

COMMISSION ON GOVERNMENT FORECASTING & ACCOUNTABILITY

FISCAL YEAR 2007

BUDGET SUMMARY

OF THE STATE OF ILLINOIS

Commission on Government Forecasting & Accountability
703 Stratton Office Bldg.
Springfield, IL 62706
August 2006



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INTRODUCTION

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

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

94th GENERAL ASSEMBLY: FY 2007 BUDGET AND RELATED BILLS

<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Public Act #</i>
FY 2007 BUDGET:			
SB 1520	Senate: Trotter-Schoenberg-Hunter-Collins House: Madigan-Hannig-Burke-Davis	FY 2007 Budget Bill.	94-0798
FY 2007 BUDGET IMPLEMENTATION BILLS:			
SB 0176	Senate: Schoenberg-Demuzio-Wilhelmi-Sullivan House: Hannig-Granberg-Giles	Education Budget Implementation Bill. Raises the foundation level for the 2006-2007 school year. Corrects the source deposits to the SBE Federal Department of Agriculture Fund. Postpones the phase-out of the poverty hold harmless payment in the GSA distribution. <i>(See Summary of Education BIMP on page 89 for a more detailed synopsis.)</i>	94-0835
SB 0230	Senate: Harmon-Trotter House: Currie-Reitz	Revenue Budget Implementation Bill. Allows the Department of Revenue to correct erroneous tax bills at any time incorrect filings are found by audit. <i>(See Summary of Revenue BIMP on page 91 for a more detailed synopsis)</i>	94-0836
SB 1977	Senate: Schoenberg-Trotter-Collins House: Madigan-Hannig	State Finance Budget Implementation Bill. <i>(See Summary of Finance BIMP on page 81 for a more detailed synopsis).</i>	94-0839
SB 1863	Senate: Hunter-Schoenberg et al. House: Currie-Washington-Turner-Collins et al.	Human Services Budget Implementation Bill. <i>(See Summary of Human Services BIMP on page 90 for a more detailed synopsis).</i>	94-0838

THE BUDGET PROCESS

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

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

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

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

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

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

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

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

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

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

BASIS OF BUDGETING

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

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

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

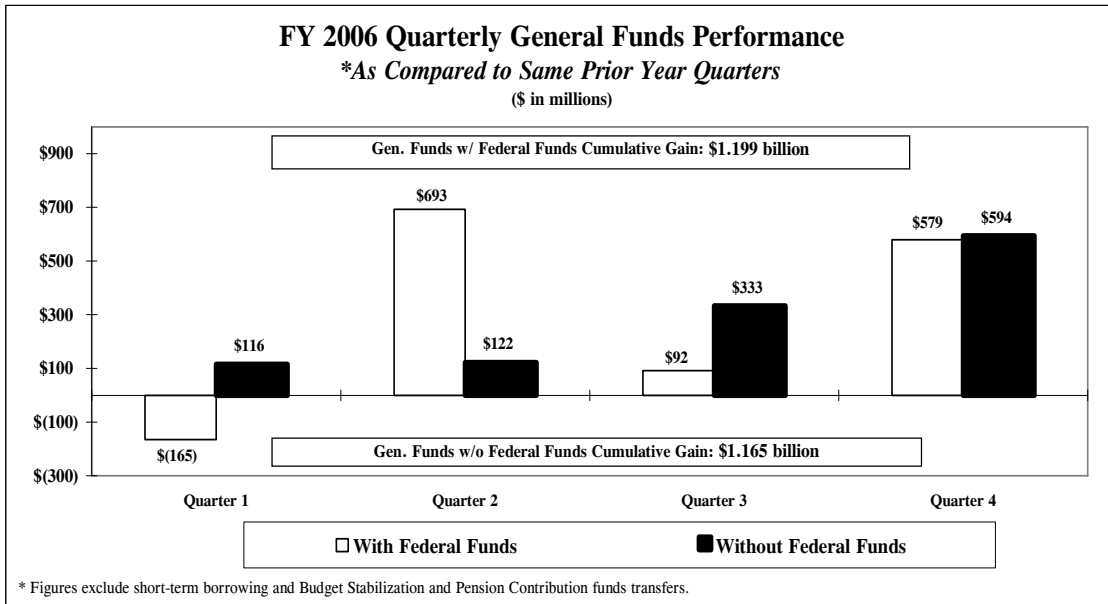
The state general funds include the Common School Fund, the General Revenue-Common School Special Account Fund, the Education Assistance Fund and the General Revenue Fund. All state revenues, not otherwise restricted by law, including the majority of the state's major revenue sources, the income and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

FY 2006 BUDGET INFORMATION

- FY 2006 Revenue Recap
- Review of FY 2006 Revenue Estimate
- FY 2006 Actual Revenues vs. Estimates: CGFA and GOMB



FY 2006 REVENUE RECAP



First Quarter

Overall July general revenue receipts fell \$202 million to begin the fiscal year. While most of the economically related revenue sources performed well, an expected decline in federal sources more than offset gains experienced in other areas. Excluding a \$343 million decline in federal sources due to last year's short-term borrowing, all other revenues posted a \$141 million gain. In August, overall receipts rose \$55 million. While federal sources recovered and posted decent gains, other revenue source performance was mixed. Excluding \$89 million in federal source gains, receipts in all other areas fell \$34 million. Other transfers contributed heavily to that loss as the timing of statutory funds sweeps resulted in a monthly falloff. In September, most of the larger economically related sources performed quite well. However, those gains were more than offset by losses in other areas such as transfers and federal sources. Federal sources aside, other revenue sources posted a \$9 million monthly increase.

Through the first three months of the fiscal year, overall revenues were down \$165 million. However, the loss was due primarily to the timing and magnitude of fund sweeps as well as last year's significant jump in federal sources related to earlier short-term borrowing. Absent those items, revenues for the most part performed fairly well, rising \$116 million.

Second Quarter

Receipts increased \$179 million in October as most of the revenue sources posted gains. The majority of the increase stemmed from a very good month for federal sources, which were up \$182 million. However, excluding federal sources, the monthly change totaled -\$3 million, reflecting the timing of statutory fund sweeps and other transfers. Overall general funds revenues were up \$563 million in November, excluding \$1 billion in short-term borrowing. The large increase resulted from a huge gain in federal sources that was

directly related to the short-term borrowing and subsequent reimbursement from Medicaid spending. Federal sources aside, with few exceptions, the other revenue sources performed quite well, up \$117 million. In December, general funds revenues fell \$49 million. The decline resulted from a falloff in federal sources as well as a slowdown in a variety of transfers. The remaining revenue sources experienced mixed results. Excluding a \$57 million drop in federal sources, all other sources gained a modest \$8 million. For the quarter, overall receipts grew \$693 million, but a much lower \$122 million gain if federal sources are excluded.

With the fiscal year half over, excluding the \$1 billion in short-term borrowing, overall revenues were up \$528 million. While most of that gain can be attributed to reimbursement on Medicaid spending due to November's short-term borrowing, sources most closely tied to the economy continued to do well. However, offsetting some of those gains were falloffs in transfers such as the Cook County IGT, riverboat transfers, chargebacks and statutory fund sweeps. Excluding the growth generated by federal sources, the year over year gain was a more modest \$238 million.

Third Quarter

The third quarter began on a mostly positive note as overall revenues grew \$106 million on the strength of the economic sources as well as timing of certain transfers. The increase occurred despite a drop of \$104 million in federal sources, meaning non-federal sources gained \$210 million for the month. Overall February receipts grew by \$267 million, in part aided by \$58 million in federal sources. However, even absent that gain, all other revenue sources grew a robust \$209 million due mainly to strong sales tax performance and transfer activity. Overall general funds revenues fell \$282 million in March [excludes last year's \$765 million in Hospital Provider Fund cash flow transfers]. The drop was due primarily to a significant falloff in federal sources that reflected last year's short-term borrowing as well as lower transfer activity. Excluding federal sources, the month still would have been negative, although by a lower \$86 million. In the third quarter, overall receipts, excluding short-term borrowing and related cash flow transfers, rose \$92 million. Excluding federal sources, receipts increased \$333 million.

With three-fourths of the fiscal year completed, excluding the \$1 billion in short-term borrowing, overall revenues were up \$620 million. While only \$45 million of that gain can be attributed to growth in federal sources, other areas most closely tied to the economy continued to perform above expectations. Absent gains associated with federal sources, all other revenues were still up an impressive \$575 million.

Fourth Quarter

The final quarter of FY 2006 got off to a good start as April receipts increased \$87 million on good performance from income taxes that more than offset dips in transfers and other areas [excluding last year's \$214 million in Hospital Provider Fund cash flow transfers]. May revenues jumped significantly as overall revenues rose \$425 million. While federal sources contributed \$105 million to that gain, income taxes and sales taxes were exceptionally strong.

The fiscal year finished on a strong note as overall receipts gained \$68 million. Excluding a \$108 million fall off in federal sources, June receipts would have been up \$176 million. In the final quarter overall receipts rose by \$579 million, or \$594 million excluding federal sources.

For the year, overall receipts gained \$1.199 billion, or \$1.165 billion excluding federal sources. The economically related sources such as income and sales taxes performed strong throughout the fiscal year. A falloff in transfers and in a few smaller revenue source areas prevented the gain from being even larger.

REVIEW OF FY 2006 REVENUE ESTIMATE

The following table tracks the Commission's as well as the GOMB's official revenue forecasts over the course of the fiscal year. As shown, the FY 2006 budget was enacted based on the GOMB's estimate of \$26.671 billion, which was \$69 million lower than the Commission's July forecast of \$26.740 billion.

In November, the Commission increased its estimate by \$100 million due mostly to better than anticipated performance from the economically related revenue sources. The GOMB's first official revision was outlined in the February Budget Book when their initial forecast was increased by \$424 million. The GOMB revision also recognized better than expected performance from the economically related areas. In March, the Commission released its final official estimate which included an upward revision of \$275 million as income and sales tax revenues continued to perform very well. *The Commission usually updates its forecast one final time in early to mid-May. However, with the early adjournment this spring, that official revision was not made. The May Monthly Revenue Briefing reflected an adjustment of \$39 million that was made to the Commission's estimate of federal sources due solely to approval of a supplemental appropriation for the Medicaid program.*

On May 2nd, during the last days of the spring session, the GOMB updated their estimate, this time revising their forecast up by \$151 million. And finally, based on a June 16, 2006 preliminary official statement, the GOMB increased its forecast yet again in the final month of the fiscal year, albeit by only \$16 million [a line by line accounting of that change was not made available].

FY 2006 Actuals vs. Estimates: CGFA and GOMB

(\$ millions)

	ACTUAL FY 2006	CGFA EST.* March- 06 FY 2006	DIFFERENCE ACTUALS FROM ESTIMATE	GOMB EST. May- 06 FY 2006**	DIFFERENCE ACTUALS FROM ESTIMATE
Revenue Sources					
State Taxes					
Personal Income Tax	\$9,568	\$9,380	\$188	\$9,400	\$168
Corporate Income Tax (regular)	\$1,784	\$1,839	(\$55)	\$1,825	(\$41)
Sales Taxes	\$7,092	\$7,010	\$82	\$7,025	\$67
Public Utility (regular)	\$1,074	\$1,092	(\$18)	\$1,081	(\$7)
Cigarette Tax	\$400	\$400	\$0	\$400	\$0
Liquor Gallonage Taxes	\$152	\$150	\$2	\$151	\$1
Vehicle Use Tax	\$34	\$34	\$0	\$34	\$0
Inheritance Tax (gross)	\$272	\$265	\$7	\$285	(\$13)
Insurance Taxes & Fees	\$317	\$307	\$10	\$320	(\$3)
Corporate Franchise Tax & Fees	\$181	\$190	(\$9)	\$191	(\$10)
Interest on State Funds & Investments	\$153	\$136	\$17	\$145	\$8
Cook County Intergovernmental Transfer	\$350	\$350	\$0	\$350	\$0
<u>Other Sources</u>	<u>\$441</u>	<u>\$475</u>	<u>(\$34)</u>	<u>\$489</u>	<u>(\$48)</u>
Subtotal	\$21,818	\$21,628	\$190	\$21,696	\$122
Transfers					
Lottery	\$670	\$670	\$0	\$678	(\$8)
Riverboat transfers & receipts	\$689	\$688	\$1	\$688	\$1
<u>Other</u>	<u>\$746</u>	<u>\$700</u>	<u>\$46</u>	<u>\$715</u>	<u>\$31</u>
Total State Sources	\$23,923	\$23,686	\$237	\$23,777	\$146
Federal Sources	\$4,725	\$4,751	(\$26)	\$4,751	(\$26)
Total Federal & State Sources	\$28,648	\$28,437	\$211	\$28,528	\$120
Nongeneral Funds Distribution:					
Refund Fund					
Personal Income Tax	(\$933)	(\$915)	(\$18)	(\$917)	(\$16)
Corporate Income Tax	(\$356)	(\$368)	\$12	(\$365)	\$9
Subtotal General Funds	\$27,359	\$27,154	\$205	\$27,246	\$113
Short Term Borrowing	\$1,000	\$1,000	\$0	\$1,000	\$0
Budget Stabilization Fund Transfer	\$276	\$276	\$0	\$276	\$0
Total General Funds	\$28,635	\$28,430	\$205	\$28,522	\$113
* CGFA March estimate for federal sources updated to account for \$80 million Medicaid supplemental. 07/05/06					
** A line by line breakdown of the GOMB's June estimate of \$27.262 billion was unavailable.					

