4	0	3	0	0	0	20	0

Total 67,026 66,361 66,086 66,399 65,882 62,653 67,104 65,414 62,777 65,126 65,587 66,016
 Source: SERS

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	66,704	67,576	65,692	66,914	66,211	67,232	66,062	64,830	67,395

Source: SERS

FY 2008 SERS HEADCOUNT TRACKER

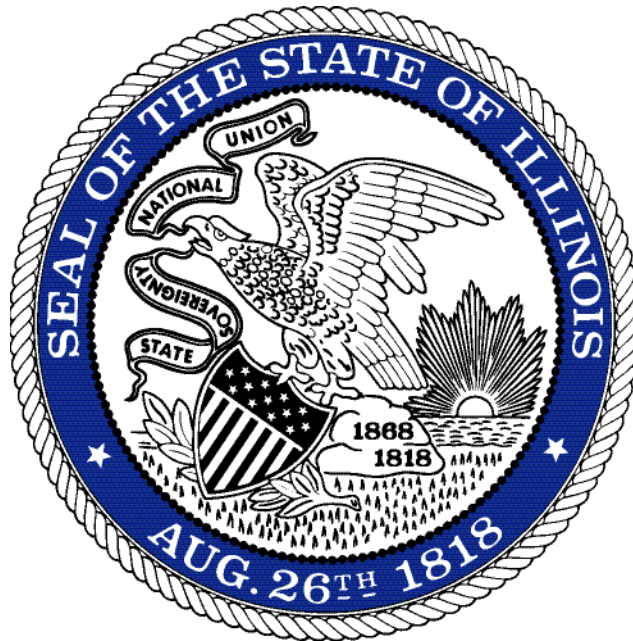
Department	July	August	September	October	November	December	January	February	March	April	May	June
Governor	187	186	192	186	182	187	180	178	173	178	179	180
Lt. Governor	32	28	28	28	29	28	29	27	28	28	26	26
Secretary of State	4,624	4,617	4,619	4,139	4,157	4,156	4,155	4,125	4,128	4,108	4,071	4,542
Comptroller	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

Source: SERS

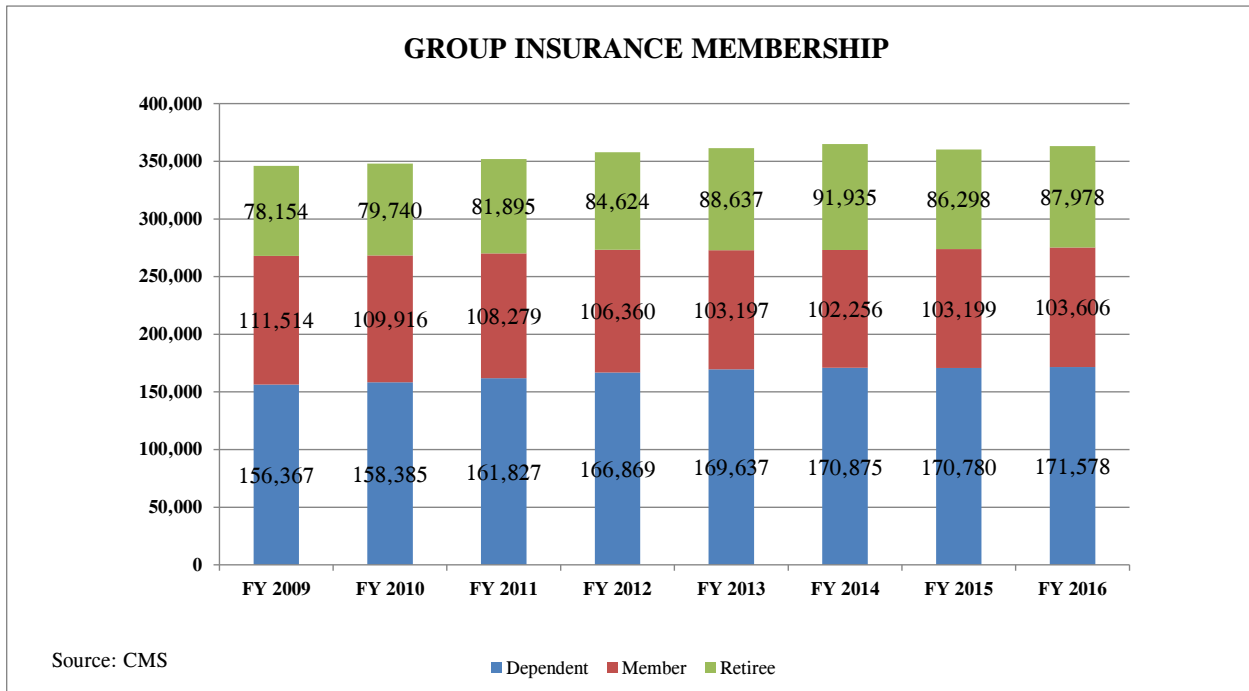
SECTION 5. STATE EMPLOYEES' GROUP INSURANCE

- **Group Insurance Enrollment**
- **Group Insurance Appropriation and Liabilities**
- **Cost per Participant**
- **Group Insurance Liability Components**
- **Medicare**



GROUP INSURANCE ENROLLMENT

According to the Department of Central Management Services (CMS), as of February 2015, the State Employees' Group Health Insurance Program (SEGIP) had an estimated 362,692 participants, of which 146,486 are in a non-Medicare Advantage HMO, 66,893 are in a Medicare Advantage HMO/PPO, 92,433 are in an Open Access Plan, and 56,880 are in the Quality Care health Plan. The QCHP is estimated to have 18,046 employees, 23,985 dependents, and 14,849 retirees in FY 2015. HMO plans are estimated to have 52,124 employees, 81,027 dependents, and 13,335 retirees in FY 2015. Medicare Advantage plans in FY 2015 include 14,972 dependents and 51,921 retirees. OAPs are anticipated to have 33,042 employees, 51,245 dependents, and 8,146 retirees in FY 2015. For FY 2016, the QCHP is estimated to have 18,053 employees, 23,518 dependents, and 13,376 retirees. Medicare Advantage HMO/PPO plans are expected to have 15,779 dependents and 54,200 retirees. Non-Medicare Advantage HMO plans are expected to have 52,328 employees, 80,975 dependents, and 12,640 retirees. OAPs are expected to have 33,225 employees, 51,306 dependents, and 7,762 retirees in FY 2016.



A continuing development in the 2015 fiscal year is the movement of eligible retirees and dependents into a system of Medicare Advantage plans. These plans were set forth in an effort to save the State money as well as to provide quality service and care for retirees and their dependents. This program is still young, but CMS reports success with savings and mostly positive reviews. A change for FY 2015 is the addition of a Health Alliance HMO plan for retirees and dependents. The table below shows the population figures involved with this program.

It is important to note that most of the 69,922 people now covered by a MA HMO or PPO plan came from the QCHP. As a result of these people being removed from QCHP, it is forecasted to be significantly more expensive on a per-person basis in the 2016 fiscal year. In regards to MA, there are two different HMO benefit plans being offered by Humana as Humana Benefit Plan 1 is intended for Livingston and Knox counties while Humana Benefit Plan 2 is a traditional open area Medicare Advantage plan.

MEDICARE ADVANTAGE PLANS		
HMO/PPO	FY2014 # of Participants	FY2015 # of Participants
Aetna HMO	3,638	3,829
Humana Benefit Plan 1 HMO	162	127
Humana Benefit Plan 2 HMO	2,084	2,431
Health Alliance HMO	0	442
United HealthCare PPO	59,230	63,093
TOTAL	65,114	69,922

Source: CMS

GROUP INSURANCE APPROPRIATION AND LIABILITIES

The Governor has requested that a total of \$2.03 billion be appropriated for the State Employee Group Insurance Program (SEGIP) for FY 2016. The FY 2015 appropriation request for the Group Health Insurance Program was \$2.79 billion. This drop in appropriations comes along with statements made to the Commission by CMS that they anticipate the difference to be made up with increased contributions by SEGIP members or extended delays in payments in FY 2016. The table below shows the appropriation and liability history of the SEGIP from FY 2011 to FY 2016, as well as the Commission's estimated liability.

Overall, the Commission's FY 2016 estimate for group insurance liability is \$25.9 million higher than the FY 2016 estimate from CMS. The table on the top of the next page shows a detailed comparison of the CGFA estimate for the various cost components and the CMS projection for FY 2015.

The Department's estimate of liability for FY 2016 represents a 6.8% growth rate over FY 2015. This increase in estimated liability is an abrupt change from FY 2014 to FY 2015, when the program's liability decreased by -1.1%. The table at the bottom of the next page illustrates the cost components for the Group Health Insurance Program from FY 2007 through FY 2016.

APPROPRIATION AND LIABILITY HISTORY				
(\$ Millions)				
<u>Fiscal Year</u>	<u>GRF Appropriation</u>	<u>Total Revenues</u>	<u>CMS Liability</u>	<u>CGFA Liability</u>
FY 2011	\$1,204.8	\$2,013.2	\$2,343.8	
FY 2012	\$1,619.8	\$2,567.8	\$2,434.1	
FY 2013	\$1,103.0	\$2,088.5	\$2,620.6	
FY 2014	\$1,697.0	\$2,791.3	\$2,624.6	
FY 2015	\$1,665.4	\$2,637.2	\$2,648.7	
FY 2016	\$1,195.5	\$2,035.6	\$2,777.5*	\$2,803.4*
*Liability Estimated for FY 2016				
Source: CMS, CGFA				

FY 2016 GROUP HEALTH INSURANCE LIABILITY

(\$ Millions)

Liability Component	FY 2015 CMS Estimate	FY 2016 CMS Estimate	FY 2016 CGFA Estimate
QCHP Medical	\$399.5	\$425.0	\$430.2
QCHP Prescriptions	\$99.4	\$101.6	\$102.7
Dental (QCHP/MC)	\$123.0	\$128.2	\$128.7
HMO	\$1,073.9	\$1,150.9	\$1,160.1
Open Access Plan	\$662.4	\$723.6	\$727.0
Mental Health	\$6.2	\$7.3	\$7.3
Vision	\$11.5	\$8.3	\$8.3
Administrative Services (QCHP)	\$17.7	\$17.9	\$17.9
Life	\$86.9	\$89.1	\$90.3
Special Programs (Admin/Int./Other)	\$119.9	\$125.6	\$130.9
TOTAL	\$2,600.4	\$2,777.5	\$2,803.4
% increase	-1.1%	6.8%	7.8%

FY 2015 and FY 2016 Special Programs line includes Prompt Payment Interest.

Rounding may cause slight differences.

Source: CMS, CGFA

HISTORICAL GROUP HEALTH INSURANCE LIABILITY

(\$ Millions)

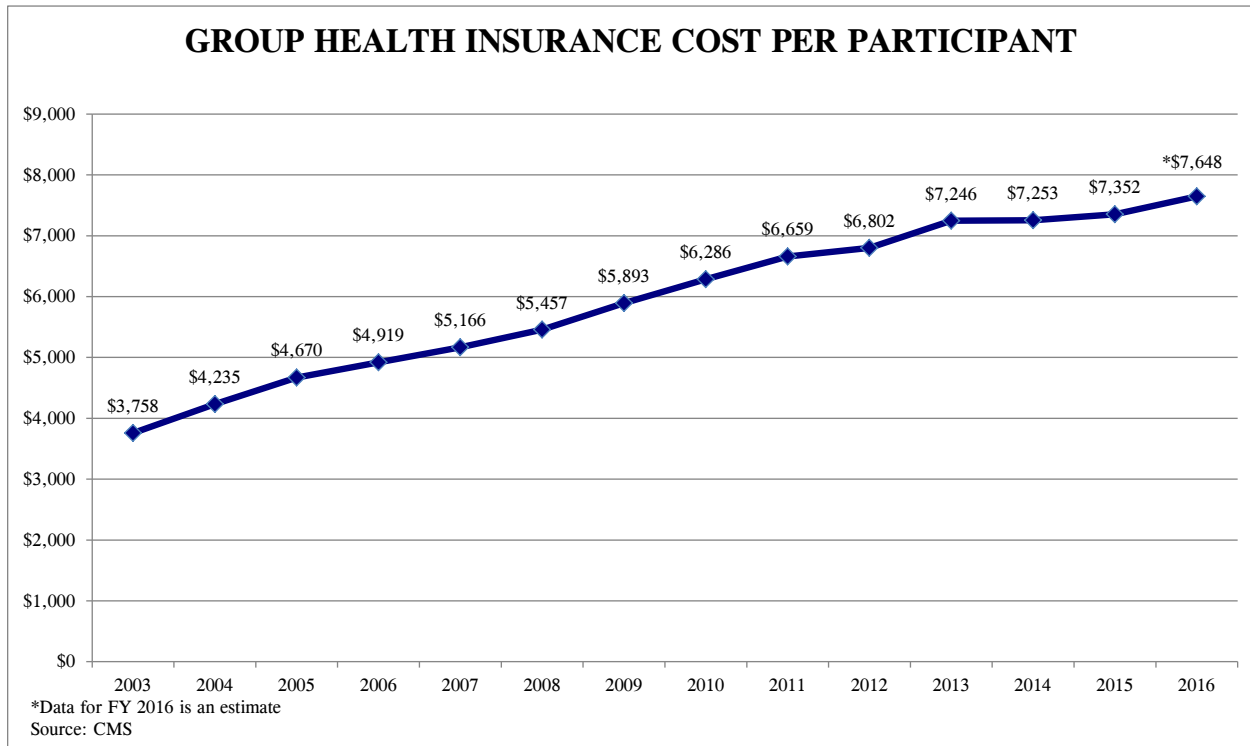
Liability Component	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015*	FY 2016*
QCHP Medical/Rx	\$695	\$689	\$726	\$731	\$730	\$748	\$722	\$623	\$499	\$527
HMO Medical	\$711	\$781	\$844	\$911	\$1,007	\$853	\$894	\$971	\$1,074	\$1,151
Dental	\$96	\$102	\$110	\$115	\$129	\$133	\$118	\$119	\$123	\$128
Open Access Plan	\$154	\$178	\$213	\$252	\$286	\$528	\$582	\$615	\$662	\$724
QC Mental Health	\$9	\$9	\$8	\$11	\$8	\$8	\$8	\$7	\$6	\$7
Vision	\$8	\$8	\$8	\$8	\$10	\$11	\$12	\$11	\$11	\$8
Life Insurance	\$76	\$78	\$81	\$84	\$82	\$81	\$81	\$85	\$87	\$89
QC ASC	\$28	\$30	\$31	\$32	\$32	\$32	\$31	\$25	\$18	\$18
Admin/Int/Other	\$13	\$17	\$18	\$45	\$62	\$63	\$105	\$174	\$120	\$125
Total	\$1,790	\$1,892	\$2,039	\$2,189	\$2,346	\$2,457	\$2,553	\$2,630	\$2,600	\$2,777
% change	5.2%	5.7%	7.8%	7.3%	7.2%	4.7%	3.9%	3.0%	-1.1%	6.8%

* Estimates, Rounding causes slight differences in totals.

Source: CMS

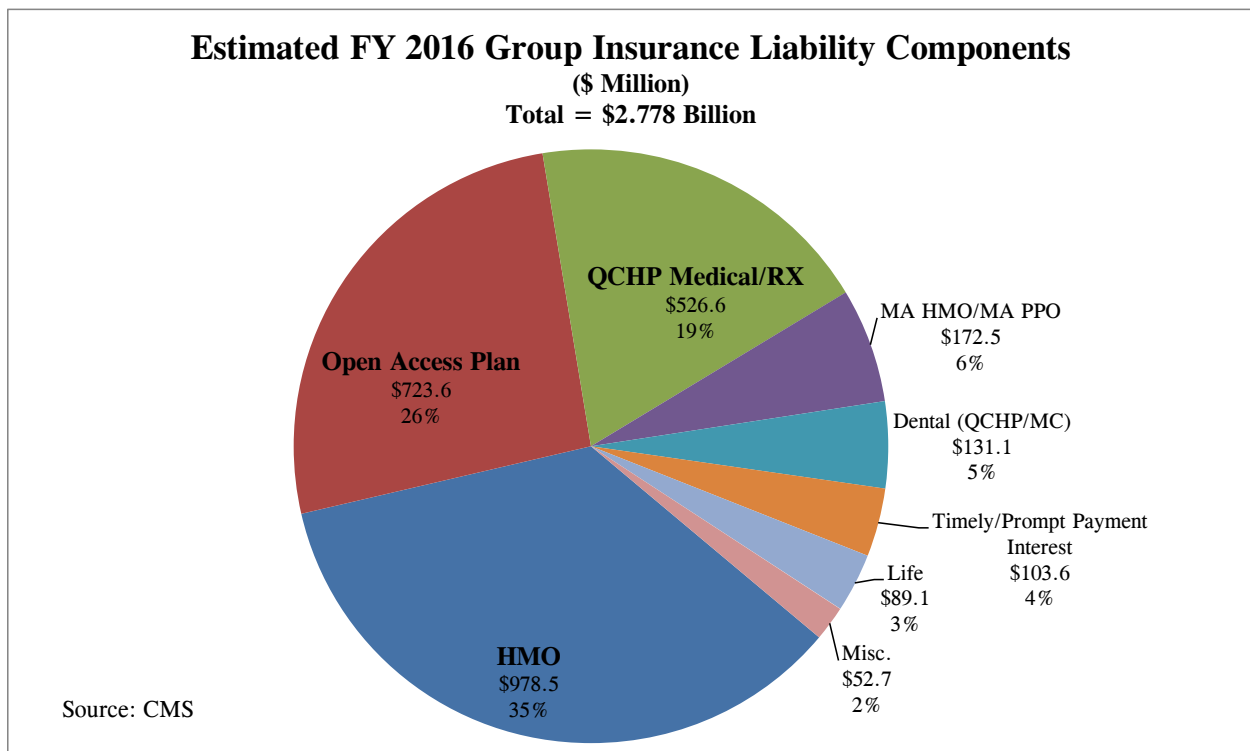
COST PER PARTICIPANT

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 2007, the annual cost per participant in the group health insurance program was \$5,166. According to CMS, the estimated cost per participant for FY 2016 is \$7,648, a 48.0% increase from the FY 2007 cost per participant. The cost per participant is expected to increase 6.3% from FY 2015 to FY 2016. This is a significant change from FY 14 to FY 15, where liability actually decreased by 1.2%.



GROUP INSURANCE LIABILITY COMPONENTS

The following chart includes the various components of the FY 2016 CMS liability estimate of \$2.78 billion. The largest component of the State Group Insurance Program is the State's managed care plans (HMOs, OAPs, and Medicare Advantage) which represent 67.5% of FY 2016 liability, a slight rise over the previous year. This is due in part to the continued shifting of many retirees and dependents away from the QCHP and onto Medicare Advantage plans. Dental care, life insurance, vision care, and other charges comprise 12.75% of total liability. The QCHP component (19.8%) includes medical/prescriptions, mental health coverage, and administrative service charges.



MEDICARE

Medicare is a federal health insurance program designed specifically for individuals who are 65 years of age or older, certain younger people with disabilities, and people with End-Stage Renal Disease. Traditionally, Medicare has been broken out into four specific parts: A, B, C, and D. Part A of Medicare refers to hospital insurance, which would cover inpatient hospital care, skilled nursing facility care, hospice care and some home health care. Part B of Medicare refers to general medical insurance, which would cover certain doctors' services, outpatient care, medical supplies, and preventative services. Part C of Medicare refers to the federally permitted Medicare Advantage network of programs, which will be explained later in this document. Part D of Medicare refers to prescription drug coverage, which adds prescription drug coverage to original Medicare, some Medicare Cost plans, some Medicare private fee-for-service plans, and Medical Savings Accounts (MSAs). Medicare offers coverage at an 80-20 split, where individuals are responsible for 20 percent of medical costs in Parts A and B after deductibles and co-payments have been met.

Individuals may be automatically enrolled in Medicare depending on certain conditions:

1. If they are getting Social Security (SS) or Railroad Retirement Board (RRB) benefits
2. If they are under 65 years of age and disabled
3. If they have Amyotrophic Lateral Sclerosis (ALS)
4. If they live in Puerto Rico and receive SS or RRB benefits

If these conditions do not apply, individuals must apply for Parts A and B of Medicare online, in person or via a toll-free telephone number. Medicare premiums are automatically deducted from an individual's Social Security, Railroad Retirement, or Civil Service Retirement check. If an individual does not receive the aforementioned payments, Medicare will send a bill for the insurance premium quarterly.

Medicare Advantage

Medicare Advantage plans are typically classified under Part C of the traditional Medicare sections. In comparison to traditional Medicare coverage for types A and B (and also D, in some cases), Medicare Advantage is primarily a type of plan that is offered by private companies that contract with Medicare to provide Parts A and B benefits. In addition, Medicare Advantage plans may also contain prescription drug coverage.

Generally, Medicare Advantage plans include Health Management Organizations (HMOs), Preferred Provider Organization (PPOs), Fee for Service (FFS), Special Needs and Medical Savings Account plans. As a result of the variety of organizations participating in Medicare Advantage, the plans offered by these organizations in place of traditional Medicare can vary significantly with the original product. Depending on the needs of consumers, MA plans can be limited by geographical area and costs incurred (deductibles, co-payments, etc.). Some MA plans cover a large area of the United States, while others only offer coverage in a much smaller in-state area. CMS has stated that the MA network put into place for Illinois retirees and dependents would have a “passive” component that would allow retirees and dependents to seek services at most, if not all, Medicare providers across the country.

Medicare for State Retirees

Citing a long-standing concern for rising costs, the State of Illinois and the employee unions representing State employees came to an agreement to restructure retiree and retiree dependent coverage plans for health insurance. After analysis by CMS, four separate Medicare Advantage plans were chosen for the state employee retirees. Aetna HMO, United HealthCare PPO, and two Humana Benefit Plans (both HMO) were selected. Though HMO coverage did not cover all the state, it was anticipated that the PPO plan option would cover the remaining individuals and counties to an acceptable extent. This setup was anticipated to cover the needs of all state employee retirees, but has shown in practice to be less than optimal in providing a desired amount of choice. Hence, CMS released a bid for additional Medicare coverage and awarded that contract to Health Alliance HMO. At last count, the FY 2015 enrollment numbers in this program total 69,922 individuals.

SECTION 6. MEDICAID

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



MEDICAID REQUIREMENTS

The Illinois Department of Healthcare and Family Services (HFS) is the administrator of the State's Medicaid program. HFS serves as the State's largest insurer, insuring approximately 3.3 million people. Medical Assistance, Medicaid and related programs, are authorized under Titles XIX and XXI 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 Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, and other state laws. 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. Generally, the non-federal share is approximately 50% that must come from State funds (match rates vary by medical program).
- Operate an automated claims processing system.
- Require most providers to submit claims within 6 months of the date of service (under State law).
- Pay claims timely. Clean claims for practitioners – 90% within 30 days of receipt; 99% within 90 days of receipt. All other clean claims must be paid within 12 months of receipt per federal regulations.
- 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 whose income is at or below 133 % of the federal poverty guideline (FPL) as adjusted per the MAGI requirements of the Patient Protection and Affordable Care Act (PPACA).
- Caretakers (relatives or legal guardians who take care of children under 18 years of age).
- Pregnant women in families whose income is at or below 133% of the FPL as adjusted per the MAGI requirements of the PPACA.
- Persons who are aged, blind, or disabled who meet the AABD eligibility requirements in effect on January 1, 1972.

- 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.

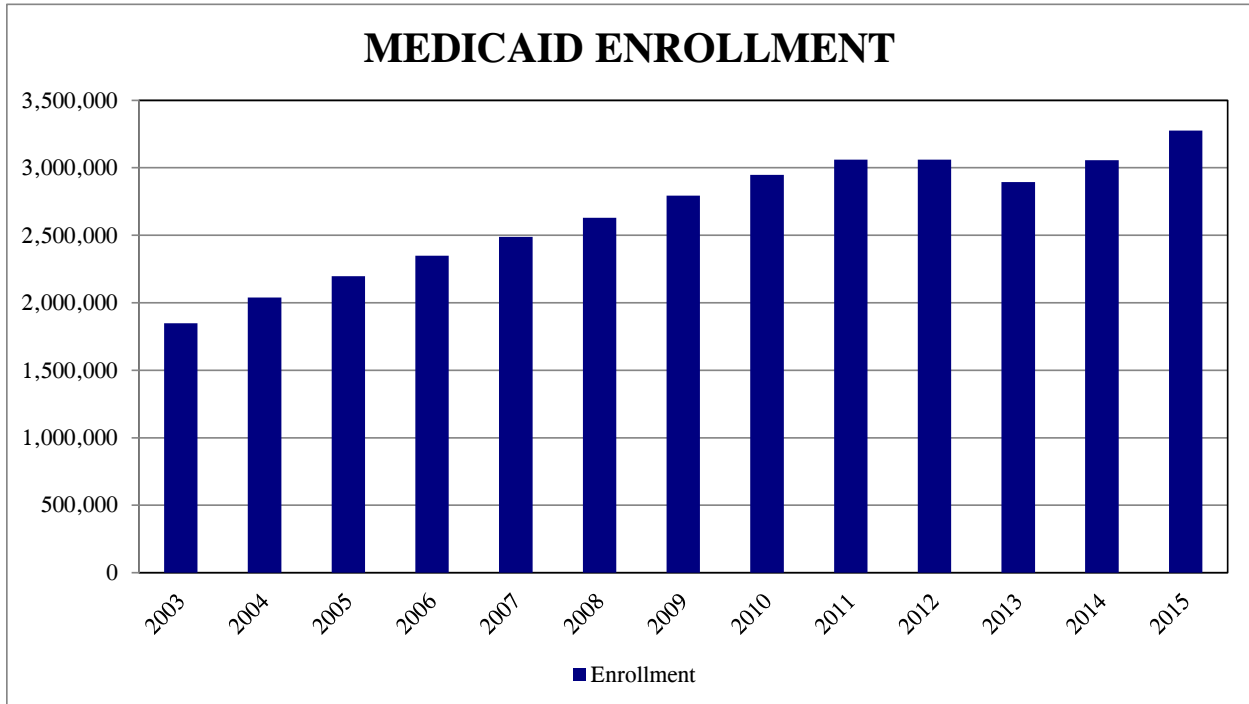
- Ambulatory services provided by rural health clinics and federally qualified health centers.
- Ambulatory services to presumptively eligible pregnant women.
- Early and periodic screening, diagnosis and treatment for individuals under 21 years of age.
- Emergency services to non-citizens.
- Family 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.

At the time of drafting of this section, a FY 2016 budget has not been enacted, so some charts and other data sources normally used in this section, are unavailable. Most of the data regarding population was updated with data from March 2015, but much of the financial data remains the same from the FY 2015 Budget Summary. It is anticipated that as new information becomes available, this document will be updated to reflect that status.

MEDICAID ENROLLMENT

The passage and implementation of the Patient Protection and Affordable Care Act (PPACA) in Illinois has had a significant impact on the Medicaid program. With the PPACA, adults between 19-64 years of age who have an income level at or below 133% of the federal poverty level qualify for Medicaid coverage. Medicaid enrollment in FY 2014 and FY 2015 has reflected significant increases in part from the PPACA, with approximately 175,000 new Medicaid clients under that Act during FY 2015. Costs for individuals newly eligible under the PPACA will be funded 100% by the federal government until calendar year 2017. At that time, the federal match rate gradually declines for that population to a minimum of 90% in calendar year 2020.

The chart below examines historical Medicaid enrollment. In FY 2005, the Illinois Medicaid population was about 2.2 million. Since that time, the Medicaid population has grown significantly, in part due to statutorily enacted eligibility expansions. The most recent enrollment figures from FY 2015 (as of March 31, 2015) place the Medicaid population at approximately 3.3 million, or one million more people than the FY 2005 population. The FY 2015 figure is approximately 67,000 more than the FY 2014 figure of slightly over 3.2 million, driven in part by enrollment under PPACA eligibility. According to HFS, absent PPACA enrollee growth, Medicaid enrollment would have declined in FY15. Medicaid enrollment numbers for a particular month are typically not finalized until three months later, due to the impact of retroactive eligibility periods for client applications received and processed after the close of that month. The FY 2015 number of enrollees is current as of the end of March 2015.



It is important to consider certain points about recent fiscal years. FY 2013 enrollment partially reflects implementation of the Saving Medicaid Access and Resources Together (SMART) Act. FY 2014's rise in enrollment reflects a significant amount of people enrolling under PPACA eligibility. Finally, FY 2015 reflects continued PPACA-related enrollment and additional costs associated with Public Act 98-0651 (formerly Senate Bill 741).

MEDICAID COST

Information regarding Medicaid costs per population group and per participant will be added to this section once a state budget has been enacted.

MEDICAID LIABILITY

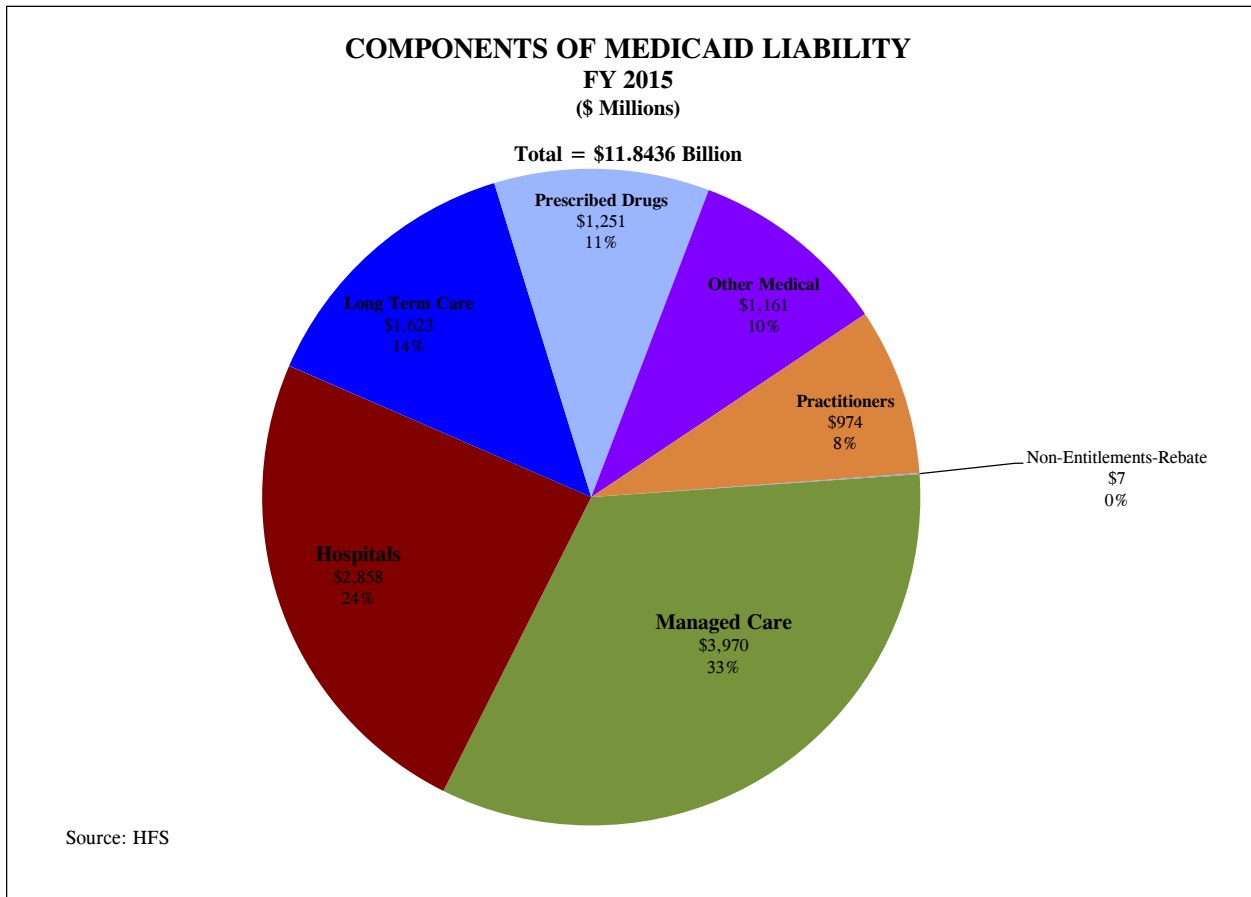
In FY 2007, overall Medicaid liabilities totaled \$8.23 billion. The projected FY 2016 liability for Medicaid is unknown at this time due to the absence of an enacted budget. Over the past ten years, significant program eligibility and reimbursement increases were enacted in state statute. In addition, FY15 liability is higher than previous liability, though a portion of that growth can be attributed to increases enrollment due to the PPACA and the enactment of Senate Bill 741 during the 2014 spring legislative session.

Public Act 96-1501 requires that HFS enroll at least 50% of its Medical Assistance clients in a form of coordinated care by January 1, 2015. This statutory mandate is leading to an apparent shift in HFS' budget among traditional provider groups. For example, Hospital Medicaid payments used to be the highest single component of overall liability. Now, Managed Care is the largest single component of GRF and related fund liability. Looking at FY 2014, payments to hospitals account for 30% of total liabilities, while in FY 2015, those direct payments account for only 24%. The difference is taken up and added upon by the Managed Care line, which is expected to increase from \$1.29 billion and 12% of the FY 14 budget to approximately \$4 billion and 34% of the FY 15 estimated budget. Medicaid providers will receive more of their reimbursements from managed care plans instead of directly from HFS as more clients become enrolled in coordinated care options. The following table shows historical liabilities for Medicaid going back ten years. The pie chart on the following page breaks down the various components of estimated FY 2015 (and eventually FY 2016) Medicaid liability. Given the impact of the expansion of Medicaid eligibility due to the PPACA, and the uncertainty over the total enrollees who would push the liabilities higher, any current estimate of liability may change significantly in future fiscal years.

HISTORIC MEDICAID LIABILITY											
(\$ Millions)											
Liability Component	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 Est.	FY 2016 Proj.	Avg % Change
Long Term Care	\$1,577	\$1,717	\$1,759	\$1,793	\$1,912	\$1,846	\$1,853	\$1,755	\$1,623	n/a	0.6%
Hospitals	\$2,750	\$2,877	\$3,017	\$3,301	\$3,457	\$3,295	\$3,169	\$3,354	\$2,858	n/a	2.2%
Prescribed Drugs	\$1,752	\$1,676	\$1,709	\$1,794	\$2,022	\$1,939	\$1,447	\$1,453	\$1,251	n/a	-4.5%
Practitioners	\$945	\$1,017	\$1,126	\$1,247	\$1,339	\$1,325	\$1,226	\$1,499	\$974	n/a	4.3%
Managed Care	\$166	\$221	\$232	\$250	\$247	\$664	\$827	\$1,296	\$3,970	n/a	50.4%
Other Medical	\$1,018	\$1,132	\$1,196	\$1,294	\$1,425	\$1,326	\$1,272	\$1,254	\$1,161	n/a	8.5%
Non-Entitlements-Rebate	\$22	\$21	\$23	\$23	\$27	\$25	\$19	\$8	\$7	n/a	-8.7%
Total Liability	\$8,229	\$8,660	\$9,062	\$9,701	\$10,429	\$10,420	\$9,813	\$10,620	\$11,843	\$0	
<i>% Change</i>	4.56%	5.24%	4.64%	7.06%	7.50%	-0.09%	-5.82%	8.22%	11.52%	n/a	4.4%

Source: HFS

The average percentage change in the previous table may not reflect the entirety of real change given the mass transition to managed care. In addition, FY 2013 numbers reflect implementation of the SMART Act. FY 2014 and FY 2015 are reflective of PPACA enrollment and cost increases related to Public Act 98-0651 (formerly SB 741).



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 GRF and related fund appropriation for Medicaid (including transfers) was \$13.9 billion for FY 2014. The all funds Medical Assistance appropriation totaled \$19.6 billion.

The total FY 2015 appropriation from GRF and related funds was \$13.2 billion, approximately the same as the FY 2014 appropriation. Also, HFS received appropriations from Other Funds totaling \$6.6 billion resulting in a total HFS Medical Assistance Appropriation of approximately \$19.9 billion. In general, 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. **Figures for FY 2016 are unavailable at this time due to the absence of an enacted budget.**

Also important for consideration is the amount of Medicaid bills from FY 2014 dates of service paid using FY 2015 appropriations. According to HFS, the imposition of Section 25 caps for HFS Medicaid applied to the General Revenue Fund, Healthcare Provider Relief Fund, Long-Term Care Provider Fund, Drug Rebate Fund and Tobacco Settlement Recovery Fund (GRF and related funds). The cap for FY 14 was \$100 million, which applied to bills received by the Department on or before June 30, 2014. In total, HFS estimated outstanding GRF and related fund liabilities going into FY 15 of approximately \$365 million, of which \$244 million was specifically allocated to GRF. HFS believes it met the FY14 Section 25 caps, as virtually all the GRF and related fund Section 25 liability is estimated to be for bills received after June 30, 2014.

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. Hospitals, nursing homes and long-term care facilities for the developmentally disabled currently pay provider assessments to help support the Medical Assistance program.

Illinois also uses intergovernmental transfers (IGT) to support Medicaid services. An IGT is essentially a transfer between government entities. When local health care entities transfer funds to the state under an IGT agreement, these funds are used for Medicaid payments supplemented by federal matching funds. For example, Medical Assistance services provided by Cook County Health Services are currently funded via IGT arrangements. Cook County Health Services makes transfers in amounts equal to the difference between total payments made to county providers and the related federal financial participation monies received by the State. By using the IGT mechanism, Medical Assistance services can be provided to many Cook County residents without the need for state GRF resources.

MEDICAID APPROPRIATION COMPARISON

(\$ Millions)

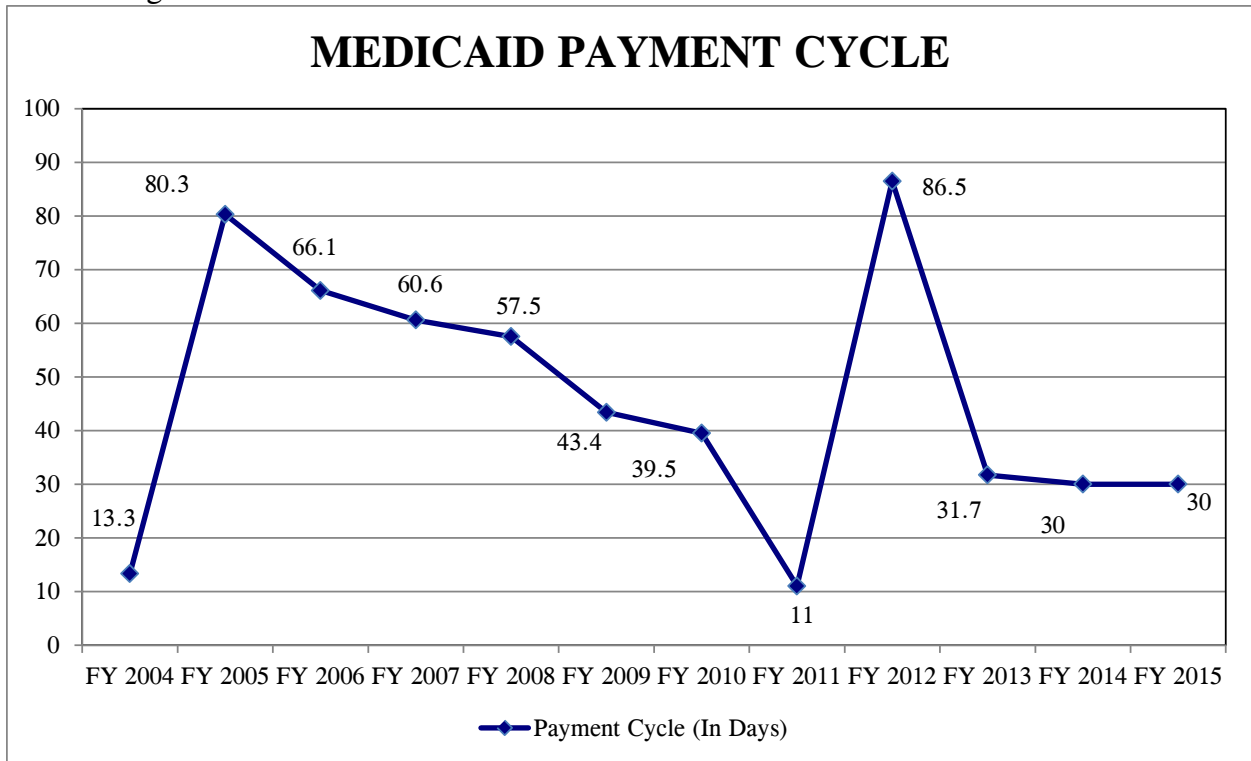
Appropriation	FY 2014	FY 2015	Difference
Long Term Care	\$1,661.7	\$1,769.0	\$107.3
Hospitals	\$2,401.7	\$1,400.4	-\$1,001.3
Prescribed Drugs	\$1,581.8	\$1,026.7	-\$555.1
Practitioners	\$1,079.7	\$382.7	-\$697.0
Non-Entitlements & Rebate	\$2.6	\$5.0	\$2.4
Managed Care	\$736.8	\$3,034.9	\$2,298.1
Other Medical*	\$1,702.2	\$1,085.2	-\$617.0
Healthcare Provider Relief Fund**	\$4,702.0	\$4,500.0	-\$202.0
General Revenue and Related Funds Total	\$13,868.5	\$13,203.9	-\$664.6
U of I Hospital Services Fund	\$375.0	\$375.0	\$0.0
County Provider Trust Fund for Provider Expenditures	\$1,981.1	\$2,500.0	\$518.9
Hospital Provider Fund for Hospitals	\$2,713.0	\$2,412.0	-\$301.0
Hospital Provider Fund for HMO, MCE, CCE	\$0.0	\$700.0	
Special Education Medicaid Matching	\$200.0	\$200.0	\$0.0
Trauma Center Fund	\$15.0	\$15.0	\$0.0
For Deposit-Medical Special Purposes Trust	\$0.5	\$0.5	\$0.0
Money Follows the Person Budget Transfer Fund	\$15.0	\$15.0	\$0.0
Juvenile Rehabilitation Services Medical Matching Fund	\$4.0	\$4.0	\$0.0
Medical Interagency Program Fund	\$70.0	\$70.0	\$0.0
Medicaid Buy-In Fund	\$0.5	\$0.6	\$0.1
Medical Demonstration Projects Fund	\$20.5	\$30.5	\$10.0
Health Information Technology	\$30.0	\$0.0	-\$30.0
Eligibility Verification System - Affordable Care Act	\$60.0	\$60.0	\$0.0
Electronic Health Record Incentive Fund	\$200.0	\$200.0	\$0.0
Hospital Relief Fund	\$0.0	\$0.0	\$0.0
Medicaid Research and Education Support Fund	\$28.0	\$28.0	\$0.0
Other Funds Appropriations Total	\$5,712.6	\$6,610.6	\$898.0
Total	\$19,581.1	\$19,814.5	\$233.4

*Includes an appropriated GRF fund deposit to the Healthcare Provider Relief Fund in FY 2014

** Healthcare Provider Relief Fund Resources may be allocated to Medical Assistance billings from any provider type in FY 2014.