FY 2007 BUDGET INFORMATION

- Revenue Assumptions Used to Craft FY 2007 Budget
- Walk-up of FY 2007 Revenues From Introduced Budget vs. Enacted Budget
- FY 2007 Budget Summary



REVENUE ASSUMPTIONS USED TO CRAFT FY 2007 BUDGET

The following table illustrates the various revenue assumptions used to craft the FY 2007 general funds budget. They were compiled utilizing information provided by the GOMB. **These figures do not represent the CGFA's FY 2007 estimate.**

As shown, in the Governor's introduced budget, FY 2007 general funds revenues were forecast to be \$28.338 billion, reflecting growth of \$1.243 billion over FY 2006. Included in that estimate was \$306 million in proposed revenue changes i.e. fund sweeps, sale of student loans, and various tax changes. The budget as enacted is based on total revenues of \$28.330 billion, and includes \$277 million in legislated revenue changes comprised of the following:

- \$200 million in fund sweeps
- \$39 million from sale of student loans (FY'07 portion)
- \$15 million from retail rate reform
- \$23 million from other miscellaneous

While the GOMB increased its FY 2006 estimate by \$151 million in early May, few changes were made to their FY 2007 forecast. As a result, excluding short-term borrowing the State's FY 2007 budget is based on estimated growth of \$1.084 billion, \$159 million less than proposed in February. The table on the following page demonstrates the growth rates assumed by the GOMB forecast and represents their end-of-session May estimates.

WALK-UP OF FY 2007 REVENUES FROM INTRODUCED VS. ENACTED BUDGET

GOMB FY 2007 General Revenue Growth Assumptions- End of Session vs. Budget Book Walk-Up of GOMB Estimates			
	GOMB <u>MAY-06</u>	GOMB <u>FEB-06</u>	<u>Difference</u>
FY 2006 Estimate (\$millions)	\$27,246	\$27,095	\$151
Net change in income taxes (current refund %)	\$629	\$623	\$6
Sales tax	\$255	\$330	(\$75)
Misc. other sources (net)	(\$104)	(\$75)	(\$29)
Transfers (lottery, riverboat, other)	(\$25)	(\$64)	\$39
Federal source revenue	<u>\$52</u>	<u>\$123</u>	<u>(\$71)</u>
FY 2007 Base Growth	\$807	\$937	(\$130)
Assumed Revenue Changes			
Fund sweeps	\$200	\$144	\$56
Sale of Student loans (FY'07 portion)	\$39	\$100	(\$61)
Tax canned software	\$0	\$48	(\$48)
Revised environmental impact fee	\$0	\$44	(\$44)
Retail rate reform	\$15	\$25	(\$10)
Tobacco product tax increase	\$0	\$10	(\$10)
Continental Shelf definition change	\$0	\$10	(\$10)
All other miscellaneous	<u>\$23</u>	<u>\$25</u>	<u>(\$2)</u>
Assumed Increases to Base Revenues	\$277	\$406	(\$129)
Tuition tax credit	\$0	(\$90)	\$90
Hybrid vehicle tax credit	<u>\$0</u>	<u>(\$10)</u>	<u>\$10</u>
Assumed Decreases to Base Revenues	\$0	(\$100)	\$100
Total Growth from Assumed Changes	\$277	\$306	(\$29)
Total Growth Assumptions	\$1,084	\$1,243	(\$159)
FY 2007 General Revenue Estimate	\$28,330	\$28,338	(\$8)
*Does not include \$276 million in anticipated Budget Stabilization Fund transfer			

FY 2007 BUDGET SUMMARY

According to Illinois law, no later than the third Wednesday in February of each year, the Governor is responsible for presenting a recommended budget before a joint session of the Illinois General Assembly. Governor Rod Blagojevich presented his recommended budget on February 15, 2006.

According to the Governor's budget book, the recommended FY 2007 operating appropriations budget presented for all funds was \$48.2 billion, or a \$2.1 billion increase over FY 2006. The Governor's introduced budget addressed the administrations targeted strategic goals of:

- Reducing the payment cycle associated with medical spending.
- Additional \$400 million to education.
- Create universal pre-school for Illinois children.
- Funding for the All-Kids program.
- Hiring more police officers.

At the time the budget was introduced, the Governor's Office of Management and Budget estimated that total general funds revenue growth would increase 0.9% or \$1.243 billion in FY 2007.

The FY 2007 budgetary language is contained in SB 1520 (P.A 94-0798). The budget, as passed, includes \$48.5 billion in spending from all funds, including \$25.7 billion in General Funds. Some of the major highlights of the FY 2007 final budget as passed by the General Assembly and signed by the Governor are:

FY 2006 Enacted Budget vs. FY 2007 Final Budget (<i>\$ in millions</i>)				
	FY 2006 Enacted	FY 2007 Final	\$ Change	% Change
Operations				
General Funds	\$24,345	\$25,763	\$1,405	5.8%
Other State Funds	\$16,128	\$17,016	\$888	5.5%
Federal Funds	\$5,704	\$5,751	\$46	0.8%
Total Operations	\$46,187	\$48,531	\$2,344	5.1%
Capital Expenditures				
New Capital	\$3,761	\$3,156		
Re-appropriated Capital	\$7,107	\$7,862		
Total Capital	\$10,869	\$11,018		
*Includes bonded and non-bonded capital appropriations. Columns may not sum due to rounding.				

- The FY 2007 budget includes \$45 million to expand the Early Childhood Block Grant Program for the purpose of providing preschool to all children.
- A \$170 increase per pupil, or a \$239 million increase in General State Aid providing for a level of \$5,334 per pupil.
- The Monetary Award Program receives \$384.8 million for grants, which is an increase of \$34.4 million, or 9.8%, over the FY 2006 appropriation.
- A \$34.4 million new appropriation for the Monetary Award Program Plus.

- \$31.8 million for OSLAD (Open Space Lands Acquisition and Development) Grants, an increase of \$11.8 million.
- \$15 million to acquire dedicated hunting and fishing lands.
- \$223.0 million for the Wastewater & Drinking Water Loan Program. \$63.0 million for the Drinking Water Loan Program and \$160.0 million for the Wastewater Loan Program.
- Funding of \$81.6 million (gross) / \$46.6 million (net) for the All-Kids program.
- \$61.0 million for the Early Intervention Program.
- \$32.8 million for the Sexually Violent Persons Program including costs associated with relocating the program from Joliet to Rushville.
- \$8 million for the new Veterans Care Insurance Program.
- Creation of the new Department of Juvenile Justice, separate from the Department of Corrections.
- Funding for 231 additional Department of Corrections staff and 100 additional State Police Troopers.
- Road program funding of \$2 billion, a \$250 million increase over the previous fiscal year.

The following is a summary of budget implementation (BIMP) bills used to implement the State budget for FY 2007.

P.A 94-0836 (S.B 0230) Revenue BIMP

- Revises statutes to allow the Department of Revenue to audit taxpayers regardless of the time passed from the questioned filing. Previously, the law allowed the Department of Revenue to only audit filings less than three years old. This is estimated to generate \$15 million annually.
- Orders the Illinois Commerce Commission to not issue any order determining that a facility is a qualified solid waste energy facility unless it was qualified previous to July 1, 2006. Solid waste energy facilities receive tax credits. Thus, this statutory change would effectively reduce the amount of tax credits issued. This provision is estimated to save the State approximately \$15 to \$20 million over the next 10 years, and approximately \$28.9 million thereafter.

P.A 94-0835 (S.B 0176) Education BIMP

- Creates an agreement between the Illinois State Board of Education and the Arts Council for the administration and awarding of grants.
- Corrects the source of funds deposited into the SBE Federal Department of Agriculture Fund.
- The law provides a transition assistance payment insuring that no school district receives less than the payment in FY 2004.
- Postpones the "phase out" of the poverty hold harmless payment in the General State Aid distribution.

P.A 94-0838 (S.B 1863) Human Services BIMP

- Allows the Department of Healthcare and Family Services to adopt rules to implement any reduction Hospital Medicaid Provider Tax.
- The bill allows immediate implementation of BIMP-related rules; needed for Medicaid rate adjustments.
- Freezes nursing home reimbursement rates.
- Implements the MDS rate methodology for the mentally diseased.

- Creates a pilot program for persons who are considered medically fragile and technology-dependant.

P.A 94-0839 (S.B 1977) State Finance BIMP

- Allows the transfer of \$200 million from various State funds into GRF.
- Extends the sunset on authorized transfers from the Hospital Provider Fund and Health and Human Services Medicaid Trust Fund to GRF. This mechanism allows the transfer of an estimated \$80 million into GRF once the Hospital Assessment Program is approved by the Federal Government.
- Allows federal subsidies to be placed into the Health Insurance Reserve Fund and the Local Government Health Insurance Reserve Fund.
- Creates a FY 2007 Severance Plan to reduce pension and payroll costs.
- A maximum of \$38.8 million in funds are expected to be transferred from the Student Loan Operating Fund to the General Revenue Fund to cover additional costs associated with higher education needs. These funds are to come from the sale of some or all of the Illinois Student Assistance Commission's loan portfolio.

CHARTS & GRAPHS ILLUSTRATING THE FY 2007 BUDGET & HISTORICAL DATA

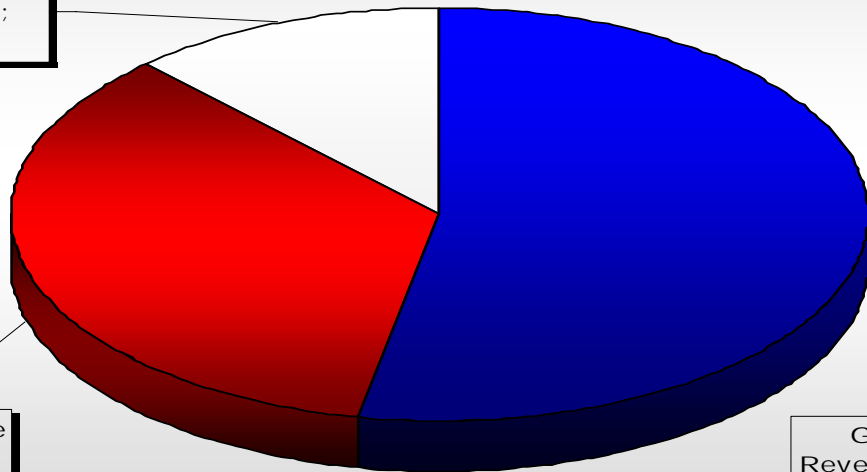
- FY 2007 Budget: Percentage of total
- FY 2007 Revenues by Source: Percentage of Total
- FY 2007 Operating Appropriations by Major Purpose: Percentage of Total Budget
- FY 2007 Appropriations by Major Purpose: Percentage of General Funds
- General Funds Appropriations FY 1990 – FY 2007
- General Funds Revenue History: FY 1991- FY 2006
- Total General Funds Revenue History: FY 1991 - FY 06
- Illinois State Board of Education General Funds History
- History of General State Aid Foundation Levels
- General Funds Revenue History: FY 1990 – FY 2006
- General Funds Balances – Cash Basis FY 1990 – FY 2006
- FY 2007 General Revenue Estimates: Budget Book (GOMB) vs. Unofficial Enacted (GOMB)
- Detailed 10-Year General Funds Revenue History FY 1997 – FY 2006
- General Funds Expenditure History: FY 1991 – FY 2005
- General Funds Expenditures by Category
- General Funds Expenditures by Function
- Health and Social Services Expenditure History
- Education Expenditure History
- Public Protection Expenditure History
- General Government Expenditure History

**Fiscal Year 2007 Budget
Percent of Total
Total Funds: \$48.531 Billion**

Federal Funds,
\$5.751 B;
12%

Other State
Funds,
\$17.016 B;
35%

General
Revenue Fund,
\$25.763 B;
53%



**Fiscal Year 2007 Revenues by Source
Percentage of Total
General Funds: \$28.330 Billion**

Corporate Income
Tax
6.0%

Sales Taxes
25.7%

Public Utility Tax
3.8%

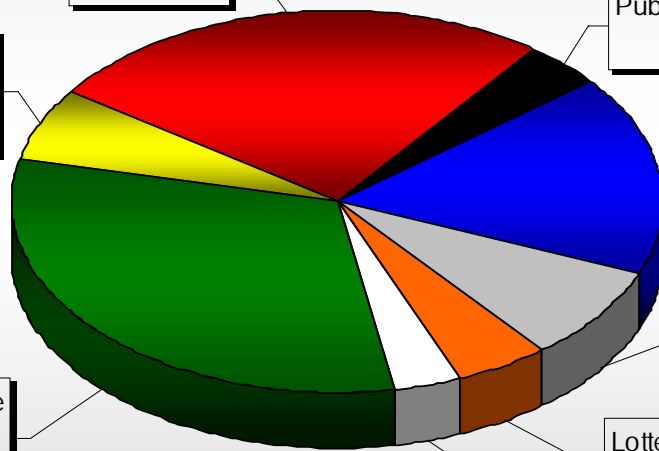
Federal Aid
17.0%

Other Sources
8.0%

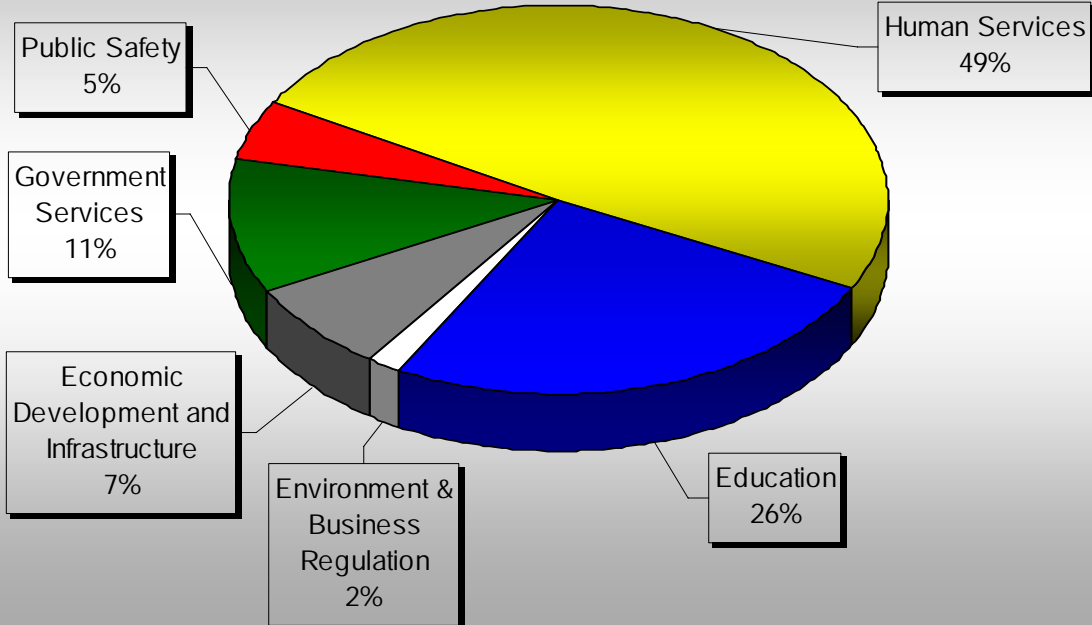
Individual Income
Tax
31.4%

Other Transfers
3.3%

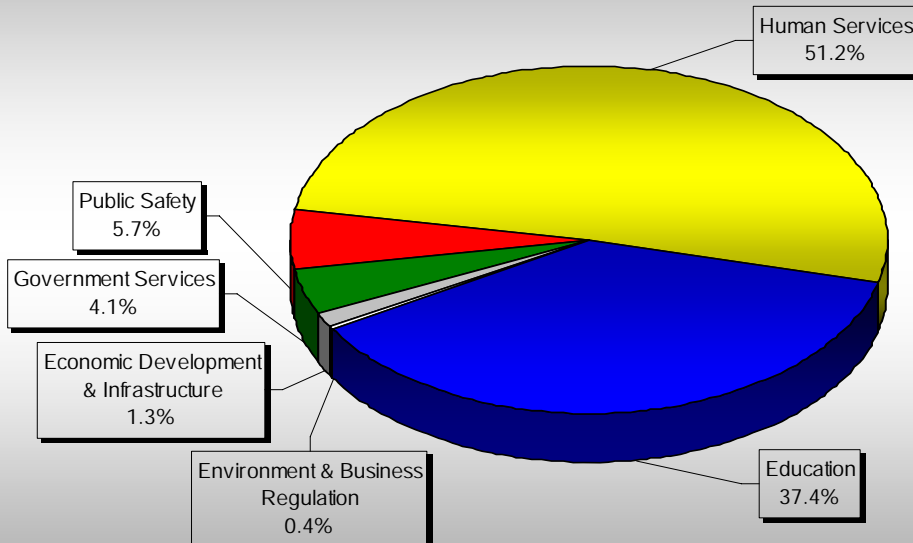
Lottery / Riverboat
4.8%



**Fiscal Year 2007 Operating Appropriations by Major Purpose
Percent of Total Budget
All Funds \$48.531 Billion**

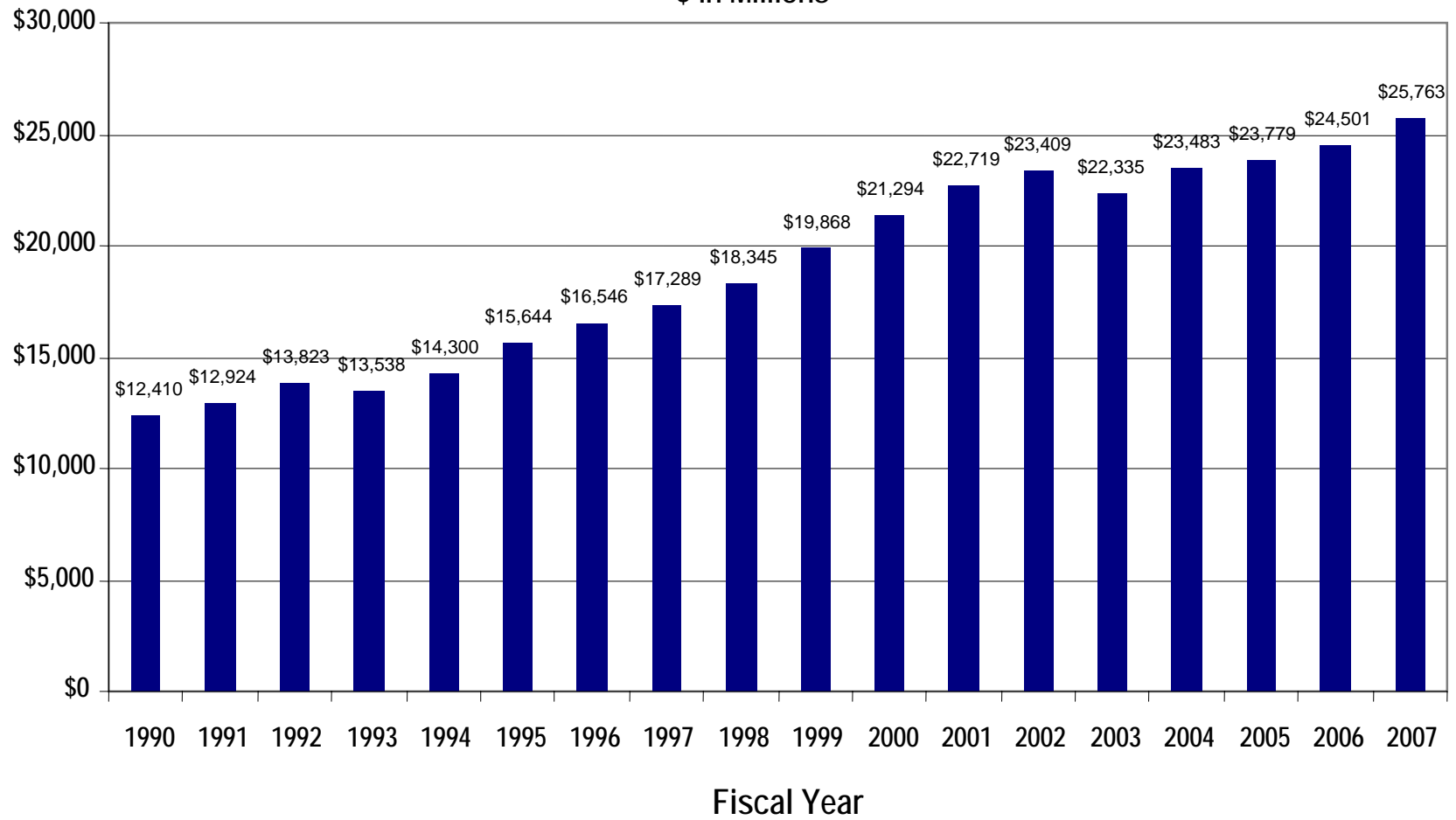


**Fiscal Year 2007 Operating Appropriations by Major Purpose
Percent of General Funds Budget
General Funds: \$25.763 Billion**



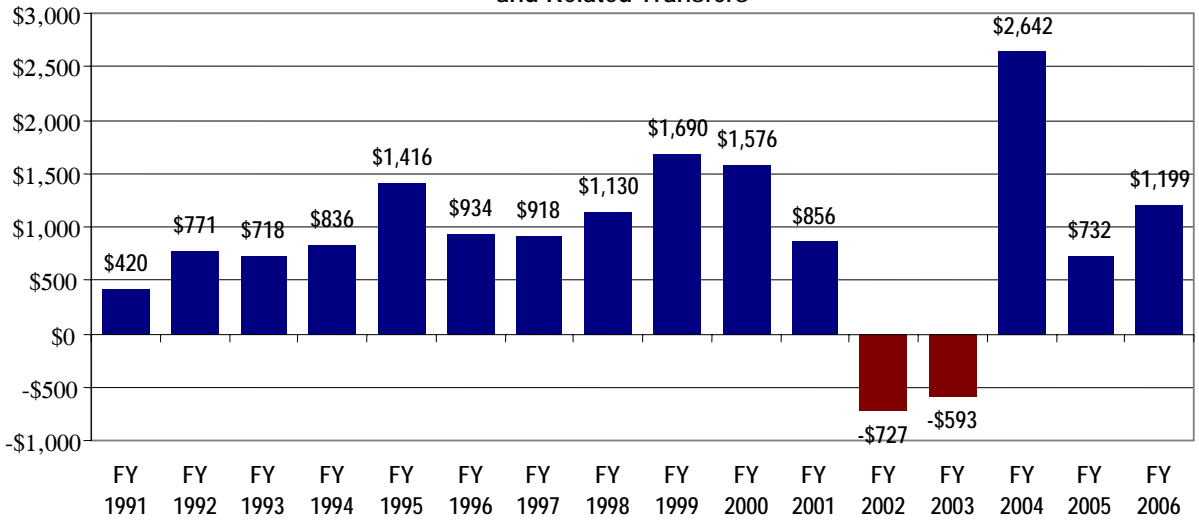
**Note: The General Funds Operating Appropriations by Major Purpose total (\$25.763 billion) listed in this chart differs from the General Funds Revenues by Source total (\$28.330 billion) due to statutory transfers out such as legislatively required transfers (diversions to Other Funds) and for paying pension obligation debt service.*