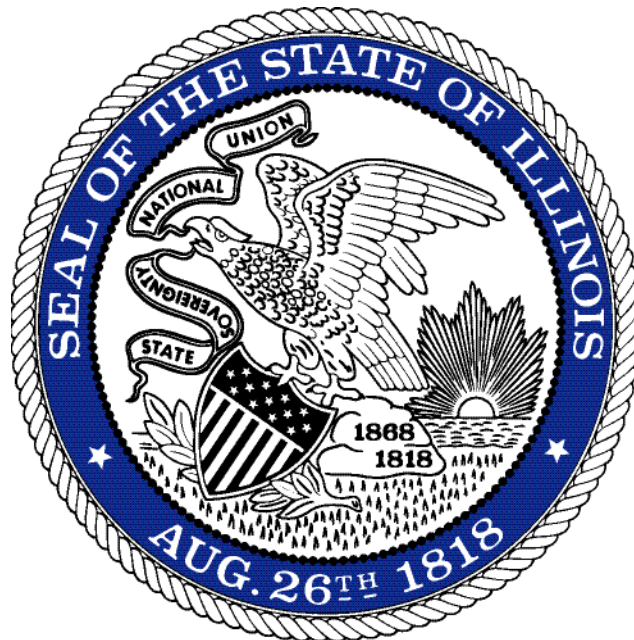
MEDICAID PAYMENT CYCLE

The Medicaid payment cycle has historically been a source of stress and confusion for many of the State’s health care providers. Due to additional federal revenue made possible under the American Recovery and Reinvestment Act of 2009 (ARRA), the payment cycle ended FY 2011 at an average of 11 days. ARRA required Medicaid practitioner, hospital and nursing home 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 FY 2012 budget was not able to continue the 30 day cycle of payments to Illinois Medicaid providers. In fact, the FY 2012 Medicaid payment cycle in Illinois ended at an average of 86.5 days, surmounting the previous high point of 80.3 days in FY 2005. A major reason for the significant increase in the FY 2012 payment cycle was because HFS’ GRF and related fund Medicaid budget request was reduced by over \$1 billion without significant changes to the program’s statutory client eligibility and provider reimbursement requirements. The impact of the FY 2012 underfunding was an impetus behind the enactment of the Saving Medicaid Access and Resources Together (SMART) Act as part of the FY 2013 budget plan. The SMART Act-related package of legislative actions resulted in over \$1 billion in program eligibility, utilization and reimbursement savings, according to HFS. In addition, the SMART Act package provided over \$1 billion in new gross annual revenues for the GRF and related fund Medical Assistance program at HFS, according to the Department. As a result, HFS has been able to process Medical Assistance bills to the Comptroller within 30 days in fiscal years 2013-2015. However, actual bill payment timing depends on GRF cash resources available to the Comptroller. Information for FY 2016 is not available at this time but will be included once a budget is enacted.



SECTION 7. ELEMENTARY & SECONDARY EDUCATION

- Elementary and Secondary Education Funding
- 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. For the FY 2016 budget, P.A. 99-0005 provided the majority of spending authority for PreK-12 education with combined General Funds' appropriations of \$6.937 billion. The determination of how this money is allocated to each of the State's school districts is calculated using several different formulas, with the primary calculation coming 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 2014-2015 school year, the foundation level is \$6,119 – the same amount used since the 2009-2010 school year. Although, it must be noted that since FY 2012, the General State Aid appropriation was less than needed to fund the foundation level at \$6,119. As a result, claims have been prorated. The FY 2015 appropriation resulted in a pro-rated rate of 87.1%. A forecasted pro-rated rate of 92% is expected in FY 2016.

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 2014-2015 school-year, the 616 districts/programs funded under the Foundation Formula constituted 65.8% of Illinois school districts and received approximately 92.3% of the total GSA allocation. Districts under the Foundation Formula accounted for approximately 74.0% of the state ADA student total.

The 177 districts under the Alternate Formula (18.9% of school districts) received 6.3% of the General State Aid allocation and represented 21.4% of the state ADA student total. Flat Grant districts (64 in number and 6.8% of total districts) received 0.7% of the GSA allocation and reflected 4.3% of the State ADA student total.

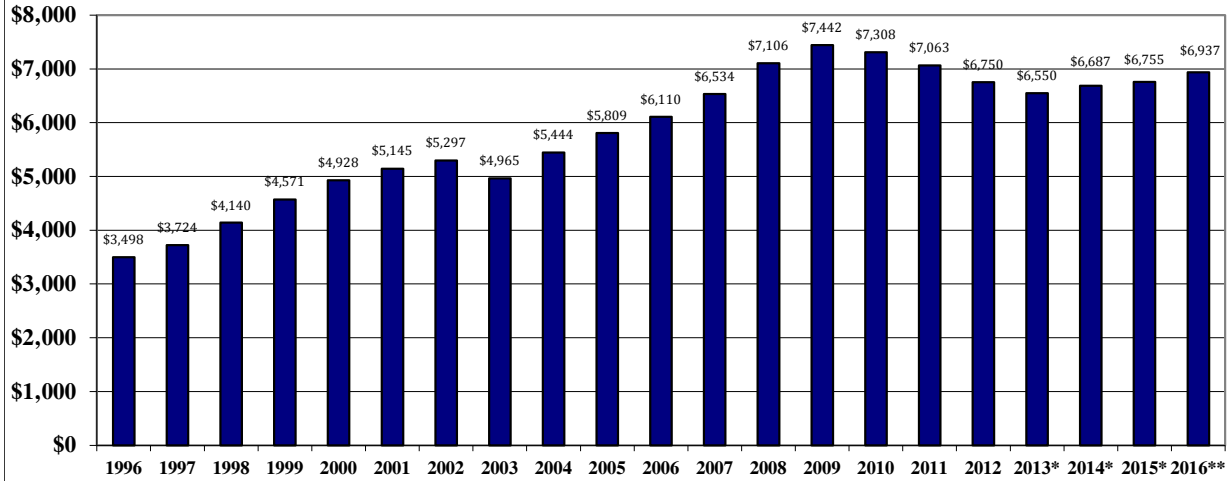
Of the 936 entities allotted General State Aid in the 2014-2015 school year, 385 (41.1%) were unit districts, 99 (10.6%) were secondary districts, and 373 (39.9%) were elementary districts. The remaining 8.4% were regional offices of education and lab schools. Unit districts received 68.9% of 2014-2015 GSA funds, secondary districts received 7.6% of the funds, and elementary districts received 22.8% of the GSA funds. Regional Offices of Education (ROE) and lab schools accounted for 0.7% of the 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 2014-2015 school-year, poverty grants totaled \$1.978 billion, which was a 2.5% increase over FY 2014 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, this "Hold Harmless" payment has not been appropriated since FY 2010.

ILLINOIS STATE BOARD OF EDUCATION GENERAL FUNDS HISTORY

Excludes Teacher Retirement System Funds
(\$ in millions)



* ISBE Appropriation.

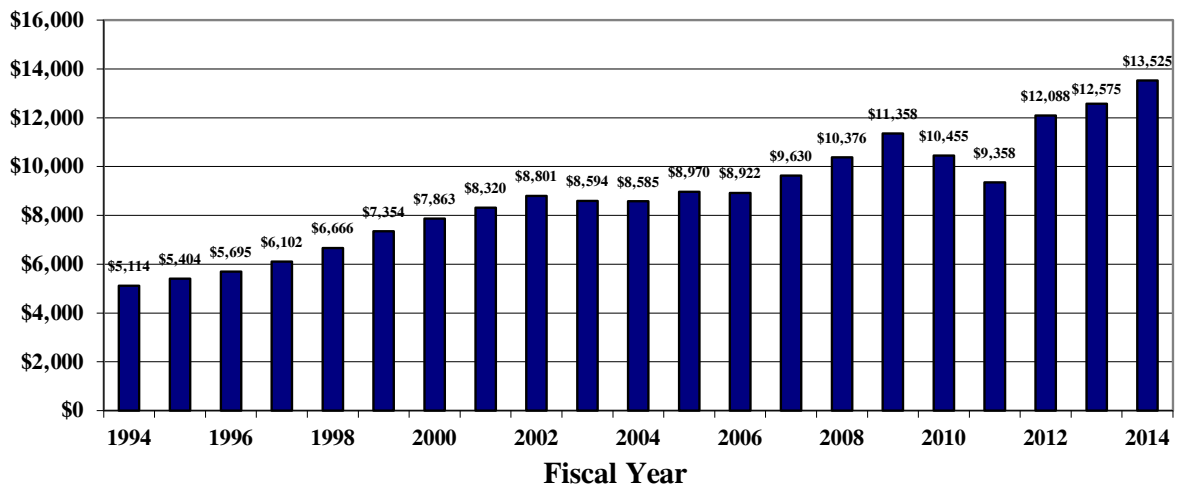
**FY 2015 GA Action (HB 3763), P.A. 99.0005

***HB 3763 (PA 99-0005) provides the majority of spending authority for PreK-12 education with combined General Funds appropriations of \$6.937 billion.

EDUCATION EXPENDITURE HISTORY

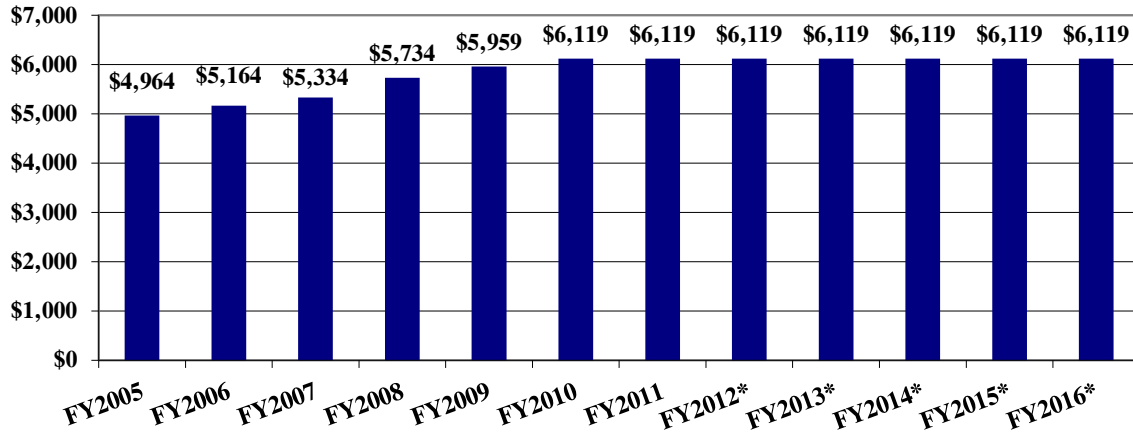
General Funds \$ in millions

Total Warrants Issued: 14-18 months depending upon fiscal year



Spending for elementary and secondary education accounted for \$10.222 billion or 75.6% of this program in FY 2014 with the remainder (\$3.303 billion) being spent for higher education - universities including retirement, community colleges, and scholarships.

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

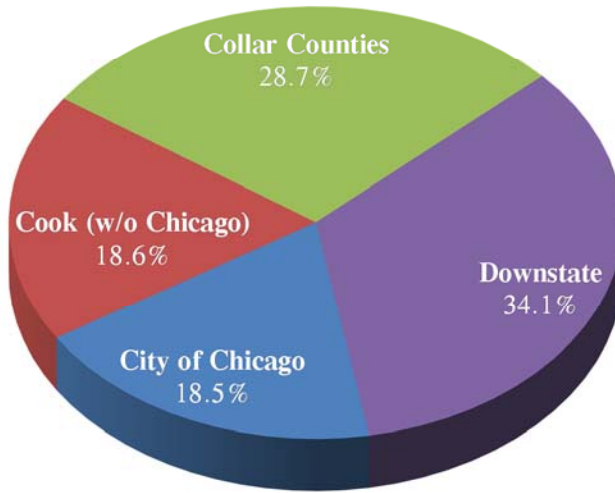


*In FY 2012 thru FY 2015, the General State Aid appropriation was less than needed to fund the \$6,119 Foundation Level. As a result claims were prorated. In FY 2015, the claims were pro-rated at 87%. A forecasted pro-rated rate of 92% is expected in FY 2016.

EDUCATION REGIONAL GRAPHS

2013-2014 AVERAGE DAILY ATTENDANCE

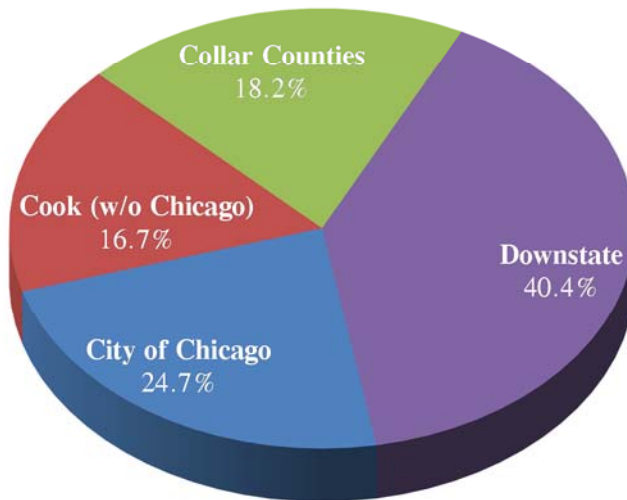
Percentage of Total
State Total: 1,875,837



Source: ISBE

FY 2015 NET GENERAL STATE AID (Prorated)

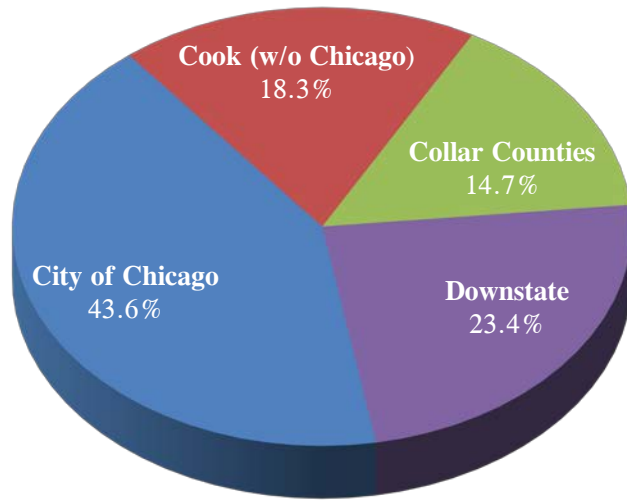
Percentage of Total
State Total: \$4.523 Billion



Source: ISBE

FY 15 POVERTY GRANT

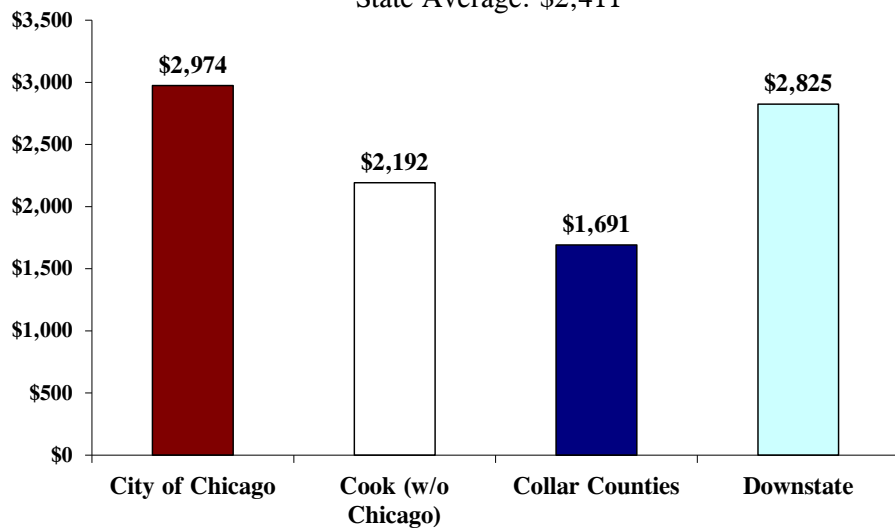
Percentage of Total
State Total: \$1.978 Billion



Source: ISBE

FY 2015 NET GENERAL STATE AID PER AVERAGE DAILY ATTENDANCE

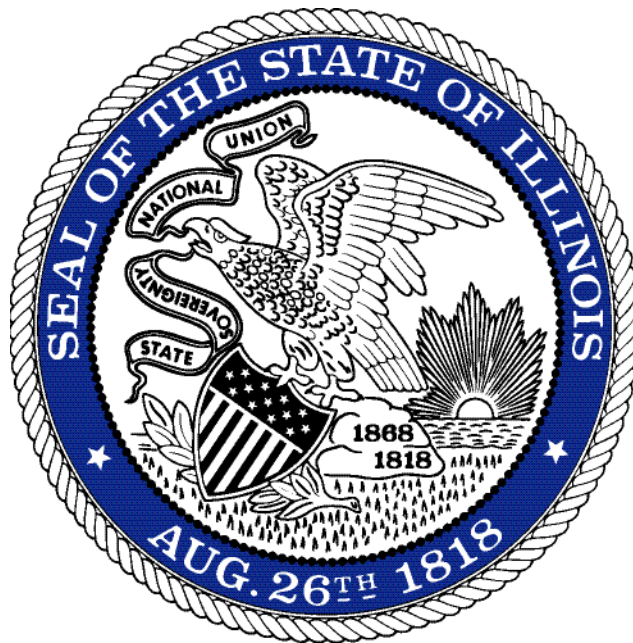
by Region
State Average: \$2,411



Source: ISBE

SECTION 8. PENSION LEGISLATION

- Pension Legislation – 2015 Spring Session
- Two-Tier Pension Reform
- Police and Fire Pension Reform
- Chicago Park District Pension Reform
- Chicago Laborers’ and Municipal Employees’ Pension Reform
- Historical Pension Legislation



PENSION LEGISLATION – 2015 SPRING SESSION

Note – All bills shown below have passed both houses of the General Assembly. Those bills with a Public Act number have been signed into law by the governor, while those without a Public Act number are awaiting gubernatorial action.

HB 422

Sponsors: Morrison (Connelly)

Passed House:	113-0-0
Passed Senate:	54-0-0

HB 422 amends the 5 State Pension Systems: GARS, SERS, SURS, TRS, and JRS. Under current law, these systems are required to make an actuarial investigation at least once every 5 years. The bill reduces the time frame from once every 5 years to once every 3 years. These investigations evaluate the mortality, retirement, disability, separation, interest and salary rates and recommend the actuarial tables to be adopted.

HB 2502

Sponsors: Burke (Sandoval)

Passed House:	110-0-0
Passed Senate:	54-0-0

Current law states, under the Chicago Teachers article of the Illinois Pension Code, that no contributor shall earn more than one year of service credit per fiscal year. HB 2502 adds provisions that states that no contributor shall earn more than one day of service credit per calendar day and no contributor shall earn more than 10 days of service credit in any 2 calendar week period.

HB 2502 also requires that payroll records report any salary paid by an Employer that is considered compensation for validated service, and payroll records shall identify the number of service days rendered by the member and whether each service day represents a partial or whole day of service. This bill also adds a provision that requires the Pension Officers of each Charter School to certify all payroll information, including contribution due and certified sick days payable.

This bill makes the following technical changes:

1. Current law states that the service retirement pension shall not be cancelled for a service retirement pensioner who is re-employed as a teacher so long as (1) the person does not work as a teacher for compensation on more than 100 days in a school year and (2) does not accept gross compensation for the re-employment in a school year in excess of \$30,000. The bill

changes this so that the service retirement pension shall not be cancelled if either (1) or (2) are true rather than both.

2. Rather than the Board of Education, an Employer must certify to the Fund the temporary and non-annual or hourly status and the compensation of each pensioner re-employed at least quarterly.

HB 2916

Sponsors: Martwick (Radogno)

Passed House:	115-0-0
Passed Senate:	57-0-0

Changes to IMRF

Current law states that if any participating municipality or instrumentality that fails to make their required contributions for more than 90 days after the payment is due, the Fund may report this to the State Comptroller which will result in a deduction of the amount overdue from any grants of State funds to the municipality or instrumentality. This bill changes delinquent period from 90 days to 60 days.

Changes to the COGFA PSEBA Report Regulations

Under HB 2916, the mandatory report on the Public Safety Employee Benefits Act (PSEBA) that COGFA must submit to the Governor and General Assembly every even-numbered year, beginning in 2016, will now begin in 2017 and is required to be submitted every odd-numbered year.

HB 3484

Sponsors: Nekritz (Biss)

Passed House:	93-0-0
Passed Senate:	58-0-0
House Concurrence	111-0-0

In addition to a variety of small technical changes, HB 3484 grants to right for the General Assembly Retirement System, the State Employees' Retirement System, The State Universities Retirement System, and the Teacher's Retirement System to request from any member, annuitant, beneficiary, or employer such information as is necessary for the proper administration of the System.

HB 3592

Sponsors: Morrison (Conelly)

Passed House:	94-0-0
Passed Senate:	57-0-0

HB 3592 amends the IMRF Article of the Illinois Pension Code by adjusting the employee contribution guidelines. Rather than 4.5% of their highest annual salary rate, members must pay the Fund an employee contribution calculated by the product of member's highest annual salary rate and the total employee contribution rate in effect when the member purchases the service for the plan. Also, under HB 3592, SLEP members will no longer be required to make employee contributions equal to 6.5% of their highest annual salary per year of creditable service.

HB 3757

Sponsors: Andrade, Jr. (Althoff)

Passed House:	108-0-0
Passed Senate:	49-0-0

HB 3757 amends the IMRF Article of the Illinois Pension Code by adding a provision that governs IMRF annuitants that re-establish employment in an IMRF qualifying position. If any corresponding municipality or instrumentality fails to notify the Board to suspend the annuity of any previously described annuitants, that municipality or instrumentality may be required to reimburse the Fund for an amount up to the total of all annuity payments made after re-employment began, less any amount that is repaid by the annuitant.

SB 0763

Sponsors: Sandoval (Zalewski)

Passed Senate:	43-4-0
Passed House:	78-31-0
Senate Concurrence	47-2-0

SB 0763 amends the IMRF Article of the Illinois Pension Code by providing participating firefighters and police officers SLEP status with the approval of the employing municipality. The participating municipality must have at least 50 full-time firefighters or 30 full-time police officers that have not established a Downstate Fire Pension Fund; also, the governing authority of the employer must approve the SLEP status for the aforementioned firefighters.

SB 0842 (P.A. 99-0008)

Sponsors: Cullerton (Currie)

Passed House:	65-48-0
Passed Senate:	50-0-1
Senate Concurrence	33-22-2

State Finance Act Changes

SB 0842, as amended by HA 1, amends the State Finance Act by extending the period that the State Pension Fund appropriates funds to the State Universities Retirement System by one year. Under current law, SPF funds are disbursed to SURS so long as the amounts appropriated to SURS do not reduce the amount in the State Pensions Fund below \$5 million. This amendment would allow a higher concentration of funds to be disbursed into the State Universities Retirement System until the end of FY 2016 rather than having this practice terminate in FY 2015 as prescribed by current law. Beginning in FY 2017, the funds will be distributed amongst all 5 State Pension Funds rather than just SURS.

Continuation of Annual SERS Lump Sum Appropriation

SB 0842, as amended by HA 1, amends the State Finance Act and extends a provision that allows the State to make employer contributions for the State Employees' Retirement System as a lump sum appropriation instead of remitting the funds on a payroll deduction basis, by one year. This bill provides that State employer payroll deduction contributions will continue to be made from funds other than the General Revenue Fund through FY 2016 rather than having this practice terminate in FY 2015 under current law. An accompanying change is also made in the SERS Article of the Pension Code. Current law states that for fiscal years 2010, 2012, 2013, 2014, and 2015, the General Revenue Fund amounts payable to the State Employees' Retirement System would be appropriated as a lump sum amount, and the Board shall submit a monthly voucher equal to 1/12th of the lump sum amount. This bill adds 2016 to the list of years that this provision is in effect.

Downstate Police and Fire Technical Changes

The Downstate Police and Fire Funds are amended by SB 0842, as amended by HA 1, via three technical changes in the sections dealing with delinquent payments from the municipalities.

- The Fund must notify the State Comptroller and abide by any applicable rules of the Comptroller in doing so.
- The Comptroller will no longer “deposit” the intercepted amounts to the fund. Instead, the funds will be remitted from the Comptroller to the fund.
- The term “grants” is replaced with “payments.”

IMRF – Removal of Treasurer as Intermediary Custodian of Delinquent Employer Contributions

According to current law, the Illinois Municipal Retirement Fund article of the Pension Code allows the Comptroller to deduct delinquent employer contributions from State Funds. During this process, the Treasurer is denoted as the intermediary custodian of these funds and is heavily involved in the holding and transferring of said funds. This bill proposes that the Treasurer be removed as the intermediary custodian of IMRF funds. Provisions for Delinquent Employer Contributions

SB 0842, as amended by HA 1, amends the Cook County Employees Pension Fund, the Cook County Forest Preserve Pension Fund, the Chicago Park District Pension Fund, the Metropolitan Water Reclamation District Pension Fund, and the Miscellaneous Collateral Provisions article of the Pension Code in regards to delinquent contribution payments. If any employers, districts, or counties fail to transmit to the Fund contributions required of it by December 31st for the year in which such contributions are due, the Fund may, after giving notice to the employer, certify to the State Comptroller the amounts of the delinquent payments in accordance with any applicable rules of the Comptroller, and the Comptroller must, beginning in payment year 2016, deduct and remit to the Fund the certified amounts from payments of State funds to the employer. The State Comptroller cannot deduct more than the exact amount of the delinquent payments.

TWO-TIER PENSION REFORM

Public Act 96-0889

Senate Bill 1946 – Cullerton (Madigan)

Passed House: 92-17-7

Passed Senate: 48-6-3

Approved by Governor 4/14/10

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
Approved by Governor 12/30/10

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 $\frac{1}{2}\%$ 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.

CHICAGO PARK DISTRICT PENSION REFORM

P.A. 98-0622 SB 1523 – Cullerton (Madigan)

Passed Senate: 51-0-0
Passed House: 87-26-2
Approved by Governor 1/7/14

Effective Date

- June 1, 2014.

Systems Impacted

- Chicago Park District

Employer Contributions

- Employer Contributions will follow a ramping schedule, gradually increasing the employer tax levy multiplier to 2.9.
 - Beginning January 1, 2015: Multiplier of 1.7.
 - Beginning January 1, 2017: Multiplier of 2.3.
 - Beginning January 1, 2019: Multiplier of 2.9.
- For any duration that the funded ratio is over 90%, Employer contributions will be the lesser of the 2.9 multiplier or the amount necessary to maintain 90% funding.
- Supplemental contributions of \$12.5 million will be made in FY 2015 & FY 2016. A supplemental contribution of \$50 million will be made in FY 2019.

Retirement Eligibility

- For Tier 1 employees who have not attained age 45 before January 1, 2015, the eligible retirement age is increased from 50 to 58. For Tier 2 employees the normal retirement age decreases from 67 to 65, and the age for early retirement decreases from 62 to 60.

Annual Increases in Annuity

- Tier 1 COLAs are to be the same as Tier 2 COLAs (Lesser of 3% or ½ the CPI-U, simple)
- Cost of living adjustments will be suspended in 2015, 2017, and 2019.

Employee Contributions

- Beginning January 1, 2015, employee contributions will increase on a graduated scale.
 - Beginning January 1, 2015: Employee contributions will increase to 10% of salary.

- Beginning January 1, 2017: Employee contributions will increase to 11% of salary.
- Beginning January 1, 2019: Employee contributions will increase to 12% of salary.
- For any duration of time that the funded ratio is over 90%, Employee contributions will be 10.5% of salary.

Duty Disability Benefits

- Beginning January 1, 2015, duty disability benefits will be adjusted on a decreasing scale.
 - Beginning 2015: 74% of salary.
 - Beginning 2017: 73% of salary.
 - Beginning 2019: 72% of salary.

CHICAGO LABORERS' & MUNICIPAL EMPLOYEES' PENSION REFORM

P.A. 98-0641 SB 1922 – Raoul (Madigan)

Passed Senate: 53-0-0
Passed House: 73-41-1
Approved by Governor 6/9/14

Effective Date

- June 9, 2014.

Systems Impacted

- Chicago Laborers' Annuity and Benefit Fund (LABF), Chicago Municipal Employees' Benefit Fund (MEABF)

System Reforms and City Contributions

- A 40 year amortization window was set in place in order to bring assets up to 90% of the liabilities of both systems by FY 2055.
- Actuarial gains or losses due to investment returns will be acknowledged on a 5-year asset-smoothing model.
- City Contributions are calculated as a statutorily-set multiplier of the employee contributions 2 years earlier to the LABF and MEABF. Current multipliers are set at 1.00 for LABF and 1.25 for MEABF.
- City Contributions will follow a ramping schedule in FY 2016 through 2020, gradually increasing the multiplier.
 - LABF: 1.60, 1.90, 2.20, 2.50, and 2.80.
 - MEABF: 1.85, 2.15, 2.45, 2.75, and 3.05.
- Beginning in FY 2021 and all years thereafter, City Contributions will be made based on an actuarial funding schedule to reach 90% funded by 2055.

Retirement Eligibility

- For Tier 2 employees the normal retirement age decreases from 67 to 65, and the age for early retirement decreases from 62 to 60.

Annual Increases in Annuity

- Tier 1 COLAs are to be the same as Tier 2 COLAs (Lesser of 3% or ½ the CPI-U, simple)
- Cost of living adjustments will be suspended in 2017, 2019, and 2025.

Employee Contributions

- Beginning January 1, 2015, employee contributions will increase on a graduated scale.

- Employee contributions will increase to 9% in 2015.
- Employee contributions will increase to 9.5% in 2016.
- Employee contributions will increase to 10% in 2017.
- Employee contributions will increase to 10.5% in 2018.
- Employee contributions will increase to 11% in 2019 and each year thereafter.
- For any duration of time that the funded ratio is over 90%, Employee contributions will decrease to 9.75% of salary and remain, as long as the fund is over 90% funded.

HISTORICAL PENSION LEGISLATION

86th General Assembly (1989 – 1990)

Compound Annual Cost of Living Adjustment (P. A. 86-0273)

Public Act 86-0273, which took effect on August 23, 1989, provided for compounded 3% annual cost of living adjustments (COLA's) beginning January 1, 1990 for annuitants in all five of the State-funded retirement systems (TRS, SERS, SURS, JRS, and GARS). Prior to the enactment of P.A. 86-0273, annual COLA's had been calculated on a simple non-compounded basis.

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 dependents and survivors no later than July 1, 2009.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Public Act 096-0006 amends the State Treasurer Act to add a new Section titled, “working group; peer cost comparison.” The Treasurer shall convene a working group consisting of representatives from the retirement systems, pension funds, and investment board created under the Illinois Pension Code, persons that provide investment services, and members of the financial industry. The working group shall review the performance of investment managers and consultants providing investment services for the retirement systems, pension funds, and investment board created under the Illinois Pension Code. The group shall develop uniform standards for comparing the costs of investment services and make recommendations to the retirement systems, pension funds, and investment board. The working group shall draft a report, and the Treasurer must submit such report, to the Governor and the General Assembly by January 1, 2011.

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

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

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

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

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

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

Prohibited Transactions (P.A. 96-0006)

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

has greater than 7.5% ownership of the consulting firm. Any violation of this provision constitutes a Class 4 felony.

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

P.A. 96-0006 modifies the requirements for the procurement of investment advisers 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 Advisers and Consultants (P.A. 96-0006)

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

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

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

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

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

Investment Transparency (P.A. 96-0006)

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

Pension Code and any committees established by such system, fund, or board must comply with the Open Meetings Act.

Ethics Training (P.A. 96-0006)

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

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

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

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

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

Fraud (P.A. 96-0006)

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

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

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

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

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

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

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

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

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

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

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

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

Public Act 096-0006 amends the Illinois Pension Code to add that the secretary and chief executive officer of the Teachers' Retirement System, known as the Executive Director,

holding that position on April 1, 2009 is terminated on July 1, 2009, by operation of law, and shall thereafter no longer hold that position or any other employment with the system. The board is directed to take whatever action is necessary to effectuate this termination.

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

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

97th General Assembly (2011 – 2012)

Anti-Fraud Provisions (P.A. 97-0651)

P.A. 97-0651 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 Act also states that the board shall immediately notify the State's Attorney of the jurisdiction where any alleged fraudulent activity occurred.

Pension Credit for Employees of Statewide Teacher Organizations – SURS and TRS (P.A. 97-0651)

Prior to the enactment of P.A. 97-0651, 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. P.A. 97-0651 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 (January 5th, 2012). This provision effectively prohibits members of SURS and TRS from earning this type of service credit after January 5th, 2012.

Repeal of Optional TRS Service Credit Provision of P.A. 94-1111 (P.A. 97-0651)

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. P.A. 97-0651 repeals this provision.

Payment for Reciprocal Service in GARS (P.A. 97-0967)

P.A. 97-0967 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.

Creation of the State Actuary (P.A. 97-0694)

P.A. 97-0694 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 Act 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.

98th General Assembly (2013 – 2014)

Temporary Extension of the TRS Early Retirement Option (ERO) (P.A. 98-0042)

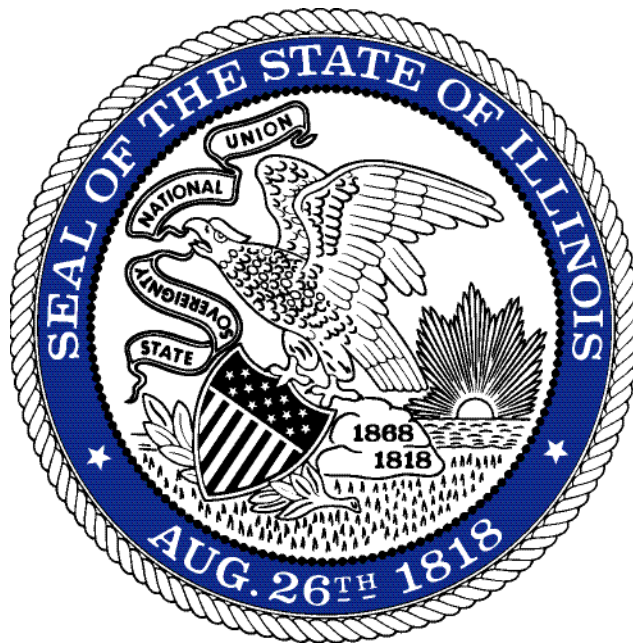
Currently, TRS members who do not use the modified Early Retirement Option (ERO) under P.A. 94-0004 who retire with less than 35 years of service see a reduction of 6% per year for every year they are under the age of 60. By utilizing ERO, teachers who are between the ages of 55 and 60 who have at least 20 but less than 35 years of service may retire without a discounted annuity by paying a specified amount to TRS. School district contributions are also required for a member to retire under ERO. P.A. 94-0004, which became effective on July 1, 2005, set the member ERO contribution rate at 11.5% multiplied by the lesser of the number of years of partial years of service under 35 years, or the number of years or partial years the teacher is shy of age 60. The school district ERO contribution rate is currently set at 23.5% multiplied by each year or partial year that the teacher's age is less than 60.

P.A. 94-0004 required COGFA to make a recommendation to the General Assembly by February 1, 2013 on any proportional adjustments to member and employer contribution rates. In accordance with TRS' experience study by Buck Consultants, COGFA's actuary, Sandor Goldstein, conducted a review of Buck's recommended revision to member and employer ERO contribution rates. Mr. Goldstein found the revised rates (14.4% for members and 29.3% for employers) to be sufficient to fund 100% of the ERO benefit. COGFA's recommendation was transmitted to the General Assembly on January 10th.

SB 1366 extends the ERO at the employee and employer rates recommended by COGFA for members who retire on or after July 1, 2013 and before July 1, 2016.

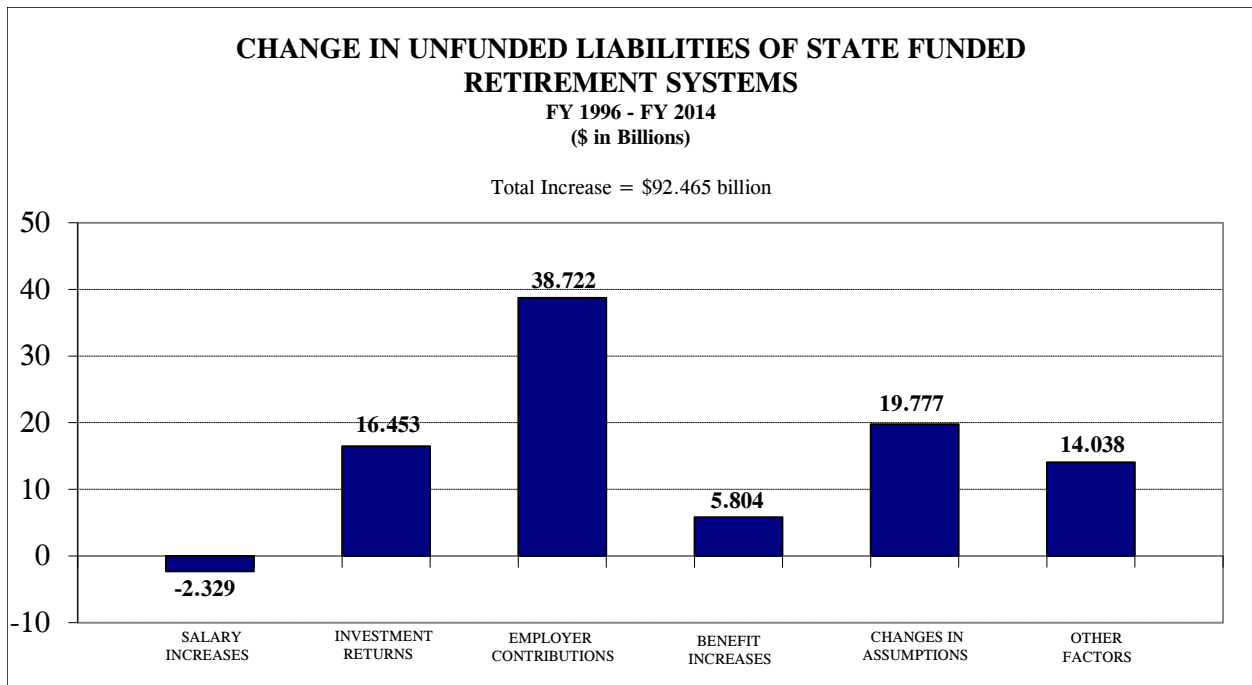
SECTION 9. STATE FUNDED RETIREMENT SYSTEMS

- **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 2014. FY 1996 was the first year of the funding plan under P.A. 88-593, or what is commonly referred to as the “1995 pension funding law.” 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 2015 – FY 2045. As shown in the following section, unfunded liabilities are projected to increase until approximately FY 2030, when the statutorily-required State pension payments become large enough to begin reducing the unfunded liability. The Fiscal Year 2015 Budget Summary showed projections reflecting P.A. 98-0599 (SB 1). On May 8th of 2015, SB 1 was struck down by the Illinois Supreme Court in the case of *Heaton v. Quinn*. While the court case was pending, the retirement system actuaries prepared their respective 2014 actuarial valuations using the pre-SB 1 funding provisions. Hence, the long-term projections of assets, liabilities, funding ratios, etc. that are shown on the pages that follow were derived from the 1995 funding law and do not reflect the provisions of SB 1.



As shown in chart on the previous page, the single largest driver of the increase in the unfunded liability since Fiscal Year 1996 has been actuarially 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 such as the general formula upgrades in the late 1990's, and changes in actuarial assumptions, most notably the recent revisions in the systems' assumed actuarial rates of return. The category "other factors" encompasses miscellaneous actuarial factors such as rates of termination, disability, pre-and post-retirement mortality, among other factors. 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.

In anticipation of the June 30, 2014 actuarial valuations, the boards of trustees of the State Universities Retirement System (SURS), the State Employees' Retirement System (SERS), and the Teachers' Retirement System (TRS) all voted to reduce their assumed rates of investment return as per a recommendation by the State Actuary. On April 8, 2014, SERS voted to reduce their assumed rate of investment return (ROI) from 7.75% to 7.25% as recommended, with SURS following suit on June 13, 2014. TRS did not receive a specific rate recommendation from the State Actuary but voted to change its ROI assumption from 8.0% to 7.5% on June 24, 2014. Although investment performance far exceeded actuarial expectations in FY 2014, the rate of return assumption changes helped contribute heavily to an increase in total accrued liability, and hence, the significant increase in unfunded liability of \$7.1 billion, in FY 2014. The chart below shows a brief history of changes in the investment rate assumption for each of the State-funded systems.