General Funds – Appropriations FY 1990 – FY 2007 \$ in Millions



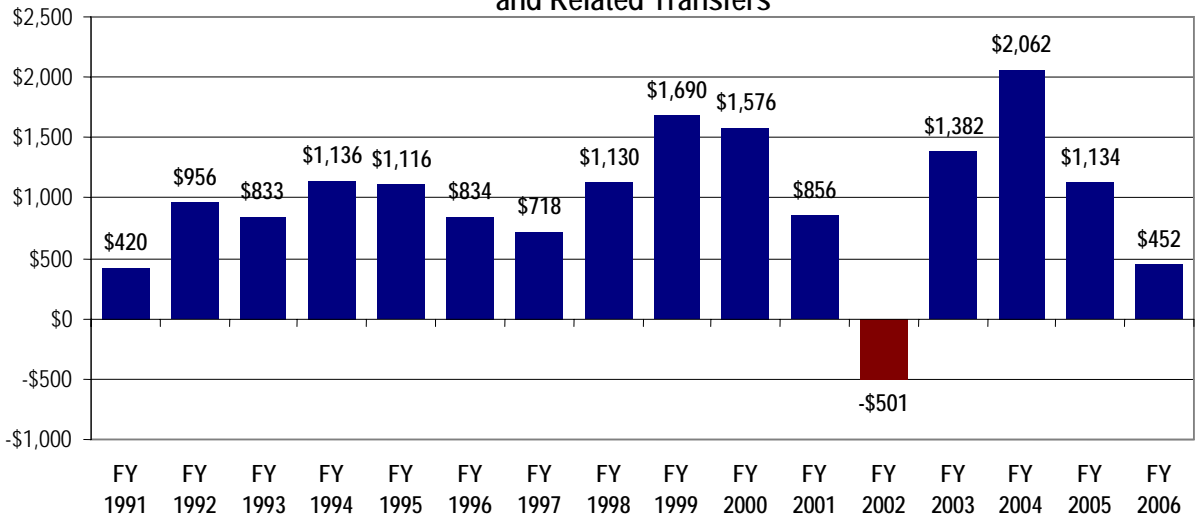
General Funds Revenue History: Annual \$ Change
FY 1991 - FY 2006
(in millions)

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

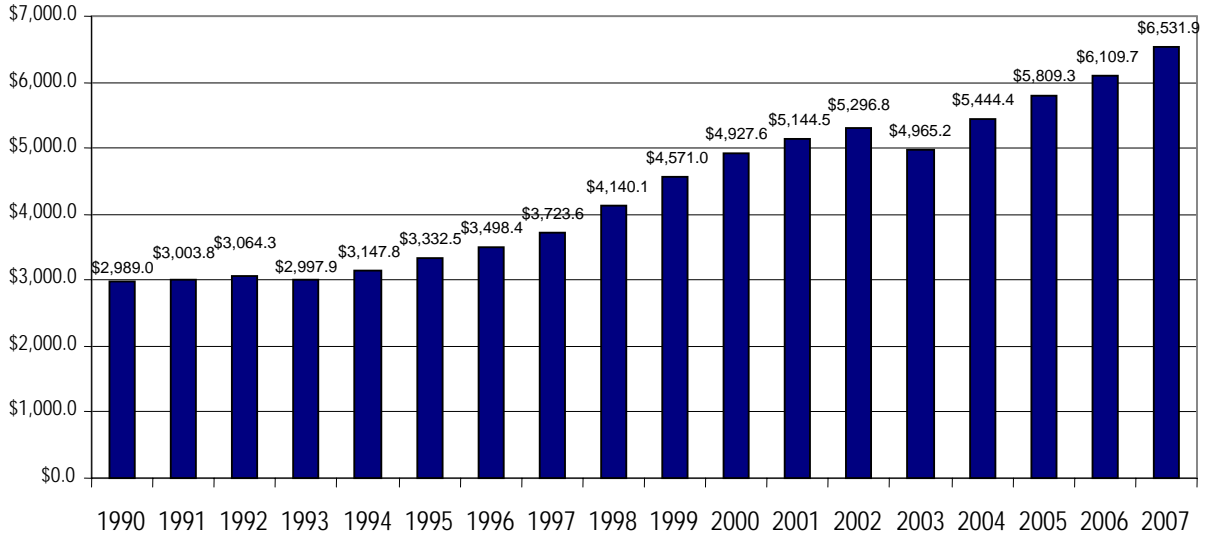


Total General Funds Revenue History: Annual \$ Change
FY 1991 - FY 2006
(in millions)

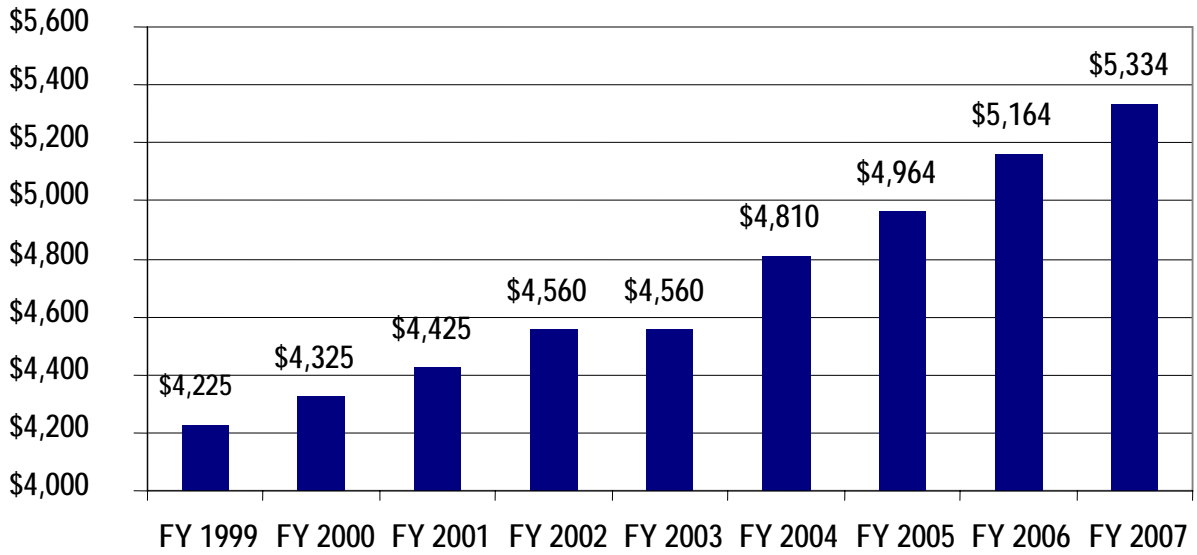
Includes Budget Stabilization Fund and Pension Contribution Fund Transfers, Short-Term Borrowing, and Related Transfers



Illinois State Board of Education General Funds History
 (Excludes Teacher Retirement System Funds)
 \$ in millions



History of General State Aid Foundation Levels

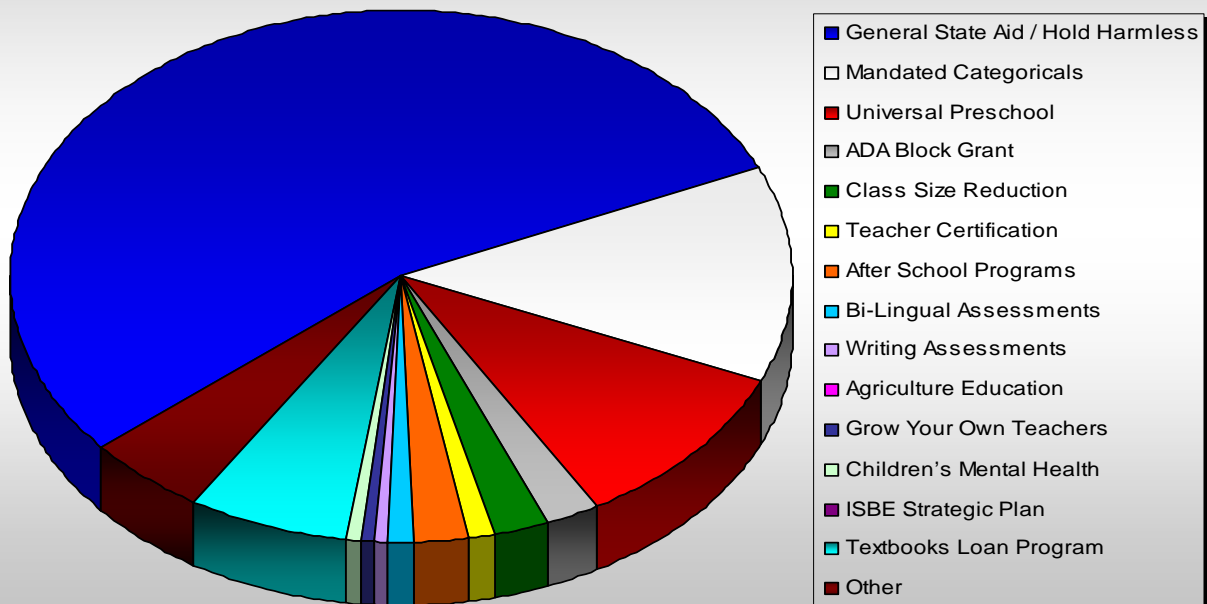


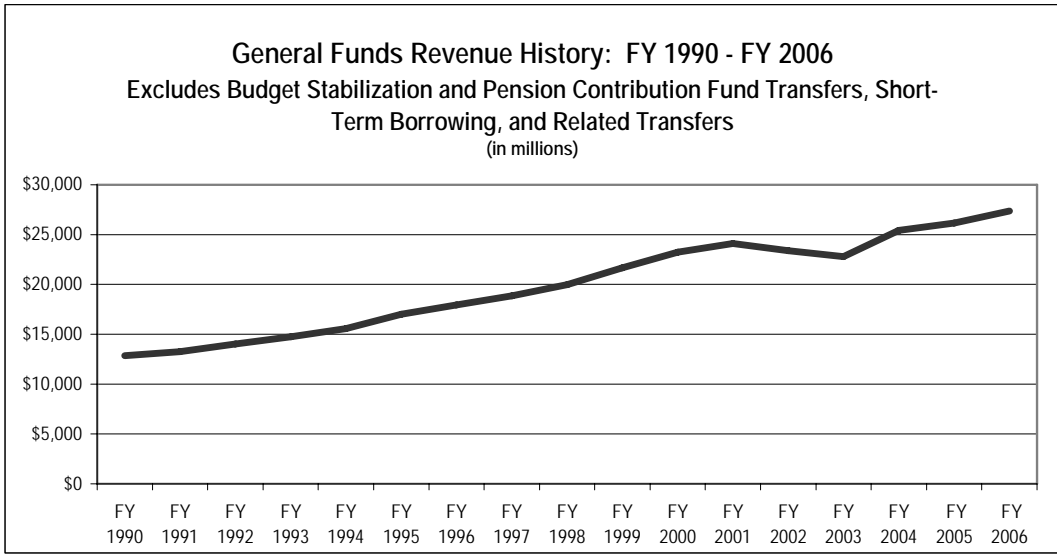
Illinois State Board of Education FY 2007 General Funds Allocation Increase

(\$ in millions)

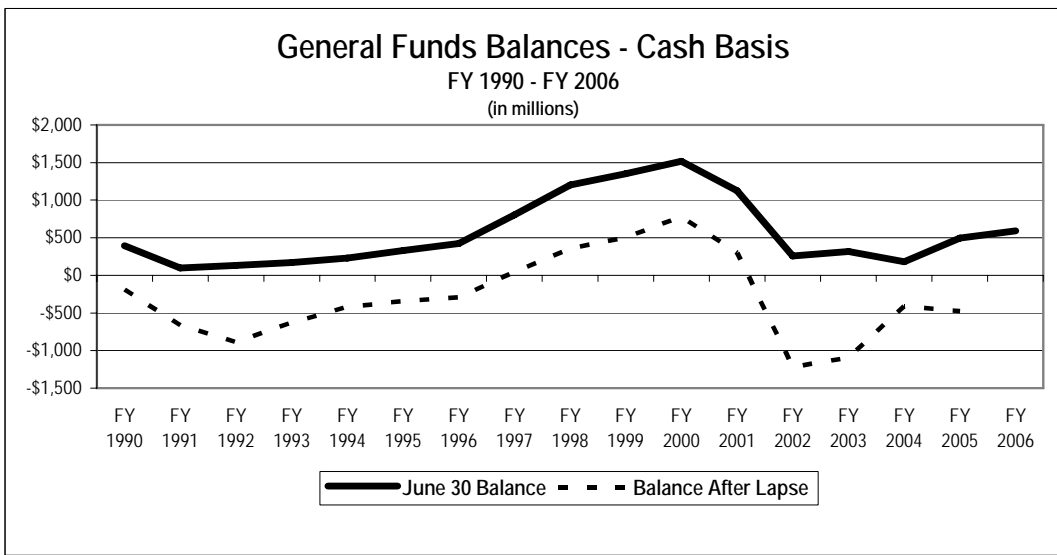
Program	FY 2007 Increase
General State Aid / Hold Harmless	\$238.9
Mandated Categoricals	\$56.7
Universal Preschool	\$45.0
ADA Block Grant	\$10.0
Class Size Reduction	\$10.0
Teacher Certification	\$5.0
After School Programs	\$9.1
Bi-Lingual Assessments	\$4.5
Writing Assessments	\$2.7
Agriculture Education	\$0.5
Grow Your Own Teachers	\$1.5
Children's Mental Health	\$3.0
ISBE Strategic Plan	\$0.5
Textbooks Loan Program	\$29.1
Other	\$21.5
Total FY 2007 Increase:	\$438.0

ISBE FY 2007 General Funds Allocation Increase \$438.0 million (*\$ in millions*)





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



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

GOMB FY 2007 GENERAL REVENUE ESTIMATES

ENACTED (GOMB) vs. BUDGET BOOK (GOMB)

\$ millions	"Enacted" GOMB FY 2007 Estimate MAY-06	"Budget Book" GOMB FY 2007 Estimate FEB-06	\$ Difference
Revenue Sources			
State Taxes			
Personal Income Tax	\$9,844	\$9,844	\$0
Corporate Income Tax	\$2,046	\$2,046	\$0
Sales Taxes	\$7,280	\$7,280	\$0
Public Utility (regular)	\$1,075	\$1,075	\$0
Cigarette Tax	\$350	\$350	\$0
Liquor Gallonage Taxes	\$152	\$152	\$0
Vehicle Use Tax	\$35	\$35	\$0
Inheritance Tax (gross)	\$255	\$255	\$0
Insurance Taxes & Fees	\$322	\$322	\$0
Corporate Franchise Tax & Fees	\$196	\$196	\$0
Interest on State Funds & Investments	\$143	\$125	\$18
Cook County Intergovernmental Transfer	\$309	\$309	\$0
<u>Other Sources</u>	<u>\$505</u>	<u>\$505</u>	<u>\$0</u>
Subtotal	\$22,512	\$22,494	\$18
Transfers			
Lottery	\$670	\$650	\$20
Riverboat Transfers & Receipts	\$692	\$692	\$0
<u>Other</u>	<u>\$694</u>	<u>\$679</u>	<u>\$15</u>
Total State Sources	\$24,568	\$24,515	\$53
Federal Sources	\$4,803	\$4,835	(\$32)
Total Federal & State Sources	\$29,371	\$29,350	\$21
Nongeneral Funds Distribution:			
Refund Fund*			
Personal Income Tax	(\$960)	(\$960)	\$0
Corporate Income Tax	(\$358)	(\$358)	\$0
Subtotal General Funds	\$28,053	\$28,032	\$21
TOTAL NEW REVENUES	\$277	\$306	(\$29)
Short-Term Borrowing	\$0	\$0	\$0
Total General Funds	\$28,330	\$28,338	(\$8)
*The FY 2007 estimate includes the refund percentages at 9.75% for PIT and 17.5% for CIT. In addition, it is assumed that \$276 million in Budget Stabilization Fund transfers will again be utilized in FY 2007 for cash flow purposes.			
CGFA			

DETAILED 10-YEAR GENERAL FUNDS REVENUE HISTORY FY 1997 - FY 2006

(\$ million)

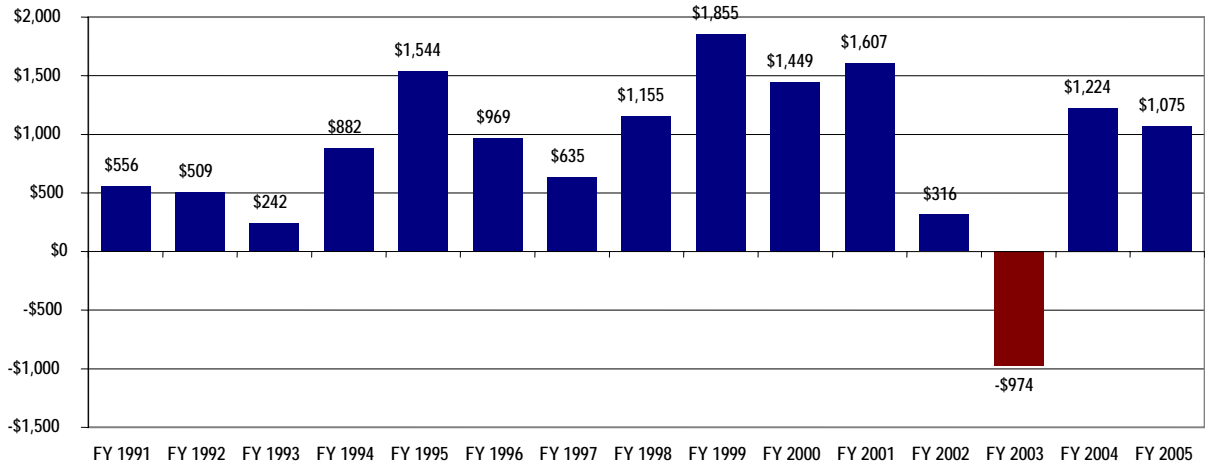
Revenue Sources	Actual Receipts FY 1997	Actual Receipts FY 1998	Actual Receipts FY 1999	Actual Receipts FY 2000	Actual Receipts FY 2001	Actual Receipts FY 2002	Actual Receipts FY 2003	Actual Receipts FY 2004	Actual Receipts FY 2005	Actual Receipts FY 2006
State Taxes										
Personal Income Tax	\$6,552	\$7,269	\$7,778	\$8,273	\$8,607	\$8,086	\$7,979	\$8,235	\$8,873	\$9,568
Corporate Income Tax (regular)	1,361	1,402	1,384	1,527	1,279	1,043	1,011	1,379	1,548	1,784
Sales Taxes	4,992	5,274	5,609	6,027	5,958	6,051	6,059	6,331	6,595	7,092
Public Utility Taxes (regular)	873	912	1,019	1,116	1,146	1,104	1,006	1,079	1,056	1,074
Cigarette Tax	300	346	403	400	400	400	400	400	450	400
Liquor Gallonage Taxes	57	57	57	128	124	123	123	127	147	152
Vehicle Use Tax	37	37	38	38	34	38	34	35	32	34
Inheritance Tax (Gross)	199	250	347	348	361	329	237	222	310	272
Insurance Taxes and Fees	146	91	208	209	246	272	313	362	342	317
Corporate Franchise Tax & Fees	121	118	117	139	146	159	142	163	181	181
Interest on State Funds & Investments	144	182	212	233	274	135	66	55	73	153
Cook County Intergovernmental Transfer	251	152	218	245	245	245	355	428	433	350
Other Sources	<u>157</u>	<u>181</u>	<u>190</u>	<u>194</u>	<u>407</u>	<u>512</u>	<u>349</u>	<u>439</u>	<u>468</u>	<u>441</u>
Subtotal	\$15,190	\$16,271	\$17,580	\$18,877	\$19,227	\$18,497	\$18,074	\$19,255	\$20,508	\$21,818
Transfers										
Lottery	590	560	540	515	501	555	540	570	614	670
Gaming Fund Transfer	185	170	240	330	460	470	554	661	699	689
Medicaid Provider Relief Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other	<u>309</u>	<u>346</u>	<u>411</u>	<u>514</u>	<u>452</u>	<u>454</u>	<u>589</u>	<u>1,159</u>	<u>918</u>	<u>746</u>
Total State Sources	\$16,274	\$17,347	\$18,771	\$20,236	\$20,640	\$19,976	\$19,757	\$21,645	\$22,739	\$23,923
Federal Sources	\$3,269	\$3,323	\$3,718	\$3,891	\$4,320	\$4,258	\$3,940	\$5,189	\$4,691	\$4,725
Total Federal & State Sources	\$19,543	\$20,670	\$22,489	\$24,127	\$24,960	\$24,234	\$23,697	\$26,834	\$27,430	\$28,648
Nongeneral Funds Distribution:										
Refund Fund										
Personal Income Tax	(\$413)	(\$421)	(\$552)	(\$587)	(\$611)	(\$615)	(\$638)	(\$964)	(\$894)	(\$933)
Corporate Income Tax	(276)	(265)	(263)	(290)	(243)	(240)	(273)	(442)	(376)	(356)
Subtotal General Funds	\$18,854	\$19,984	\$21,674	\$23,250	\$24,106	\$23,379	\$22,786	\$25,428	\$26,160	\$27,359
Change from Prior Year	\$918	\$1,130	\$1,690	\$1,576	\$856	(\$727)	(\$593)	\$2,642	\$732	\$1,199
Percent Change	5.1%	6.0%	8.5%	7.3%	3.7%	-3.0%	-2.5%	11.6%	2.9%	4.6%
Short-Term Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$1,675	\$0	\$765	\$1,000
HPF and HHSMTF Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$982	\$0
Budget Stabilization Fund Transfer	\$0	\$0	\$0	\$0	\$0	\$226	\$226	\$226	\$276	\$276
Pension Contribution Fund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$1,395	\$0	\$0
Total General Funds	\$18,854	\$19,984	\$21,674	\$23,250	\$24,106	\$23,605	\$24,987	\$27,049	\$28,183	\$28,635
Change from Prior Year	\$718	\$1,130	\$1,690	\$1,576	\$856	(\$501)	\$1,382	\$2,062	\$1,134	\$452
Percent Change	4.0%	6.0%	8.5%	7.3%	3.7%	-2.1%	5.9%	8.3%	4.2%	1.6%
CGFA										

07/31/06

General Funds Base Expenditure History: Annual \$ Change in Millions FY 1991 - FY 2005

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

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



General Funds Expenditures by Category

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

(in millions)

	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Total Operations	\$4,680	\$5,115	\$5,319	\$5,727	\$6,298	\$6,630	\$6,956	\$6,466	\$6,434	\$6,303
Total Awards and Grants	\$11,619	\$11,709	\$12,550	\$13,649	\$14,567	\$15,676	\$15,731	\$15,400	\$16,207	\$16,217
Other General Funds Warrants Issued	\$11	\$27	\$35	\$45	\$82	\$60	\$53	\$28	-\$11	\$47
Regular Transfers Out	<u>\$1,572</u>	<u>\$1,666</u>	<u>\$1,768</u>	<u>\$2,106</u>	<u>\$2,029</u>	<u>\$2,217</u>	<u>\$2,159</u>	<u>\$2,031</u>	<u>\$2,519</u>	<u>\$3,657</u>
Base General Funds Expenditures	\$17,882	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979
Short-Term Borrowing Repayment	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768
Transfer to Budget Stabilization Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$226</u>	<u>\$226</u>	<u>\$226</u>	<u>\$276</u>
Total General Funds Expenditures	\$18,087	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247

General Funds Expenditures by Function (From Current Year Appropriations)

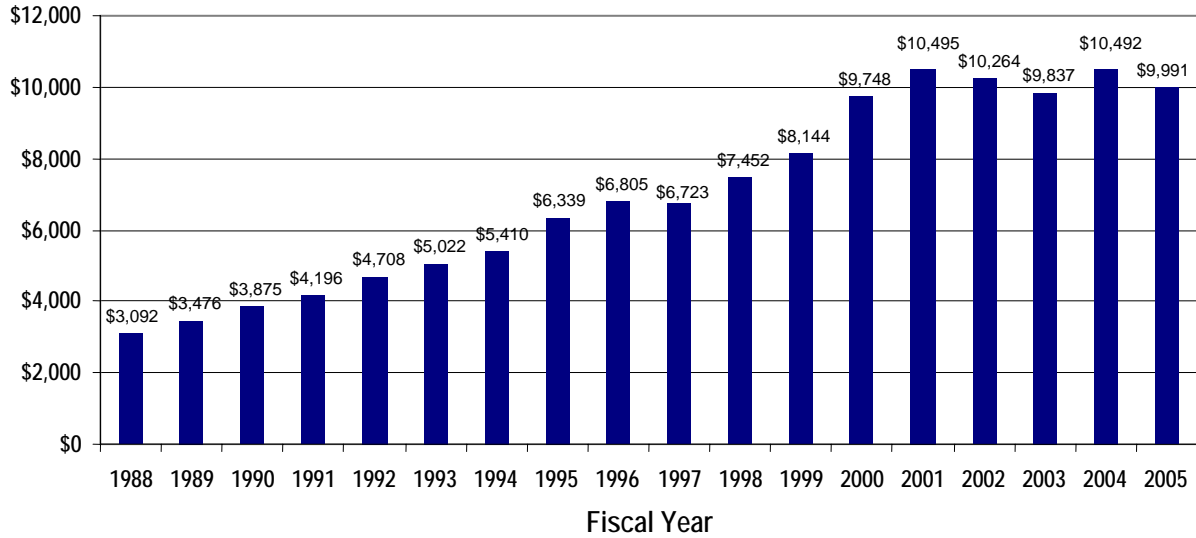
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)

(in millions)