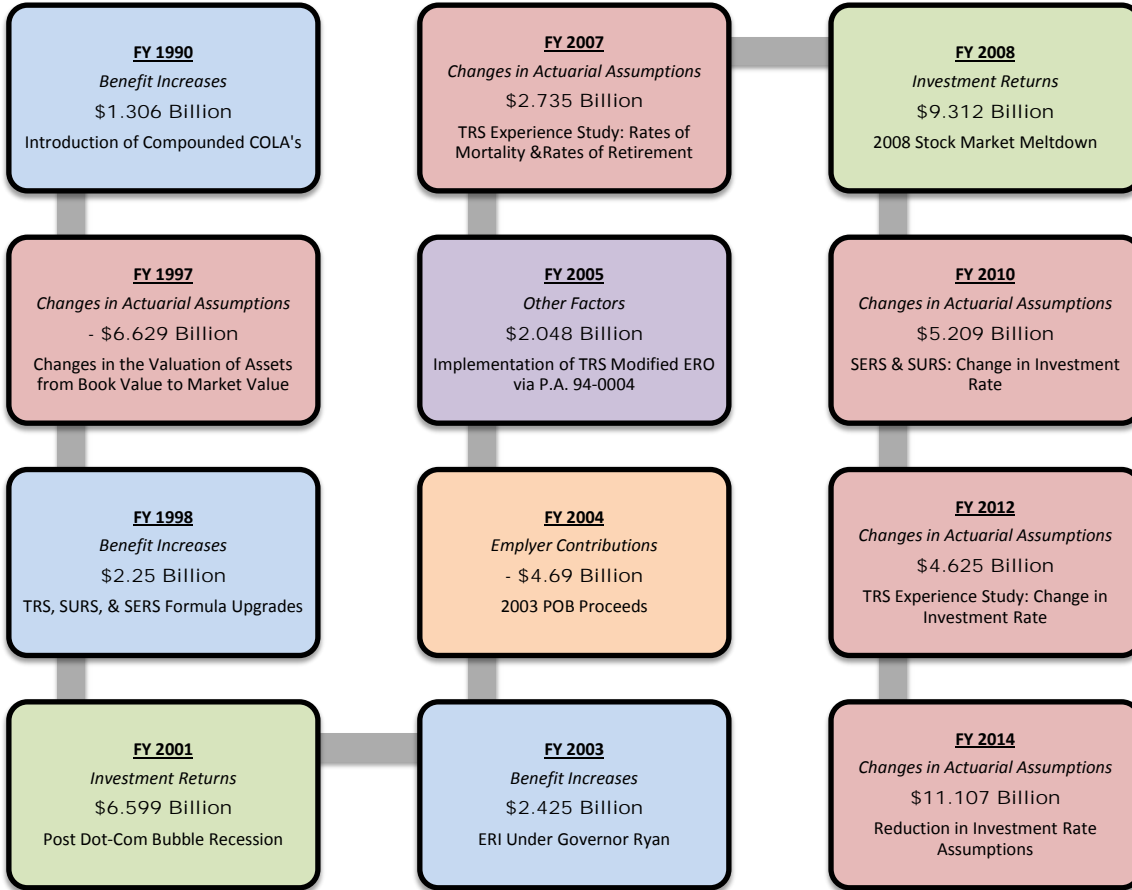
Historical Change in Investment Rate Assumptions				
System	Prior to FY2010	FY2010	FY 2012	FY 2014
TRS	8.50%	8.50%	8.00%	7.50%
SERS	8.50%	7.75%	7.75%	7.25%
SUS	8.50%	7.75%	7.75%	7.25%
GARS	8.00%	7.00%	7.00%	7.00%
JARS	8.00%	7.00%	7.00%	7.00%

NOTE: The years associated with investment rate assumption changes above reflect the actuarial valuation year, not the fiscal year in which the State contribution was calculated using the new rate.

CAUSES OF MAJOR CHANGES IN UNFUNDED LIABILITY

STATE RETIREMENT SYSTEMS COMBINED

FY 1985 - FY 2014

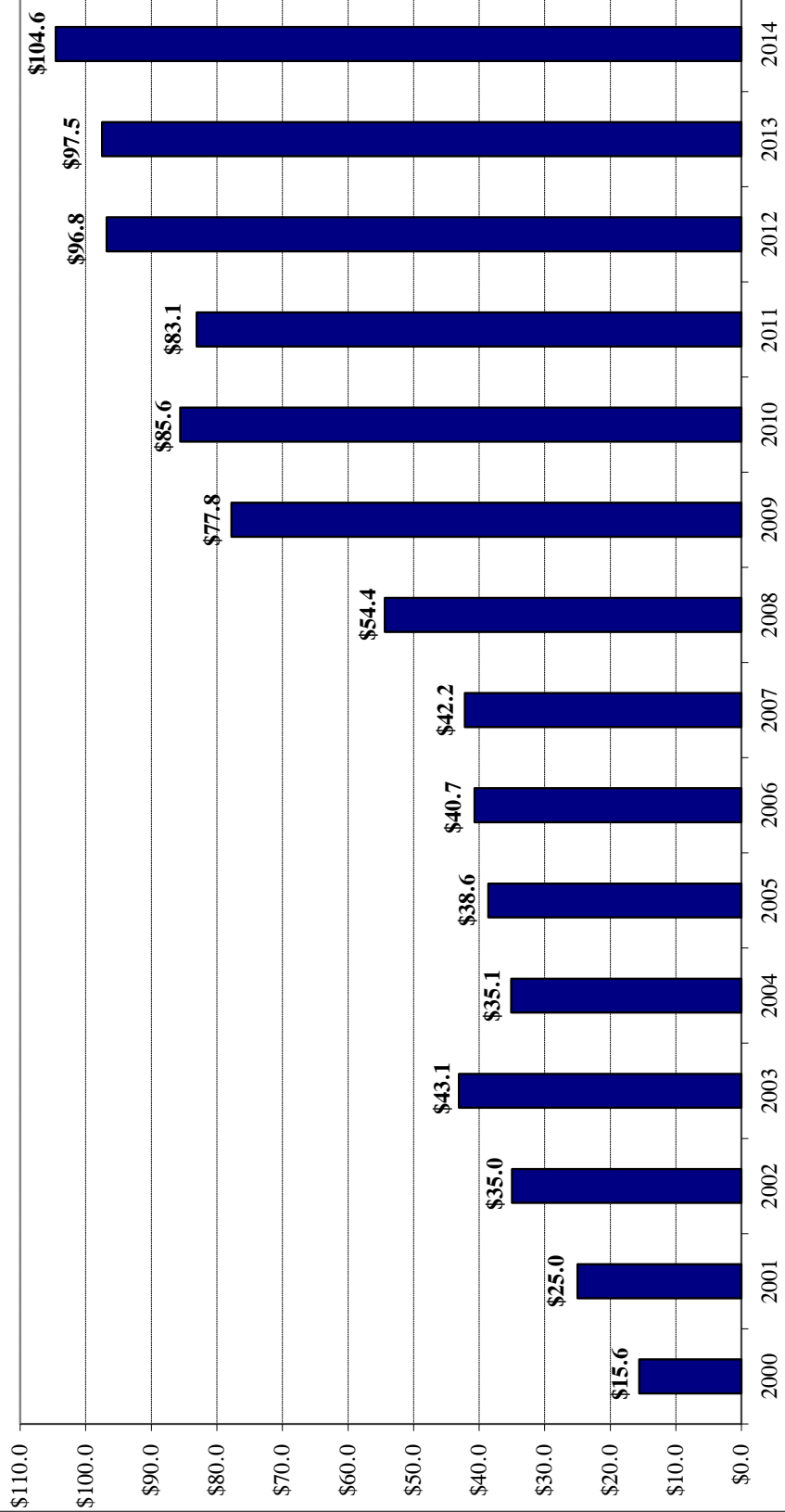


**STATE RETIREMENT SYSTEMS COMBINED
UNFUNDED LIABILITY HISTORY**

FY2000 - FY2014

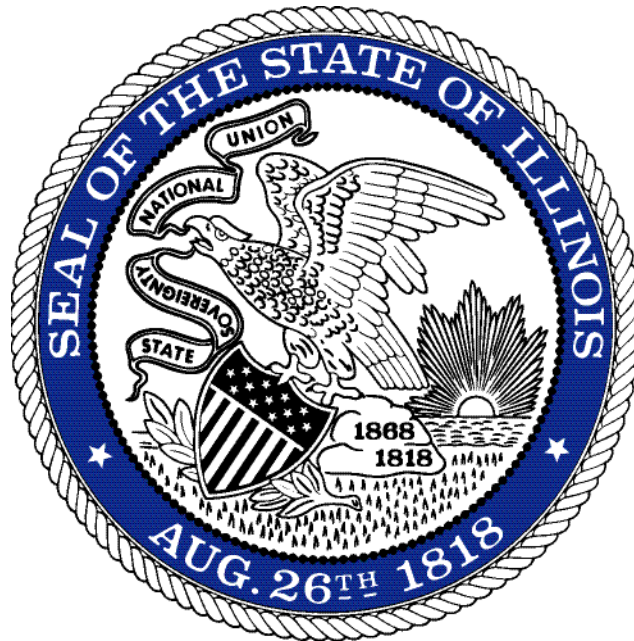
\$ in Billions

All figures based upon asset market values.

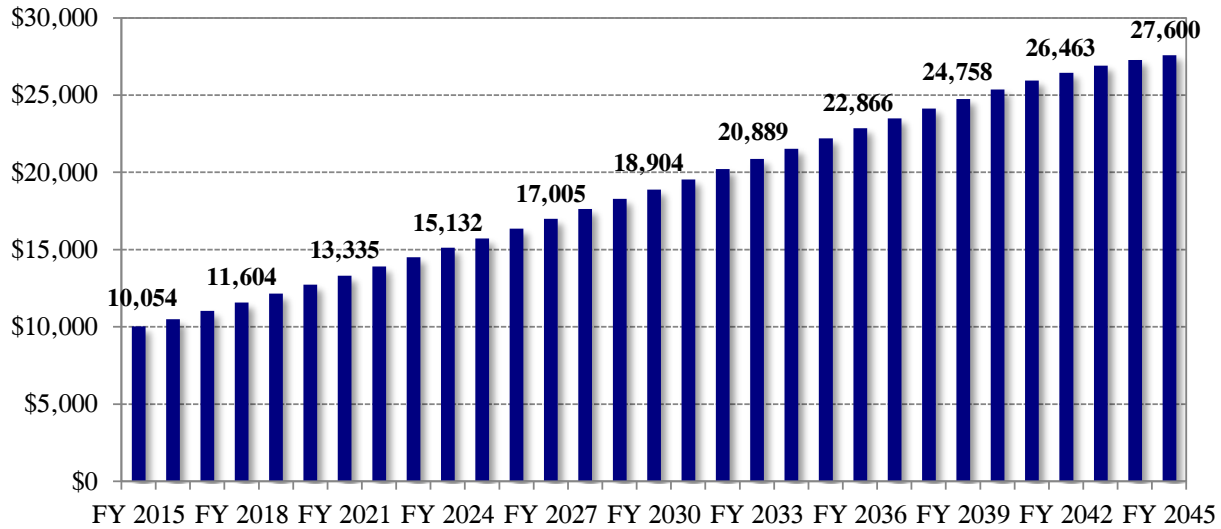


ALL STATE RETIREMENT SYSTEMS COMBINED

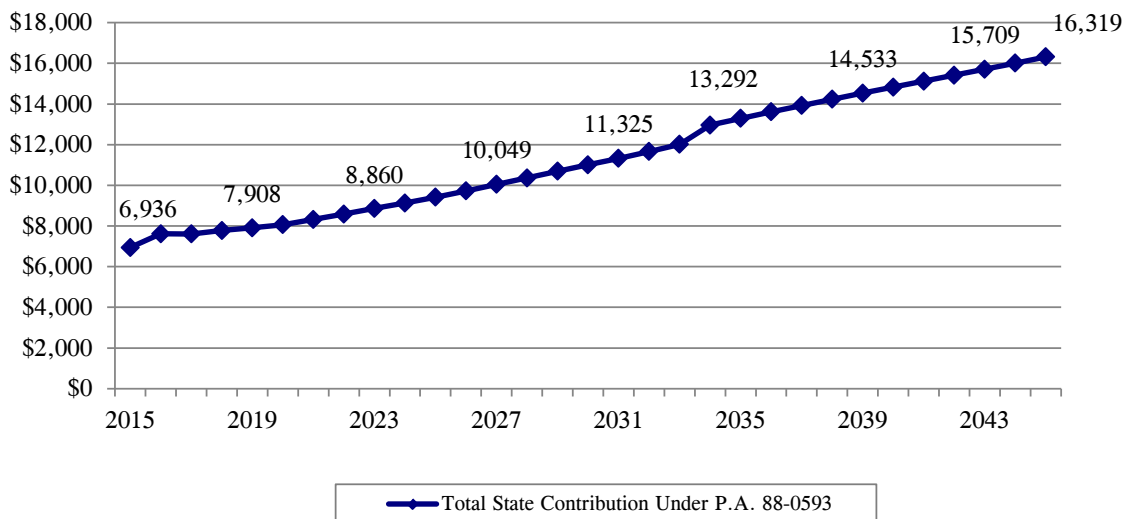
▪ Total Payout	131
▪ Total State Contribution	131
▪ State Contribution FY 2016 – FY 2020	132
▪ State Contribution as a % of Payroll	132
▪ Employee Contribution	133
▪ Funded Ratio	133
▪ Assets	134
▪ Actuarial Liability	134
▪ Unfunded Liability	135



All State Retirement Systems Combined
Projected Total Benefit Payout under P.A. 88-0593
 Projections Provided by Retirement System Actuaries using FY 2014 Data
 (\$ in Millions)

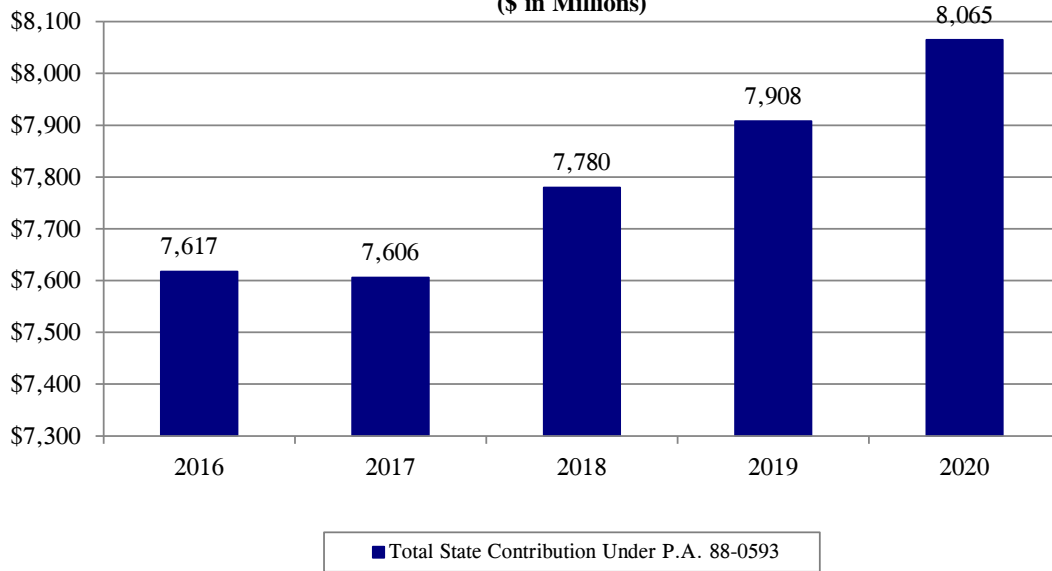


All State Retirement Systems Combined
Projected Total State Contribution for FY 2015 - FY 2045
 Funding Projections based on June 30, 2014 Actuarial Valuations
 (\$ in Millions)



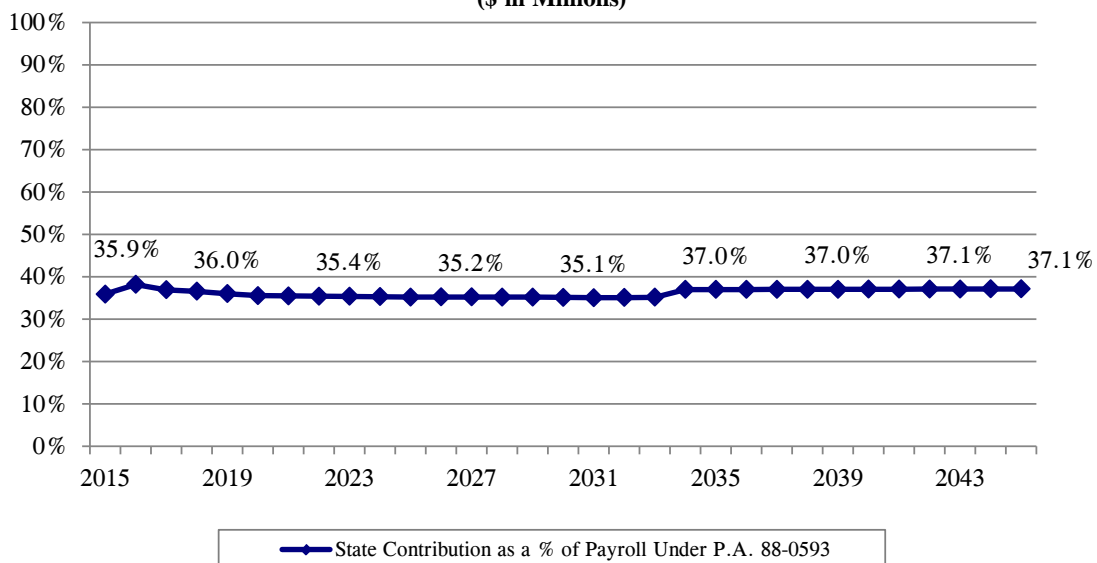
All State Retirement Systems Combined Projected Total State Contribution for FY 2016 - FY 2020

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



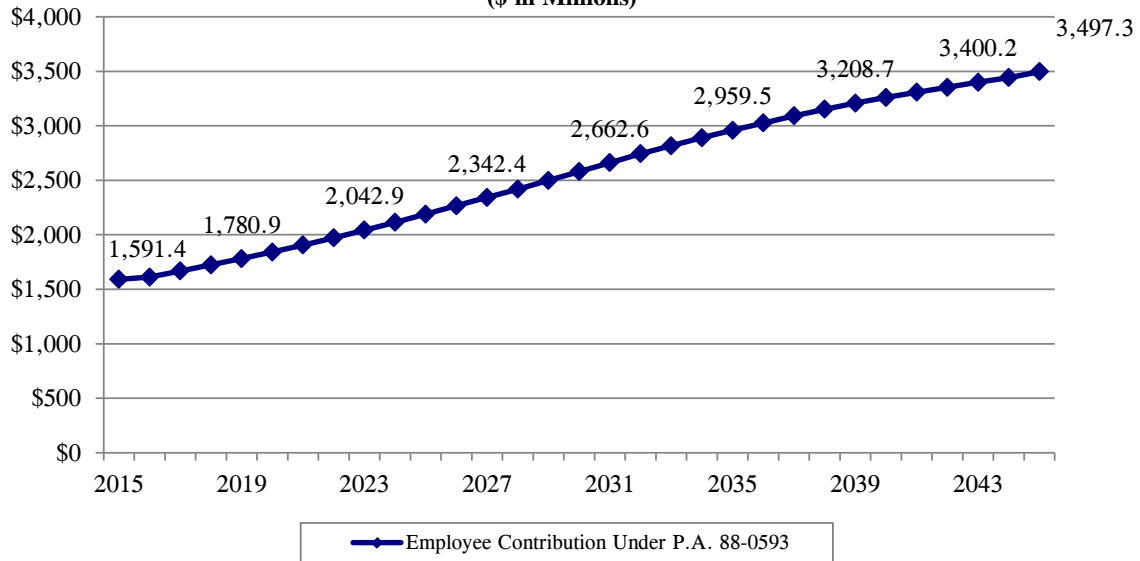
All State Retirement Systems Combined Projected State Contribution as a % of Payroll for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



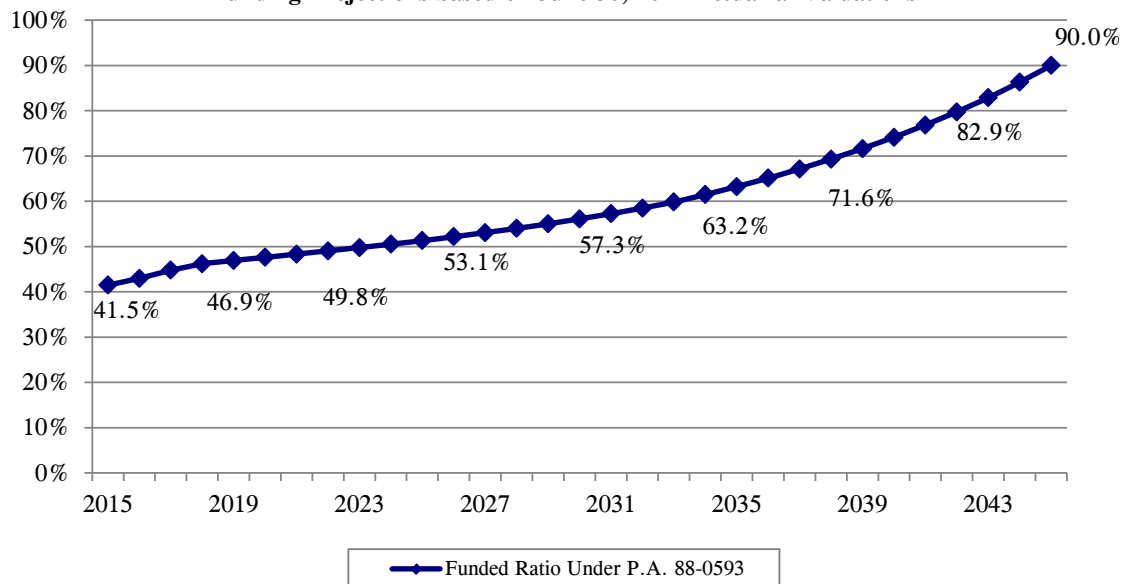
All State Retirement Systems Combined Projected Employee Contribution for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



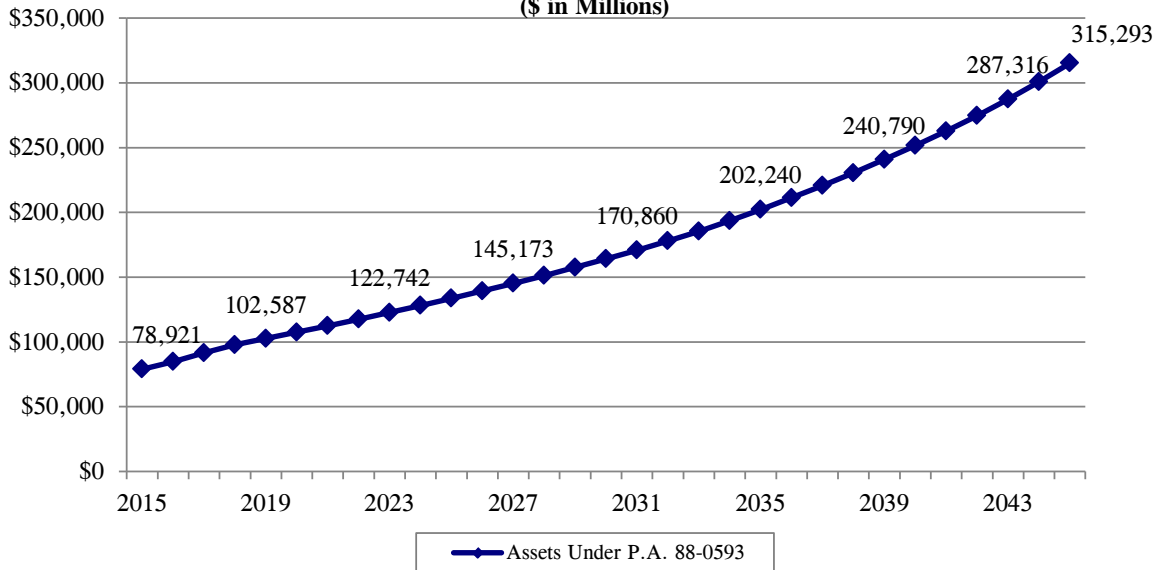
All State Retirement Systems Combined Projected Funded Ratio for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations



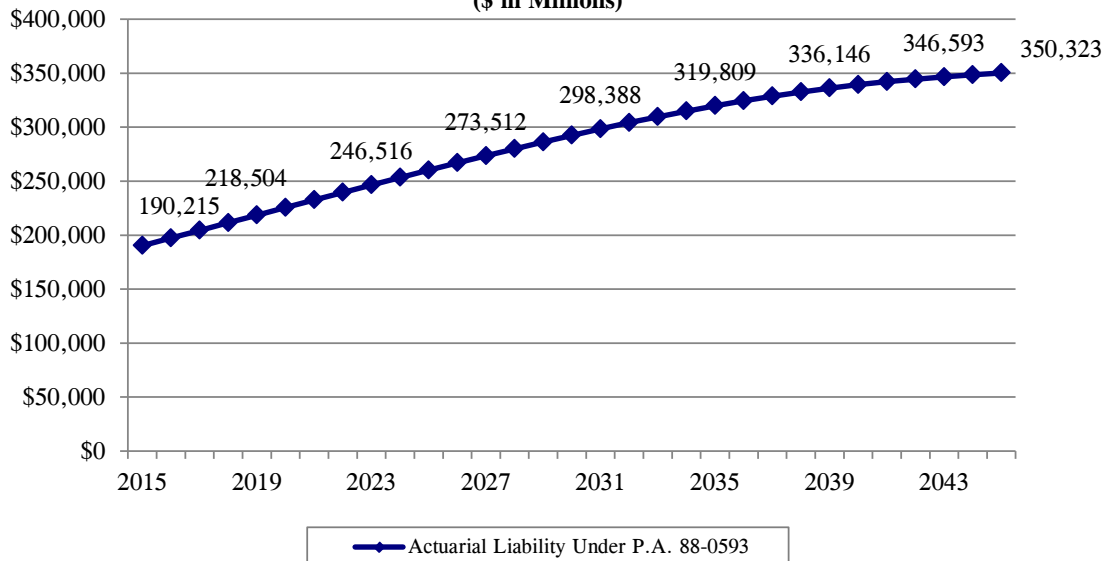
All State Retirement Systems Combined Projected Actuarial Assets for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



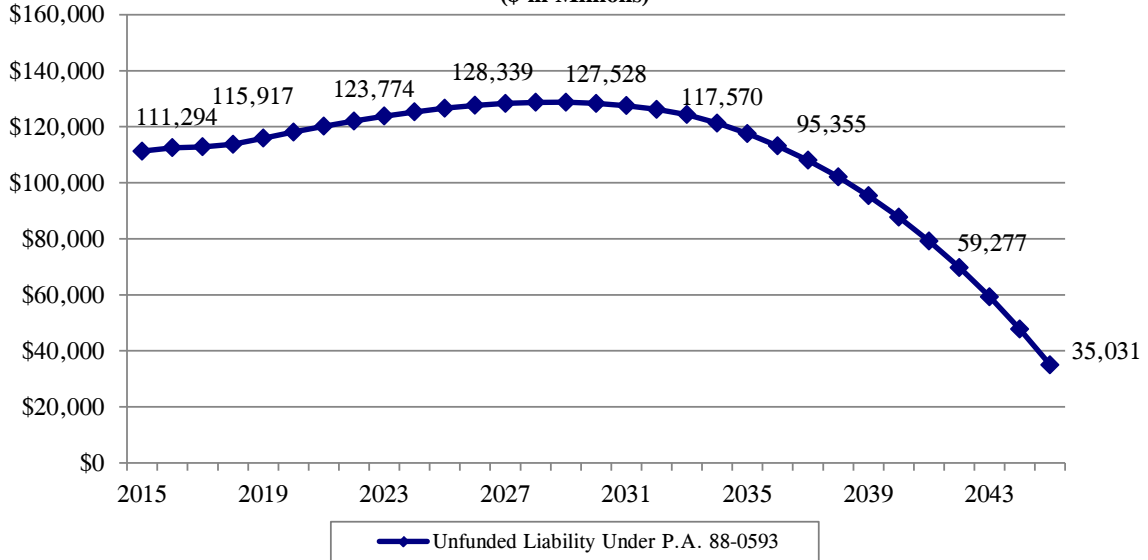
All State Retirement Systems Combined Projected Actuarial Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



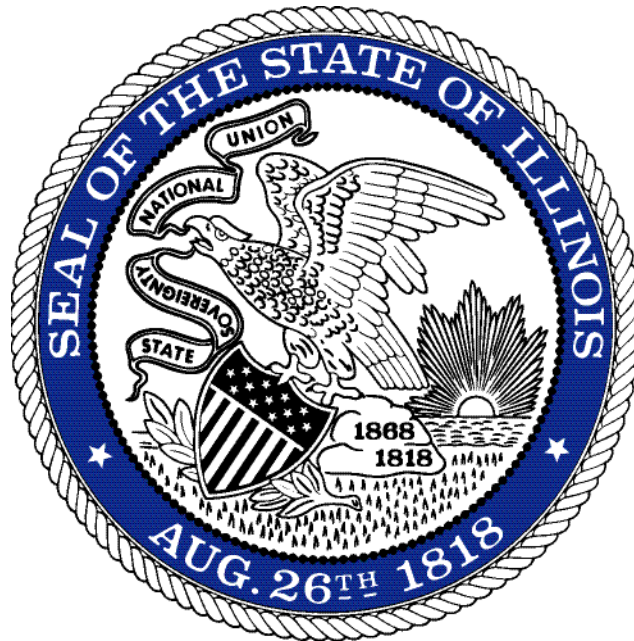
All State Retirement Systems Combined Projected Unfunded Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)

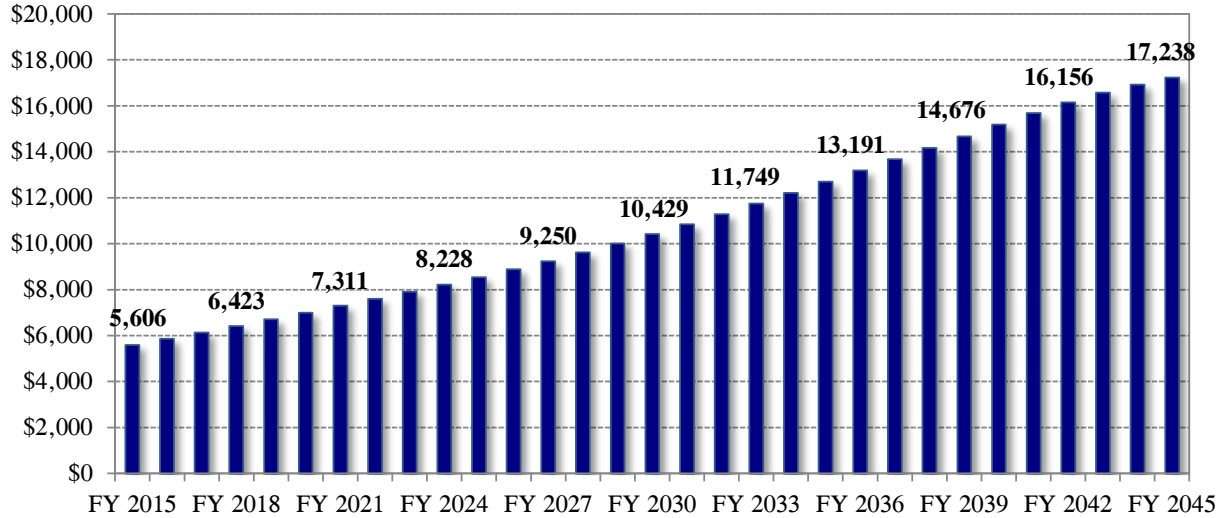


TEACHER'S RETIREMENT SYSTEM (TRS)

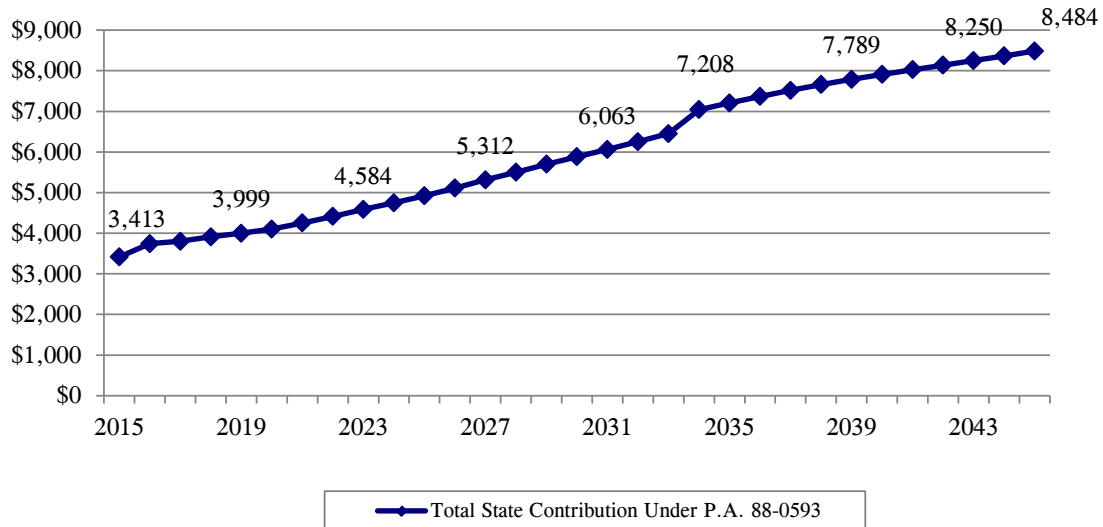
▪ Total Payout	139
▪ Total State Contribution	139
▪ State Contribution FY 2016 – FY 2020	140
▪ State Contribution as a % of Payroll	140
▪ Employee Contribution	141
▪ Funded Ratio	141
▪ Assets	142
▪ Actuarial Liability	142
▪ Unfunded Liability	143



Teachers' Retirement System
Projected Total Benefit Payout under P.A. 88-0593
 Projections Provided by Retirement System Actuaries using FY 2014 Data
 (\$ in Millions)



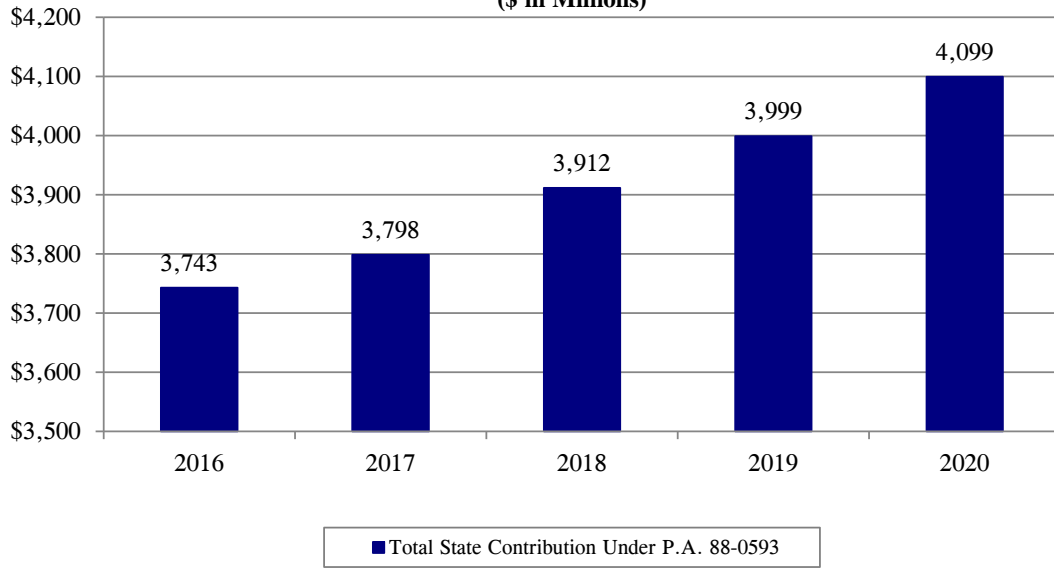
TEACHER'S RETIREMENT SYSTEM
Projected Total State Contribution for FY 2015 - FY 2045
 Funding Projections based on June 30, 2014 Actuarial Valuations
 (\$ in Millions)



TEACHER'S RETIREMENT SYSTEM

Projected Total State Contribution for FY 2016 - FY 2020

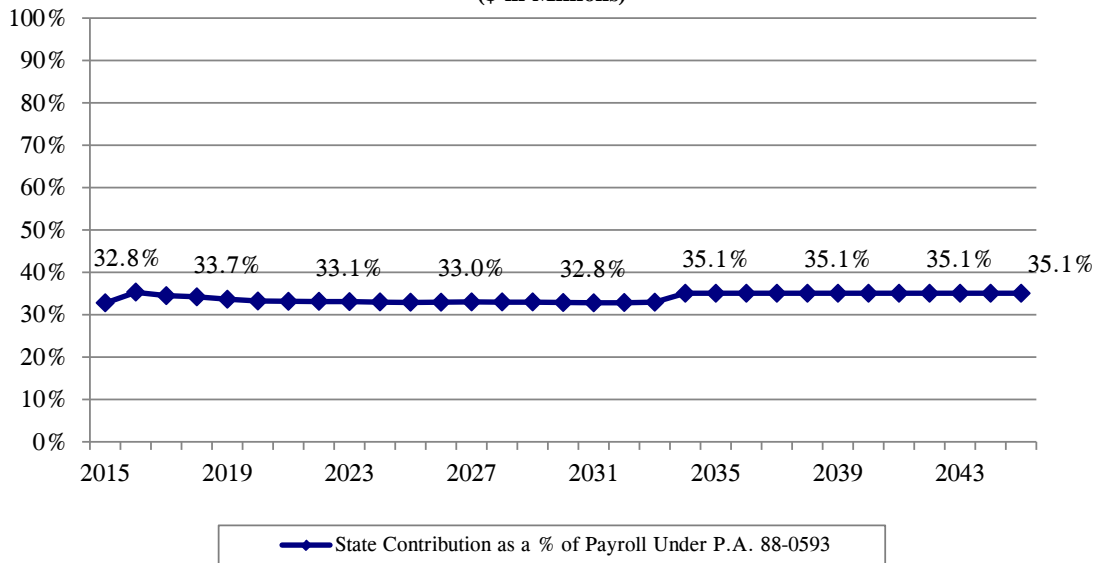
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



TEACHER'S RETIREMENT SYSTEM

Projected State Contribution as a % of Payroll for FY 2015 - FY 2045

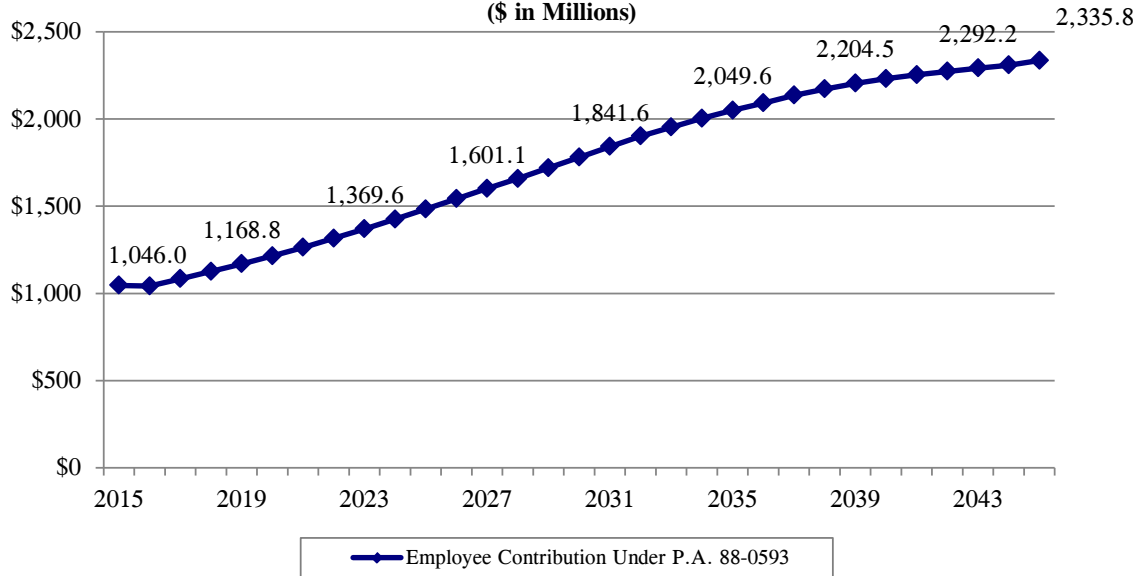
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



TEACHER'S RETIREMENT SYSTEM

Projected Employee Contribution for FY 2015 - FY 2045

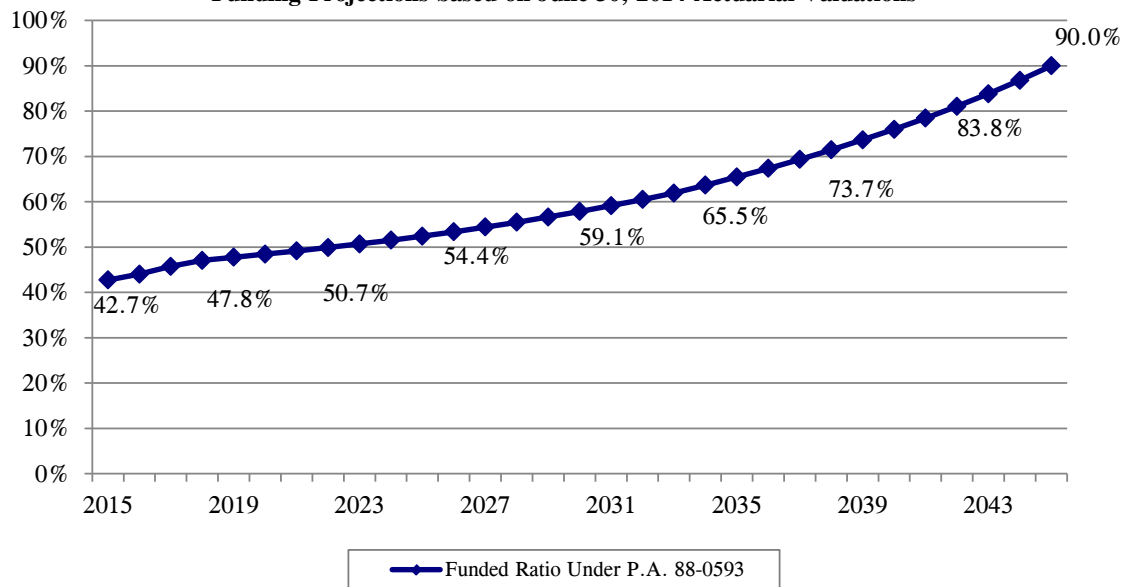
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