	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Health and Social Services	\$6,805	\$6,723	\$7,452	\$8,144	\$9,748	\$10,495	\$10,264	\$9,837	\$10,492	\$9,991
Education	\$5,695	\$6,102	\$6,666	\$7,354	\$7,863	\$8,320	\$8,801	\$8,594	\$8,585	\$8,970
Public Protection and Justice	\$1,214	\$1,309	\$1,411	\$1,576	\$1,652	\$1,757	\$1,837	\$1,705	\$1,720	\$1,719
General Government	\$978	\$1,090	\$1,168	\$1,265	\$1,194	\$1,282	\$1,341	\$1,343	\$1,527	\$1,542
Other	\$1,618	\$1,627	\$1,207	\$1,082	\$490	\$512	\$497	\$415	\$306	\$345
Regular Transfers Out	<u>\$1,572</u>	<u>\$1,666</u>	<u>\$1,768</u>	<u>\$2,106</u>	<u>\$2,029</u>	<u>\$2,217</u>	<u>\$2,159</u>	<u>\$2,031</u>	<u>\$2,519</u>	<u>\$3,657</u>
Base General Funds Expenditures	\$17,882	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979
Short-Term Borrowing Repayment	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768
Transfer to Budget Stabilization Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$226</u>	<u>\$226</u>	<u>\$226</u>	<u>\$276</u>
Total General Funds Expenditures	\$18,087	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247

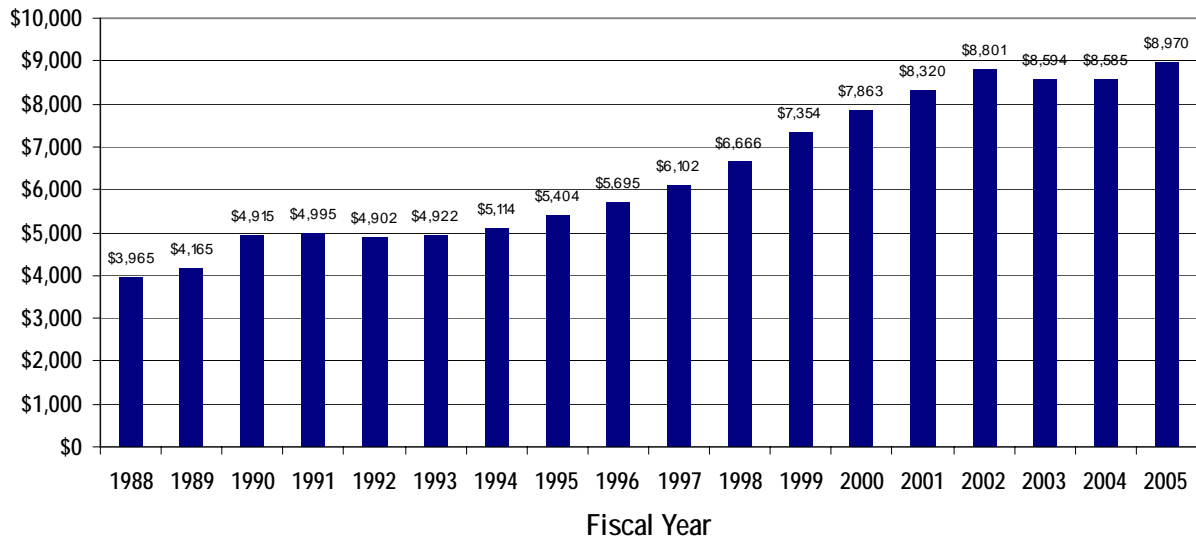
Health and Social Services Expenditure History General Funds \$ in millions

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



Education Expenditure History General Funds \$ in millions

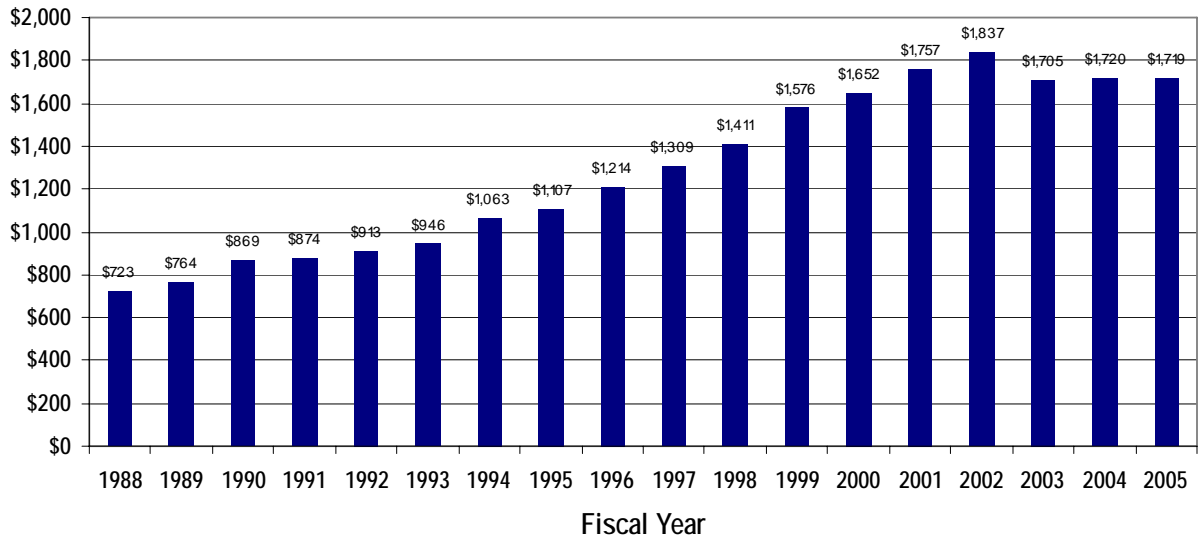
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



Public Protection and Justice Expenditure History

General Funds \$ in millions

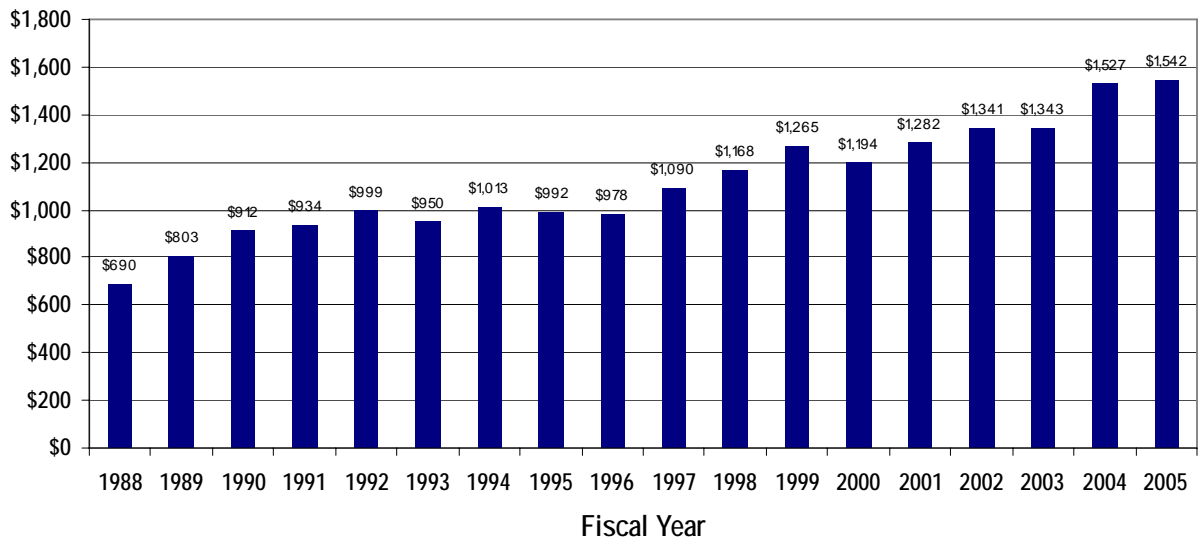
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



General Government Expenditure History

General Funds \$ in millions

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



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

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



SHORT-TERM BORROWING

In November 2005, the Administration borrowed \$1 billion to pay a backlog of Medicaid provider bills. Debt service payments were made at a 4.5% interest rate, totaling approximately \$20.1 million, or \$14.4 million after premium.

The \$1 billion was deposited into the General Revenue Fund, and a \$5.7 million premium was deposited into the General Obligation Bond Retirement and Interest Fund.

The last Short-term borrowing occurred in March 2005, when \$765 million in short-term borrowing proceeds were deposited into the General Fund and then subsequently transferred to the Hospital Provider Fund to be spent on Medicaid bills. The short-term borrowing was paid off in June of 2005 including \$5.7 million in interest.

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

HISTORY OF SHORT TERM BORROWING		
Date Issued	Amount (millions)	Date Retired
June-July 1983	\$200	May 1984
February 1987	\$100	February 1988*
August 1991	\$185	June 1992
February 1992	\$500	October 1992*
August 1992	\$600	May 1993
October 1992	\$300	June 1993
August 1993	\$900	June 1994
August 1994	\$687	June 1995
August 1995	\$500	June 1996
July 2002	\$1,000	June 2003
May 2003	\$1,500	May 2004*
June 2004	\$850	October 2004*
March 2005	\$765	June 2005
November 2005	\$1,000	June 2006
Source: Office of Management & Budget		
*Across fiscal year borrowing		

Authorization

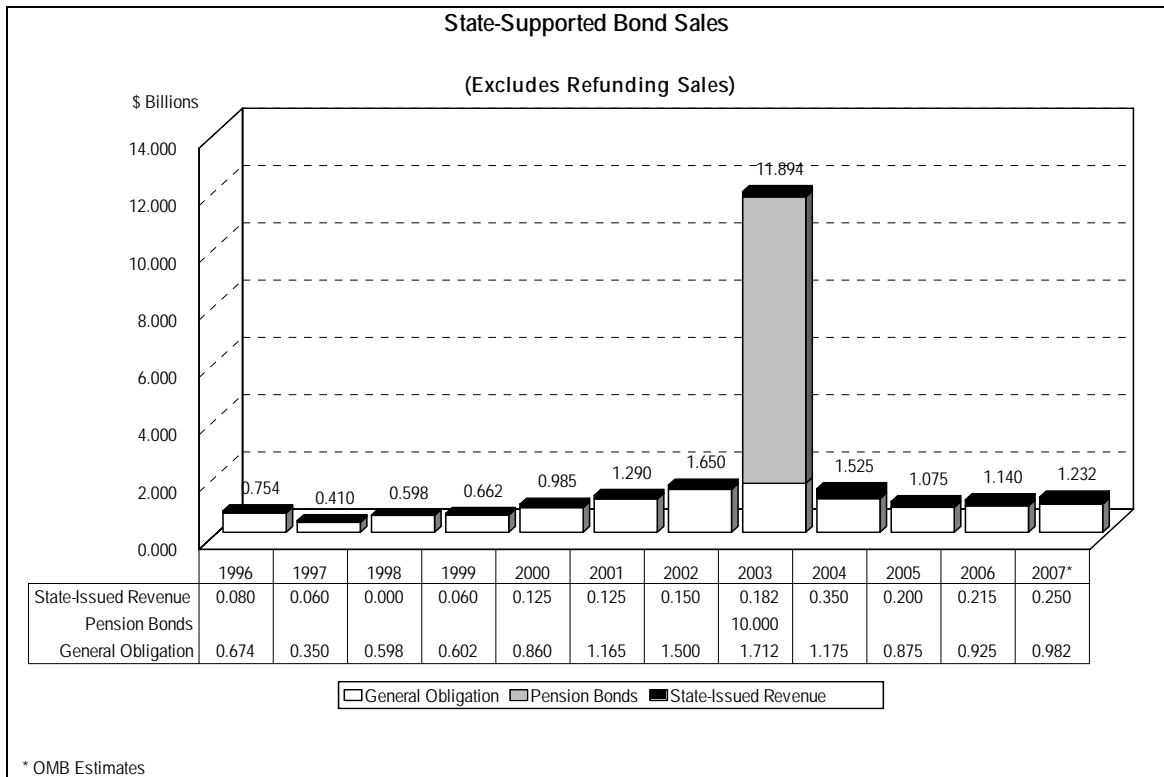
- The current General Obligation bond authorization for new projects is \$16.927 billion, with approximately \$2.319 billion unissued since June 30, 2006. Build Illinois bond authorization is \$3.806 billion, with approximately \$472 million unissued as of June 30, 2006. Authorization has not been increased since January 2004.