TEACHER'S RETIREMENT SYSTEM

Projected Funded Ratio for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

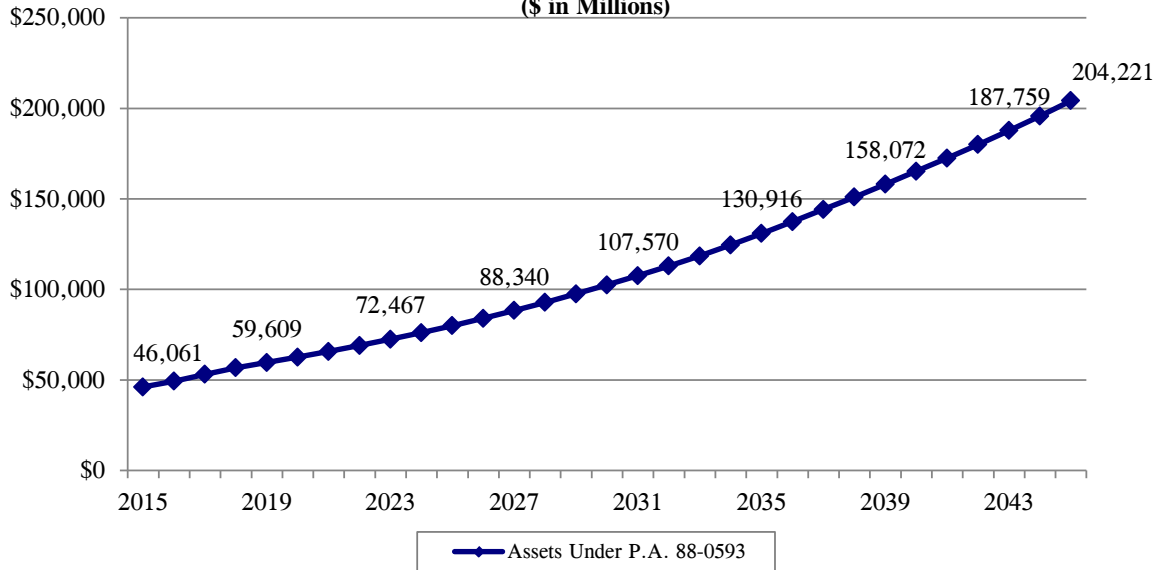


TEACHER'S RETIREMENT SYSTEM

Projected Actuarial Assets for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

(\$ in Millions)

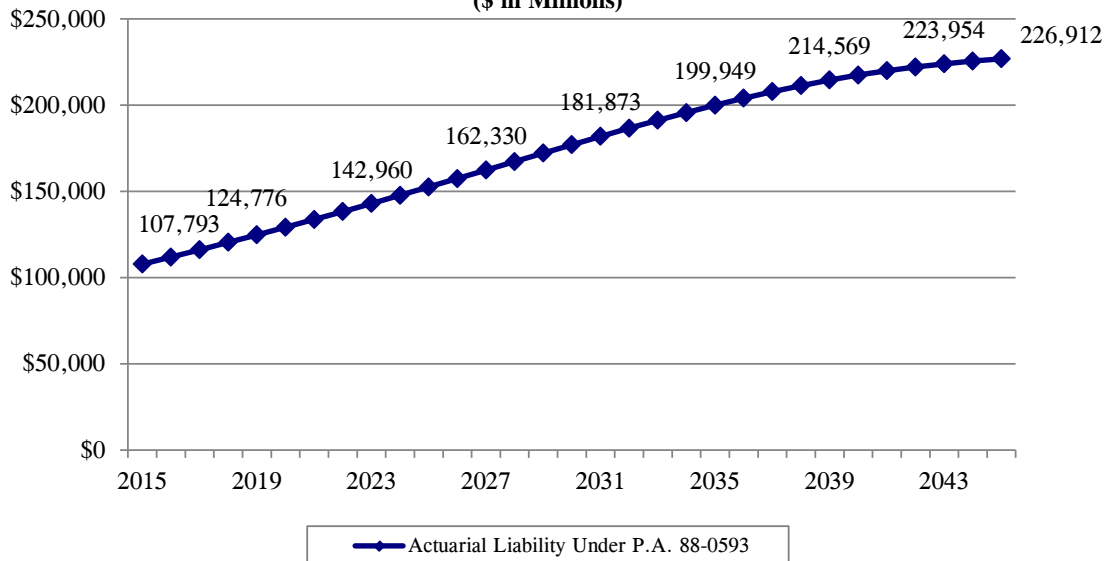


TEACHER'S RETIREMENT SYSTEM

Projected Actuarial Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

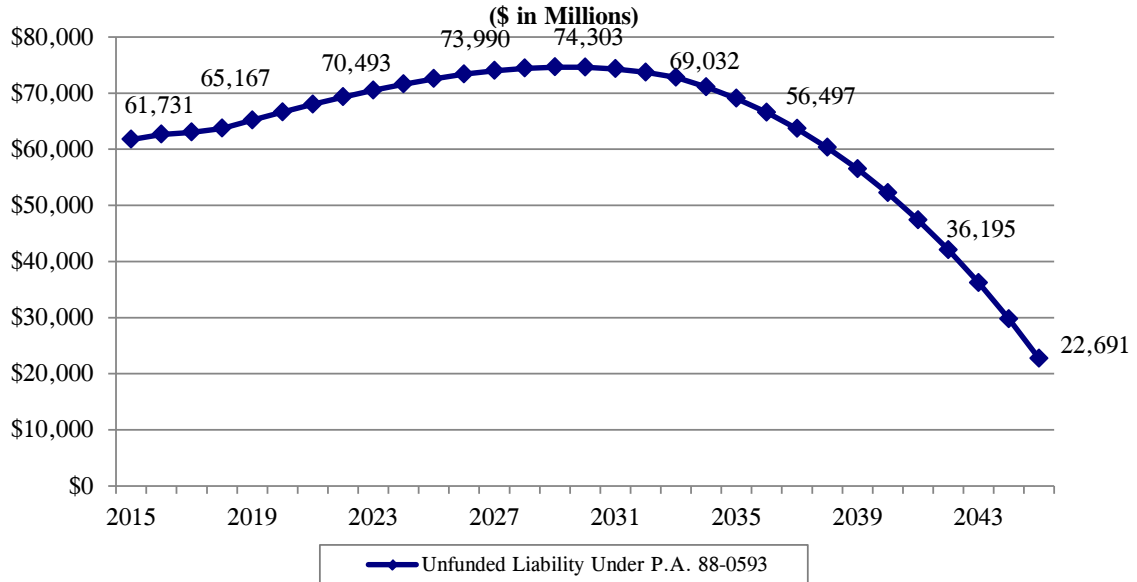
(\$ in Millions)



TEACHER'S RETIREMENT SYSTEM

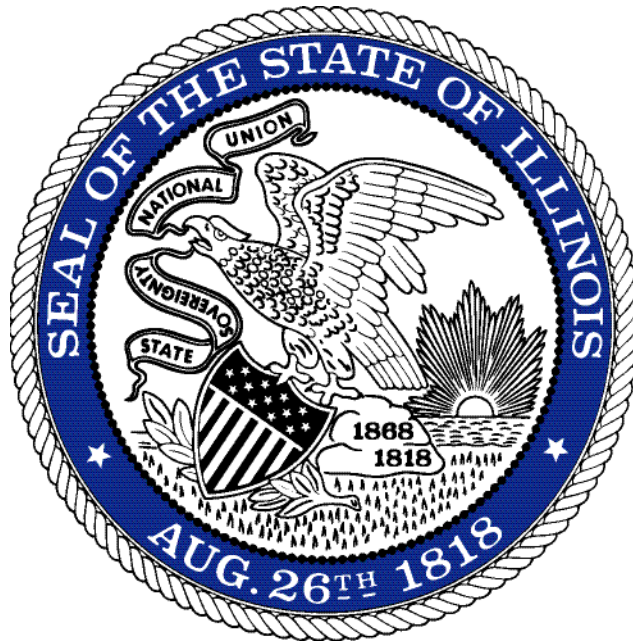
Projected Unfunded Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

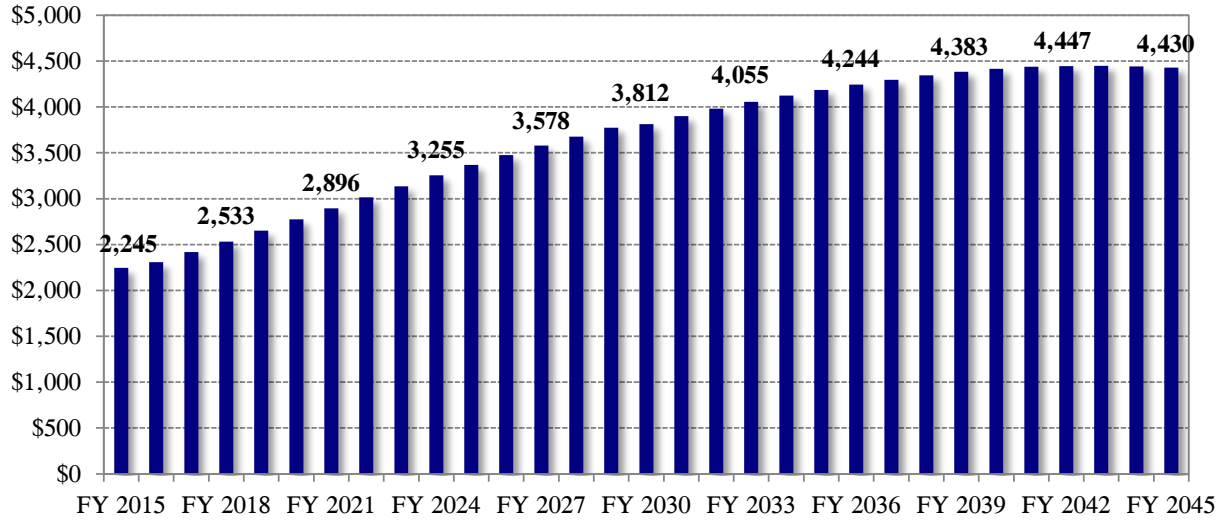


STATE UNIVERSITIES RETIREMENT SYSTEM (SURS)

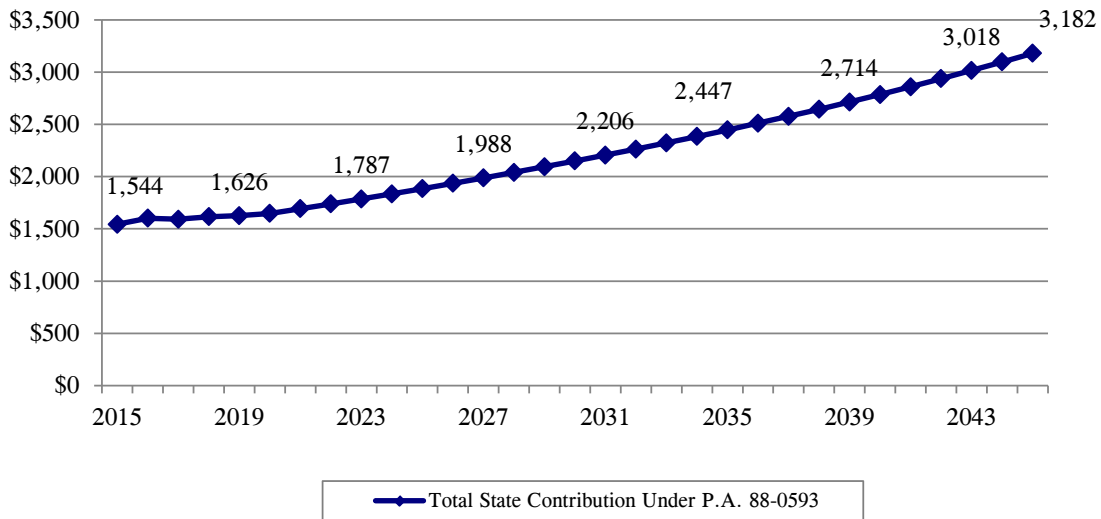
▪ Total Payout	147
▪ Total State Contribution	147
▪ State Contribution FY 2016 – FY 2020	148
▪ State Contribution as a % of Payroll	148
▪ Employee Contribution	149
▪ Funded Ratio	149
▪ Assets	150
▪ Actuarial Liability	150
▪ Unfunded Liability	151



State Universities Retirement System
Projected Total Benefit Payout under P.A. 88-0593
 Projections Provided by Retirement System Actuaries using FY 2014 Data
 (\$ in Millions)



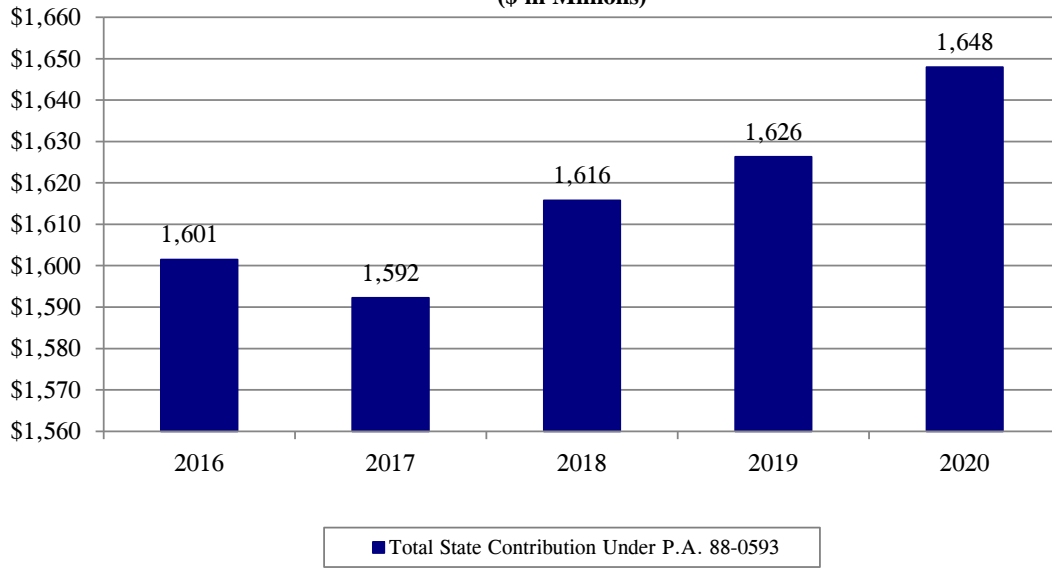
STATE UNIVERSITIES RETIREMENT SYSTEM
Projected Total State Contribution for FY 2015 - FY 2045
 Funding Projections based on June 30, 2014 Actuarial Valuations
 (\$ in Millions)



STATE UNIVERSITIES RETIREMENT SYSTEM

Projected Total State Contribution for FY 2016 - FY 2020

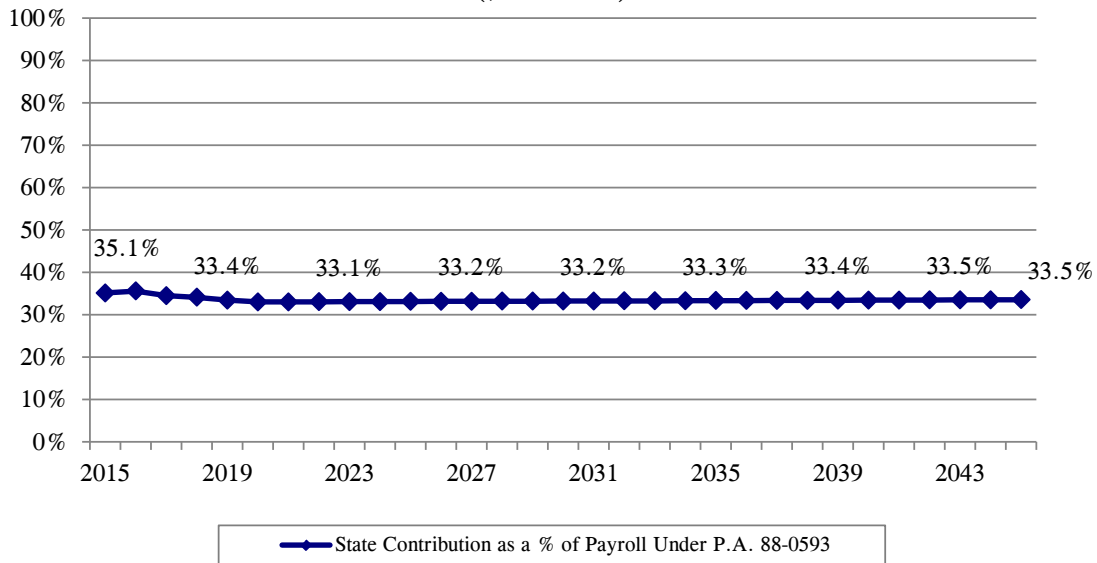
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



STATE UNIVERSITIES RETIREMENT SYSTEM

Projected State Contribution as a % of Payroll for FY 2015 - FY 2045

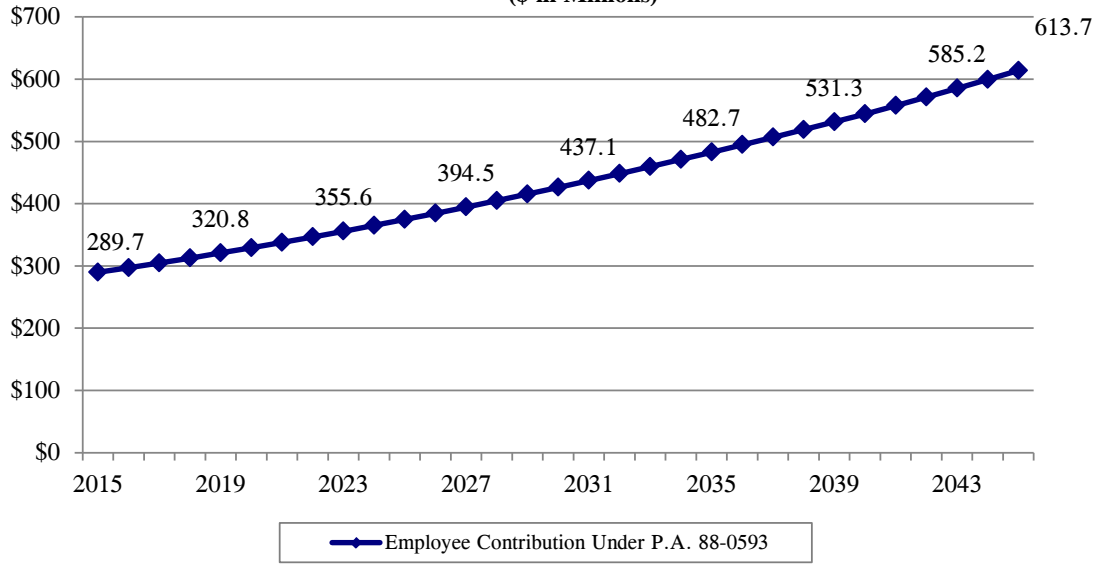
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



STATE UNIVERSITIES RETIREMENT SYSTEM

Projected Employee Contribution for FY 2015 - FY 2045

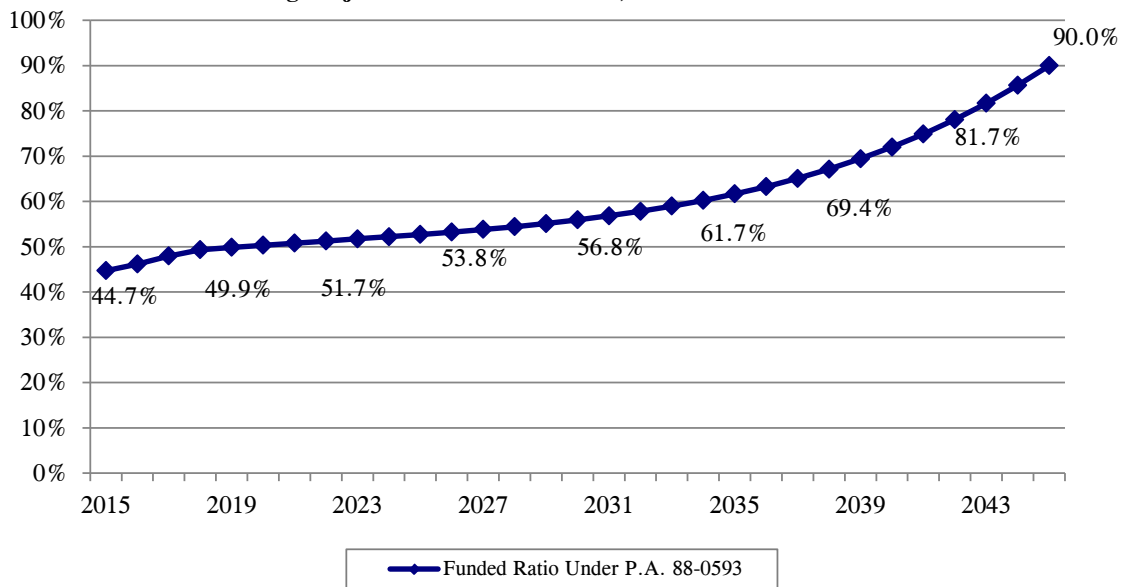
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



STATE UNIVERSITIES RETIREMENT SYSTEM

Projected Funded Ratio for FY 2015 - FY 2045

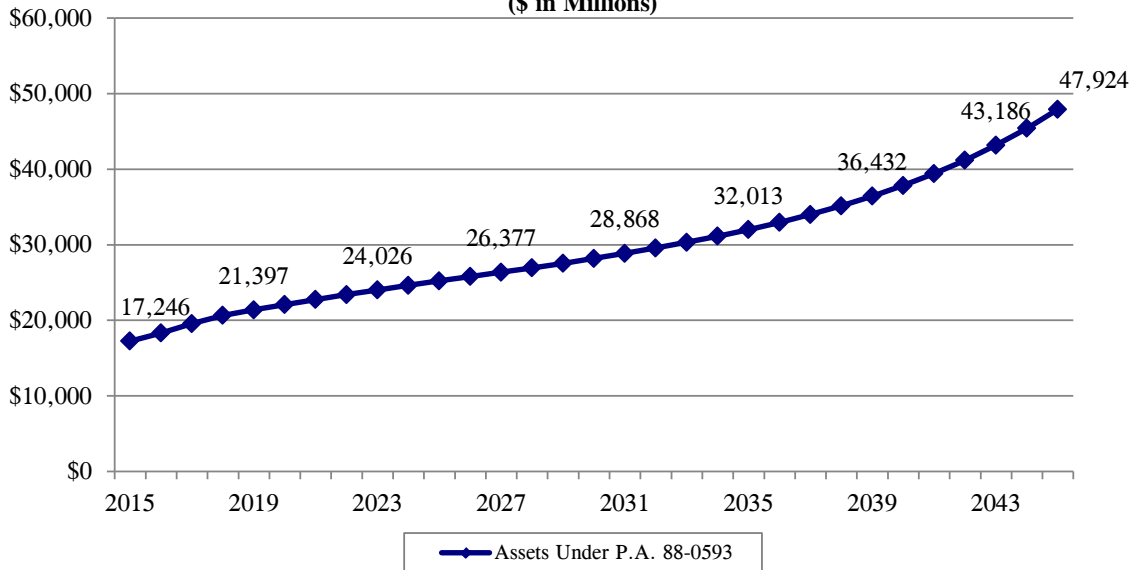
Funding Projections based on June 30, 2014 Actuarial Valuations



STATE UNIVERSITIES RETIREMENT SYSTEM

Projected Actuarial Assets for FY 2015 - FY 2045

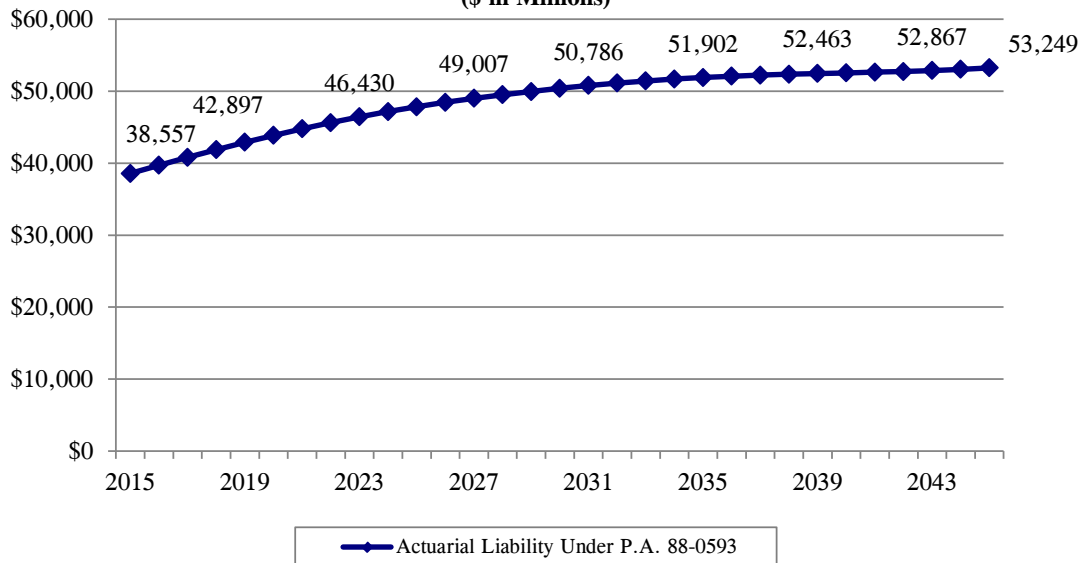
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



STATE UNIVERSITIES RETIREMENT SYSTEM

Projected Actuarial Liability for FY 2015 - FY 2045

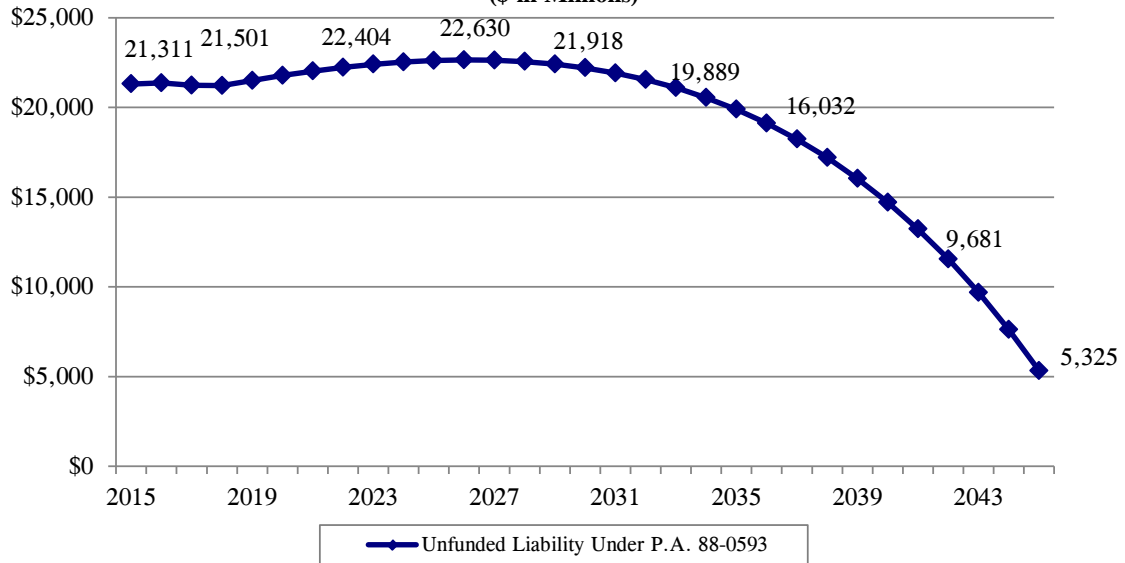
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



STATE UNIVERSITIES RETIREMENT SYSTEM

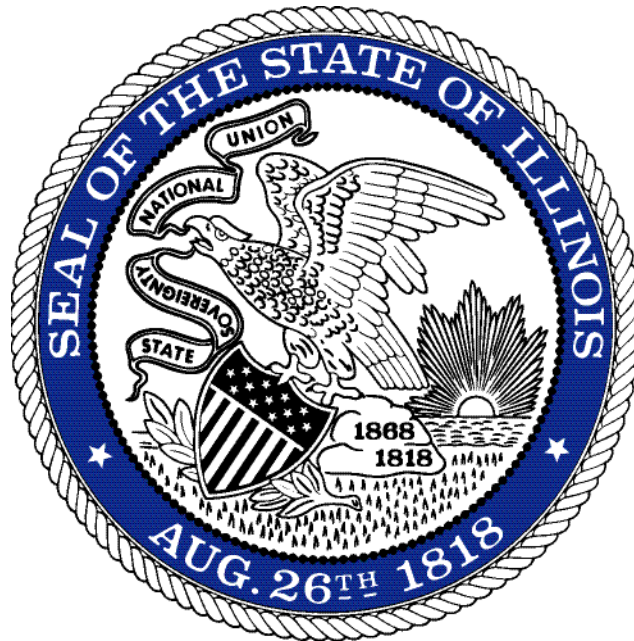
Projected Unfunded Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)

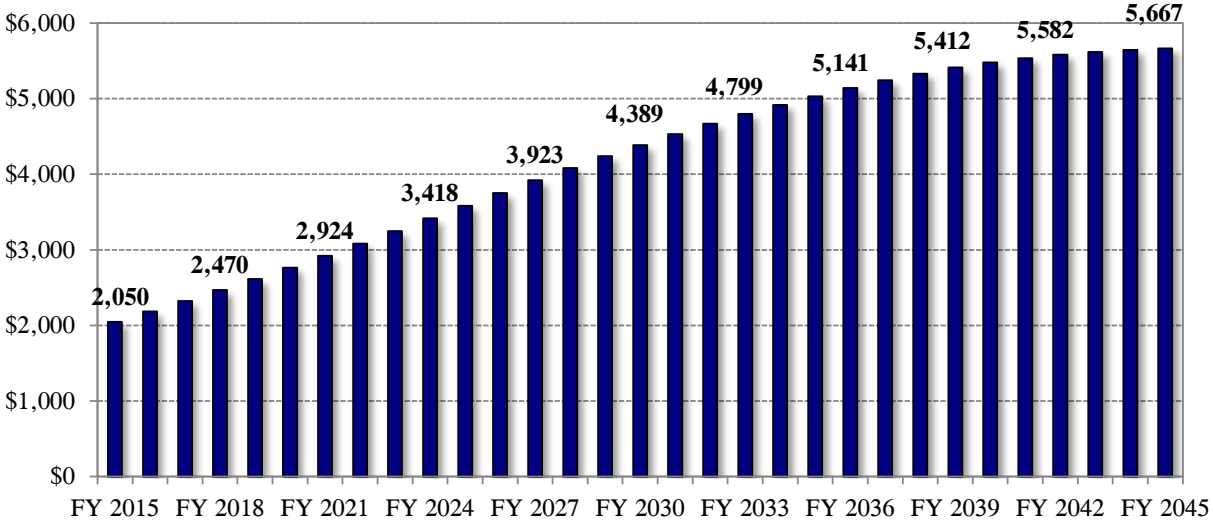


STATE EMPLOYEES' RETIREMENT SYSTEM (SERS)

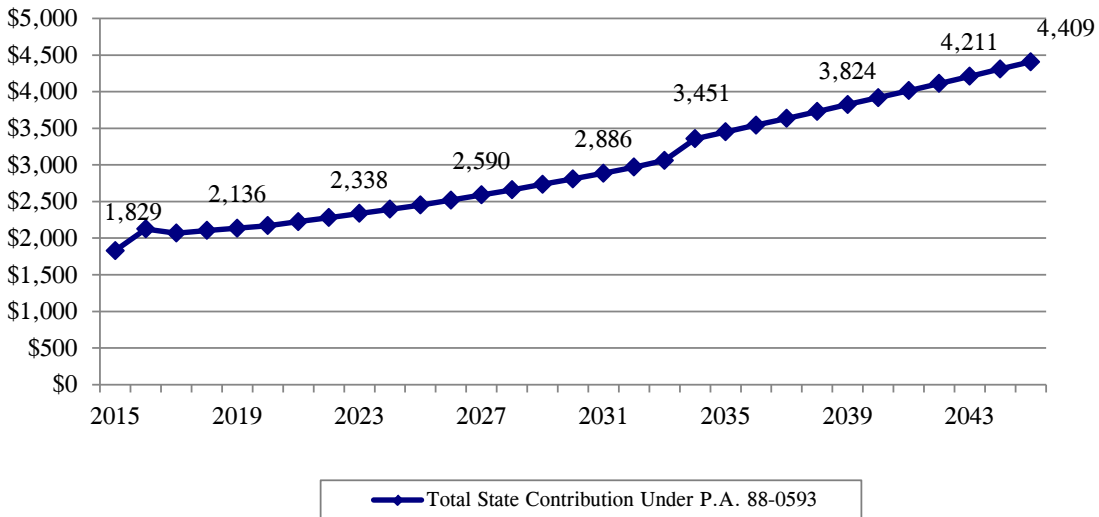
▪ Total Payout	155
▪ Total State Contribution	155
▪ State Contribution FY 2016 – FY 2020	156
▪ State Contribution as a % of Payroll	156
▪ Employee Contribution	157
▪ Funded Ratio	157
▪ Assets	158
▪ Actuarial Liability	158
▪ Unfunded Liability	159



State Employees' Retirement System
Projected Total Benefit Payout under P.A. 88-0593
 Projections Provided by Retirement System Actuaries using FY 2014 Data
 (\$ in Millions)



STATE EMPLOYEES' RETIREMENT SYSTEM
Projected Total State Contribution for FY 2015 - FY 2045
 Funding Projections based on June 30, 2014 Actuarial Valuations
 (\$ in Millions)

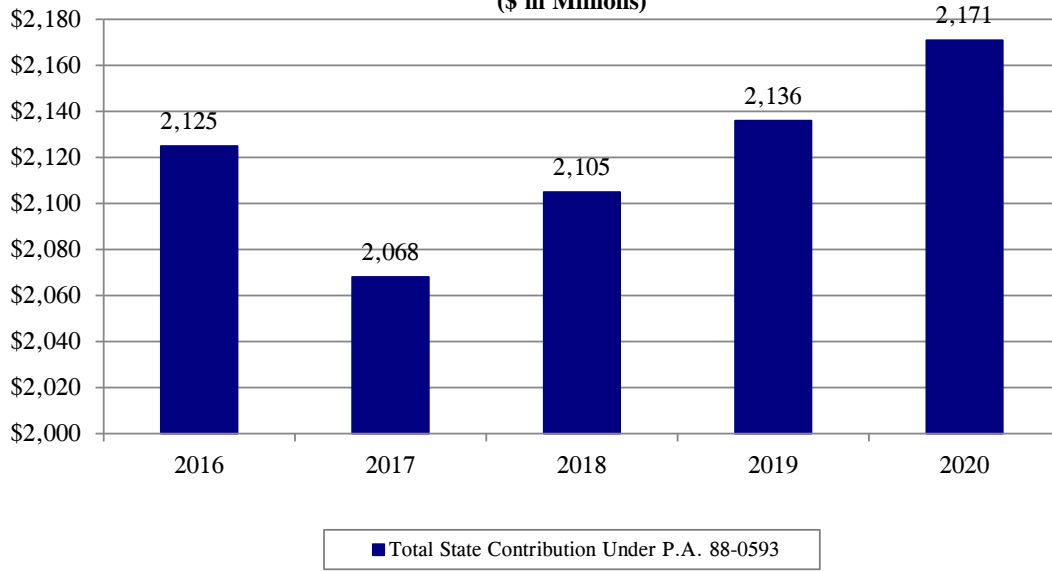


STATE EMPLOYEES' RETIREMENT SYSTEM

Projected Total State Contribution for FY 2016 - FY 2020

Funding Projections based on June 30, 2014 Actuarial Valuations

(\$ in Millions)

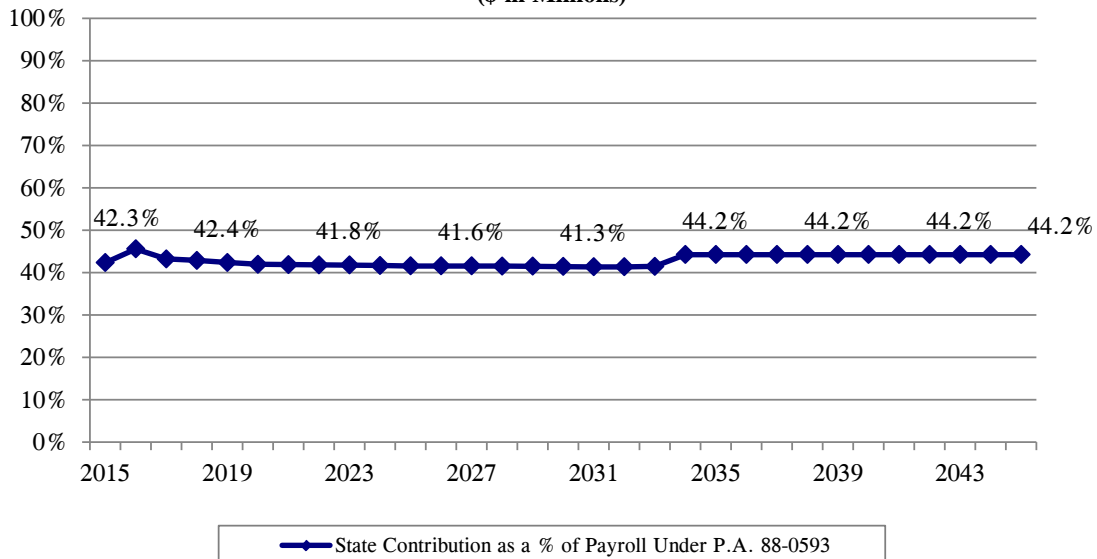


STATE EMPLOYEES' RETIREMENT SYSTEM

Projected State Contribution as a % of Payroll for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

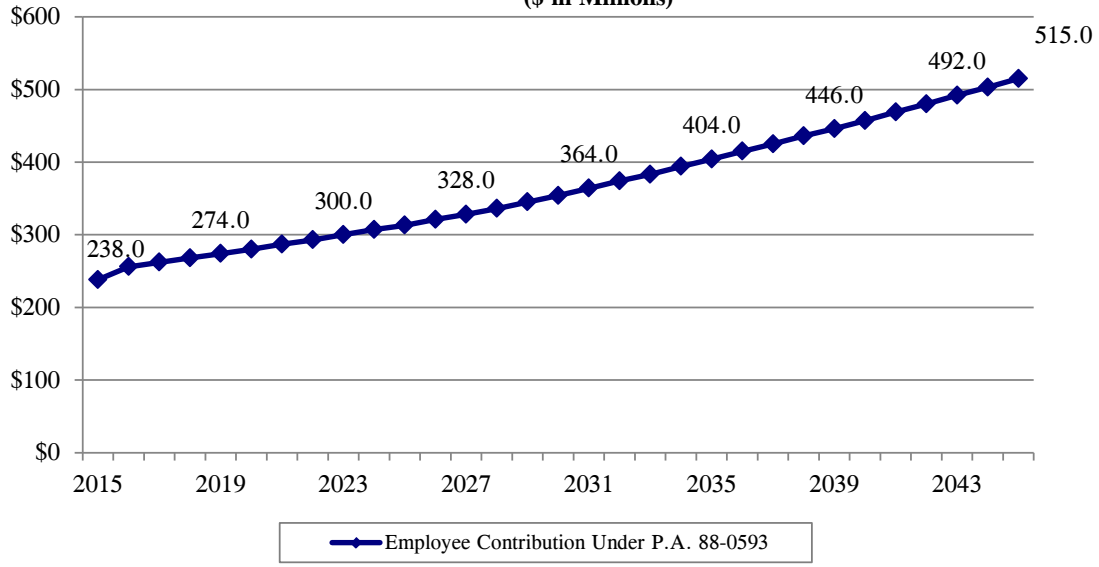
(\$ in Millions)



STATE EMPLOYEES' RETIREMENT SYSTEM

Projected Employee Contribution for FY 2015 - FY 2045

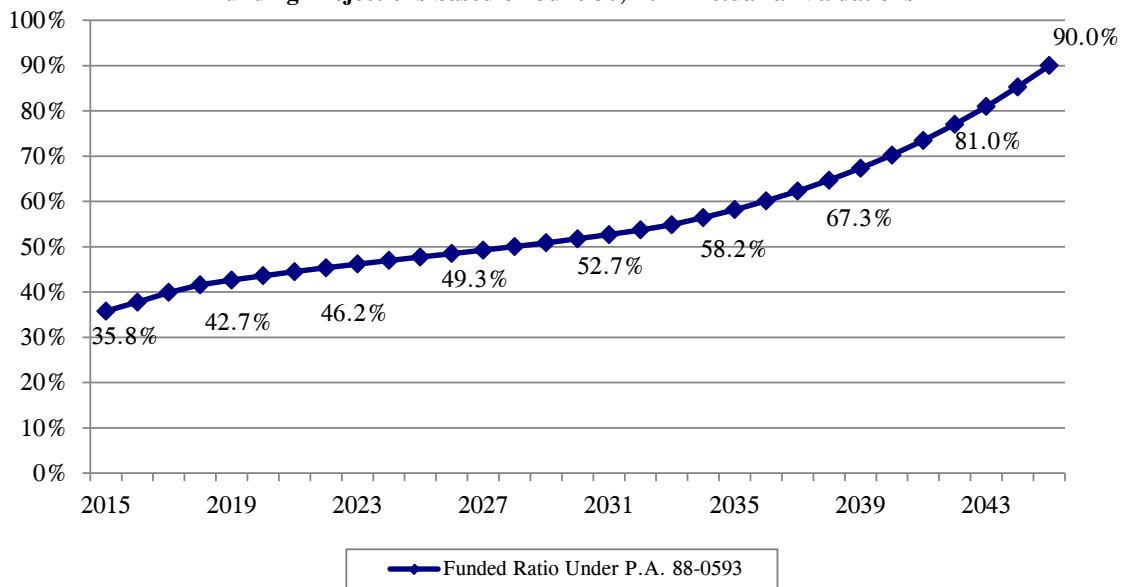
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



STATE EMPLOYEES' RETIREMENT SYSTEM

Projected Funded Ratio for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

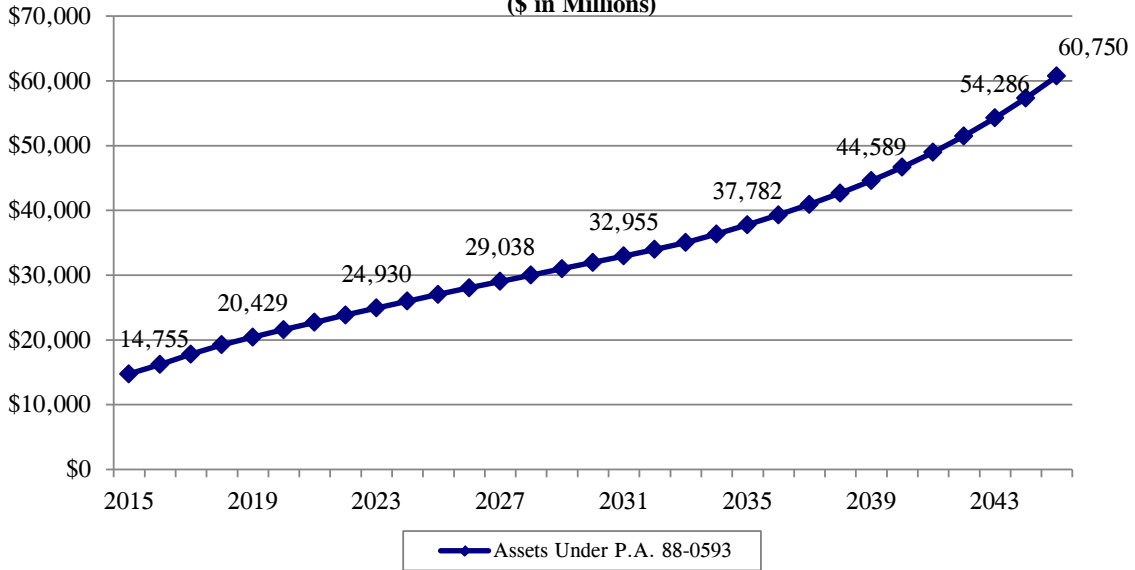


STATE EMPLOYEES' RETIREMENT SYSTEM

Projected Actuarial Assets for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