Bond Rating

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

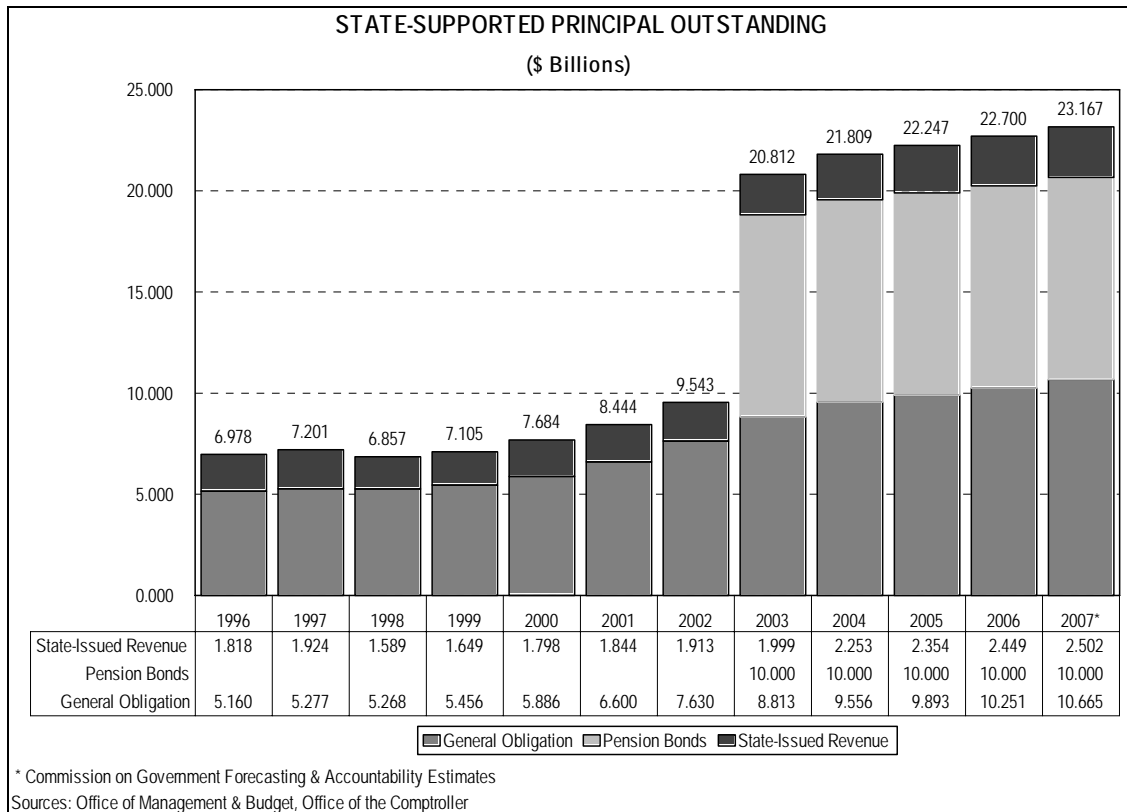
Bond Sales

- The State has issued \$925 million in project funding bonds for FY 2006—the \$300 million September 2005 Series, \$325 million January 2006 Series, the \$285 million June 2006A Series, and the \$15 million June 2006B series. There was also a refunding issue in June 2006 for approximately \$275 million. The September bond series was sold competitively equaling 32.4% of FY 2006 bond sales. The Office of Management and Budget estimates G.O. bond sales of \$982 million for FY 2007. The following chart shows only new money bond sales.
- In FY 2006 the Administration sold \$215 million in Build Illinois bonds—the March 2006 series of \$65 million and the \$150 million June 2006 series. The March bond series was sold competitively equaling 30.2% of FY 2006 bond sales for Build Illinois. There were no refunding bonds issued in FY 2006. The Office of Management and Budget has proposed sales of \$250 million of Build Illinois bonds for projects in FY 2007.



Debt Outstanding

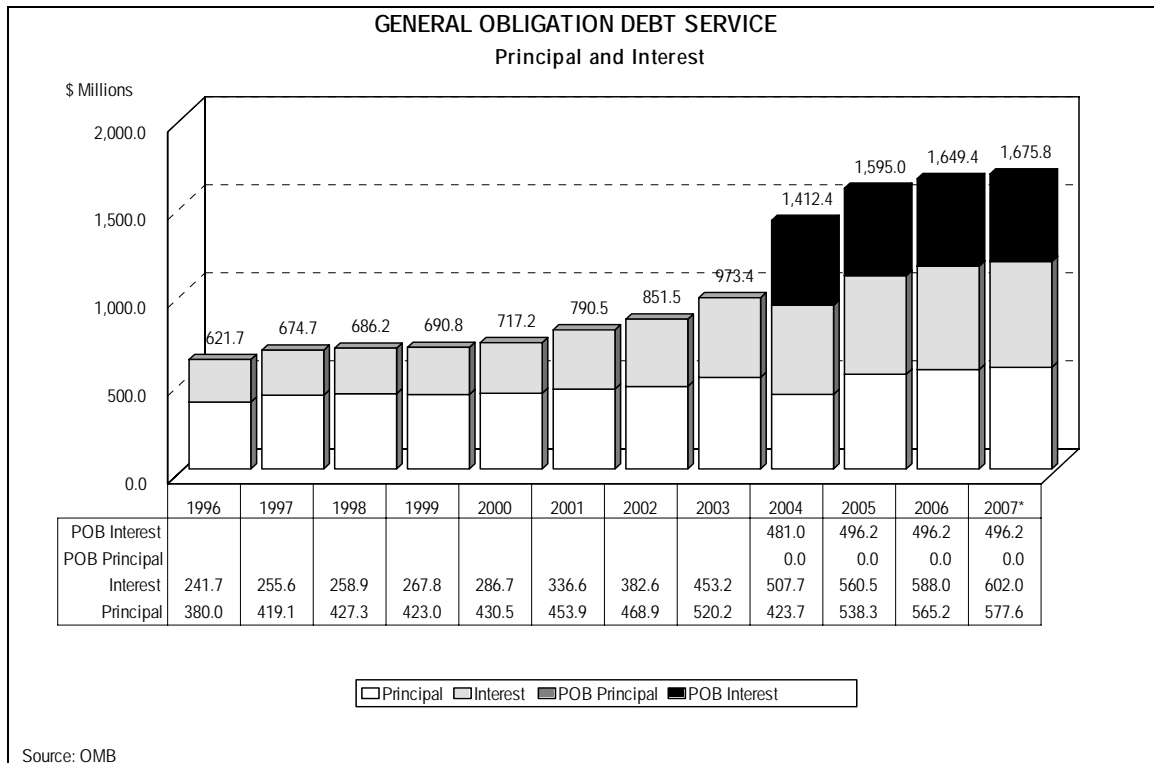
- The chart below indicates that principal outstanding in FY 2005 and FY 2006 increased to \$22.2 billion (2.0%) and \$22.7 billion (2.0%), respectively. Estimates for FY 2007 would increase outstanding principal to \$23.2 billion up 2.1% over the previous year.



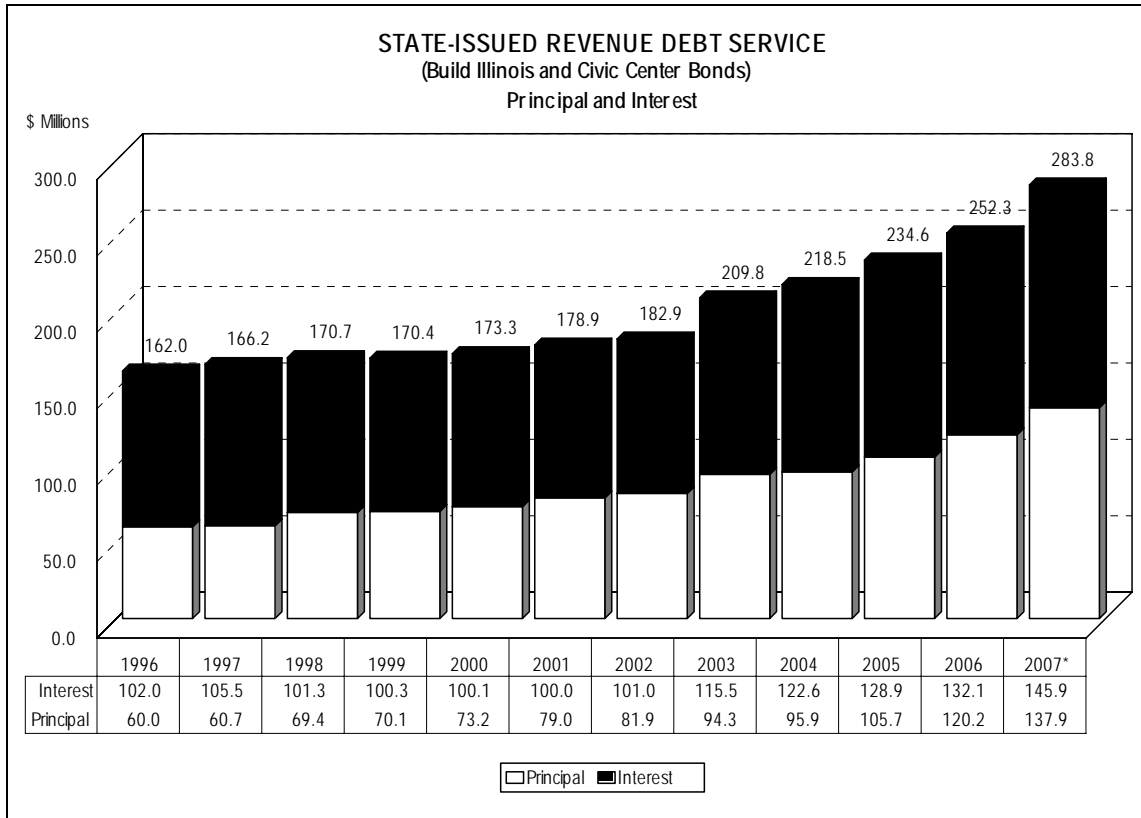
- Total State-supported principal outstanding for FY 2007 is expected to increase by \$467 million. There have been no increases in bond authorization since FY 2004. If there is no increase in FY 2007, the lower level of bond funds being used will keep growth in principal outstanding to the \$500 million range or less as seen in the past three fiscal years. Shorter maturities for G.O. bonds and level principal debt service payments will allow principal to be paid down quicker and keep growth rates lower. G.O. outstanding principal levels will decrease even more once debt service payments for the Pension Obligation Bonds start paying down principal in FY 2008. Principal payments will be \$50 to \$100 million from FY 2008-FY 2016, and then grow by \$50 million to \$100 million annually until it is paid off in FY 2033 with a principal payment of \$1.1 billion.

Debt Service

- FY 2006 total debt service payments were approximately \$1.902 billion. In FY 2007 payments will be \$1.975 billion, an increase of \$73 million, or 3.8% over FY 2006.
- As shown in the chart below, FY 2006 G.O. debt service consisted of \$565.2 million in principal, \$588.0 million in interest, and \$496.2 million in POB interest. The debt service payment for FY 2007 would be comprised of approximately \$577.6 million in principal, \$602.0 million in interest, and \$496.2 million in POB interest.



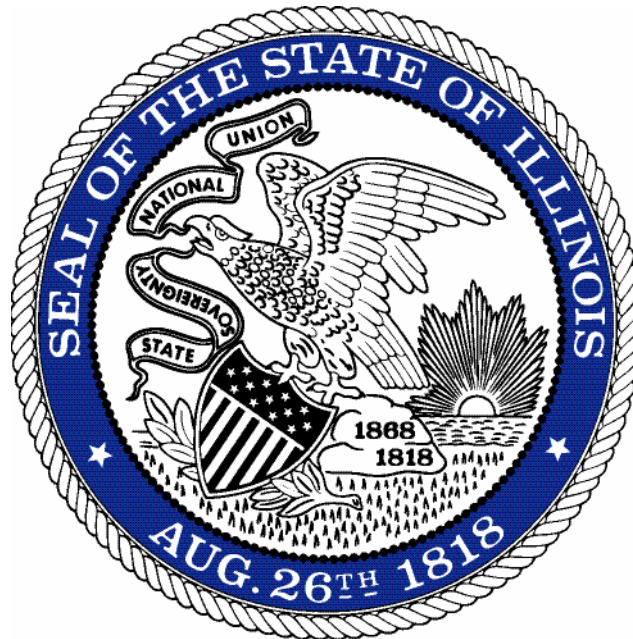
- The following chart shows debt service for Build Illinois and Civic Center bonds. FY 2006 debt service was approximately \$252.3 million, an increase of 7.5% from the FY 2005 level. FY 2007 is estimated to be \$283.8 million, an increase of 12.5% over the FY 2006 level.