(\$ in Millions)

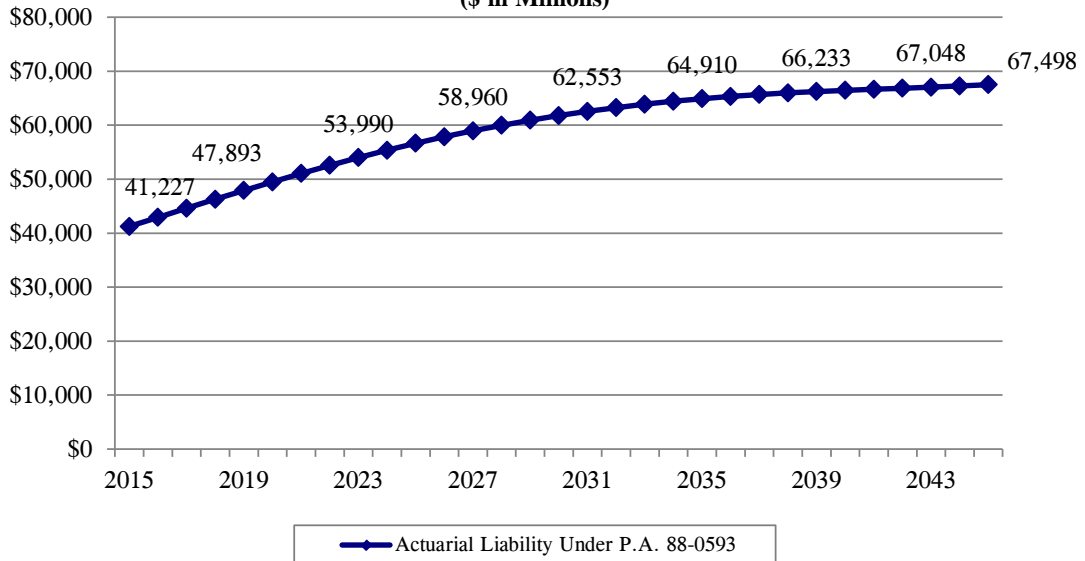


STATE EMPLOYEES' RETIREMENT SYSTEM

Projected Actuarial Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations

(\$ in Millions)

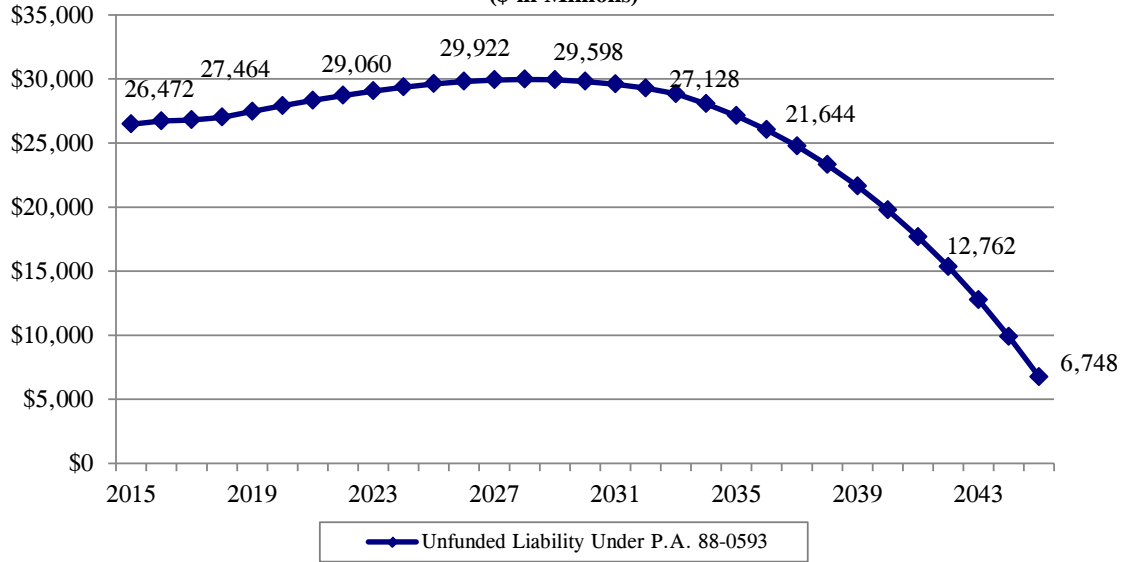


STATE EMPLOYEES' RETIREMENT SYSTEM

Projected Unfunded Liability for FY 2015 - FY 2045

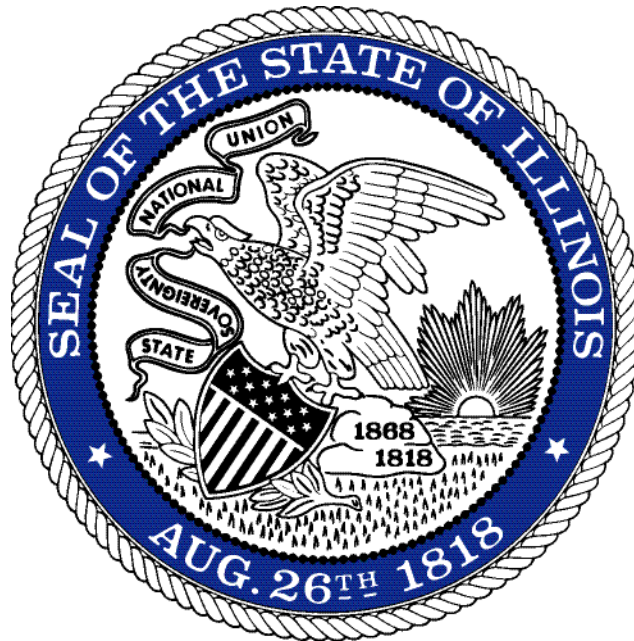
Funding Projections based on June 30, 2014 Actuarial Valuations

(\$ in Millions)

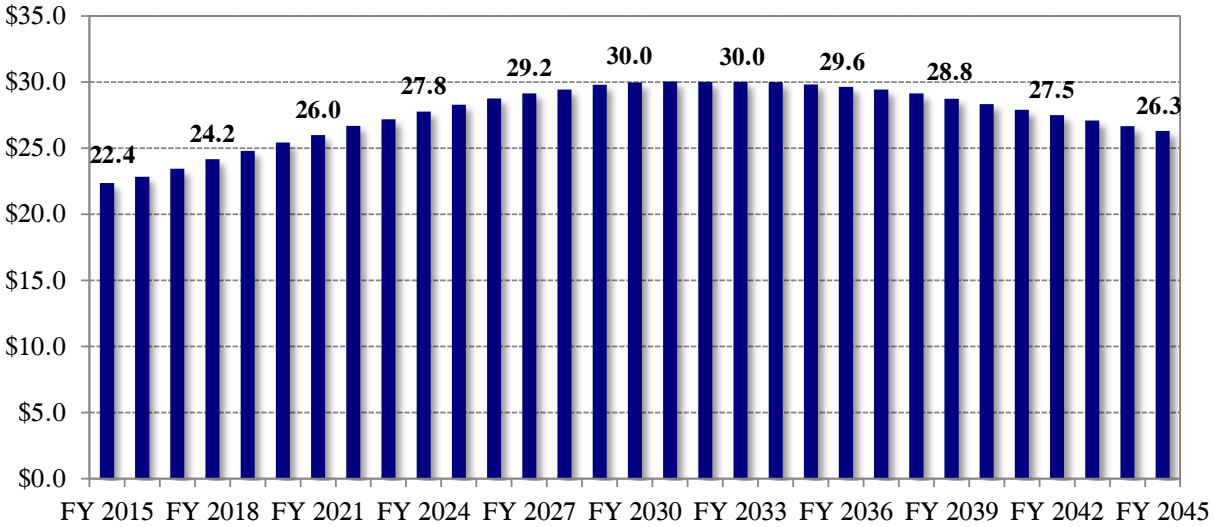


GENERAL ASSEMBLY RETIREMENT SYSTEM

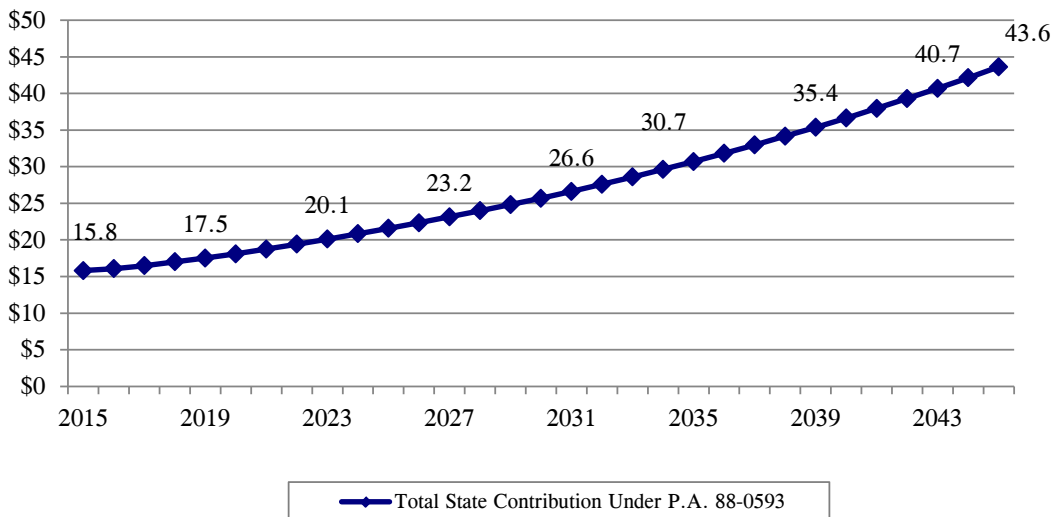
▪ Total Payout	163
▪ Total State Contribution	163
▪ State Contribution FY 2016 – FY 2020	164
▪ State Contribution as a % of Payroll	164
▪ Employee Contribution	165
▪ Funded Ratio	165
▪ Assets	166
▪ Actuarial Liability	166
▪ Unfunded Liability	167



General Assembly Retirement System
Projected Total Benefit Payout under P.A. 88-0593
 Projections Provided by Retirement System Actuaries using FY 2014 Data
 (\$ in Millions)



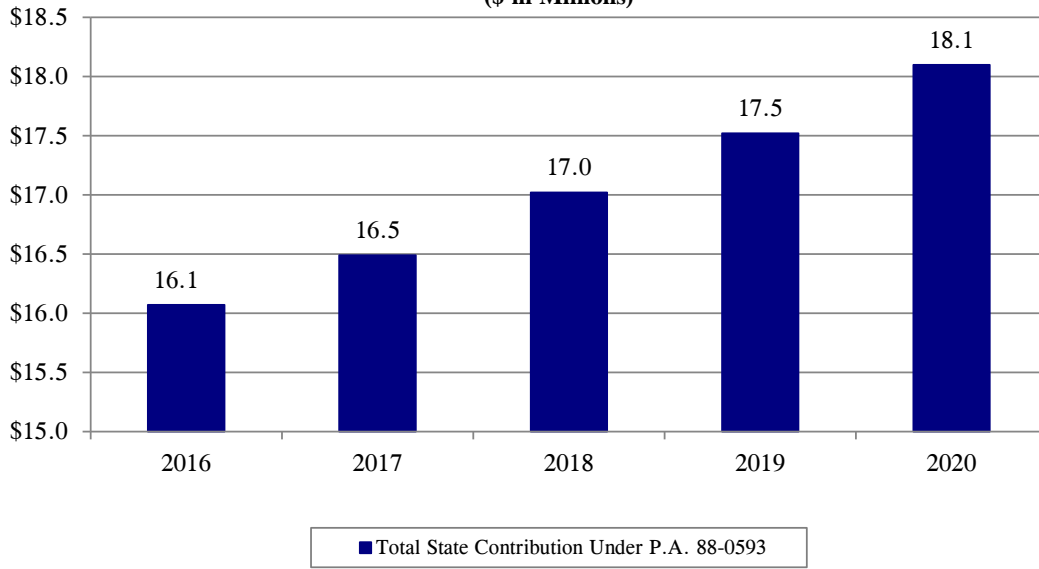
GENERAL ASSEMBLY RETIREMENT SYSTEM
Projected Total State Contribution for FY 2015 - FY 2045
 Funding Projections based on June 30, 2014 Actuarial Valuations
 (\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM

Projected Total State Contribution for FY 2016 - FY 2020

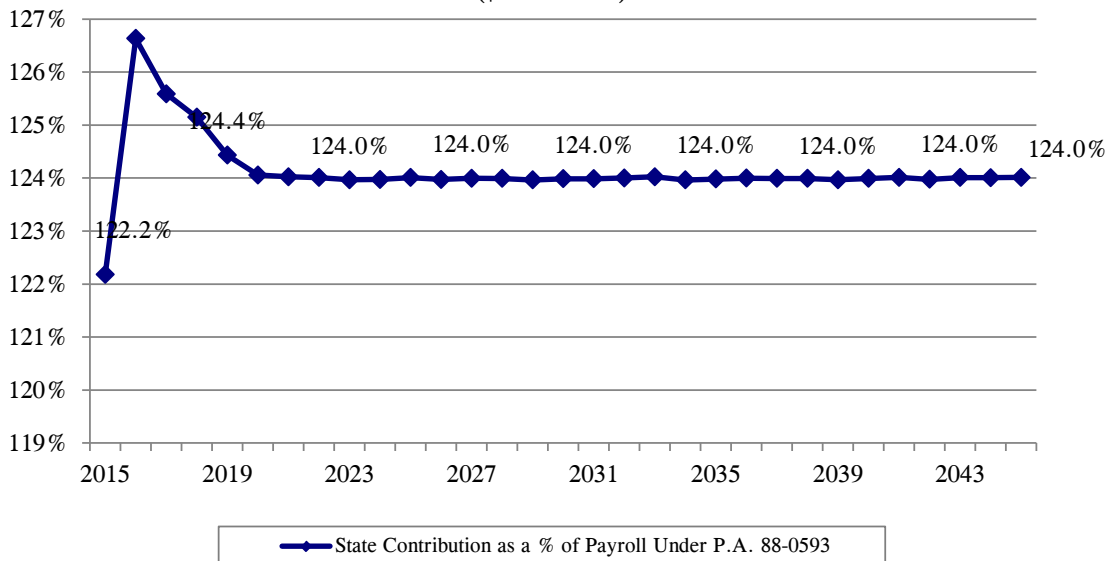
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM

Projected State Contribution as a % of Payroll for FY 2015 - FY 2045

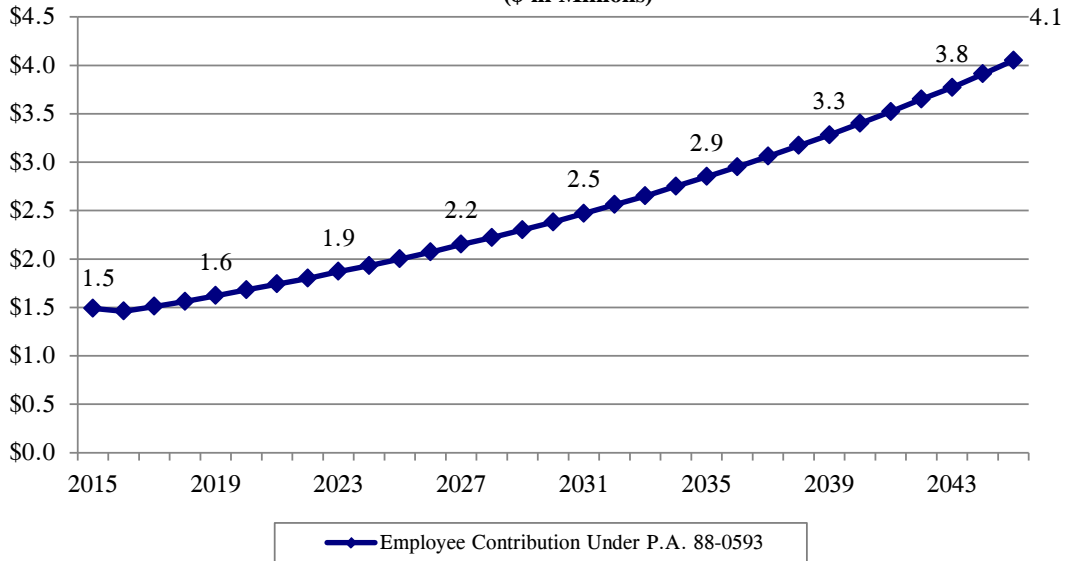
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM

Projected Employee Contribution for FY 2015 - FY 2045

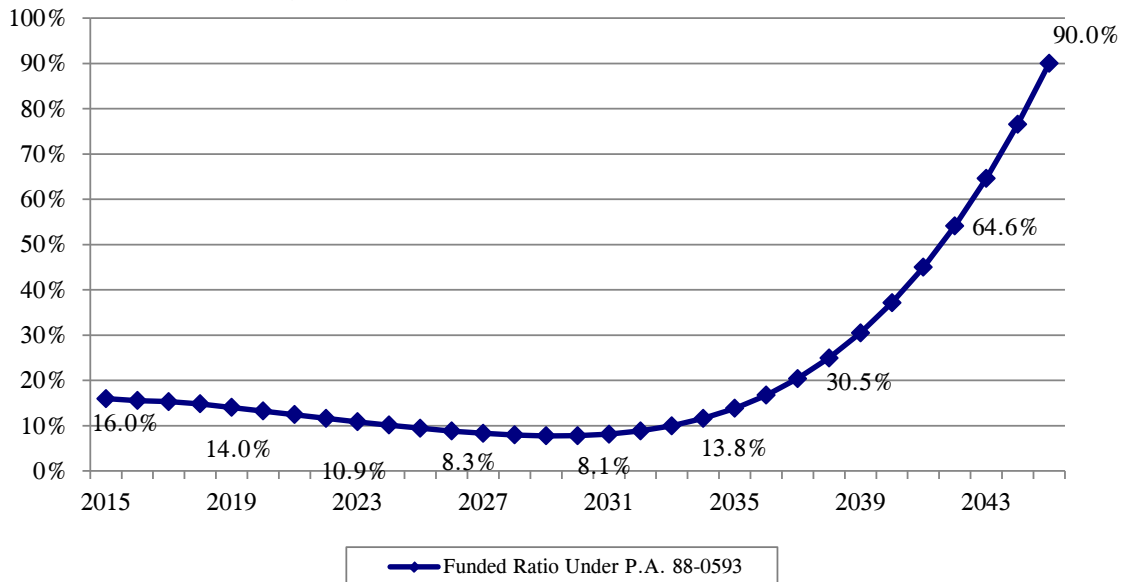
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM

Projected Funded Ratio for FY 2015 - FY 2045

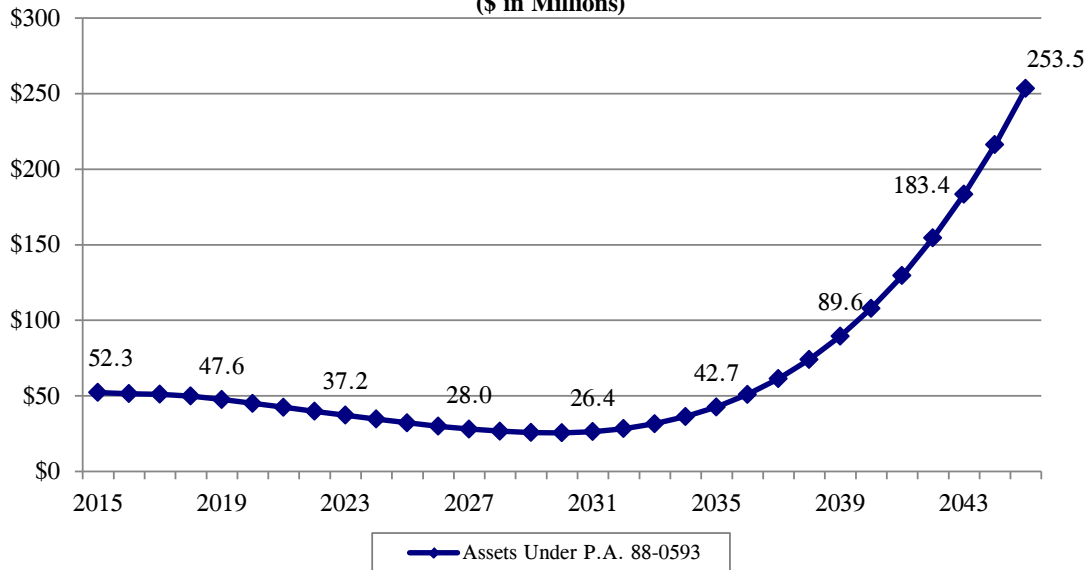
Funding Projections based on June 30, 2014 Actuarial Valuations



GENERAL ASSEMBLY RETIREMENT SYSTEM

Projected Actuarial Assets for FY 2015 - FY 2045

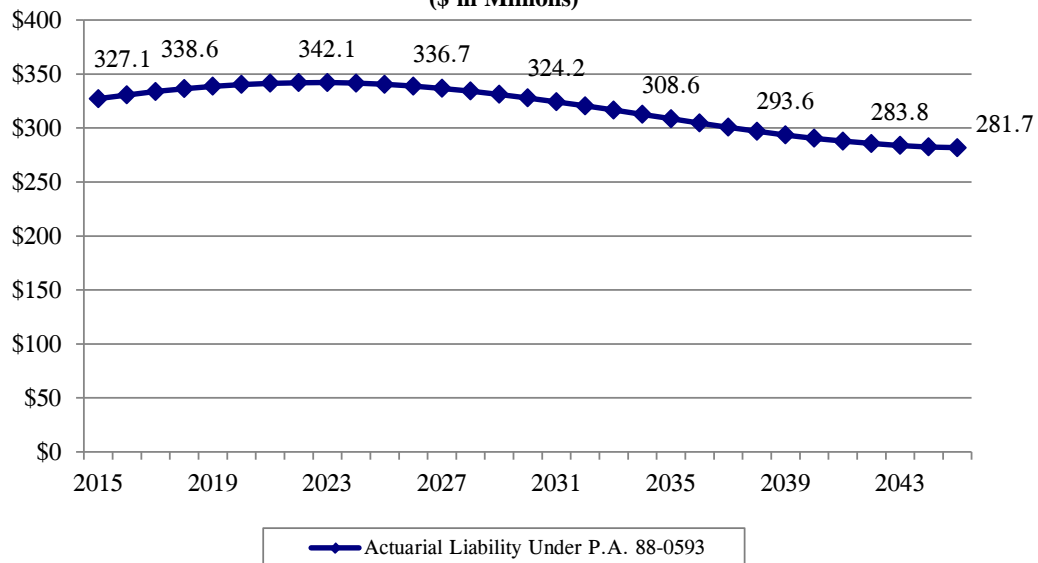
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM

Projected Actuarial Liability for FY 2015 - FY 2045

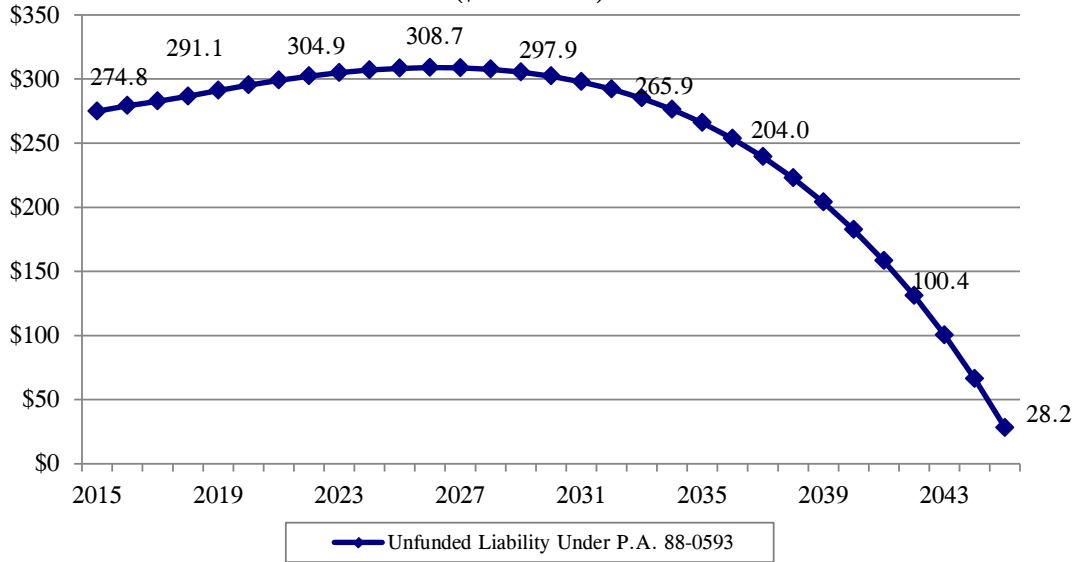
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



GENERAL ASSEMBLY RETIREMENT SYSTEM

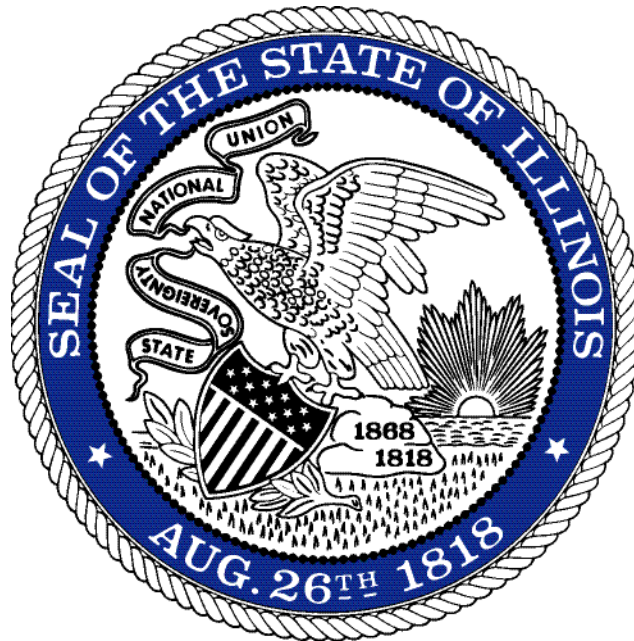
Projected Unfunded Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



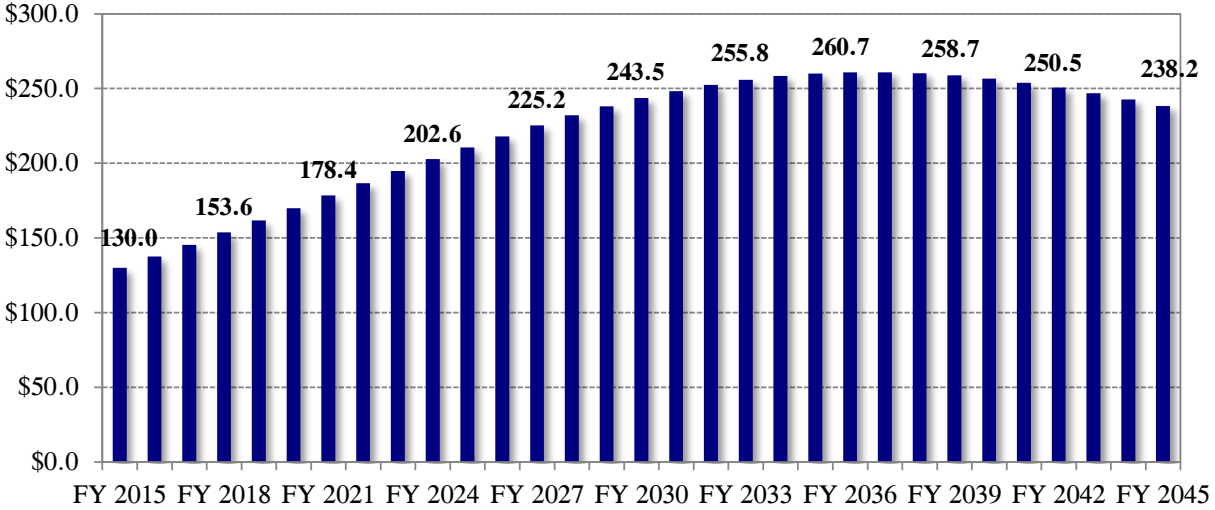
JUDGES' RETIREMENT SYSTEM (TRS)

▪ Total Payout	171
▪ Total State Contribution	171
▪ State Contribution FY 2016 – FY 2020	172
▪ State Contribution as a % of Payroll	172
▪ Employee Contribution	173
▪ Funded Ratio	173
▪ Assets	174
▪ Actuarial Liability	174
▪ Unfunded Liability	175



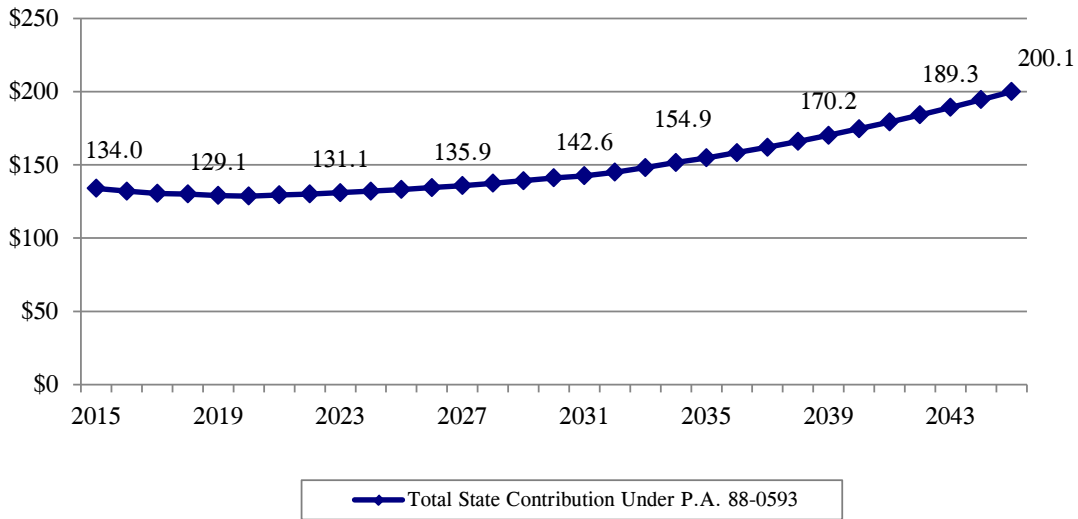
Judges' Retirement System

Projected Total Benefit Payout under P.A. 88-0593
 Projections Provided by Retirement System Actuaries using FY 2014 Data
 (\$ in Millions)



JUDGES' RETIREMENT SYSTEM

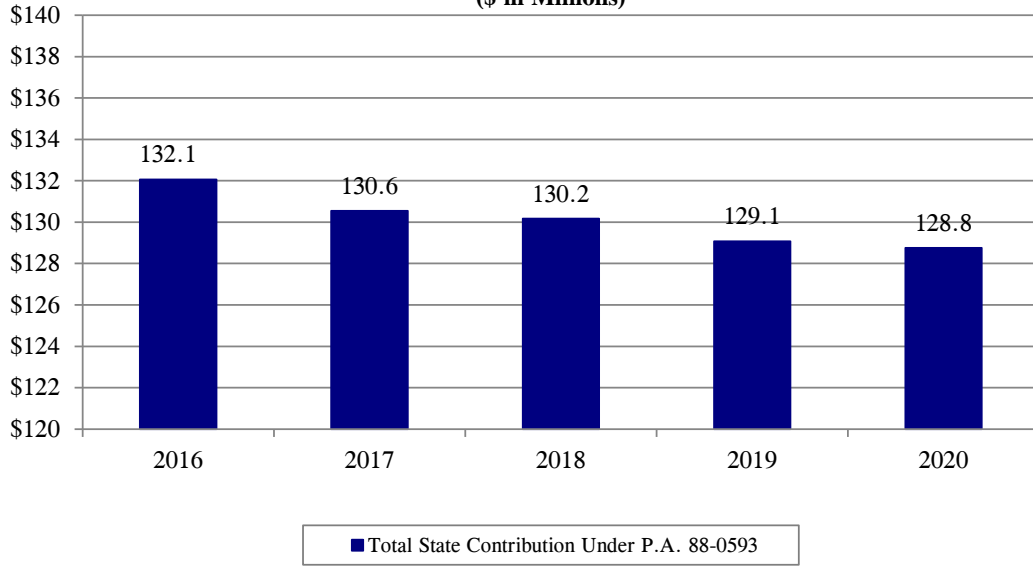
Projected Total State Contribution for FY 2015 - FY 2045
 Funding Projections based on June 30, 2014 Actuarial Valuations
 (\$ in Millions)



JUDGES' RETIREMENT SYSTEM

Projected Total State Contribution for FY 2016 - FY 2020

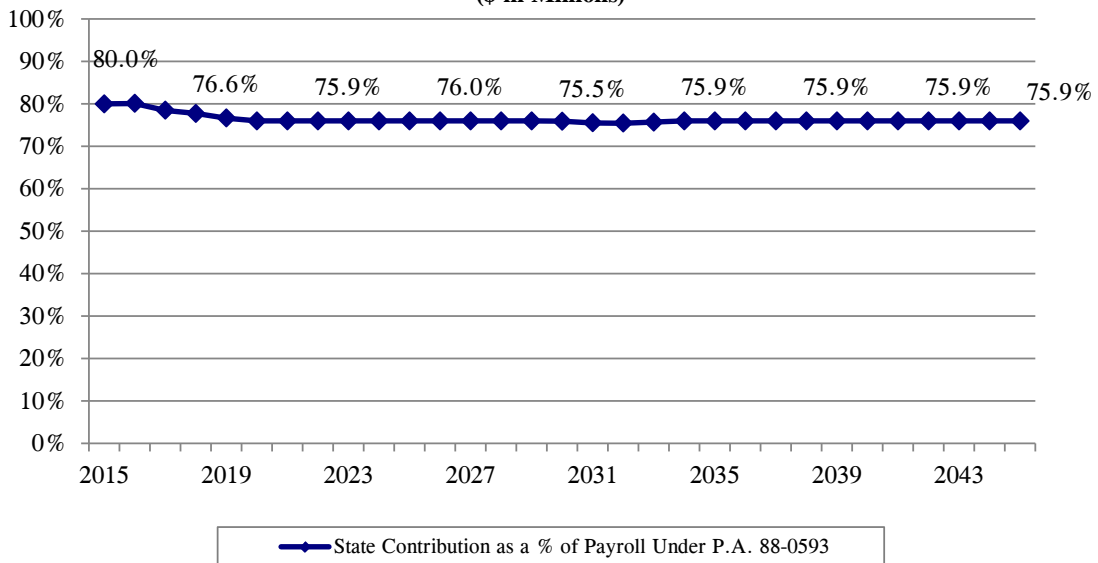
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM

Projected State Contribution as a % of Payroll for FY 2015 - FY 2045

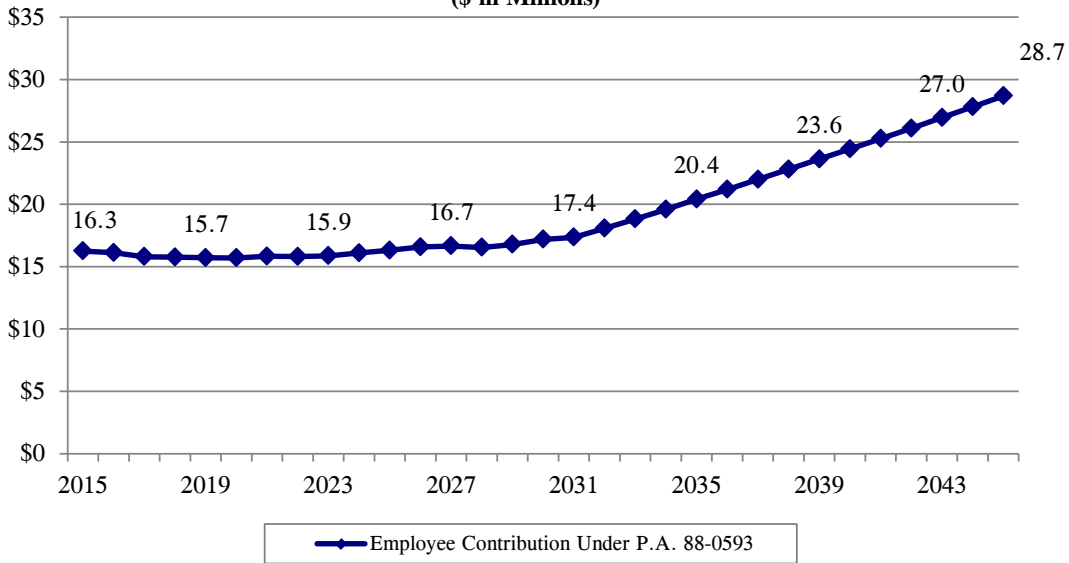
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM

Projected Employee Contribution for FY 2015 - FY 2045

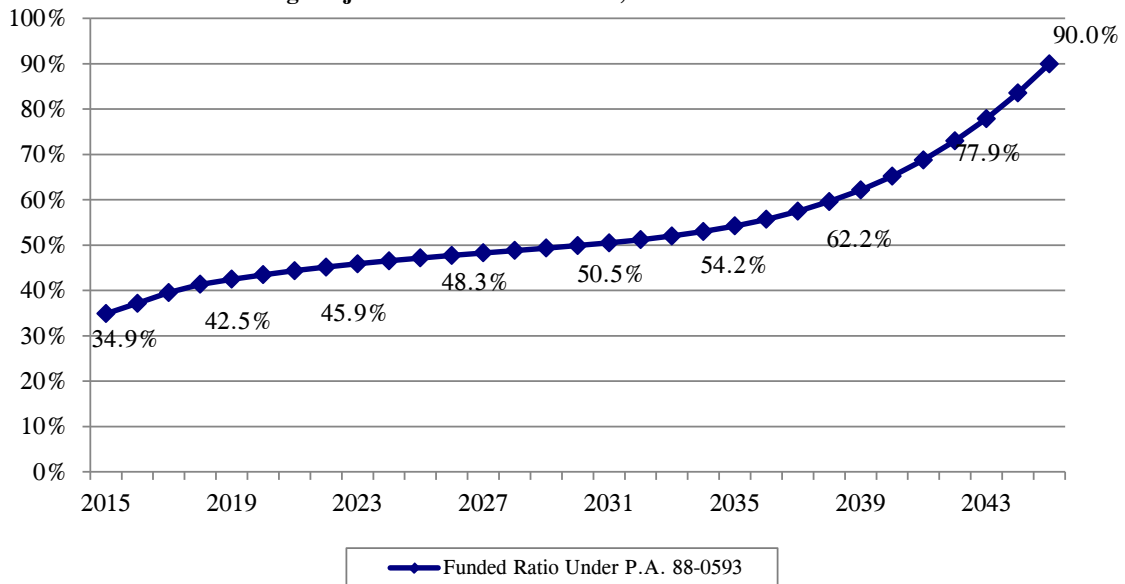
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM

Projected Funded Ratio for FY 2015 - FY 2045

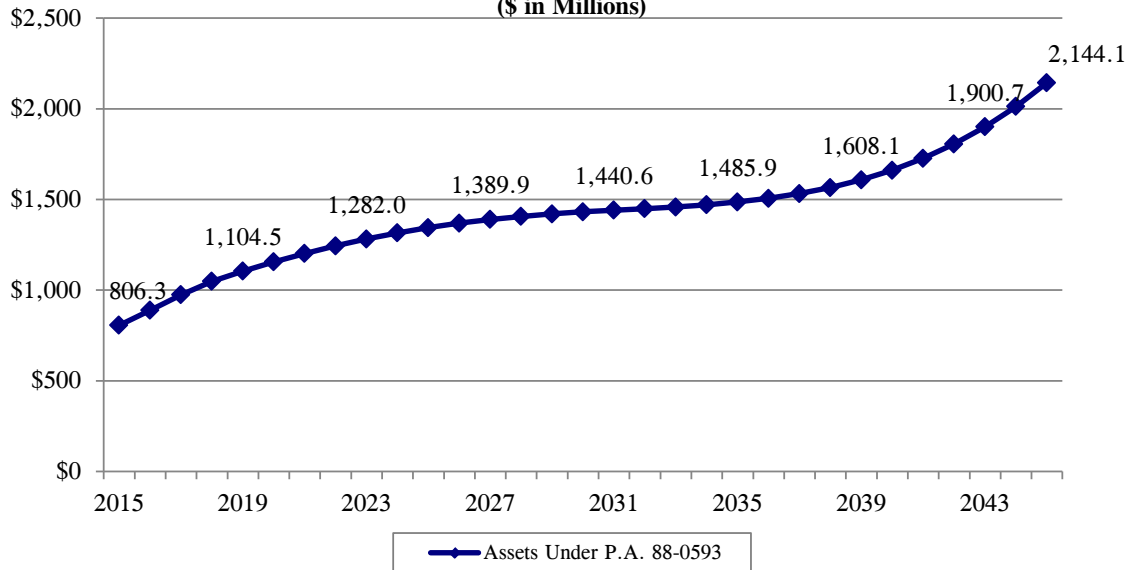
Funding Projections based on June 30, 2014 Actuarial Valuations



JUDGES' RETIREMENT SYSTEM

Projected Actuarial Assets for FY 2015 - FY 2045

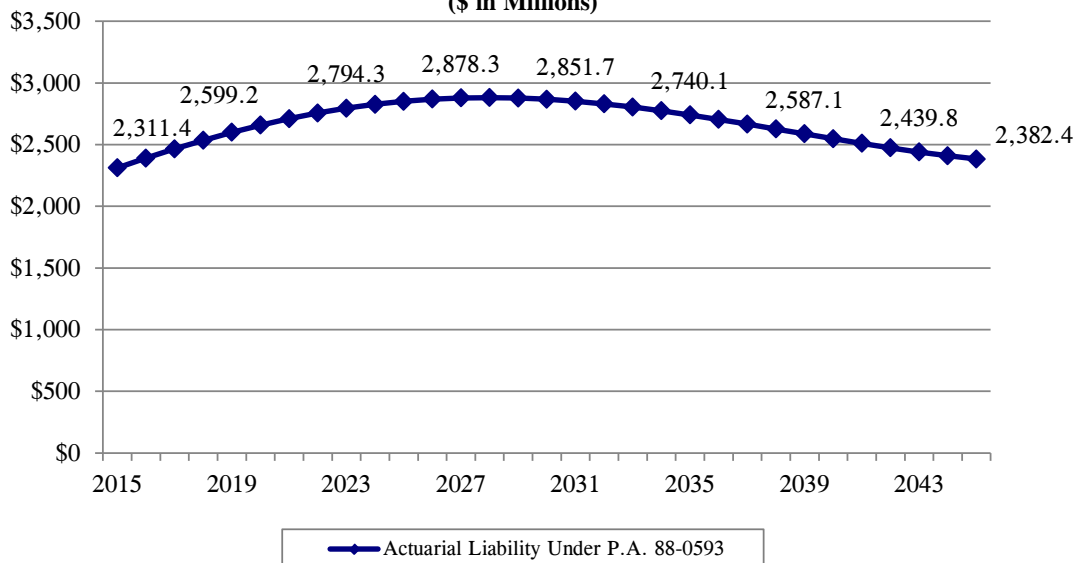
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM

Projected Actuarial Liability for FY 2015 - FY 2045

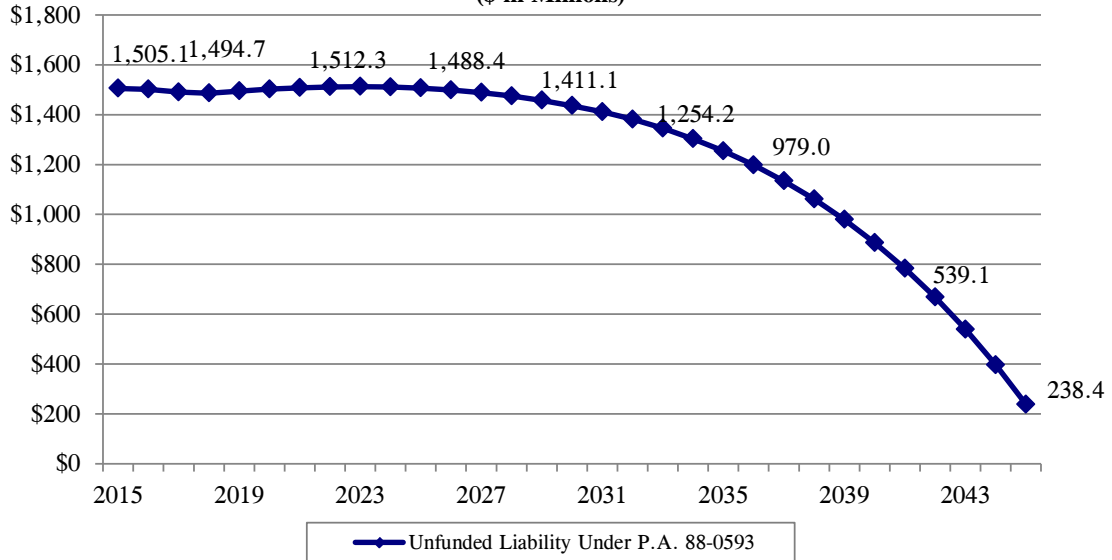
Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



JUDGES' RETIREMENT SYSTEM

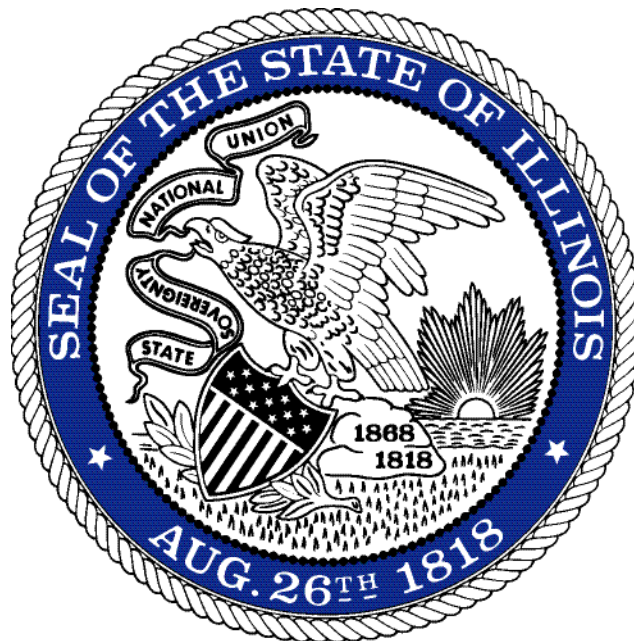
Projected Unfunded Liability for FY 2015 - FY 2045

Funding Projections based on June 30, 2014 Actuarial Valuations
(\$ in Millions)



SECTION 10. DEBT OF THE STATE OF ILLINOIS

- **Bond Sales**
- **Bond Authorization and Appropriated Amounts**
- **Pension Obligations Bonds**
- **Short Term Borrowing**
- **Illinois Credit Ratings History**



BOND SALES

In FY 2014, Illinois sold \$3.675 billion in G.O. bonds and \$402 million of Build Illinois bonds. A \$1.3 billion G.O. bond sale which began in June of 2013 did not close until July 2013, therefore the Governor's Office of Management and Budget counted that amount in FY 2014. The State sold \$850 million in G.O. bonds for capital projects, \$300 million in Build Illinois project bonds and \$604 million in Build Illinois Refunding bonds in FY 2013.

There were no bond sales in FY 2015. As a part of the Governor's FY 2016 proposed budget, GOMB planned to sell \$250 million in G.O. bonds in FY 2015 and \$1.05 billion in General Obligation bonds and \$200 million of Build Illinois bonds in FY 2016.

The following table provides additional information on particular General Obligation and Build Illinois bond sales in FY 2013 and FY 2014 (including Refunding bond sales).

BOND SALES								
Date	Bond Type	Amount	Tax Status	Sale Type	True Interest Cost	Ratings		
						S&P	FITCH	MOODY'S
FY 2013								
Sep-12	GO bonds	\$50 million	Tax-exempt	Competitive	2.492%	A	A	A2
Apr-13	GO Series A bonds	\$450 million	Tax-exempt	Competitive	3.919%	A-	A	A2
Apr-13	GO Series B bonds	\$350 million	Taxable	Competitive	4.970%			
May-13	BI bonds	\$300 million	Taxable	Competitive	3.286%	AAA	AA+	A2
Jun-13	BI Refunding bonds	\$604 million	Tax-exempt	Negotiated	2.700%	AAA	AA+	A3
FY 2014								
Jun/Jul-13	GO bonds	\$1.3 billion	Tax-exempt	Negotiated	5.042%	A-	A-	A3
Dec-13	GO bonds	\$350 million	Taxable	Competitive	5.397%	A-	A-	A3
Feb-14	GO bonds	\$1.025 billion	Tax-exempt	Negotiated	4.063%	A-	A-	A3
Mar-14	BI bonds	\$402 million	Taxable	Competitive	4.271%	AAA	AA+	A3
Apr-14	GO bonds	\$250 million	Tax-exempt	Competitive	4.082%	A-	A-	A3
May-14	GO bonds	\$750 million	Tax-exempt	Negotiated	4.096%	A-	A-	A3

Source: Governor's Office of Management and Budget

The State had released \$12.9 billion in bonded projects for the Illinois Jobs Now capital program, and spent a total of \$23.4 billion as of December 31, 2014. Current bond authorization for the IJN program is approximately \$16.2 billion, with \$11.4 billion sold year-to-date.

ILLINOIS BONDS AT A GLANCE							
(in millions)							
	FY 2014	FY 2015	\$ Change	% Change	FY 2016*	\$ Change	% Change
					estimated		
Bond Sales							
General Obligation	3,675.0	0.0	-3,675.0	-100.0%	1,050.0	1,050.0	#DIV/0!
Revenue	402.0	0.0	-402.0	100.0%	200.0	200.0	100.0%
Total	\$4,077.0	\$0.0	-\$4,077.0	-100.0%	\$1,250.0	\$1,250.0	#DIV/0!
Outstanding Principal							
General Obligation	28,880.0	26,845.0	-2,035.0	-7.0%	27,414.0	569.0	2.1%
Revenue	3,034.0	2,790.0	-244.0	-8.0%	2,743.0	-47.0	-1.7%
Total	\$31,914.0	\$29,635.0	-\$2,279.0	-7.1%	\$30,157.0	\$522.0	1.8%
Debt Service							
General Obligation	\$3,132.1	\$3,545.8	413.7	13.2%	\$3,101.4	-444.4	-12.5%
Revenue	\$361.8	\$383.9	22.1	6.1%	\$372.9	-11.0	-2.9%
Total	\$3,493.9	\$3,929.7	\$435.8	12.5%	\$3,474.3	-\$455.4	-11.6%
General Revenues**	\$36,718.0	\$35,888.0	-\$830.0	-2.3%	\$32,139.0	-\$3,749.0	-10.4%
G.O. & Revenue Debt Service as a % of							
General Revenues	9.52%	10.95%			10.81%		
GO Bond Rating							
Moody's	A3	A3			A3		
Standard & Poor's	A-	A-			A-		
Fitch	A-	A-			A-		
*Bond estimates for FY 2015 and FY 2016 are from the Governor's Office of Management and Budget FY 2015 Capital Plan Budget Request and current Bond Sales.							
**General Revenues estimate shown for FY 2016 are from CGFA July 2014 revised estimate, based on current law.							
Note: Outstanding Principal and Debt Service include Pension Bonds/Notes, but do not include refunding sales or Short-term borrowing.							
Source: Governor's Office of Management and Budget							

BOND AUTHORIZATION AND APPROPRIATED AMOUNTS

STATUS OF G.O. AND STATE-ISSUED REVENUE BONDS as of June 30, 2015 (\$ Billions)

	Authorization	Un-Issued	Appropriated*	Available	Over Committed**
Capital Facilities	\$9.754	\$1.789	\$9.922		\$0.324
School Construction	\$4.750	\$0.498	\$4.700	\$0.050	
Anti-Pollution	\$0.680	\$0.131	\$0.674	\$0.006	
Transportation A	\$5.432	\$0.187	\$5.372	\$0.060	
Transportation B	\$5.862	\$2.352	\$5.578	\$0.284	
Transportation D	\$4.654	\$1.632	\$4.628	\$0.026	
Coal & Energy Development	\$0.243	\$0.088	\$0.219		\$0.044
SUBTOTAL	\$31.375	\$6.677	\$31.093	\$0.426	\$0.368
Pension bonds	\$17.562	\$0.396	\$17.562	\$0.396	
Medicaid Funding Series	\$0.250	\$0.004	\$0.250	\$0.004	
TOTAL	\$49.187	\$7.077	\$48.905	\$0.826	\$0.368
	Limit	Un-Issued	Outstanding	Available	Over Committed
G.O. Refunding***	\$4.839	\$1.936	\$2.903	\$1.936	
	Authorization	Un-Issued	Appropriated†	Available	Over Committed*
Build Illinois	\$6.246	\$0.905	\$6.564		\$0.318
	Limit	Un-Issued	Outstanding	Available	Over Committed
Build IL Refunding	Unlimited	Unlimited	\$0.877	Unlimited	
	Authorization	Un-Issued	Outstanding	Available	Over Committed
Civic Center	\$0.200	\$0.168	\$0.032	\$0.168	
	Limit	Un-Issued	Outstanding	Available	Over Committed
Civic Center Refunding	Unlimited	Unlimited	\$0.008	Unlimited	

*Includes cumulative expenditures for prior years up through FY 2015 appropriations and reappropriations.

**Over Committed amounts come from specific line items under each Category in Statute that have higher appropriations than authorization.

***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 premiums.

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

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

PENSION OBLIGATION BONDS

Fiscal Year	COMBINED DEBT SERVICE OF 2003, 2010 and 2011 PENSION OBLIGATION BONDS AND NOTES										COMBINED TOTALS			
	FY 2003 \$10 BILLION PENSION OB BONDS			FY 2010 \$3.466 BILLION PENSION OB NOTES			FY 2011 \$3.7 BILLION PENSION OB NOTES			2011 POB Total		Total Principal	Total Interest	Grand Total
	2003 Principal	2003 Interest	2003 POB Total	2010 Principal	2010 Interest	2010 PON Total	2011 Principal	2011 Interest	2011 POB Total					
FY 2004	\$0	\$481,038,333	\$481,038,333	\$693,200,000	\$109,277,049	\$802,477,049			\$194,500,800	\$0	\$481,038,333	\$481,038,333	\$481,038,333	\$481,038,333
FY 2005	0	496,200,000	\$496,200,000	\$693,200,000	\$101,061,628	\$794,261,628			\$199,488,000	\$0	\$496,200,000	\$496,200,000	\$496,200,000	\$496,200,000
FY 2006	0	496,200,000	\$496,200,000	\$693,200,000	\$81,887,716	\$775,087,716			\$299,488,000	\$0	\$496,200,000	\$496,200,000	\$496,200,000	\$496,200,000
FY 2007	0	496,200,000	\$496,200,000	\$693,200,000	\$58,866,544	\$752,066,544			\$495,402,000	\$50,000,000	\$546,200,000	\$496,200,000	\$546,200,000	\$546,200,000
FY 2008	50,000,000	494,950,000	\$544,950,000	\$693,200,000	\$30,646,372	\$723,846,372			\$781,929,000	\$50,000,000	\$494,950,000	\$494,950,000	\$544,950,000	\$544,950,000
FY 2009	50,000,000	493,550,000	\$543,550,000						\$181,929,000	\$50,000,000	\$493,550,000	\$493,550,000	\$543,550,000	\$543,550,000
FY 2010	50,000,000	491,900,000	\$541,900,000						\$152,163,000	\$743,200,000	\$601,177,049	\$1,344,377,049	\$1,344,377,049	\$1,344,377,049
FY 2011	100,000,000	490,125,000	\$590,125,000						\$103,878,000	\$793,200,000	\$793,200,000	\$793,200,000	\$1,578,887,428	\$1,578,887,428
FY 2012	100,000,000	486,375,000	\$586,375,000						\$103,878,000	\$740,879,544	\$740,879,544	\$740,879,544	\$1,634,079,544	\$1,634,079,544
FY 2013	100,000,000	482,525,000	\$582,525,000						\$103,878,000	\$704,683,372	\$704,683,372	\$704,683,372	\$1,797,883,372	\$1,797,883,372
FY 2014	100,000,000	478,575,000	\$578,575,000						\$700,000,000	\$656,454,000	\$656,454,000	\$656,454,000	\$1,356,454,000	\$1,356,454,000
FY 2015	100,000,000	474,525,000	\$574,525,000						\$1,025,000,000	\$622,338,000	\$622,338,000	\$622,338,000	\$1,647,338,000	\$1,647,338,000
FY 2016	125,000,000	470,175,000	\$595,175,000						\$1,075,000,000	\$568,615,500	\$568,615,500	\$568,615,500	\$1,618,615,500	\$1,618,615,500
FY 2017	150,000,000	464,737,500	\$614,737,500						\$225,000,000	\$511,105,500	\$511,105,500	\$511,105,500	\$1,586,105,500	\$1,586,105,500
FY 2018	175,000,000	458,212,500	\$633,212,500						\$438,412,500	\$438,412,500	\$438,412,500	\$438,412,500	\$713,412,500	\$713,412,500
FY 2019	225,000,000	449,500,000	\$674,500,000						\$325,000,000	\$424,800,000	\$424,800,000	\$424,800,000	\$749,800,000	\$749,800,000
FY 2020	275,000,000	438,412,500	\$713,412,500						\$375,000,000	\$408,712,500	\$408,712,500	\$408,712,500	\$783,712,500	\$783,712,500
FY 2021	325,000,000	424,800,000	\$749,800,000						\$390,150,000	\$390,150,000	\$390,150,000	\$390,150,000	\$840,150,000	\$840,150,000
FY 2022	375,000,000	408,712,500	\$783,712,500						\$325,000,000	\$325,000,000	\$325,000,000	\$325,000,000	\$892,200,000	\$892,200,000
FY 2023	450,000,000	390,150,000	\$840,150,000						\$225,000,000	\$225,000,000	\$225,000,000	\$225,000,000	\$915,425,000	\$915,425,000
FY 2024	525,000,000	367,200,000	\$892,200,000						\$181,929,000	\$181,929,000	\$181,929,000	\$181,929,000	\$956,100,000	\$956,100,000
FY 2025	575,000,000	340,425,000	\$915,425,000						\$1,018,525,000	\$279,225,000	\$775,000,000	\$775,000,000	\$1,018,525,000	\$1,018,525,000
FY 2026	625,000,000	311,100,000	\$936,100,000						\$775,000,000	\$279,225,000	\$775,000,000	\$775,000,000	\$1,018,525,000	\$1,018,525,000
FY 2027	700,000,000	279,225,000	\$979,225,000						\$875,000,000	\$204,000,000	\$875,000,000	\$875,000,000	\$1,079,000,000	\$1,079,000,000
FY 2028	775,000,000	243,525,000	\$1,018,525,000						\$975,000,000	\$159,375,000	\$1,134,375,000	\$1,134,375,000	\$1,134,375,000	\$1,134,375,000
FY 2029	875,000,000	204,000,000	\$1,079,000,000						\$1,159,650,000	\$109,650,000	\$1,269,300,000	\$1,269,300,000	\$1,269,300,000	\$1,269,300,000
FY 2030	975,000,000	159,375,000	\$1,134,375,000						\$1,156,100,000	\$56,100,000	\$1,212,200,000	\$1,212,200,000	\$1,212,200,000	\$1,212,200,000
FY 2031	1,050,000,000	109,650,000	\$1,159,650,000						\$3,466,000,000	\$381,739,309	\$3,847,739,309	\$3,847,739,309	\$3,847,739,309	\$3,847,739,309
FY 2032	1,100,000,000	56,100,000	\$1,156,100,000						\$5,700,000,000	\$1,279,801,800	\$6,979,801,800	\$6,979,801,800	\$6,979,801,800	\$6,979,801,800
FY 2033														
TOTAL	\$10,000,000,000	\$11,933,713,333	\$21,933,713,333	\$3,466,000,000	\$381,739,309	\$3,847,739,309	\$5,700,000,000	\$1,279,801,800	\$4,979,801,800	\$174,166,000,000	\$13,595,254,442	\$174,166,000,000	\$13,595,254,442	\$174,166,000,000

2003 POB TIC = 5.047% thirty-year maturity
 2010 POB TIC = 3.854% five-year maturity
 2011 POB TIC = 5.563% eight-year maturity

SHORT TERM BORROWING (\$ Millions)

Date Issued	Date Retired	Purpose	Amount
June-July 1983	May 1984	To maintain adequate cash balances caused by revenue	\$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	\$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

The State can borrow up to 5% of the State's appropriations for the fiscal year, for cash flow purposes, but it must be repaid by the end of that fiscal year. The State can also use short-term borrowing for a deficit due to emergencies or failures of revenues. This "across fiscal year" borrowing allows for borrowing up to 15% of the State's appropriations for the fiscal year and must be repaid within one year.

ILLINOIS' CREDIT RATINGS

Illinois' General Obligation Ratings History						
Date of Rating Action	Fitch		S&P		Moody's	
	Rating	up/down	Rating	up/down	Rating	up/down
June 2013	A-	↓1x			A3	↓1x
Jan 2013			A-	↓1x		
Aug 2012			A	↓1x		
Jan 2012					A2	↓1x
Jun 2010	A	↓1x			A1	↓1x
Mar-Apr 2010	A-/A+ recal	↓1x/↑2x			Aa3 recal	↑2x
Dec 2009			A+	↓1x	A2	↓1x
Mar-Jul 2009	A	↓2x	AA-	↓1x	A1	↓1x
Dec 2008	AA-	↓1x				
May 2003	AA	↓1x			Aa3	↓1x
Jun 2000	AA+	↑1x				
Jun 1998					Aa2	↑1x
Jul 1997			AA	↑1x		
Feb 1997					Aa3	↑1x
Sep 1996	AA	initial rating				
Feb 1995					A1	↓2x
Aug 1992			AA-	↓1x	Aa	↓1x
Aug-Sep 1991			AA	↓1x	Aa1	↓2x
Mar 1983			AA+	↓2x		
Feb 1979			AAA	initial rating		
1973					AAA	initial rating

Agency Ratings Comparison	
Fitch/S&P	Moody's
AAA+	Aaa1(Aaa)
AAA	Aaa2
AAA-	Aaa3
AA+	Aa1
AA	Aa2
AA-	Aa3
A+	A1
A	A2
A-	A3
BBB+	Baa1
BBB	Baa2
BBB-	Baa3
BB+	Ba1
BB	Ba2
BB-	Ba3
B+	B1
B	B2
B-	B3
CCC+	Caa1
CCC	Caa2
CCC-	Caa3
CC+	Ca1
CC	Ca2
CC-	Ca3
C+	C1
C	C2
C-	C3

Note: "recal" means recalibration, when Fitch and Moody's revised their ratings on municipal bonds to match global/corporate ratings. These are not considered upgrades.

FITCH **June 2010** **A+** **downgraded to** **A**
 June 2013 **A** **downgraded to** **A-**

“Fitch's 'A-' rating, Negative Outlook, on Illinois' GO bonds reflects the state's record of unwillingness to address numerous fiscal challenges, which as a result steadily increased in magnitude. In December 2013, the state did take a significant and positive step toward addressing one of these challenges with passage of pension reform legislation, (Act 98-0599) after several prior failed attempts. The measures are being challenged as unconstitutional; however, if the reform survives legal challenge it would reduce unfunded liabilities and temper the growth in pension payments required by the state.

“A key remaining near-term challenge is the need for timely action on a more permanent budget solution to the structural mismatch between spending and revenues in advance of the expiration of temporary tax increases. Temporary increases in both the personal and corporate income tax rates that have been supporting the budget since 2011 are scheduled to

begin to phase out in mid-fiscal 2015, which begins on July 1, 2014. The governor has proposed a budget alternative for fiscal 2015 that would make permanent these temporary increases and legislative leadership has indicated there is support for this approach.

“Illinois' long-term liabilities, particularly pension liabilities, are very high for a U.S. state and are expected to remain so even with improvement in pension funding from pension reform. Illinois is among the weakest of the states in terms of its ratio of debt and unfunded pension liabilities to personal income, at 25%, well above the median of 7% for states rated by Fitch.

“The temporary increase in tax revenue, in conjunction with enacted hard spending limits moved the state closer to budgetary balance for fiscal years 2011 through 2014. Medicaid reforms implemented in the fiscal 2013 budget also made significant progress toward alleviating some pressure on the general fund. However, under current law the tax increases will begin to phase out in 2015; thus, the state is once again faced with a significant budget balancing decision to make permanent the tax increases, make severe expense reductions, or identify new revenues.”

S&P	August 2012	A+	downgraded to	A
	January 2013	A	downgraded to	A-

“From a credit standpoint, the State of Illinois is approaching another critical juncture, as state policymakers face chronically high payables with pending statutory reductions in personal and corporate income tax rates. This is in addition to other challenges confronting the state, including health care reform, federal fiscal consolidation, a slow economic recovery, and pent-up spending demand for programs affected by funding reductions in recent years.

“Standard & Poor's Ratings Services believes the next 50 days or so will (be) pivotal to the state's future structural budget alignment.

“After the legislature passed comprehensive pension reform legislation, Standard & Poor's took the unusual step of assigning a developing outlook to Illinois' general obligation bonds in December 2013. Looking at our history of state ratings, the developing outlook was a first; it reflects our assessment of the magnitude and scope of issues facing Illinois. We believe the final outcome of legislative deliberation on the budget and judicial deliberation on the pension reform will cement the state's credit direction and could have a profound effect on its budgetary performance and liquidity. A developing outlook indicates that we could raise, lower, or affirm the rating during our two-year outlook horizon. We believe Illinois' ability to affect change to revenues and spending programs is well-established, so its credit direction will largely hinge on the willingness of policy makers to decisively address chronic budget issues. The outlook suggests that we think there could be progress on this front.

“Although the state has implemented improvements in budget and financial management practices, they have not been robust enough to offset the sluggish economy and the accumulated structural budget deficit. Illinois' budgetary performance, rising unfunded pension liability, and legislative inaction on many fronts contributed to a pattern of credit deterioration since 2008; as a result, we have lowered our rating four times. This is at odds with the state sector's credit performance as a whole.”

On July 23, 2014, Standard & Poor's Ratings Services revised its outlook on Illinois' General Obligation bonds from developing to negative, while affirming the State's current 'A-' rating. “A negative outlook indicates that we could lower the rating during the two-year outlook horizon. The change reflects the enacted fiscal 2015 budget, which is not structurally aligned and we believe will contribute to growing deficits and weakened liquidity. Also factored into the negative outlook is the implementation risk associated with pension and other postemployment benefits (OPEB) reform measures. If the pension reform is declared unconstitutional or invalid, or implementation is delayed and there is a continued lack of consensus and action among policymakers on the structural budget gaps and payables outstanding, we believe there could be a profound and negative effect on Illinois' budgetary performance and liquidity over the next two years and that this could lead to a downgrade. If pension reform moves forward, and the state takes credible action to achieve structural budget balance over the next two years, we could revise the outlook to stable.”

MOODY'S	June 2010	Aa3	downgraded to	A1
	January 2012	A1	downgraded to	A2
	June 2013	A2	downgraded to	A3

“The rating is supported by the state's general obligation (GO) pledge. Despite substantial pension reforms adopted in December, Illinois remains the lowest-rated US state, at A3 with a negative outlook. Reform enactment launched the legal process that will determine whether constitutional protections prevent the state (and local units) from lowering liabilities through plan changes that affect existing pension participants. Courts may invalidate the reform package altogether, or block pieces of it. If allowed, the reforms could put Illinois on track to manageable long-term pension funding, although the retiree benefits burden will still be heavy compared with many other states. Also pressuring Illinois' finances is a history of operating deficits, negative GAAP-basis fund balances and payment deferrals. As offsets to its challenges, Illinois has a large and diverse economy, with above-average wealth, and its powers over revenue and spending are strong. State law gives the highest priority to the payment of general obligation debt service.

“Illinois' negative outlook reflects our expectation that the state's financial position could deteriorate further if the state's 2011 tax rate increases are allowed to expire without offsetting steps next year. Pension reforms passed in December could improve the state's credit standing,

by reducing accrued liabilities, but they may be rejected after legal challenges from employees and retirees.

"By keeping higher revenues flowing from temporary income tax hikes enacted in 2011 and by adopting substantial pension reforms, Illinois would likely stabilize its credit standing and halt a downward credit spiral...Uncertainty, however, clouds the outlook for both the tax and pension policies."

Build Illinois Bond Ratings							
Rating Agencies	Apr/July 2009	Oct 2009	Dec 2009	Mar-Apr 2010*	June 2010	Jan 2012	June 2013
Fitch Ratings	AA	AA	AA	AA+	AA+	AA+	AA+
Standard & Poor's	AAA	AAA	AAA	AAA	AAA	AAA	AAA
Moody's	Aa3	A1	A2	Aa3	A1	A2	A3

*Fitch and Moody's Recalibration.

FITCH

April 2010 recalibration AA+

MOODY'S

April 2010 recalibration Aa3
June 2010 Aa3 ↓1x A1
January 2012 A1 ↓1x A2
June 2013 A2 ↓1x A3

As of March 2014, the State's most recent Build Illinois bond sale, S&P gives the State's sales-tax backed Build Illinois bonds an AAA rating with a stable outlook:

"The stable outlook reflects Standard & Poor's expectation that state sales tax collections will continue to provide very strong debt service coverage. Although sales tax has displayed volatility over time through economic cycles, the extremely strong coverage insulates bondholders from this volatility in our view. We expect additional debt to support various authorized capital projects, but the bond indenture provisions will limit leverage. The bond provisions and debt service coverage provide significant credit strength, which has insulated this bond program from Illinois' budget and liquidity challenges of the past several years. However, should we lower the state general obligation rating to 'BBB' it could indicate more severe budget and liquidity challenges at the state level, and test the ability of Build Illinois bonds to remain insulated from the state. If this were to happen, we could lower the rating on the Build Illinois bonds if we felt that operational issues could affect collection, remittance, or diversion of sales tax."

Fitch gives Build Illinois bonds an AA+ rating due to the statutory first lien on the state's share of the sales tax, strong non-impairment language in statute, and the high debt service coverage, "even during the recession when sales tax revenues declined".

Moody's A3 rating is based on the State's General Obligation bond rating.

SECTION 11. SPECIAL FUND TRANSFERS

- **Special Fund Transfer Summary**
- **Consolidated Services Transfers**
- **FY 2015 Special Fund Transfers**
- **FY 2014 Special Fund Transfers**
- **FY 2013 Special Fund Transfers**
- **FY 2012 Special Fund Transfers**
- **FY 2011 Special Fund Transfers**
- **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 for transfer 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 fiscal years 2011-2014. There was, however, Interfund Borrowing, which is detailed in the FY 2011 section. Interfund Borrowing was also allowed in FY 2015 through Public Act 98-0682. In FY 2015, \$454 million was transferred from special funds of the State to the General Revenue and Health Insurance Reserve Fund for cash flow purposes. Allowances are made for retransfers for fund needs and reimbursement with interest to funds within 18 months of being borrowed.

HISTORY OF SPECIAL TRANSFERS TO GRF - FY 2003 TO FY 2015						
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
FY 2015			\$1,284,051,100			\$1,284,051,100
TOTAL	\$5,526,569	\$716,070,310	\$2,467,804,764	\$343,900	\$256,221,750	\$3,445,967,293

*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 back through FY 2003 by Fund.

CONSOLIDATED SERVICES TRANSFERS

Beginning in FY 2005, as a part of Budget Implementation Public Act 93-0839, the Governor required that there be a consolidation of services that were being duplicated by agencies throughout the State. Services such as facilities management, professional services, professions indirect costs, statistical services, communications, and workers' compensation services were consolidated into the Department of Central Management Services (CMS). Agencies, departments and boards under the Governor who use one of these CMS services pay for the cost of the service provided. Payments are provided through Intergovernmental Payment Vouchers (IGPV) or through fund transfers.

Descriptions of the funds used in consolidated service transfers can be found on the following pages.

CONSOLIDATED SERVICES TRANSFERS HISTORY							
Fiscal Year	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	TOTALS
FY 2005	\$127,938,597	\$10,145,468	\$13,216,836	\$6,839,231	\$13,214,983	\$68,224,067	\$239,579,182
FY 2006	\$13,702,488	\$15,215,882	\$27,504,610	\$6,060,638	\$525,700	\$93,093,987	\$156,103,304
FY 2007		\$14,708,500	\$28,467,201			\$93,564,100	\$136,739,801
FY 2008		\$10,142,600	\$26,986,361			\$109,571,285	\$146,700,246
FY 2009		\$8,383,215	\$41,757,622			\$87,441,630	\$137,582,467
FY 2010		\$18,797,400	\$26,880,728			\$125,514,625	\$171,192,753
FY 2011		\$9,814,298	\$24,767,951		\$10,009,604	\$134,540,303	\$179,132,156
FY 2012		\$8,768,498	\$27,592,707			\$126,374,705	\$162,735,910
FY 2013		\$9,639,743	\$31,415,904		5003989	\$153,754,429	\$199,814,065
FY 2014		\$10,743,022	\$36,702,982			\$105,826,965	\$153,272,969
FY 2015		\$8,881,722	\$37,697,489		\$5,006,307	\$109,572,650	\$161,158,168
TOTALS	\$141,641,085	\$125,240,348	\$322,990,391	\$12,899,869	\$33,760,584	\$1,207,478,746	\$1,844,011,022

Source: Office of the Comptroller

Facilities Management Revolving Fund

The Department of CMS shall manage, operate, maintain, and preserve from waste the State buildings, facilities, structures, grounds, or other real property transferred to the Department. The Department may adopt rules establishing standards for the maintenance, management, operations, and occupancy of State facilities and the disposition of excess State facilities that are subject to the transfer of ownership and control authorized by Executive Order 2003-10, regardless of whether the Department has actually exercised its rights of ownership and control. The Department may rent portions of these when, in judgment of the Director, those leases or subleases will be in the best interest of the State. The Department is to charge reasonable fees for the lease, rental, use or occupancy of State facilities managed, operated, or maintained by the Department. The Director of CMS shall order that each State agency's payments and transfers made to the Facilities Management Revolving Fund be reconciled with actual Fund costs for facilities management services provided by the Department and attributable to the State agency and relevant to the fund on no less than an annual basis. The term "facilities management services" means services performed by the Department in providing for the acquisition, occupancy, management and operation of State owned and lease buildings, facilities, structures, grounds, or the real property under management of the Department. [30 ILCS 105/6z-65; 20 ILCS 405/405-315; 20 ILCS 405/405-415]

Professional Services Fund

CMS is responsible for providing professional services for or on behalf of State agencies for all functions transferred to the Department under Executive Order 2003-10* (as modified by 15 ILCS 15/5.5 of the Executive Reorganization Implementation Act) and may, with the approval of the Governor, provide additional services. To the extent not compensated by direct fund transfer, the Department shall be reimbursed from each State agency receiving the benefit of these services. The reimbursement shall be determined by the Director of CMS as the amount required to reimburse the Professional Services Fund for the Department's costs of rendering the professional services on behalf of the agency. The Director of CMS shall order that each State agency's payments and transfers made to the Professional Services Fund be reconciled with actual Fund costs for professional services provided by the Department on no less than an annual basis. "Professional services" means services rendered on behalf of State Agencies, such as legal services, internal audit services, and other services as approved by the Governor. "State agency" means each State agency, department, board, and commission directly responsible to the Governor. [30 ILCS 105/6z-63; 20 ILCS 405-293]

Professions Indirect Costs Fund

The Professions Indirect Cost Fund is hereby created as a special fund in the State Treasury. The Fund may receive transfers of moneys authorized by the Department from the cash balances in special funds that receive revenues from the fees and fines associated with the licensing of regulated professions, trades, occupations, and industries by the Department. Subject to appropriation, the Department shall use moneys in the Fund to pay the ordinary and necessary allocable indirect expenses associated with each of the regulated professions, trades, occupations, and industries. For a given fiscal year, the Department shall not direct the transfer of moneys under this subsection from a special fund associated with a specific regulated profession, trade, occupation, or industry (or group of professions, trades, occupations, or industries) in an amount exceeding the allocable indirect costs associated with that profession, trade, occupation, or industry (or group of professions, trades, occupations, or industries) as provided in the cost allocation analysis for that fiscal year and adjusted for allocation variations from the prior fiscal year. No direct costs identified in the cost allocation plan shall be used as a basis for transfers into the Professions Indirect Cost Fund or for expenditures from the Fund. [20 ILCS 2105/2105-300]

Statistical Services Revolving Fund

The Statistical Services Revolving Fund shall be initially financed by a transfer of funds from the General Revenue Fund. Thereafter, all fees and other monies received by the Department of Central Management Services in payment for statistical services rendered pursuant to Section 405 20 of the Department of Central Management Services Law (20 ILCS 405/405-20) shall be paid into the Statistical Services Revolving Fund. The money in this fund shall be used by the Department of Central Management Services as reimbursement for expenditures incurred in rendering statistical services. [30 ILCS 105/6p-1]

Communications Revolving Fund

The Communications Revolving Fund shall be initially financed by a transfer of funds from the General Revenue Fund. Thereafter, all fees and other monies received by the Department of Central Management Services in payment for communications services rendered pursuant to the Department of Central Management Services Law or sale of surplus State communications equipment shall be paid into the Communications Revolving Fund. Except as otherwise provided in this Section, the money in this fund shall be used by the Department of Central Management Services as reimbursement for expenditures incurred in relation to

communications services. On the effective date of this amendatory Act of the 93rd General Assembly, or as soon as practicable thereafter, the State Comptroller shall order transferred and the State Treasurer shall transfer \$3,000,000 from the Communications Revolving Fund to the Emergency Public Health Fund to be used for the purposes specified in Section 55.6a of the Environmental Protection Act. [30 ILCS 105/6p-2]

Workers' Compensation Revolving Fund

The Director of CMS, working in cooperation with the Director of another agency, department, board or commission directly responsible to the Governor, may direct the consolidation of workers' compensation functions that are suitable for centralization into the Department of CMS. The Director of CMS shall order that each State agency's payments and transfers made to the Workers' Compensation Revolving Fund be reconciled with actual Fund costs for workers' compensation services provided by the Department and attributable to the State agency and relevant to the fund on no less than an annual basis. The term "workers' compensation services" means services, claims expenses, and related administrative costs incurred in performing the functions consolidated within the Department of CMS. [30 ILCS 105/6z-64; 20 ILCS 405/405-411]

*Executive Order 2003-10 consolidated and transferred the functions of facilities management, internal auditing, and staff legal functions for each agency, office, division, department, bureau, board and commission directly responsible to the Governor under the jurisdiction of the Department of Central Management Services.

The following sections detail annual Consolidated Services Transfer totals back through FY 2005 by Fund.

FY 2015 SPECIAL FUND TRANSFERS

FY 2015 Fund Sweeps to the General Revenue Fund were approved by Public Act 99-0002 in the amount of \$1.318 billion, with specific amounts coming from specific funds. Amounts were transferred from April through June, and funds that had insufficient amounts had funds transferred back to them. At the end of FY 2015, including retransfers that were made back to the original funds due to appropriation needs, the total funds swept equaled \$1.284 billion. This amount is approximately \$34 million short of the original goal. The Act also allowed \$48 million to be transferred from the Federal High Speed Rail Trust Fund to the General Obligation Bond Retirement and Interest Fund, which occurred in June. The following table details these special transfers.

FY15 SPECIAL FUND TRANSFERS		
(SWEEPS)		
Fund No.	Fund	Amount
0011	Road Fund	\$250,000,000
0012	Motor Fuel Tax Fund	\$50,000,000
0014	Food and Drug Safety Fund	\$1,000,000
0016	Teacher Certificate Fee Revolving Fund	\$5,000,000
0019	Grade Crossing Protection Fund	\$10,000,000
0021	Financial Institution Fund	\$1,573,600
0022	General Professions Dedicated Fund	\$2,000,000
0044	Lobbyist Registration Administration Fund	\$1,000,000
0045	Agricultural Premium Fund	\$5,000,000
0047	Fire Prevention Fund	\$18,200,000
0050	Mental Health Fund	\$3,000,000
0057	Illinois State Pharmacy Disciplinary Fund	\$2,700,000
0067	Radiation Protection Fund	\$1,500,000
0068	Hospital Licensure Fund	\$500,000
0072	Underground Storage Tank Fund	\$20,000,000
0078	Solid Waste Management Fund	\$15,000,000
0089	Subtitle D Management Fund	\$1,000,000
0093	IL State Medical Disciplinary Fund	\$10,000,000
0118	Facility Licensing Fund	\$1,000,000
0151	Registered CPAs' Admin & Disciplinary Fund	\$6,100,000
0156	Motor Vehicle Theft Prevention Trust Fund	\$6,000,000
0159	SBE Teacher Certification Institute Fund	\$1,800,000
0163	Weights and Measures Fund	\$2,000,000
0186	State and Local Sales Tax Reform Fund	\$40,000,000
0188	County and Mass Transit District Fund	\$40,000,000
0189	Local Government Tax Fund	\$172,000,000
0199	IL Fisheries Management Fund	\$500,000

FY15 SPECIAL FUND TRANSFERS

(SWEEPS)

Fund No.	Fund	Amount
0215	CDB Revolving Fund	\$1,500,000
0233	Intercity Passenger Rail Fund	\$370,000
0238	IL Health Facilities Planning Fund	\$3,746,000
0240	Emergency Public Health Fund	\$500,000
0241	TOMA Consumer Protection Fund	\$1,500,000
0245	Fair and Exposition Fund	\$1,000,000
0246	State Police Vehicle Fund	\$4,000,000
0258	Nursing Dedicated & Professional Fund	\$5,000,000
0261	Underground Resources Conservation Enforcement Fund	\$500,000
0265	State Rail Freight Loan Repayment Fund	\$10,000,000
0286	IL Affordable Housing Trust Fund	\$6,000,000
0287	Home Care Services Agency Licensure Fund	\$1,000,000
0290	Fertilizer Control Fund	\$500,000
0292	Securities Investors Education Fund	\$5,000,000
0294	Used Tire Management Fund	\$20,000,000
0298	Natural Areas Acquisition Fund	\$6,000,000
0316	IL Prescription Drug Discount Program Fund	\$257,100
0318	ICJIA Violence Prevention Special Projects Fund	\$3,000,000
0327	Tattoo & Body Piercing Establishment Registration Fund	\$250,000
0340	Public Health Lab Services Revolving Fund	\$500,000
0341	Provider Inquiry Trust Fund	\$1,300,000
0362	Securities Audit and Enforcement Fund	\$4,000,000
0368	Drug Treatment Fund	\$1,000,000
0369	Feed Control Fund	\$1,000,000
0372	Plumbing Licensure & Program Fund	\$200,000
0386	Appraisal Administration Fund	\$400,000
0397	Trauma Center Fund	\$7,000,000
0422	Alternate Fuels Fund	\$1,500,000
0438	IL State Fair Fund	\$1,000,000
0440	Agricultural Master Fund	\$400,000
0474	Human Services Priority Capital Program Fund	\$1,680,000
0514	State Asset Forfeiture Fund	\$250,000
0524	Health Facility Plan Review Fund	\$1,000,000
0534	IL Workers' Comp Commission Operations Fund	\$10,000,000
0552	Workforce, Tech & Economic Development Fund	\$300,000
0559	Downstate Transit Improvement Fund	\$70,000,000
0564	Renewable Energy Resources Trust Fund	\$3,000,000
0571	Energy Efficiency Trust Fund	\$6,000,000
0576	Pesticide Control Fund	\$3,000,000
0608	Partners for Conservation Fund	\$6,000,000
0612	Wireless Service Emergency Fund	\$7,500,000

FY15 SPECIAL FUND TRANSFERS

(SWEEPS)

Fund No.	Fund	Amount
0635	Death Certificate Surcharge Fund	\$1,500,000
0638	IL Adoption Registry & Medical Info Exchange Fund	\$232,000
0640	Fund for the Advancement of Education	\$25,000,000
0644	Commitment to Human Services Fund	\$25,000,000
0708	IL Standardbred Breeders Fund	\$250,000
0709	IL Thoroughbred Breeders Fund	\$250,000
0714	Spinal Cord Injury Paralysis Cure Research Trust Fund	\$1,100,000
0733	Tobacco Settlement Recovery Fund	\$4,000,000
0740	Medicaid Buy-In Program Revolving Fund	\$1,700,000
0746	Home Inspector Admin Fund	\$1,000,000
0750	Real Estate Audit Fund	\$193,600
0754	IL AgriFIRST Program Fund	\$204,000
0784	Performance-Enhancing Substance Testing Fund	\$365,000
0795	Bank and Trust Company Fund	\$25,000,000
0821	Dram Shop	\$1,000,000
0823	IL State Dental Disciplinary Fund	\$1,500,000
0831	Natural Recourses Restoration Trust Fund	\$1,000,000
0836	IL Power Agency Renewable Energy Resources Fund	\$98,000,000
0849	Real Estate Research & Education Fund	\$500,000
0850	Real Estate License Admin Fund	\$30,000,000
0892	Abandoned Residential Property Municipality Relief Fund	\$700,000
0896	Public Health Special State Projects Fund	\$5,000,000
0902	State Construction Account Fund	\$50,000,000
0906	State Police Services Fund	\$6,000,000
0920	Metabolic Screening & Treatment Fund	\$5,000,000
0922	Insurance Producer Administration Fund	\$70,313,800
0925	Coal Technology Development Assistance Fund	\$3,000,000
0942	Low-Level Radioactive Waste Facility Dev & Op Fund	\$500,000
0943	Low-Level Radioactive Waste Facility Closure, Post-Closure Care & Compensation Fund	\$110,000
0954	IL State Podiatric Disciplinary Fund	\$200,000
0962	Park and Conservation Fund	\$15,000,000
0963	Vehicle Inspection Fund	\$8,000,000
0969	Local Tourism Fund	\$308,000
0973	Build IL Capital Revolving Loan Fund	\$5,000,000
0974	IL Equity Fund	\$500,000
0993	Public Infrastructure Construction Loan Revolving Fund	\$9,000,000
0997	Insurance Financial Regulation Fund	\$23,598,000
Grand Total		\$1,284,051,100

Public Act 98-0682 allowed for the transfer of up to \$650 million from special funds of the State to the General Revenue Fund in FY 2015. On June 30, \$454 million in Interfund Borrowing was transferred to the General Revenue Fund from the following funds. The borrowing must be transferred back to the funds of origin, with any interest that would have accrued had the transfer not occurred, within 18 months after the date on which they were borrowed.

FY 2015 INTERFUND BORROWING		
Fund No.	Fund Name	Amount
0016	Teacher Certificate Fee Revolving Fund	\$2,000,000
0044	Lobbyist Registration Administration Fund	\$1,000,000
0093	IL State Medical Disciplinary Fund	\$5,000,000
0119	Foreclosure Prevention Program Graduated Fund	\$3,000,000
0159	ISBE Teacher Certificate Institute Fund	\$1,000,000
0209	State Police Firearm Services Fund	\$6,000,000
0246	State Police Vehicle Fund	\$2,000,000
0285	Long Term Care Monitor/Receiver Fund	\$2,000,000
0292	Securities Investors Education Fund	\$5,000,000
0299	Open Space Lands Acquisition & Development Fund	\$40,000,000
0362	Securities Audit & Enforcement Fund	\$4,000,000
0371	Equality in Long-Term Care Quality Fund	\$5,800,000
0539	Death Penalty Abolition Fund	\$8,000,000
0550	Supplemental Low Income Energy Assistance Fund	\$75,000,000
0568	School Infrastructure Fund	\$179,000,000
0640	Fund for Advancement of Education	\$17,681,000
0644	Commitment to Human Services Fund	\$60,000,000
0697	Roadside Memorial Fund	\$1,375,000
0731	IL Clean Water Fund	\$2,000,000
0733	Tobacco Settlement Recovery Fund	\$15,000,000
0796	Nuclear Safety Emergency Preparedness Fund	\$1,500,000
0845	Environmental Protection Trust Fund	\$1,000,000
0891	Foreclosure Prevention Program Fund	\$2,000,000
0906	State Police Services Fund	\$5,000,000
0962	Park and Conservation Fund	\$10,000,000
	TOTAL	\$454,356,000

Consolidated Services Transfers are transfers of payments to the State for providing certain services to different agencies. Below is a listing of the Consolidated Services Transfers for FY 2015.

FY 2015 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	\$6,905,600		\$5,000,000	\$73,165,950	\$85,071,550
0007	Education Assistance				\$9,995,600	\$9,995,600
0011	Road Fund	\$1,161,700			\$19,714,700	\$20,876,400
0014	Food & Drug Safety Fund				\$5,300	\$5,300
0016	Teacher Certificate Fee Revolving				\$2,100	\$2,100
0018	Transportation Regulatory				\$5,500	\$5,500
0021	Financial Institution	\$2,500	\$2,582,207		\$28,400	\$2,613,107
0022	General Professions Dedicated	\$2,000	\$8,683,473		\$21,600	\$8,707,073
0036	IL Veterans Rehabilitation Fund	\$2,300			\$53,200	\$55,500
0039	State Boating Act Fund	\$5,500			\$117,500	\$123,000
0040	State Parks Fund	\$4,800			\$82,400	\$87,200
0041	Wildlife & Fish Fund				\$631,500	\$631,500
0044	Lobbyist Registration Admin				\$12,200	\$12,200
0045	Agricultural Premium Fund	\$9,900			\$43,400	\$53,300
0047	Fire Prevention	\$10,300			\$194,800	\$205,100
0050	Mental Health	\$14,000			\$114,800	\$128,800
0057	IL State Pharmacy Disciplinary	\$600	\$1,615,396		\$6,700	\$1,622,696
0059	Public Utility Fund				\$13,900	\$13,900
0067	Radiation Protection	\$3,400			\$21,600	\$25,000
0075	Compassion Use Med Cannabis		\$23,061			\$23,061
0078	Solid Waste Management	\$7,600			\$76,300	\$83,900
0085	IL Gaming Law Enforcement	\$800			\$7,500	\$8,300
0089	Subtitle D Management	\$700			\$6,900	\$7,600
0093	IL State Medical Disciplinary	\$2,000	\$4,800,763		\$22,300	\$4,825,063
0118	Facility Licensing				\$5,200	\$5,200
0137	Plugging & Restoration Fund				\$8,900	\$8,900
0145	Explosives Regulatory				\$1,500	\$1,500
0146	Aggregate Operation Regulatory				\$2,400	\$2,400
0147	Coal Mining Regulatory				\$49,400	\$49,400
0151	Reg CPA Admin & Disciplinary		\$675,238		\$1,200	\$676,438
0163	Weights and Measures	\$20,300			\$52,600	\$72,900
0167	Division of Corp Regis LLP				\$1,800	\$1,800
0175	IL School Asbestos Abatement				\$4,600	\$4,600
0184	Violence Prevention Fund	\$900				\$900
0185	Secretary of State Spec Lic PI				\$11,800	\$11,800
0215	Capital Development Board Revolving	\$3,100			\$4,100	\$7,200

FY 2015 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0220	DCFS Children's Services Fund	\$175,500			\$63,500	\$239,000
0238	IL Health Facilities Planning	\$800			\$12,200	\$13,000
0240	Emergency Public Health	\$1,400			\$3,300	\$4,700
0243	Credit Union		\$1,166,024			\$1,166,024
0244	Savings & Resid Finance Reg		\$2,449,309			\$2,449,309
0258	Nursing Dedicated & Professional	\$1,200	\$3,120,935		\$9,200	\$3,131,335
0259	Optometric License. & Discip. Board		\$239,596		\$900	\$240,496
0261	Underground Resources Conservation Enforcement				\$10,500	\$10,500
0265	State Rail Freight Loan Repayment	\$2,300				\$2,300
0276	Drunk & Drugged Driving Prevention	\$800			\$11,600	\$12,400
0285	Long Term Care Monitor/Receive				\$34,200	\$34,200
0288	Community Water Supply Lab	\$500			\$3,900	\$4,400
0292	Securities Investors Education				\$1,100	\$1,100
0294	Used Tire Management	\$2,700			\$26,700	\$29,400
0298	Natural Areas Acquisition Fund	\$3,000			\$72,300	\$75,300
0299	Open Space Lands Acquis. & Devel.	\$7,300			\$20,500	\$27,800
0301	Working Capital Revolving	\$96,300			\$487,900	\$584,200
0303	State Garage Revolving	\$22,100			\$197,300	\$219,400
0304	Statistical Servs Revolving	\$67,100			\$812,500	\$879,600
0312	Communications Revolving	\$56,900			\$317,000	\$373,900
0314	Facilities Management Revolving	\$84,400			\$400,700	\$485,100
0317	Professional Services				\$71,100	\$71,100
0323	Motor Vehicle Review Board				\$9,600	\$9,600
0336	Environmental Lab Certification				\$2,400	\$2,400
0340	Public Health Lab Services Revolving	\$300				\$300
0342	Audit Expense	\$422		\$6,307		\$6,729
0357	Child Labor Enforcement				\$1,800	\$1,800
0360	Lead Poisoning Screening	\$1,300			\$15,700	\$17,000
0362	Securities Audit & Enforcement Fund				\$125,000	\$125,000
0363	Dept of Business Serv Sp Ops				\$60,000	\$60,000
0369	Feed Control Fund				\$19,600	\$19,600
0370	Tanning Facility Permit				\$100	\$100
0372	Plumbing Lic. And Program				\$12,000	\$12,000
0384	Tax Compliance and Admin	\$1,700			\$19,500	\$21,200
0386	Appraisal Administration		\$1,073,628		\$2,400	\$1,076,028

FY 2015 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0387	Small Bus Environmental Assist				\$6,000	\$6,000
0438	IL State Fair	\$2,300			\$700	\$3,000
0483	Secretary of State Spec Serv				\$90,800	\$90,800
0523	Dept. Of Corrections Reimbursement	\$14,700			\$293,300	\$308,000
0524	Health Facility Planning Review				\$12,500	\$12,500
0538	IL Historic Sites Fund	\$900			\$19,000	\$19,900
0542	AG Court Order & Vol Comply				\$17,900	\$17,900
0546	Public Pension Regulation Fund				\$2,000	\$2,000
0549	IL Charity Bureau				\$4,000	\$4,000
0562	Pawnbroker Regulation		\$104,497			\$104,497
0564	Renewable Energy Resource Trust				\$8,800	\$8,800
0571	Energy Efficiency Trust				\$5,200	\$5,200
0576	Pesticide Control	\$2,000			\$52,900	\$54,900
0579	Saving Institutions Regulatory		\$981,083			\$981,083
0600	Attorney General Whistleblower				\$10,300	\$10,300
0608	Partners for Conservation	\$3,300			\$37,700	\$41,000
0621	International Tourism Fund	\$1,200				\$1,200
0622	Motor Vehicle License Plate				\$11,500	\$11,500
0632	Horse Racing	\$3,100				\$3,100
0635	Death Certificate Surcharge				\$1,000	\$1,000
0649	Motor Carrier Safety Inspection	\$1,000			\$25,900	\$26,900
0702	Assist Living & Shared Housing Reg				\$2,300	\$2,300
0709	IL Thoroughbred Breeders	\$1,000			\$7,100	\$8,100
0731	IL Clean Water Fund	\$7,400			\$72,200	\$79,600
0732	Secretary of State DUI Adminis				\$7,700	\$7,700
0746	Home Inspector Administration		\$61,143			\$61,143
0757	Child Support Administrative	\$82,100			\$744,000	\$826,100
0759	Secretary of State Police Serv				\$600	\$600
0763	Tourism Promotion	\$15,200			\$98,100	\$113,300
0768	IL Math & Science Acad Income				\$12,800	\$12,800
0776	Pres. Library & Museum Operating	\$4,600			\$145,800	\$150,400
0792	Cemetery Oversight Lens & Dscipln		\$805,617			\$805,617
0795	Bank & Trust Company		\$5,227,931			\$5,227,931
0821	Dram Shop	\$3,200			\$35,600	\$38,800
0823	IL State Dental Disciplinary		\$950,016			\$954,116
0829	Comm Assoc Manager Lcns & Disc		\$116,884			\$116,884

FY 2015 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0850	Real Estate License Admin		\$2,329,136			\$2,329,136
0863	Cycle Rider Safety Training	\$2,100			\$9,500	\$11,600
0879	Traffic & Crim Conviction Surcharge				\$53,100	\$53,100
0888	Design Professional Admin & Insurance		\$513,597		\$4,200	\$517,797
0906	State Police Services	\$8,500			\$123,100	\$131,600
0920	Metabolic Screening & Treatment	\$6,000			\$42,700	\$48,700
0922	Insurance Producer Admin	\$6,700			\$18,300	\$25,000
0925	Coal Technology Develop Assist	\$6,900			\$22,500	\$29,400
0929	Violent Crime Victims Assist				\$4,700	\$4,700
0938	Hearing Instrument Dispen Exam				\$500	\$500
0942	Low-Level Radioactive Waste Facility Development & Operation Fund				\$1,700	\$1,700
0944	Environ Protect Permit & Inspection	\$3,800			\$45,300	\$49,100
0954	IL State Podiatric Disciplinary		\$177,955			\$177,955
0962	Park & Conservation	\$7,500			\$165,700	\$173,200
0969	Local Tourism	\$5,100				\$5,100
0973	Build IL Capital Revolving Loan	\$400			\$14,800	\$15,200
0982	Adeline Jay Geo-Karis IL Beach Marina	\$500			\$800	\$1,300
0997	Insurance Financial Regulation	\$8,200			\$23,800	\$32,000
TOTAL		\$8,881,722	\$37,697,489	\$5,006,307	\$109,572,650	\$161,158,168

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

FY 2014 SPECIAL FUND TRANSFERS

There were no Special Transfers in FY 2014, but there were Consolidated Services Transfers. Below is a listing of the Consolidated Services Transfers for FY 2014.

FY 2014 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total
0001	GRF	\$7,116,600		\$74,901,765	\$82,018,365
0007	Education Assistance			\$4,081,300	\$4,081,300
0011	Road Fund	\$2,499,900		\$19,714,700	\$22,214,600
0014	Food & Drug Safety Fund			\$5,300	\$5,300
0016	Teacher Certificate Fee Revolving			\$2,100	\$2,100
0018	Transportation Regulatory			\$55,900	\$55,900
0021	Financial Institution	\$2,500	\$1,866,783	\$28,400	\$1,897,683
0022	General Professions Dedicated	\$2,000	\$8,334,077	\$21,600	\$8,357,677
0036	IL Veterans Rehabilitation Fund	\$2,300		\$53,200	\$55,500
0039	State Boating Act Fund	\$11,600		\$117,500	\$129,100
0040	State Parks Fund	\$9,600		\$82,400	\$92,000
0041	Wildlife & Fish Fund			\$631,500	\$631,500
0044	Lobbyist Registration Admin			\$12,200	\$12,200
0045	Agricultural Premium Fund	\$9,900		\$43,400	\$53,300
0047	Fire Prevention	\$10,300		\$194,800	\$205,100
0050	Mental Health	\$14,000		\$114,800	\$128,800
0057	IL State Pharmacy Disciplinary	\$600	\$1,589,568	\$6,700	\$1,596,868
0059	Public Utility Fund			\$13,900	\$13,900
0067	Radiation Protection	\$6,400		\$21,600	\$28,000
0078	Solid Waste Management	\$15,500		\$73,600	\$89,100
0085	IL Gaming Law Enforcement	\$800		\$7,500	\$8,300
0089	Subtitle D Management	\$2,000		\$6,900	\$8,900
0093	Il State Medical Disciplinary	\$2,000	\$4,850,496	\$22,300	\$4,874,796
0118	Facility Licensing			\$5,200	\$5,200
0137	Plugging & Restoration Fund			\$8,900	\$8,900
0145	Explosives Regulatory			\$1,500	\$1,500
0146	Aggregate Operation Regulatory			\$2,400	\$2,400
0147	Coal Mining Regulatory			\$49,400	\$49,400
0151	Reg CPA Admin & Disciplinary		\$648,404	\$1,200	\$649,604
0163	Weights and Measures	\$20,300		\$52,600	\$72,900
0167	Division of Corp Regis LLP			\$1,800	\$1,800
0175	IL School Asbestos Abatement			\$4,600	\$4,600
0184	Violence Prevention Fund	\$900			\$900
0185	Secretary of State Spec Lic Pl			\$11,800	\$11,800
0215	Capital Development Board Revolving	\$3,100		\$4,100	\$7,200
0220	DCFS Children's Services Fund	\$175,500		\$63,500	\$239,000
0238	IL Health Facilities Planning	\$800		\$12,200	\$13,000
0240	Emergency Public Health	\$1,400		\$3,300	\$4,700
0243	Credit Union		\$888,549		\$888,549
0244	Savings & Resid Finance Reg		\$2,545,218		\$2,545,218
0258	Nursing Dedicated & Professional	\$1,200	\$3,530,696	\$9,200	\$3,541,096
0259	Optometric License. & Discip. Board		\$207,420	\$900	\$208,320

FY 2014 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total
0261	Underground Resources Conservation Enforcement			\$10,500	\$10,500
0265	State Rail Freight Loan Repayment	\$2,700			\$2,700
0276	Drunk & Drugged Driving Prevention	\$800		\$11,600	\$12,400
0285	Long Term Care Monitor/Receive			\$34,200	\$34,200
0288	Community Water Supply Lab	\$1,100		\$3,900	\$5,000
0292	Securities Investors Education			\$1,100	\$1,100
0294	Used Tire Management	\$5,800		\$26,700	\$32,500
0298	Natural Areas Acquisition Fund	\$6,500		\$72,300	\$78,800
0299	Open Space Lands Acquis. & Devel.	\$21,000		\$20,500	\$41,500
0301	Working Capital Revolving			\$577,900	\$577,900
0303	State Garage Revolving	\$43,600		\$581,500	\$625,100
0304	Statistical Servs Revolving	\$142,500		\$812,500	\$955,000
0312	Communications Revolving	\$113,300		\$317,000	\$430,300
0314	Facilities Management Revolving	\$188,500		\$400,700	\$589,200
0317	Professional Services			\$71,100	\$71,100
0336	Environmental Lab Certification			\$2,400	\$2,400
0340	Public Health Lab Services Revolving	\$300			\$300
0342	Audit Expense	\$322	\$53,082		\$53,404
0360	Lead Poisoning Screening	\$1,300		\$15,700	\$17,000
0362	Securities Audit & Enforcement Fund			\$125,000	\$125,000
0363	Dept of Business Serv Sp Ops			\$60,000	\$60,000
0369	Feed Control Fund			\$19,600	\$19,600
0372	Plumbing Lic. And Program			\$12,000	\$12,000
0384	Tax Compliance and Admin	\$1,700		\$19,500	\$21,200
0386	Appraisal Administration		\$848,592	\$2,400	\$850,992
0387	Small Bus Environmental Assist			\$6,000	\$6,000
0438	IL State Fair	\$2,300		\$700	\$3,000
0483	Secretary of State Spec Serv			\$90,800	\$90,800
0505	Athletics Supervision and Reg		\$93,979		\$93,979
0523	Dept. Of Corrections Reimbursement	\$81,800		\$293,300	\$375,100
0524	Health Facility Planning Review			\$12,500	\$12,500
0538	IL Historic Sites Fund	\$900		\$19,000	\$19,900
0546	Public Pension Regulation Fund			\$2,000	\$2,000
0562	Pawnbroker Regulation		\$80,678		\$80,678
0564	Renewable Energy Resource Trust			\$8,800	\$8,800
0571	Energy Efficiency Trust			\$5,200	\$5,200
0576	Pesticide Control	\$2,000		\$52,900	\$54,900
0579	Saving Institutions Regulatory		\$982,116		\$982,116
0608	Conservation 2000	\$7,300		\$37,700	\$45,000
0613	Wireless Carrier Reimbursement				\$0
0621	International Tourism Fund	\$1,200			\$1,200
0622	Motor Vehicle License Plate			\$11,500	\$11,500
0627	Public Transportation Fund				\$0
0632	Horse Racing	\$3,100			\$3,100
0635	Death Certificate Surcharge			\$1,000	\$1,000
0649	Motor Carrier Safety Inspection	\$1,000		\$25,900	\$26,900
0700	USDA Women, Infants & Children				\$0
0702	Assist Living & Shared Housing Reg			\$2,300	\$2,300
0709	IL Thoroughbred Breeders	\$1,000		\$7,100	\$8,100
0731	IL Clean Water Fund	\$13,100		\$72,200	\$85,300

FY 2014 Consolidated Services Transfers

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total
0732	Secretary of State DUI Adminis			\$7,700	\$7,700
0746	Home Inspector Administration		\$287,395		\$287,395
0757	Child Support Administrative	\$82,100		\$744,000	\$826,100
0759	Secretary of State Police Serv			\$600	\$600
0763	Tourism Promotion	\$15,200		\$98,100	\$113,300
0768	IL Math & Science Acad Income			\$12,800	\$12,800
0792	Cemetery Oversight Lcns & Dscpln		\$447,825		\$447,825
0795	Bank & Trust Company		\$5,593,160		\$5,593,160
0821	Dram Shop	\$3,200		\$35,600	\$38,800
0823	IL State Dental Disciplinary		\$741,857	\$4,100	\$745,957
0829	Comm Assoc Manager Lcns & Disc		\$133,138		\$133,138
0850	Real Estate License Admin		\$1,951,364		\$1,951,364
0863	Cycle Rider Safety Training	\$4,100		\$21,100	\$25,200
0879	Traffic & Crim Conviction Surcharge			\$53,100	\$53,100
0888	Design Professional Admin & Insurance		\$903,989	\$4,200	\$908,189
0906	State Police Services	\$8,500		\$123,100	\$131,600
0920	Metabolic Screening & Treatment	\$6,000		\$42,700	\$48,700
0922	Insurance Producer Admin	\$12,800		\$18,300	\$31,100
0925	Coal Technology Develop Assist	\$6,900		\$22,500	\$29,400
0938	Hearing Instrument Dispen Exam			\$500	\$500
0942	Low-Level Radioactive Waste Facility Development & Operation Fund			\$1,700	\$1,700
0944	Environ Protect Permit & Inspection	\$7,500		\$45,300	\$52,800
0954	IL State Podiatric Disciplinary		\$124,596		\$124,596
0962	Park & Conservation	\$17,000		\$165,700	\$182,700
0969	Local Tourism	\$5,100			\$5,100
0973	Build IL Capital Revolving Loan	\$400		\$14,800	\$15,200
0982	Adeline Jay Geo-Karis IL Beach Marina	\$1,500		\$800	\$2,300
0997	Insurance Financial Regulation	\$15,800		\$23,800	\$39,600
	TOTAL	\$10,738,422	\$36,702,982	\$105,733,465	\$153,174,869

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

FY 2013 SPECIAL FUND TRANSFERS

There were no Special Transfers in FY 2013, but there were Consolidated Services Transfers. Below is a listing of the Consolidated Services Transfers for FY 2013.

FY 2013 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	\$9,197,500		\$5,000,000	\$119,416,599	\$133,614,099
0011	Road Fund				\$20,800,700	\$20,800,700
0014	Food & Drug Safety Fund				\$5,800	\$5,800
0016	Teacher Certificate Fee Revolving				\$3,000	\$3,000
0021	Financial Institution	\$2,400	\$1,910,348		\$2,600	\$1,955,348
0022	General Professions Dedicated	\$2,600	\$6,743,668		\$27,600	\$6,773,868
0026	Live and Learn Fund				\$6,500	\$6,500
0036	IL Veterans Rehabilitation Fund	\$2,400			\$45,700	\$48,100
0039	State Boating Act Fund				\$146,800	\$146,800
0040	State Parks Fund				\$99,900	\$99,900
0041	Wildlife & Fish Fund				\$677,700	\$677,700
0044	Lobbyist Registration Administration				\$10,700	\$10,700
0045	Agricultural Premium Fund	\$45,900			\$58,900	\$104,800
0047	Fire Prevention	\$9,500			\$206,400	\$215,900
0050	Mental Health	\$13,000			\$89,300	\$102,300
0057	IL State Pharmacy Disciplinary		\$1,487,208		\$9,400	\$1,496,608
0067	Radiation Protection				\$15,400	\$15,400
0071	Firearm Owners' Notification				\$2,800	\$2,800
0078	Solid Waste Management				\$51,800	\$51,800
0085	IL Gaming Law Enforcement	\$800			\$1,800	\$2,600
0089	Subtle D Management				\$8,200	\$8,200
0093	II State Medical Disciplinary	\$2,100	\$3,363,600		\$31,800	\$3,397,500
0118	Facility Licensing				\$4,800	\$4,800
0137	Plugging & Restoration Fund				\$7,300	\$7,300
0145	Explosives Regulatory				\$1,600	\$1,600
0146	Aggregate Operations Regulatory				\$3,000	\$3,000
0147	Coal Mining Regulatory				\$43,600	\$43,600
0151	Reg CPA Admin & Disciplinary		\$525,928		\$1,800	\$527,728
0163	Weights and Measures	\$2,000			\$53,400	\$55,400

FY 2013 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0167	Division of Corporations Registered Limited Liability Partnership				\$1,900	\$1,900
0175	IL School Asbestos Abatement				\$4,300	\$4,300
0184	Violence Prevention Fund	\$900				\$900
0185	Secretary of State Special License Plate				\$14,700	\$14,700
0215	Capital Development Board Revolving				\$30,000	\$30,000
0220	DCFS Children's Services Fund	\$197,200			\$64,200	\$261,400
0238	IL Health Facilities Planning	\$700			\$13,600	\$14,300
0240	Emergency Public Health	\$1,300			\$2,800	\$4,100
0243	Credit Union		\$1,134,072			\$1,134,072
0258	Nursing Dedicated & Professional	\$1,400	\$4,695,994		\$12,200	\$4,709,594
0259	Optometric License. & Discip. Board		\$335,629		\$1,100	\$336,729
0261	Underground Resources Conserv. Enforc.				\$7,700	\$7,700
0276	Drunk & Drugged Driving Prevention	\$1,000			\$16,500	\$17,500
0285	Long Term Care Monitor/Receiver				\$12,100	\$12,100
0288	Community Water Supply Lab				\$3,200	\$3,200
0292	Securities Investors Education				\$900	\$900
0294	Used Tire Management				\$26,700	\$26,700
0298	Natural Areas Acquisition Fund				\$72,500	\$72,500
0299	Open Space Lands Acquis. & Devel.				\$16,400	\$16,400
0301	Working Capital Revolving				\$468,000	\$468,000
0304	Statistical Services Revolving				\$5,926,800	\$5,926,800
0312	Communications Revolving				\$1,021,100	\$1,021,100
0314	Facilities Management Revolving				\$1,347,100	\$1,347,100
0317	Professional Services				\$206,400	\$206,400
0323	Motor Vehicle Review Board				\$4,000	\$4,000
0336	Environmental Lab Certification				\$2,800	\$2,800
0340	Public Health Lab Services Revolving	\$400				\$400
0342	Audit Expense	\$443		\$3,989		\$4,432
0360	Lead Poisoning Screening	\$1,400			\$12,000	\$13,400

FY 2013 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0362	Securities Audit & Enforcement Fund				\$106,300	\$106,300
0363	Department of Business Services Special Operations				\$53,200	\$53,200
0369	Feed Control Fund				\$20,000	\$20,000
0372	Plumbing Lic. And Program				\$12,500	\$12,500
0384	Tax Compliance and Admin	\$1,900			\$13,400	\$15,300
0386	Appraisal Administration		\$612,370		\$3,000	\$615,370
0387	Small Business Environmental Assistance				\$1,700	\$1,700
0438	IL State Fair	\$2,700			\$14,300	\$17,000
0483	Secretary of State Special Services				\$121,300	\$121,300
0505	Athletics Supervisions and Regulation		\$375,916			\$375,916
0523	Dept. Of Corrections Reimbursement				\$342,000	\$342,000
0524	Health Facility Planning Review				\$9,300	\$9,300
0538	IL Historic Sites Fund	\$1,100			\$13,300	\$14,400
0546	Public Pension Regulation				\$200	\$200
0562	Pawnbroker Regulation		\$187,660			\$187,660
0564	Renewable Energy Resource Trust				\$3,200	\$3,200
0571	Energy Efficiency Trust				\$1,300	\$1,300
0576	Pesticide Control	\$2,000			\$63,900	\$65,900
0579	Savings Institutions Regulatory		\$1,106,822			\$1,106,822
0608	Partners for Conservation				\$50,500	\$50,500
0621	International Tourism Fund	\$3,600				\$3,600
0622	Motor Vehicle License Plate				\$18,600	\$18,600
0632	Horse Racing	\$3,600				\$3,600
0635	Death Certificate Surcharge				\$800	\$800
0649	Motor Carrier Safety Inspection	\$1,100			\$22,600	\$23,700
0702	Assisted Living & Shared Housing Reg.				\$3,000	\$3,000
0709	IL Thoroughbred Breeders	\$1,100			\$7,400	\$8,500
0731	IL Clean Water Fund				\$67,500	\$67,500
0732	Secretary of State DUI Administration				\$8,300	\$8,300

FY 2013 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0746	Home Inspector Administration		\$163,688			\$163,688
0757	Child Support Administrative	\$87,100			\$999,330	\$1,086,430
0759	Secretary of State Police Services				\$900	\$900
0763	Tourism Promotion	\$16,600			\$33,400	\$50,000
0768	IMSA Income				\$2,100	\$2,100
0776	Pres. Library & Museum Operating	\$3,400			\$93,500	\$96,900
0792	Cemetery Oversight Licensing and Disciplinary		\$237,465			\$237,465
0795	Bank & Trust Company		\$5,509,964			\$5,509,964
0821	Dram Shop	\$3,100			\$18,500	\$21,600
0823	IL State Dental Disciplinary		\$564,992		\$7,900	\$572,892
0829	Community Association Manager Licensing and Disciplinary		\$123,492			\$123,492
0850	Real Estate License Admin		\$1,369,544			\$1,369,544
0879	Traffic & Crim Conviction Surcharge				\$52,300	\$52,300
0888	Design Professional Admin & Insurance		\$792,548		\$7,000	\$799,548
0906	State Police Services	\$9,700			\$115,400	\$125,100
0920	Metabolic Screening & Treatment	\$5,500			\$48,100	\$53,600
0922	Insurance Producer Admin				\$1,800	\$1,800
0925	Coal Technology Develop Assist	\$5,600			\$8,500	\$14,100
0938	Hearing Instrument Dispenser Examining & Disciplinary				\$600	\$600
0942	Low-level Radioactive Waste Facility Development and Operation				\$1,100	\$1,100
0944	Environ Protect Permit & Inspection				\$46,400	\$46,400
0954	IL State Podiatric Disciplinary		\$174,996			\$174,996
0962	Park & Conservation				\$170,100	\$170,100
0969	Local Tourism	\$7,200			\$1,400	\$8,600
0973	Build IL Capital Revolving Loan	\$1,500			\$5,800	\$7,300
0982	Adeline Jay Geo-Karis IL Beach Marina				\$16,300	\$16,300
0997	Insurance Financial Regulation				\$2,500	\$2,500
TOTAL		\$9,639,743	\$31,415,904	\$5,003,989	\$153,754,429	\$199,814,065

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

FY 2012 SPECIAL FUND TRANSFERS

There were no Special Transfers in FY 2012, but there were Consolidated Services Transfers. 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 SPECIAL FUND TRANSFERS

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. It was required that borrowing from any fund must be paid back within 18 months of the date borrowed.

Interfund Borrowing totaled \$496 million. According to the Governor's Office of Management and Budget's reporting, all funds had been paid back and interest paid as of September 21, 2012. Interest paid equaled \$878,187. Below is a break out by fund of the amounts borrowed, amounts paid back, and interest paid to date.

FY 2011 INTERFUND BORROWING (PA 96-0958)					
Fund No.	Fund	Borrowed	Paid Back Total	Remainder	Interest Paid
0015	Penny Severns Breast, Cervical, and Ovarian Cancer Research Fund	\$354,200	\$354,200	\$0	
0019	Grade Crossing Protection Fund	\$11,026,600	\$11,026,600	\$0	
0021	Financial Institution Fund	\$2,952,000	\$2,952,000	\$0	
0023	Economic Research and Information Fund	\$29,800	\$29,800	\$0	
0025	Group Home Loan Revolving Fund	\$56,000	\$56,000	\$0	\$340
0046	Aeronautics Fund	\$73,500	\$73,500	\$0	
0049	Industrial Hygiene Regulatory & Enforcement Fund	\$13,400	\$13,400	\$0	
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	\$560,500	\$0	
0114	Emergency Response Reimbursement Fund	\$33,000	\$33,000	\$0	
0115	Safe Bottled Water Fund	\$21,700	\$21,700	\$0	
0130	School District Emergency Financial Assistance Fund	\$294,700	\$294,700	\$0	
0135	Heartsaver AED Fund	\$202,900	\$202,900	\$0	
0137	Plugging and Restoration Fund	\$40,200	\$40,200	\$0	\$319
0145	Explosives Regulatory Fund	\$74,100	\$74,100	\$0	\$588
0146	Aggregate Operations Regulatory Fund	\$57,800	\$57,800	\$0	\$459
0150	Rental Housing Support Program Fund	\$5,857,000	\$5,857,000	\$0	
0151	Registered CPA Administration & Disciplinary Fund	\$3,588,000	\$3,588,000	\$0	\$24,877
0152	State Crime Laboratory Fund	\$232,300	\$232,300	\$0	
0156	Motor Vehicle Theft Prevention Fund	\$0	\$0	\$0	
0163	Weights and Measures Fund	\$2,992,400	\$2,992,400	\$0	
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	\$4,255
0215	CDB Revolving Fund	\$4,976,600	\$4,976,600	\$0	
0225	Illinois Sports Facilities Fund	\$3,199,600	\$3,199,600	\$0	

FY 2011 INTERFUND BORROWING (PA 96-0958)

Fund No.	Fund	Borrowed	Paid Back Total	Remainder	Interest Paid
0228	Autism Research Checkoff Fund	\$63,000	\$63,000	\$0	\$176
0238	IL Health Facilities Planning Fund	\$2,463,400	\$2,463,400	\$0	
0240	Emergency Public Health Fund	\$1,966,300	\$1,966,300	\$0	
0241	Transmitters of Money Act (TOMA) Consumer Protection Fund	\$273,000	\$273,000	\$0	\$1,988
0245	Fair and Exposition Fund	\$449,400	\$449,400	\$0	
0265	State Rail Freight Loan Repayment Fund	\$8,492,000	\$8,492,000	\$0	\$59,728
0277	Pollution Control Board Fund	\$64,900	\$64,900	\$0	
0279	Debt Collection Fund	\$27,100	\$27,100	\$0	
0285	Long Term Care Monitor/Receiver Fund	\$332,900	\$332,900	\$0	
0286	IL Affordable Housing Trust Fund	\$26,573,700	\$26,573,700	\$0	\$182,365
0287	Home Care Services Agency Licensure Fund	\$549,200	\$549,200	\$0	
0290	Fertilizer Control Fund	\$280,500	\$280,500	\$0	
0292	Securities Investors Education Fund	\$1,000,000	\$1,000,000	\$0	
0294	Used Tire Management Fund	\$3,986,800	\$3,986,800	\$0	
0298	Natural Areas Acquisition Fund	\$3,460,400	\$3,460,400	\$0	
0299	Open Space Lands Acquisition & Development Fund	\$38,439,100	\$38,439,100	\$0	
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	\$102,500	\$0	
0334	Ambulance Revolving Loan Fund	\$3,302,000	\$3,302,000	\$0	\$20,132
0336	Environmental Laboratory Certification Fund	\$102,000	\$102,000	\$0	\$809
0341	Provider Inquiry Trust Fund	\$490,600	\$490,600	\$0	
0356	Law Enforcement Camera Grant Fund	\$3,048,600	\$3,048,600	\$0	\$21,490
0360	Lead Poisoning Screening, Prevention, and Abatement Fund	\$1,102,500	\$1,102,500	\$0	
0362	Securities Audit and Enforcement Fund	\$2,000,000	\$2,000,000	\$0	\$11,675
0369	Feed Control Fund	\$202,000	\$202,000	\$0	
0370	Tanning Facility Permit Fund	\$95,900	\$95,900	\$0	
0375	Natural Heritage Fund	\$75,500	\$75,500	\$0	
0378	Insurance Premium Tax Refund Fund	\$567,000	\$567,000	\$0	
0384	Tax Compliance Administration Fund	\$12,804,900	\$12,804,900	\$0	
0386	Appraisal Administration Fund	\$839,000	\$839,000	\$0	
0387	Small Business Environmental Assistance Fund	\$22,700	\$22,700	\$0	
0388	Regulatory Evaluation and Basic Enforcement Fund	\$52,000	\$52,000	\$0	
0389	Sexual Assault Services Fund	\$102,600	\$102,600	\$0	
0390	IL Habitat Endowment Trust Fund	\$11,600,000	\$11,600,000	\$0	\$8,247
0398	EMS Assistance Fund	\$140,600	\$140,600	\$0	
0406	Comprehensive Regional Planning Fund	\$150,000	\$150,000	\$0	
0417	State College and University Trust Fund	\$107,200	\$107,200	\$0	
0418	University Grant Fund	\$51,500	\$51,500	\$0	
0424	IL Power Agency Trust Fund	\$24,331,100	\$24,331,100	\$0	\$169,239
0425	Illinois Power Agency Operations Fund	\$3,321,500	\$3,321,500	\$0	
0429	Multiple Sclerosis Research Fund	\$1,928,100	\$1,928,100	\$0	\$14,380
0430	Livestock Management Facilities Fund	\$56,800	\$56,800	\$0	
0435	Charitable Trust Stabilization Fund	\$2,136,095	\$2,136,095	\$0	\$13,936
0437	Quality of Life Endowment Fund	\$2,116,000	\$2,116,000	\$0	\$13,920
0438	Illinois State Fair Fund	\$177,100	\$177,100	\$0	

FY 2011 INTERFUND BORROWING (PA 96-0958)

Fund No.	Fund	Borrowed	Paid Back Total	Remainder	Interest Paid
0445	Sex Offender Investigation Fund	\$68,800	\$68,800	\$0	
0446	Employee Classification Fund	\$15,000	\$15,000	\$0	
0449	Interpreters for the Deaf Fund	\$117,600	\$117,600	\$0	\$914
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	\$650,000	\$0	
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	\$3,061,100	\$0	
0514	State Asset Forfeiture Fund	\$549,100	\$549,100	\$0	\$4,357
0517	Police Training Board Services Fund	\$7,200	\$7,200	\$0	
0518	Fire Service and Small Equipment Fund	\$81,900	\$81,900	\$0	\$650
0528	Domestic Violence Abuser Services Fund	\$28,900	\$28,900	\$0	
0534	IL Workers' Compensation Commission Operations Fund	\$11,107,000	\$11,107,000	\$0	
0535	Sex Offender Registration Fund	\$74,300	\$74,300	\$0	
0537	State Offender DNA Identification System Fund	\$641,500	\$641,500	\$0	
0548	Drycleaner Environmental Response Trust Fund	\$948,100	\$948,100	\$0	\$7,523
0552	Workforce, Technology, and Economic Development Fund	\$60,800	\$60,800	\$0	
0555	Good Samaritan Energy Trust Fund	\$28,500	\$28,500	\$0	
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	\$3,800	\$0	
0569	School Technology Revolving Loan Fund	\$2,413,800	\$2,413,800	\$0	\$16,787
0570	Illinois and Michigan Canal Fund	\$83,900	\$83,900	\$0	
0571	Energy Efficiency Trust Fund	\$1,375,000	\$1,375,000	\$0	
0576	Pesticide Control Fund	\$2,627,700	\$2,627,700	\$0	
0582	DCFS Special Purposes Trust Fund	\$222,100	\$222,100	\$0	
0588	September 11th Fund	\$238,200	\$238,200	\$0	
0589	Transportation Safety Highway Hire-back Fund	\$157,200	\$157,200	\$0	
0605	Temporary Relocation Expenses Revolving Grant Fund	\$599,100	\$599,100	\$0	
0608	Partners for Conservation Fund	\$3,489,600	\$3,489,600	\$0	
0611	Fund for Illinois' Future	\$2,021,900	\$2,021,900	\$0	
0613	Wireless Carrier Reimbursement Fund	\$6,665,500	\$6,665,500	\$0	
0621	International Tourism Fund	\$5,243,200	\$5,243,200	\$0	
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	\$1,053,000	\$0	
0637	State Police Wireless Service Emergency Fund	\$2,725,200	\$2,725,200	\$0	
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	\$19,100	\$0	
0654	Healthy Smiles Fund	\$22,600	\$22,600	\$0	
0660	Academic Quality Assurance Fund	\$344,400	\$344,400	\$0	
0661	Private College Academic Quality Assurance Fund	\$67,800	\$67,800	\$0	
0669	Airport Land Loan Revolving Fund	\$90,000	\$90,000	\$0	\$633
0675	Electronics Recycling Fund	\$26,800	\$26,800	\$0	\$213
0678	FY09 Budget Relief Fund	\$14,000,000	\$14,000,000	\$0	
0697	Roadside Memorial Fund	\$163,000	\$163,000	\$0	

FY 2011 INTERFUND BORROWING (PA 96-0958)

Fund No.	Fund	Borrowed	Paid Back Total	Remainder	Interest Paid
0702	Assisted Living and Shared Housing Regulatory Fund	\$122,400	\$122,400	\$0	\$971
0705	State Police Whistleblower Reward and Protection Fund	\$11,048,800	\$11,048,800	\$0	
0706	Hunger Relief Fund	\$98,400	\$98,400	\$0	\$273
0714	Spinal Cord Injury Paralysis Cure Research Trust Fund	\$597,600	\$597,600	\$0	
0725	Illinois Military Family Relief Fund	\$224,400	\$224,400	\$0	
0731	IL Clean Water Fund	\$1,650,000	\$1,650,000	\$0	\$10,829
0738	Alternative Compliance Market Account Fund	\$352,200	\$352,200	\$0	\$2,613
0740	Medicaid Buy-In Program Revolving Fund	\$761,300	\$761,300	\$0	\$5,447
0744	IL Animal Abuse Fund	\$8,400	\$8,400	\$0	
0746	Home Inspector Admin Fund	\$373,000	\$373,000	\$0	\$2,673
0750	Real Estate Audit Fund	\$151,000	\$151,000	\$0	\$1,062
0753	IL Future Teacher Corps Scholarship Fund	\$173,200	\$173,200	\$0	
0754	IL AgriFIRST Program Fund	\$203,100	\$203,100	\$0	
0764	Pet Population Control Fund	\$40,700	\$40,700	\$0	
0774	Oil Spill Response Fund	\$34,000	\$34,000	\$0	\$240
0776	Presidential Library and Museum Operating Fund	\$1,420,600	\$1,420,600	\$0	
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	\$55,000	\$0	
0790	Private Sewage Disposal Program Fund	\$82,600	\$82,600	\$0	\$655
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	\$150,600	\$0	
0845	Environmental Protection Trust Fund	\$1,940,800	\$1,940,800	\$0	
0849	Real Estate Research and Education Fund	\$241,000	\$241,000	\$0	\$1,695
0865	Domestic Violence Shelter and Service Fund	\$355,800	\$355,800	\$0	
0866	Snowmobile Trail Establishment Fund	\$29,500	\$29,500	\$0	
0878	Drug Traffic Prevention Fund	\$128,200	\$128,200	\$0	
0888	Design Professionals Admin and Investigation Fund	\$318,000	\$318,000	\$0	\$2,027
0906	State Police Services Fund	\$3,157,500	\$3,157,500	\$0	
0910	Youth Drug Abuse Prevention Fund	\$14,400	\$14,400	\$0	
0922	Insurance Producer Administration Fund	\$10,788,400	\$10,788,400	\$0	
0927	Illinois National Guard Armory Construction Fund	\$4,300	\$4,300	\$0	
0930	Senior Citizens Real Estate Deferred Tax Revolving Fund	\$1,554,500	\$1,554,500	\$0	
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	\$720,100	\$0	\$4,927
0954	Illinois State Podiatric Disciplinary Fund	\$30,000	\$30,000	\$0	\$238
0963	Vehicle Inspection Fund	\$18,982,300	\$18,982,300	\$0	
0973	Illinois Capital Revolving Loan Fund	\$6,166,300	\$6,166,300	\$0	\$48,930
0974	Illinois Equity Fund	\$540,000	\$540,000	\$0	\$4,285
0975	Large Business Attraction Fund	\$610,400	\$610,400	\$0	\$4,844
0993	Public Infrastructure Construction Loan Revolving Fund	\$11,496,600	\$11,496,600	\$0	\$69,965
0997	Insurance Financial Regulation Fund	\$7,515,800	\$7,515,800	\$0	
	Total	\$496,011,595	\$496,011,595	\$0	\$878,187

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	\$2,047,182		\$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		\$147,981
0360	Lead Poisoning Screening	\$7,900			\$42,100	\$50,000
0362	Securities Audit & Enforcement Fund				\$162,700	\$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 ST-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.

FY 2010 SPECIAL FUND TRANSFERS

FUND #	FUND NAME	Statute (Funds Sweeps)	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
0130	School District Emergency Financial Assistance Fund	\$1,544,400		\$1,544,400
0134	Mental Health Transportation Fund	\$859		\$859
0151	Registered CPA Administration & Disciplinary Fund	\$34,600		\$34,600
0152	State Crime Lab Fund	\$142,880		\$142,880
0153	Agrichemical Incident Response Trust Fund	\$80,000		\$80,000
0155	General Assembly Computer Equipment Revolving Fund	\$101,600		\$101,600
0175	IL School Asbestos Abatement Fund	\$299,600		\$299,600

FY 2010 SPECIAL FUND TRANSFERS

FUND #	FUND NAME	Statute (Funds Sweeps)	Fee Increase	TOTAL
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
0357	Child Labor and Day & Temporary Labor Services Enforcement Fund	\$490,000		\$490,000
0365	Health & Human Services Medicaid Trust Fund	\$6,920,000		\$6,920,000
0366	Prisoner Review Board Vehicle & Equipment Fund	\$147,900		\$147,900
0368	Drug Treatment Fund	\$4,400,000		\$4,400,000
0369	Feed Control Fund	\$625,000		\$625,000

FY 2010 SPECIAL FUND TRANSFERS

FUND #	FUND NAME	Statute (Funds Sweeps)	Fee Increase	TOTAL
0370	Tanning Facility Permit Fund	\$20,000		\$20,000
0371	Innovations in Long-term Care Quality Demonstration Grants Fund	\$300,000		\$300,000
0372	Plumbing Licensure and Program Fund	\$1,585,600		\$1,585,600
0373	State Treasurer's Bank Services Trust Fund	\$2,915,460		\$2,915,460
0376	State Police Motor Vehicle Theft Prevention Trust Fund	\$0		\$0
0378	Insurance Premium Tax Refund Fund	\$58,700		\$58,700
0386	Appraisal Administration Fund	\$378,400		\$378,400
0387	Small Business Environmental Assistance Fund	\$24,080		\$24,080
0388	Regulatory Evaluation and Basic Enforcement Fund	\$125,000		\$125,000
0394	Gaining Early Awareness and Readiness for Undergraduate Programs Fund	\$15,000		\$15,000
0397	Trauma Center Fund	\$4,000,000		\$4,000,000
0398	EMS Assistance Fund	\$110,000		\$110,000
0417	State College and University Trust Fund	\$20,204		\$20,204
0418	University Grant Fund	\$5,608		\$5,608
0419	DCEO Projects Fund	\$0		\$0
0422	Alternate Fuels Fund	\$2,000,000		\$2,000,000
0429	Multiple Sclerosis Research Fund	\$27,200		\$27,200
0430	Livestock Management Facilities Fund	\$81,920		\$81,920
0431	Second Injury Fund	\$615,680		\$615,680
0440	Agricultural Master Fund	\$86,984		\$86,984
0444	High Speed Internet Services & Information Technology Fund	\$3,300,000		\$3,300,000
0452	IL Tourism Tax Fund	\$250,000		\$250,000
0474	Human Services Priority Capital Program Fund	\$5,533,800		\$5,533,800
0485	Warrant Escheat	\$1,394,161		\$1,394,161
0514	State Asset Forfeiture Fund	\$321,600		\$321,600
0517	Police Training Board Services Fund	\$8,000		\$8,000
0520	Federal Asset Forfeiture Fund	\$1,760		\$1,760
0523	Dept. of Corrections Reimbursement and Education Fund	\$250,000		\$250,000
0524	Health Facility Plan Review Fund	\$1,543,600		\$1,543,600
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
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

FY 2010 SPECIAL FUND TRANSFERS

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

FY 2010 SPECIAL FUND TRANSFERS

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

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

FY 2010 CONSOLIDATED SERVICES TRANSFERS

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

FY 2010 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professions		Workers' Comp Revolving Fund	Total per Fund
		Professional Services Fund	Indirect Cost Fund		
0259	Optometric License. & Discip. Board		\$167,816	\$1,600	\$169,416
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

FY 2010 CONSOLIDATED SERVICES TRANSFERS

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

FY 2010 CONSOLIDATED SERVICES TRANSFERS

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

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. On the following pages is a list of the funds transferred as of June 30, 2009 to the Budget Relief Fund.

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
0163	Weights and Measures	\$29,100
0576	Pesticide Control	\$640,900
0731	IL Clean Water	\$11,000,000
0922	Insurance Producer Administration	\$8,000,000
0997	Insurance Financial Regulation	\$8,000,000
TOTAL		\$27,740,000

Source: Office of the Comptroller

FY 2009 FUND SWEEPS TO FUND 0678 BUDGET RELIEF FUND [PA 95-1000]

Fund #	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0014	Food and Drug Safety	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0016	Teacher Certificate Fee Revolving	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0018	Transportation Regulatory	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0021	Financial Institution	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0022	General Professions Dedicated	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0031	Drivers Education	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0039	State Boating Act	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0040	State Parks	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0041	Wildlife & Fish	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0050	Mental Health	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0054	State Pensions	\$5,000,000	\$2,500,000	\$1,250,000	\$1,094,978	\$155,022	\$5,000,000
0057	IL State Pharmacy Disciplinary	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0059	Pubic Utility	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0069	Natural Heritage Endowment Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0074	EPA Special State Projects Trust	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0078	Solid Waste Management	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0089	Subtitle D Management	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0093	IL State Medical Disciplinary	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0151	Registered CPAs' Admin & Disciplinary	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0163	Weights and Measures	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0179	Injured Workers' Benefit	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0193	Local Gov't. Health Insurance Reserve	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0195	IPTIP Administrative Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0205	IL Farmer & Agri-Business Loan Guarantee	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0207	Pollution Control Board State Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0215	Capitol Development Board Revolving	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0218	Professions Indirect Cost	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0222	State Police DUI	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0224	Asbestos Abatement	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0238	IL Health Facilities Planning	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000

FY 2009 FUND SWEEPS TO FUND 0678 BUDGET RELIEF FUND [PA 95-1000]

Fund #	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0245	Fair and Exposition	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0251	Dept. of Labor Special State Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0257	Abandoned Mined Lands Reclamation Set Aside	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0258	Nursing Dedicated & Professional	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0259	Optometric Licensing & Disciplinary Board	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0260	Fish & Wildlife Endowment	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0261	Underground Resources Conservation Enforcement Trust	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0265	State Rail Freight Loan Repayment	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0281	IL Tax Increment	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0285	Long Term Care Monitor/Receiver	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0286	IL Affordable Housing Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0288	Community Water Supply Lab	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0290	Fertilizer Control	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0294	Used Tire Management	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0301	Working Capital Revolving	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0303	State Garage Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0304	Statistical Services Revolving	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0310	Tax Recovery	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0312	Communications Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0314	Facilities Management Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0317	Professional Services	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0332	Workers' Compensation Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0339	IL Community College Board Contracts & Grants	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0340	Public Health Lab Services Revolving	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0341	Provider Inquiry Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0342	Audit Expense	\$3,250,000	\$1,625,000	\$812,500	\$812,500		\$3,250,000
0344	Care Provider Fund for Persons w/ a Developmental Disability	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000

FY 2009 FUND SWEEPS TO FUND 0678 BUDGET RELIEF FUND [PA 95-1000]

Fund #	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0353	State Pheasant	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0356	Law Enforcement Camera Grant	\$800,000	\$400,000	\$200,000	\$200,000		\$800,000
0357	Child Labor & Day and Temporary Labor Services Enforcement	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0360	Lead Poisoning, Screening, Prevention, and Abatement	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0365	Health & Human Services Medicaid Trust	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0369	Feed Control	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0371	Innovations in Long-term Care Quality Demonstration Grants	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0372	Plumbing Licensure & Program	\$750,000	\$375,000	\$187,500	\$187,500		\$750,000
0380	Corporate Franchise Tax Refund	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0384	Tax Compliance and Admin	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0386	Appraisal Administration	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0390	IL Habitat Endowment Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0391	IL Habitat	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0397	Trauma Center	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0421	Public Aid Recoveries Trust	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
0422	Alternate Fuels Fund	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0452	IL Tourism Tax	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0502	Early Intervention Services Revolving	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0514	State Asset Forfeiture	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0520	Federal Asset Forfeiture	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0523	Dept. of Corrections Reimbursement & Education	\$1,500,000	\$750,000	\$375,000	\$375,000		\$1,500,000
0524	Health Facility Plan Review	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0537	State Offender DNA ID System	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0538	IL Historic Sites	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0546	Public Pension Regulation	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0548	Drycleaner Environmental Response Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0549	IL Charity Bureau	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000

FY 2009 FUND SWEEPS TO FUND 0678 BUDGET RELIEF FUND [PA 95-1000]

Fund #	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0564	Renewable Energy Resources Trust	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0569	School Technology Revolving Loan	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0571	Energy Efficiency Trust	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0574	Off-Highway Vehicle Trails	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0576	Pesticide Control	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0600	AG Whistleblower Reward & Protection	\$8,250,000	\$4,125,000	\$2,062,500	\$2,062,500		\$8,250,000
0611	Fund For Illinois' Future	\$10,000,000	\$5,000,000	\$2,500,000	\$2,500,000		\$10,000,000
0613	Wireless Carrier Reimbursement	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0617	CDB Contributory Trust	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0621	International Tourism	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0629	Real Estate Recovery	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0632	Horse Racing	\$250,000	\$125,000	\$62,500	\$62,500	-\$250,000	\$0
0635	Death Certificate Surcharge	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0637	State Police Wireless Service Emergency	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0641	Auction Regulation Administration	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0643	Auction Recovery	\$200,000	\$100,000	\$50,000	\$50,000		\$200,000
0690	DHS Private Resources	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0702	Assisted Living & Shared Housing Regulatory	\$100,000	\$50,000	\$25,000	\$25,000		\$100,000
0705	State Police Whistleblower Reward and Protection	\$2,000,000	\$1,000,000	\$500,000	\$500,000		\$2,000,000
0728	Drug Rebate	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
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

FY 2009 FUND SWEEPS TO FUND 0678 BUDGET RELIEF FUND [PA 95-1000]

Fund #	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
0776	Presidential Library and Museum Operating	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0796	Nuclear Safety Emergency Preparedness	\$3,000,000	\$1,500,000	\$750,000	\$750,000	-\$1,000,000	\$2,000,000
0808	Medical Special Purpose Trust	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0821	Dram Shop	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0823	IL State Dental Disciplinary	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0828	Hazardous Waste	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0845	Environmental Protection Trust	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0850	Real Estate License Admin *	\$5,000,000					\$0
0858	Land Reclamation	\$250,000	\$125,000	\$62,500	\$62,500		\$250,000
0879	Traffic & Criminal Conviction Surcharge	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0884	DNR Special Projects	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0896	Public Health Special State Projects	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
0900	Petroleum Violation	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0905	IL Forestry Development	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0906	State Police Services	\$6,000,000	\$3,000,000	\$1,500,000	\$1,500,000		\$6,000,000
0907	Health Insurance Reserve	\$5,000,000	\$2,500,000	\$1,250,000	\$1,250,000		\$5,000,000
0920	Metabolic Screening & Treatment	\$500,000	\$250,000	\$125,000	\$125,000		\$500,000
0921	DHS Recoveries Trust	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0922	Insurance Producer Administration	\$3,000,000	\$1,500,000	\$750,000	\$750,000		\$3,000,000
0936	Rail Freight Loan Repayment	\$1,000,000	\$500,000	\$250,000	\$250,000		\$1,000,000
0942	Low-Level Radioactive Waste Facility 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

FY 2009 FUND SWEEPS TO FUND 0678 BUDGET RELIEF FUND [PA 95-1000]

Fund #	Fund	Statutory Amount	Oct	Jan	Apr	June	TOTAL
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

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

FY 2009 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0240	Emergency Public Health	\$2,200			\$2,200
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

FY 2009 CONSOLIDATED SERVICES TRANSFERS

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

FY 2009 CONSOLIDATED SERVICES TRANSFERS

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

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 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		

FY 2008 CONSOLIDATED SERVICES TRANSFERS

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

FY 2008 CONSOLIDATED SERVICES TRANSFERS

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

FY 2008 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0564	Renewable Energy Resource Trust	\$30,100		\$3,500	\$33,600
0571	Energy Efficiency Trust	\$8,400		\$4,200	\$12,600
0576	Pesticide Control	\$6,700		\$35,900	\$42,600
0608	Partners for Conservation	\$30,900		\$34,200	\$65,100
0614	Capital Litigation			\$2,938	\$2,938
0621	International Tourism Fund	\$13,100			\$13,100
0622	Motor Vehicle License Plate			\$43,150	\$43,150
0627	Public Transportation Fund	\$705,900			\$705,900
0632	Horse Racing	\$18,700		\$11,900	\$30,600
0635	Death Certificate Surcharge	\$1,900		\$7,700	\$9,600
0637	State Police Wireless Service Emergency	\$1,000			\$1,000
0641	Auction Regulation Administration		\$10,821	\$1,100	\$11,921
0648	Downstate Public Transportation	\$112,700			\$112,700
0649	Motor Carrier Safety Inspection	\$6,600		\$34,200	\$40,800
0705	State Police Whistleblower Reward/Protect	\$1,900			\$1,900
0708	IL Standard Breeders	\$4,400			\$4,400
0709	IL Thoroughbred Breeders	\$6,700		\$5,200	\$11,900
0711	State Lottery			\$117,200	\$117,200
0731	IL Clean Water Fund	\$17,700		\$19,700	\$37,400
0732	Secretary of State DUI Adminis			\$4,400	\$4,400
0746	Home Inspector Administration		\$228,565		\$228,565
0757	Child Support Administrative	\$435,100		\$510,333	\$945,433
0763	Tourism Promotion	\$88,600		\$57,100	\$145,700
0768	IL Math & Science Acad Income			\$2,600	\$2,600
0770	Digital Divide Elimination	\$11,700			\$11,700
0776	Pres. Library & Museum Operating	\$4,700		\$28,700	\$33,400
0795	Bank & Trust Company		\$3,825,000		\$3,825,000
0802	Personal Property Tax Replacement			\$61,200	\$61,200
0821	Dram Shop	\$11,400		\$28,700	\$40,100
0823	IL State Dental Disciplinary	\$2,000	\$413,559	\$5,500	\$421,059
0840	Hazardous Waste Research	\$1,300			\$1,300
0850	Real Estate License Admin		\$419,543		\$419,543
0863	Cycle Rider Safety Training	\$2,100		\$6,200	\$8,300
0879	Traffic & Crim Conviction Surcharge	\$32,600		\$102,400	\$135,000
0888	Design Professional Admin & Insurance	\$2,000	\$105,344	\$4,300	\$111,644
0906	State Police Services	\$47,300		\$225,400	\$272,700
0920	Metabolic Screening & Treatment	\$16,000		\$50,500	\$66,500
0922	Insurance Producer Admin	\$31,100	\$4,575,000	\$61,100	\$4,667,200
0925	Coal Technology Develop Assist	\$43,900		\$18,800	\$62,700
0938	Hearing Instrument Dispen Exam			\$1,100	\$1,100
0944	Environ Protect Permit & Inspection	\$32,300		\$33,100	\$65,400
0954	IL State Podiatric Disciplinary		\$167,807		\$167,807

FY 2008 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0962	Park & Conservation	\$41,300		\$164,200	\$205,500
0969	Local Tourism	\$34,700		\$4,300	\$39,000
0973	Build IL Capital Revolving Loan	\$10,700		\$17,100	\$27,800
0974	IL Equity	\$1,900			\$1,900
0975	Large Business Attraction	\$5,600		\$3,100	\$8,700
0982	IL Beach Marina			\$23,600	\$23,600
0984	International & Promotional Fund	\$1,500			\$1,500
0993	Public Infra. Construction Loan Revolving	\$3,100			\$3,100
0997	Insurance Financial Regulation	\$42,800	\$3,438,254	\$85,300	\$3,566,354
	TOTAL	\$10,142,600	\$26,986,361	\$109,571,285	\$146,700,246

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.

FY 2007 SPECIAL TRANSFERS [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
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

FY 2007 SPECIAL TRANSFERS [PA 94-0839]

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

FY 2007 SPECIAL TRANSFERS [PA 94-0839]

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

FY 2007 SPECIAL TRANSFERS [PA 94-0839]

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

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

FY 2007 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0261	Underground Resources Conservation Enforcement Trust Fund	\$1,200			\$1,200
0265	State Rail Freight Loan Repayment	\$6,500			\$6,500
0276	Drunk & Drugged Driving Prevention	\$5,500			\$5,500
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

FY 2007 CONSOLIDATED SERVICES TRANSFERS

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

FY 2007 CONSOLIDATED SERVICES TRANSFERS

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

FY 2006 SPECIAL TRANSFERS

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
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

FY 2006 SPECIAL TRANSFERS

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

FY 2006 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0245	Fair & Exposition Fund	\$132,900				\$132,900
0246	State Police Vehicle	\$1,000	\$22,899			\$23,899
0248	Racing Board Fingerprint License Fund		\$16,835			\$16,835
0251	Dept. of Labor Special State Trust Fund		\$359,895			\$359,895
0255	Credit Enhancement Development			\$51		\$51
0256	Public Health Water Permit Fund		\$17,624			\$17,624
0258	Nurse Dedicated & Professional Fund	\$802,800				\$802,800
0259	Optometric Licensing & Disciplinary Committee	\$89,800				\$89,800
0261	Underground Resource Conservation Enforcement Fund	\$53,160	\$294,251			\$347,411
0265	State Rail Freight Loan Repayment Fund		\$1,147,727			\$1,147,727
0274	Self-Insurers Administration Fund		\$286,964			\$286,964
0276	Drunk & Drugged Driving Prevention		\$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

FY 2006 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
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	Community MH and DD Services Provider 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/ Developmental Disabilities	\$318,400	\$2,378,270			\$2,696,670
0348	Nursing Home Grant Assistance Fund			\$145		\$145
0360	Lead Poisoning, Screening, Prevention & Abatement	\$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 Demonstration Grants		\$0			\$0
0372	Plumbing Licensure & Program Fund	\$127,624				\$127,624
0375	Natural Heritage Fund		\$834			\$834
0376	State Police Motor Vehicle Theft Prevention Fund		\$164,843			\$164,843
0378	Insurance Premium Tax Refund Fund	\$180,000				\$180,000
0380	Corporate Franchise Tax Refund Fund		\$500,000		\$1,050,921	\$1,550,921
0382	Dept. of Insurance State Trust Fund		\$18,009			\$18,009
0384	Tax Compliance & Administration	\$88,960	\$429,377			\$518,337
0386	Appraisal Administration	\$218,500	\$250,000		\$600,000	\$1,068,500

FY 2006 SPECIAL TRANSFERS

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

FY 2006 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0544	School Technology Revolving Fund			\$496		\$496
0546	Public Pension Regulation Fund	\$54,900	\$222,433			\$277,333
0548	Drycleaner Environ Response Fund		\$0			\$0
0555	Good Samaritan Energy Trust Fund		\$7,191			\$7,191
0562	Pawnbroker Regulation Fund	\$14,500	\$94,131		\$35,000	\$143,631
0564	Renewable Energy Resources Trust Fund		\$14,033			\$14,033
0567	Charter Schools Revolving Fund		\$650,721			\$650,721
0569	School Technology Revolving Loan fund	\$588,000	\$19,158			\$607,158
0571	Energy Efficiency Trust Fund	\$240,000	\$1,300,938			\$1,540,938
0573	Petroleum Resources Revolving Fund	\$29,800	\$0			\$29,800
0574	Off-Highway Vehicle Trails	\$0	\$244,815			\$244,815
0576	Pesticide Control		\$420,223		\$576,000	\$996,223
0582	DCFS Special Purposes Trust Fund		\$0			\$0
0589	Trans. Safety Highway Hire-back	\$24,000				\$24,000
0595	IL Rural Rehab Fund		\$8,190			\$8,190
0610	Energy Assistance Contribution			\$258,585		\$258,585
0614	Capital Litigation Fund	\$2,447,983				\$2,447,983
0621	International Tourism Fund	\$589,770				\$589,770
0628	IL Building Commission Revolving Fund			\$1,398		\$1,398
0629	Real Estate Recovery Fund	\$7,174				\$7,174
0632	Horse Racing	\$907,264				\$907,264
0634	IL Aquaculture Develop Fund			\$1		\$1
0635	Death Certificate Surcharge	\$150,544	\$1,134,341			\$1,284,885
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

FY 2006 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0703	State Whistleblower Reward & Protection		\$1,592			\$1,592
0705	Whistleblower Reward & Protection Fund	\$168,600	\$199,699			\$368,299
0708	IL Standardbred Breeders Fund	\$134,800				\$134,800
0709	IL Thoroughbred Breeders Fund	\$192,512				\$192,512
0712	Post Transplant Maintenance and Retention Fund		\$75,100			\$75,100
0720	Family Care Fund		\$22,585			\$22,585
0728	Drug Rebate Fund		\$17,315,821			\$17,315,821
0729	IL Century Network Special Purposes			\$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
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

FY 2006 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
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 Armory 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 & Inspection		\$180,571			\$180,571
0947	Governor's Grant Fund		\$1,592			\$1,592
0951	Narcotics Profit Forfeiture Fund		\$39,379			\$39,379
0954	Illinois State Podiatric Disciplinary Fund	\$0	\$317,239			\$317,239
0962	Park & Conservation	\$491,656	\$3,050,154			\$3,541,810
0969	Local Tourism Fund	\$612,800	\$132,876			\$745,676
0973	Build IL Capital Revolving Loan Fund		\$4,024,106			\$4,024,106
0974	IL Equity Fund		\$119,193			\$119,193
0975	Large Business Attraction Fund	\$55,040	\$340,777			\$395,817
0982	IL Beach Marina		\$177,801			\$177,801
0984	International & Promotional Fund	\$11,680				\$11,680
0993	Public Infrastructure Construction Loan		\$63,802			\$63,802

FY 2006 SPECIAL TRANSFERS

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

FY 2006 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communica- tions Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$3,531,280	\$4,440,000		\$4,944,945		\$44,000,000	\$56,916,225
0011	Road Fund	\$8,472	\$5,327,271		\$43,523	\$443,656	\$30,987,000	\$36,809,922
0012	Motor Fuel Tax						\$132,800	\$132,800
0013	Alcohol & Substance Abuse Block Grant	\$127,003						\$127,003
0014	Food & Drug Safety Fund		\$3,249					\$3,249
0021	Financial Institution		\$14,006	\$1,418,448				\$1,432,454
0022	General Professions Dedicated		\$8,579	\$3,200,000			\$51,900	\$3,260,479
0024	IL Dept. of Ag Lab Services Revolving		\$1,963					\$1,963
0036	IL Veterans Rehabilitation Fund		\$11,275					\$11,275
0039	State Boating Act Fund		\$27,000				\$112,300	\$139,300
0040	State Parks Fund		\$22,007					\$22,007
0041	Wildlife & Fish Fund				\$57,337	\$61,553		\$118,890
0045	Agricultural Premium Fund		\$59,483				\$63,400	\$122,883
0047	Fire Prevention		\$29,862				\$234,100	\$263,962
0050	Mental Health		\$78,213				\$12,921,787	\$13,000,000
0052	Title III Soc Security & Employ Serv	\$2,960,937	\$137,572		\$394,226	\$12,992		\$3,505,728
0057	IL State Pharmacy Disciplinary		\$2,744	\$750,000				\$752,744
0059	Public Utility Fund						\$106,500	\$106,500
0063	Public Health Services	\$12,544	\$46,807		\$64,106			\$123,456
0065	U.S. Environmental Protection	\$344,900	\$11,386		\$60,295			\$416,581
0067	Radiation Protection		\$16,034					\$16,034
0072	Underground Storage Tank						\$53,700	\$53,700
0078	Solid Waste Management		\$37,669					\$37,669
0081	Vocational Rehabilitation	\$3,928,069						\$3,928,069
0085	IL Gaming Law Enforcement		\$7,260					\$7,260
0089	Subtitle D Management		\$4,659					\$4,659
0093	II State Medical Disciplinary		\$8,602	\$2,150,000			\$53,000	\$2,211,602
0094	DCFS Training Fund		\$29,906					\$29,906

FY 2006 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communica- tions Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0118	Facility Licensing		\$1,083					\$1,083
0128	Youth Alcoholism & Substance Abuse Prevention Fund		\$2,783					\$2,783
0129	State Gaming						\$54,300	\$54,300
0137	Plugging & Restoration Fund		\$1,105					\$1,105
0141	Capital Development Fund						\$57,500	\$57,500
0151	Reg CPA Admin & Disciplinary			\$225,000				\$225,000
0152	State Crime Laboratory Fund		\$1,353					\$1,353
0156	Motor Vehicle Theft Prevention		\$9,190					\$9,190
0163	Weights and Measures		\$4,932					\$4,932
0175	IL School Asbestos Abatement		\$2,166					\$2,166
0184	Violence Prevention Fund		\$5,176					\$5,176
0193	Local Govt Health Insurance Reserve						\$4,493	\$4,493
0202	Flexible Spending Account		\$31,750					\$31,750
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 Conservation Enforcement		\$1,221					\$1,221
0265	State Rail Freight Loan Repayment		\$6,434					\$6,434

FY 2006 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communica- tions Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0276	Drunk & Drugged Driving Prevention		\$5,473					\$5,473
0286	IL Affordable Housing Trust		\$118,222					\$118,222
0288	Community Water Supply Lab		\$10,021					\$10,021
0294	Used Tire Management		\$17,524					\$17,524
0298	Natural Areas Acquisition Fund		\$15,501				\$65,600	\$81,101
0299	Open Space Lands Acquis. & Devel.		\$49,105					\$49,105
0301	Working Capital Revolving		\$126,344					\$126,344
0303	State Garage Revolving		\$92,513					\$92,513
0304	Statistical Servs Revolving		\$181,949				\$1,252,600	\$1,434,549
0308	Paper & Printing Revolving		\$3,632					\$3,632
0309	Air Transportation Revolving		\$1,969					\$1,969
0312	Communications Revolving		\$304,278				\$535,400	\$839,678
0336	Environmental Lab Certification		\$1,357					\$1,357
0340	Public Health Lab Services Revolving		\$5,892					\$5,892
0341	Provider Inquiry Trust		\$1,742					\$1,742
0343	Federal National Community Services Grant	\$18,984						\$18,984
0360	Lead Poisoning Screening		\$8,200					\$8,200
0362	Securities Audit & Enforcement Fund						\$65,200	\$65,200
0368	Drug Treatment Fund		\$14,028					\$14,028
0369	Feed Control Fund		\$2,472					\$2,472
0372	Plumbing Lic. And Program		\$3,521					\$3,521
0378	Insurance Premium Tax Refund		\$7,872					\$7,872
0384	Tax Compliance and Admin		\$5,416					\$5,416
0386	Appraisal Administration		\$2,924	\$432,105				\$435,029
0397	Trauma Center		\$40,139					\$40,139
0408	DEHS Special Purpose Trust Fund	\$305,928						\$305,928

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
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
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

FY 2006 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communica- tions Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
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
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

FY 2006 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communica- tions Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
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

FY 2006 CONSOLIDATED SERVICES TRANSFERS

0876	Community MH Services Block Grant	\$60,733																		\$60,733
0989	Special Events Revolving	\$6,915																		\$6,915
0991	Abandoned Mined Lands Reclamation																			\$35,848
0993	Public Infrastructure Construction Loan Revolving																			\$3,111
0997	Insurance Financial Regulation																			\$42,575
	TOTAL	\$13,702,488	\$15,215,882	\$27,504,610	\$4,500,000	\$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).

FY 2005 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0014	Food & Drug Safety	\$93,400	\$817,000		\$910,400
0018	Transportation Regulatory Fund	\$669,199	\$2,379,000	\$24,377	\$3,072,576
0021	Financial Institution Fund	\$1,006,781	\$2,003,000	\$2,830,328	\$5,840,109
0022	General Professions Dedicated Fund	\$787,699	\$497,000		\$1,284,699
0023	Economic Research & Info Fund	\$5,520			\$5,520
0024	IL Dept. of Ag. Laboratory Services Fund	\$71,790			\$71,790
0026	Live & Learn Fund	\$1,096,866			\$1,096,866
0031	Drivers Education	\$1,781,162	\$2,921,407		\$4,702,569
0036	IL Veterans' Rehabilitation	\$411,194			\$411,194
0039	State Boating Act	\$834,697	\$1,072,000	\$1,828,660	\$3,735,357
0040	State Parks	\$826,934			\$826,934
0043	Military Affairs Trust Fund	\$3,800			\$3,800
0044	Lobbyist Registration Administration Fund	\$88,354	\$327,000		\$415,354
0045	Agricultural Premium Fund	\$2,484,880	\$7,777,000		\$10,261,880
0050	Mental Health	\$2,349,990			\$2,349,990
0057	IL State Pharmacy Disciplinary Fund	\$135,100			\$135,100
0059	Public Utility	\$1,158,519	\$8,202,000		\$9,360,519
0067	Radiation Protection		\$750,000		\$750,000
0078	Solid Waste Management	\$2,525,819	\$10,084,000		\$12,609,819
0079	Solid Waste Management Fund			\$3,000,000	\$3,000,000
0085	Illinois Gaming Law Enforcement	\$312,000			\$312,000
0089	Subtitle D Management Fund	\$100,439	\$3,006,000		\$3,106,439
0093	IL State Medical Disciplinary Fund	\$868,200			\$868,200
0094	DCFS Training Fund	\$1,089,600			\$1,089,600
0109	CDLIS/AAMVANET Trust Fund	\$108,600			\$108,600
0113	Community Health Center Care Fund	\$7,830			\$7,830
0118	Facility Licensing Fund	\$19,620			\$19,620
0124	Workers' Comp Benefit Trust Fund	\$800			\$800
0128	Youth Alcohol & Substance Abuse Prevention	\$57,496			\$57,496
0129	State Gaming Fund	\$4,549,590			\$4,549,590
0136	University of Illinois Hospital Services Fund	\$2,169,658			\$2,169,658
0137	Plugging & Restoration	\$50,900	\$1,255,000		\$1,305,900
0147	Coal Mining Regulatory Fund	\$18,755			\$18,755
0151	Registered CPA Administration & Disciplinary		\$819,000		\$819,000
0152	State Crime Laboratory	\$50,864	\$200,000		\$250,864
0153	Agrichemical Incident Response Fund	\$1,827			\$1,827
0156	Motor Vehicle Theft Prevention Fund	\$501,400			\$501,400
0163	Weights and Measures	\$402,845	\$1,800,000	\$29,804	\$2,232,649
0167	Registered Limited Liability Partnership Fund	\$24,560	\$356,000		\$380,560
0171	Solid Waste Management Revolving Loan		\$94,785		\$94,785
0175	Illinois School Asbestos Abatement	\$41,028			\$41,028
0184	Violence Prevention Fund	\$140,330			\$140,330

FY 2005 SPECIAL TRANSFERS

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

FY 2005 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
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

FY 2005 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0546	Public Pension Regulation Fund	\$151,792		\$786,553	\$938,345
0548	Drycleaner Environ Response Fund	\$272,563			\$272,563
0550	Supplemental Low Income Energy Assistance	\$0			\$0
0552	Workforce, Technology & Econ. Dvlpmt Fund		\$250,101		\$250,101
0555	Good Samaritan Energy Trust Fund	\$1,200			\$1,200
0562	Pawnbroker Regulation Fund	\$13,563			\$13,563
0564	Renewable Energy Resources Trust Fund	\$44,947	\$5,932,847		\$5,977,794
0569	School Technology Revolving Loan fund	\$586,020			\$586,020
0571	Energy Efficiency Trust Fund	\$431,391	\$3,040,000		\$3,471,391
0573	Petroleum Resources Revolving Fund	\$33,700			\$33,700
0576	Pesticide Control	\$38,899		\$633,475	\$672,374
0589	Transportation Safety Highway Hire-Back	\$3,362			\$3,362
0608	Conservation 2000		\$7,439,000		\$7,439,000
0612	Wireless Service Emergency Fund	\$253,973			\$253,973
0621	International Tourism Fund	\$1,146,682			\$1,146,682
0622	Motor Vehicle License Plate Fund	\$1,028,100			\$1,028,100
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

FY 2005 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
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
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

FY 2005 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
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

FY 2005 CONSOLIDATED SERVICES TRANSFERS

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$83,999,118	\$6,155,197		\$2,120,600	\$2,674,200	\$37,461,666	\$132,410,781
0011	Road Fund	\$2,333,533	\$850,526		\$2,245,096		\$18,052,200	\$23,481,355
0012	Motor Fuel Tax	\$54,264	\$263,500		\$249,642	\$29		\$567,435
0013	Alcohol & Substance Abuse Block Grant	\$8,352						\$8,352
0021	Financial Institution	\$74,831	\$109,428					\$184,259
0022	General Professions Dedicated			\$4,689,201				\$4,689,201
0041	Wildlife & Fish Fund		\$247					\$247
0045	Agricultural Premium Fund		\$493		\$30,305			\$30,798
0047	Fire Prevention	\$484,681				\$83,269		\$567,950
0050	Mental Health						\$8,000,000	\$8,000,000
0052	Title III Soc Security & Employ Serv	\$14,783,543	\$219,863			\$31,308		\$15,034,714
0057	IL State Pharmacy Disciplinary			\$1,123,522				\$1,123,522
0063	Public Health Services	\$37,528						\$37,528
0065	U.S. Environmental Protection	\$968,844						\$968,844
0067	Radiation Protection	\$147,994	\$34,678					\$182,672
0072	Underground Storage Tank	\$446,824						\$446,824
0078	Solid Waste Management	\$339,559	\$61,081		\$39,194	\$75,105		\$514,939
0085	IL Gaming Law Enforcement				\$38,883			\$38,883
0089	Subtitle D Management	\$88,700						\$88,700
0091	Clean Air Act Permit	\$1,212,733	\$107,690		\$321,240			\$1,641,663
0093	IL State Medical Disciplinary			\$3,363,096				\$3,363,096
0118	Facility Licensing	\$249						\$249
0129	State Gaming	\$17,793	\$15,138					\$32,931
0151	Reg CPA Admin & Disciplinary			\$330,452				\$330,452
0156	Motor Vehicle Theft Prevention	\$19,297						\$19,297
0215	Capital Development Board Revolving	\$37,814	\$220,078			\$70,844		\$328,736
0218	Professions Indirect Cost	\$861,381	\$276,800		\$179,298	\$174,192		\$1,491,671

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
0238	IL Health Facilities Planning	\$944						\$944
0240	Emergency Public Health					\$333,309		\$333,309
0243	Credit Union	\$47,549						\$47,549
0244	Savings & Resid Finance Reg	\$254,866						\$254,866
0258	Nursing Dedicated & Professional			\$2,431,441				\$2,431,441
0270	Water Revolving	\$605,700	\$10,862		\$88,225			\$704,787
0281	IL Tax Increment				\$53,304			\$53,304
0288	Community Water Supply Lab	\$153,570						\$153,570
0294	Used Tire Management	\$117,000			\$47,523			\$164,523
0297	Guardianship & Advocacy		\$1,068					\$1,068
0303	State Garage Revolving	\$578,006						\$578,006
0304	Statistical Servs Revolving	\$2,350,370	\$127,033					\$2,477,403
0312	Communications Revolving	\$1,535,722						\$1,535,722
0360	Lead Poisoning Screening	\$71,660						\$71,660
0372	Plumbing Licensure & Program	\$21,818						\$21,818
0386	Appraisal Administration	\$33,995				\$84,552		\$118,547
0421	Public Aid Recoveries Trust	\$849,899						\$849,899
0488	Criminal Justice Trust	\$67,977	\$92,401					\$160,378
0497	Federal Civil Prepared Admin	\$38,791	\$50,024					\$88,815
0514	State Asset Forfeiture		\$250,000					\$250,000
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	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

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
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
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
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 & Criminal 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

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
0900	Petroleum Violation	\$57,920						\$57,920
0903	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	Assist	\$204,391						\$204,391
	Environmental Protection 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, total \$522 million.

FY 2004 SPECIAL TRANSFERS

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 Agriculture 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	MEA OB	\$0				\$0
0054	State Pensions	\$1,533,811				\$1,533,811
0057	IL State Pharmacy Disciplinary Fund	\$301,600	\$1,500,000			\$1,801,600
0059	Public Utility	\$1,228,712	\$2,000,000		\$268,000	\$3,496,712
0067	Radiation Protection	\$466,400	\$240,000	\$21,783		\$728,183
0071	Firearm Owner's Notification Fund	\$84,643				\$84,643
0072	Underground Storage Tank		\$12,100,000	\$33,936		\$12,133,936
0074	EPA Special State Projects Trust		\$150,000			\$150,000
0078	Solid Waste Management	\$995,200		\$79,339	\$11,003,400	\$12,077,939
0085	Illinois Gaming Law Enforcement	\$308,000	\$200,000			\$508,000
0089	Subtitle D Management Fund	\$125,600			\$743,100	\$868,700
0091	Clean Air Act (CAA) Permit Fund			\$104,772		\$104,772
0093	IL State Medical Disciplinary Fund	\$201,200	\$1,500,000			\$1,701,200
0094	DCFS Training Fund	\$1,120,000				\$1,120,000
0096	Cemetery Consumer Protection Fund	\$11,575				\$11,575
0113	Community Health Center Care Fund	\$32,000				\$32,000
0126	New Technology Recovery		\$1,000,000			\$1,000,000
0129	State Gaming Fund	\$2,274,795		\$8,360		\$2,283,155
0130	School District Emergency Financial Assistance	\$441,646				\$441,646
0137	Plugging & Restoration	\$46,400	\$120,000			\$166,400
0145	Explosives Regulatory		\$4,000			\$4,000
0146	Aggregate Operation Regulatory	\$22,800	\$10,000			\$32,800
0147	Coal Mining Regulatory Fund	\$15,750	\$80,000			\$95,750
0151	Registered CPA Administration & Disciplinary	\$75,600	\$1,000,000			\$1,075,600

FY 2004 SPECIAL TRANSFERS

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

FY 2004 SPECIAL TRANSFERS

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

FY 2004 SPECIAL TRANSFERS

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

FY 2004 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Funds Sweeps	Executive Order 10	Fee Increase	TOTAL
0708	IL Standardbred Breeders Fund	\$101,899	\$35,000			\$136,899
0709	IL Thoroughbred Breeders Fund	\$192,560	\$160,000			\$352,560
0711	State Lottery Fund			\$217,396		\$217,396
0728	Drug Rebate Fund	\$3,378,674				\$3,378,674
0731	IL Clean Water Fund			\$142,011	\$12,829,000	\$12,971,011
0732	SOS DUI Administration Fund	\$71,250				\$71,250
0733	Tobacco Settlement Recovery	\$10,561,487	\$50,000			\$10,611,487
0743	Statewide Economic Development Fund		\$4,800,000			\$4,800,000
0745	State's Attorneys Appellate Prosecutor's County Fund	\$71,220				\$71,220
0746	Home Inspector Administration		\$100,000			\$100,000
0750	Real Estate Audit		\$50,000			\$50,000
0757	Child Support Administrative		\$170,000	\$268,756		\$438,756
0763	Tourism Promotion	\$2,933,200	\$5,000,000	\$100,788		\$8,033,988
0765	Federal Surface Mining Control & Reclamation			\$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

FY 2004 SPECIAL TRANSFERS

FUND #	FUND NAME	Chargebacks	Funds Sweeps	Executive Order 10	Fee Increase	TOTAL
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
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 850 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.

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