- Fiscal Year 2006 debt service for Build Illinois bonds was \$238.46 million, comprised of \$113.4 million in principal payments and \$125.0 million in interest. FY 2007 Build Illinois debt service payments are estimated to be \$269.9 million, of which \$130.7 million will be for principal payments and \$139.2 million for interest payments.
- Debt service for Civic Center bonds in FY 2006 will total \$13.9 million with the principal portion equaling \$6.8 million and interest payments equaling \$7.1 million. Civic Center bonds debt service payments for FY 2007 will be approximately \$13.9 million, comprised of \$7.2 million in principal and \$6.7 million in interest.

FY 2007 & HISTORICAL SPECIAL FUND TRANSFERS

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



SPECIAL FUND TRANSFERS

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

Fund Sweeps—specific amounts set out in Statute to be transferred in a given fiscal year;

Chargebacks—transfers of a specified sum from any fund held by the State Treasurer to the General Revenue Fund in order to help defray the State's operating costs for the fiscal year currently allowed 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 Fee 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 105/8);

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

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

History of Special Transfers to GRF FY 2003 to FY 2006						
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
TOTAL	\$5,526,569	\$618,058,797	\$712,456,012	\$343,900	\$161,821,950	\$1,498,207,228

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

The following sections detail expected fund sweeps for FY 2007 and annual Special Transfer totals for FY 2006 back through FY 2003 by Fund.

FY 2007

Public Act 94-0839 made more changes to the statutes controlling special transfers. It eliminated the mandatory repayment from selected fund sweeps to the GRF if there is insufficient money coming into the fund. The Act removes 16 funds from the sweeps lists due to legal issues prohibiting their diversion to GRF, and prohibits chargebacks from the newly created Pension Stabilization Fund. FY 2007 is to be the last year that chargebacks are allowed, and \$200 million in fund sweeps are expected from 97 funds.

FY07 FUND SWEEPS (30 ILCS 105/8.45)		
No.	Fund	Statutory Amount
0014	Food and Drug Safety Fund	\$421,000
0019	Grade Crossing Prevention Fund	\$4,000,000
0022	General Professions Dedicated Fund	\$5,000,000
0023	Economic Research and Information Fund	\$25,000
0024	IL Dept. of AG Lab Services Revolving Fund	\$100,000
0031	Drivers Education Fund	\$900,000
0040	State Parks Fund	\$1,046,000
0057	IL State Pharmacy Disciplinary Fund	\$3,000,000
0059	Pubic Utility Fund	\$440,000
0078	Solid Waste Management Fund	\$200,000
0085	IL Gaming Law Enforcement Fund	\$652,000
0089	Subtitle D Management Fund	\$300,000
0113	Community Health Center Care Fund	\$100,000
0130	School District Emergency Financial Assistance Fund	\$1,325,000
0145	Explosives Regulatory Fund	\$23,000
0146	Aggregate Operations Regulatory Fund	\$33,000
0147	Coal Mining Regulatory Fund	\$50,000
0151	Registered CPAs' Admin & Disciplinary Fund	\$1,000,000
0153	Agrichemical Incident Response Trust Fund	\$200,000
0156	Motor Vehicle Theft Prevention Trust Fund	\$500,000
0163	Weights and Measures Fund	\$600,000
0167	Div. Of Corporations Registered LLP Fund	\$555,000
0193	Local Gov't. Health Insurance Reserve Fund	\$1,000,000
0195	IPTIP Administrative Trust Fund	\$700,000
0218	Professions Indirect Cost Fund	\$500,000
0222	State Police DUI Fund	\$150,000
0224	Asbestos Abatement Fund	\$500,000
0244	Savings and Residential Finance Regulatory Fund	\$6,000,000
0245	Fair and Exposition Fund	\$200,000
0246	State Police Vehicle Fund	\$144,000
0251	Dept. of Labor Special State Trust Fund	\$162,000
0258	Nursing Dedicated & Professional Fund	\$3,000,000
0261	Underground Resources Conservation Enforcement	\$100,000
0262	Mandatory Arbitration Fund	\$906,000
0278	Income Tax Refund Fund	\$44,000,000
0285	Long Term Care Monitor/Receiver Fund	\$300,000
0288	Community Water Supply Lab Fund	\$200,000
0294	Used Tire Management Fund	\$1,000,000
0298	Natural Areas Acquisition Fund	\$5,000,000
0303	State Garage Revolving Fund	\$691,300
0304	Statistical Services Revolving Fund	\$231,600
0308	Paper and Printing Revolving Fund	\$9,900

FY07 FUND SWEEPS (30 ILCS 105/8.45)		
No.	Fund	Statutory Amount
0309	Air Transportation Revolving Fund	\$100,000
0310	Tax Recovery Fund	\$150,000
0312	Communications Revolving Fund	\$1,076,800
0314	Facilities Management Revolving Fund	\$111,900
0317	Professional Services Fund	\$1,064,800
0331	Treasurer's Rental Fee Fund	\$100,000
0332	Workers' Compensation Revolving Fund	\$530,800
0342	Audit Expense Fund	\$1,800,000
0362	Securities Audit and Enforcement Fund	\$695,000
0363	Dept. of Business Services Special Operations Fund	\$7,650,000
0371	Innovations in Long-term Care Quality Demonstration Grants	\$300,000
0373	State Treasurer's Bank Services Trust Fund	\$5,000,000
0380	Corporate Franchise Tax Refund Fund	\$1,400,000
0384	Tax Compliance and Admin Fund	\$429,400
0386	Appraisal Administration Fund	\$1,000,000
0397	Trauma Center Fund	\$5,000,000
0421	Public Aid Recoveries Trust Fund	\$8,611,000
0514	State Asset Forfeiture Fund	\$250,000
0524	Health Facility Plan Review Fund	\$166,000
0536	LEADS Maintenance Fund	\$77,000
0538	IL Historic Sites Fund	\$134,400
0546	Public Pension Regulation Fund	\$50,000
0562	Pawnbroker Regulation Fund	\$100,000
0567	Charter Schools Revolving Fund	\$1,200,000
0600	AG Whistleblower Reward & Protection Fund	\$1,000,000
0613	Wireless Carrier Reimbursement Fund	\$8,000,000
0621	International Tourism Fund	\$3,000,000
0629	Real Estate Recovery Fund	\$200,000
0635	Death Certificate Surcharge Fund	\$1,000,000
0643	Auction Recovery Fund	\$50,000
0649	Motor Carrier Safety Inspection Fund	\$150,000
0705	State Police Whistleblower Reward and Protection	\$750,000
0712	Post Transplant Maintenance and Retention Fund	\$75,000
0733	Tobacco Settlement Recovery Fund	\$19,900,000
0740	Medicaid Buy-In Program Revolving Fund	\$319,000
0746	Home Inspector Admin Fund	\$200,000
0763	Tourism Promotion Fund	\$4,000,000
0769	Lawyers Assistance Program Fund	\$67,200
0776	Presidential Library and Museum Operating Fund	\$750,000
0821	Dram Shop Fund	\$112,000
0823	IL State Dental Disciplinary Fund	\$250,000
0850	Real Estate License Admin Fund	\$5,000,000
0879	Traffic & Criminal Conviction Surcharge Fund	\$250,000
0888	Design Professionals Admin and Investigation Fund	\$100,000
0903	State Surplus Property Revolving Fund	\$6,300
0906	State Police Services Fund	\$200,000
0907	Health Insurance Reserve Fund	\$21,000,000
0921	DHS Recoveries Trust Fund	\$3,591,800
0922	Insurance Producer Administration Fund	\$2,000,000
0932	State Treasurer Court Ordered Escrow Fund	\$250,000
0944	Environ Protection Permit and Inspect Fund	\$181,000
0954	IL State Podiatric Disciplinary Fund	\$250,000
0982	IL Beach Marina Fund	\$100,000
0984	International and Promotional Fund	\$70,000
0997	Insurance Financial Regulation Fund	\$5,000,000
	Total	\$200,084,200

FY 2006

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

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

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

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0289	Motor Fuel and Petroleum Standards Fund		\$19,673			\$19,673
0290	Fertilizer Control Fund		\$207,398		\$108,000	\$315,398
0291	Regulatory Fund		\$55,246			\$55,246
0292	Securities Investors Education Fund		\$100,000			\$100,000
0294	Used Tire Management Fund		\$1,918,500		\$5,600,000	\$7,518,500
0295	SOS Interagency Grant Fund		\$40,900			\$40,900
0296	IL Executive Mansion Trust Fund		\$56,154			\$56,154
0297	Guardianship & Advocacy Fund	\$5,800	\$27,289			\$33,089
0298	Natural Areas Acquisition Fund	\$1,350,224				\$1,350,224
0299	Open Space Lands Acquisition and Development Fund	\$3,154,720				\$3,154,720
0301	Working Capital Revolving Fund	\$2,500,000	\$1,404,868			\$3,904,868
0303	State Garage Revolving Fund		\$0			\$0
0304	Statistical Services Revolving Fund		\$3,635,837			\$3,635,837
0308	Paper and Printing Revolving Fund		\$48,476			\$48,476
0309	Air Transportation Revolving Fund		\$181,478			\$181,478
0310	Tax Recovery Fund		\$113,591			\$113,591
0312	Communications Revolving Fund		\$12,999,839			\$12,999,839
0314	Facilities Management Revolving Fund		\$0			\$0
0315	Efficiency Initiatives Revolving Fund		\$6,178,298			\$6,178,298
0316	IL Prescription Drug Discount Program Fund	\$3,100				\$3,100
0317	Professional Services Fund	\$1,221,000	\$46,222			\$1,267,222
0323	Motor Vehicle Review Board Fund		\$250,000			\$250,000
0325	Participation Fee Trust			\$46,637		\$46,637
0332	Workers Compensation Revolving Fund		\$520,285			\$520,285
0335	Criminal Justice Information Projects Fund		\$18,212			\$18,212
0336	Environmental Lab Certification Fund	\$49,600	\$62,039			\$111,639
0339	IL Community College Board Contracts and Grants Fund		\$9			\$9
0340	Public Health Services Revolving Fund	\$67,000	\$92,276			\$159,276
0341	Provider Inquiry Trust Fund	\$60,000	\$207,098			\$267,098
0342	Audit Expense	\$1,185,400				\$1,185,400
0344	Care Providers for Persons w/ Developmental	\$318,400	\$2,378,270			\$2,696,670
0348	Nursing Home Grant Assistance Fund			\$145		\$145
0360	Lead Poisoning, Screening, Prevention &	\$156,375				\$156,375
0361	State Appellate Defender Special State Projects		\$5,955			\$5,955
0362	Securities Audit and Enforcement	\$1,280,000	\$3,400,000			\$4,680,000
0363	Dept. Business Service Spec. Ops Fund		\$2,000,000			\$2,000,000
0368	Drug Treatment Fund	\$118,300	\$160,030			\$278,330
0369	Feed Control Fund	\$76,032	\$478,234		\$63,977	\$618,243
0370	Tanning Facility Permit Fund	\$6,882	\$64,571			\$71,453
0371	Innovations in Long-term Care Quality		\$0			\$0
0372	Plumbing Licensure & Program Fund	\$127,624				\$127,624
0375	Natural Heritage Fund		\$834			\$834
0376	State Police Motor Vehicle Theft Prevention Fund		\$164,843			\$164,843
0378	Insurance Premium Tax Refund Fund	\$180,000				\$180,000
0380	Corporate Franchise Tax Refund Fund		\$500,000		\$1,050,921	\$1,550,921
0382	Dept. of Insurance State Trust Fund		\$18,009			\$18,009
0384	Tax Compliance & Administration	\$88,960	\$429,377			\$518,337
0386	Appraisal Administration	\$218,500	\$250,000		\$600,000	\$1,068,500
0387	Small Business Environmental Assistance Fund	\$24,100	\$13,686			\$37,786
0388	Regulatory Evaluation and Basic Enforcement	\$3,800	\$64,221			\$68,021
0389	Sexual Assault Services Fund		\$12,210			\$12,210
0390	IL Habitat Endowment Trust Fund		\$0			\$0
0397	Trauma Center Fund	\$1,319,344				\$1,319,344

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

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0637	State Police Wireless Service Emergency Fund	\$118,800				\$118,800
0641	Auction Regulation Administration	\$51,000				\$51,000
0642	DHS State Projects Fund		\$89,917			\$89,917
0643	Auction Recovery Fund	\$5,178				\$5,178
0648	Downstate Public Transportation	\$5,771,800				\$5,771,800
0649	Motor Carrier Safety Inspection	\$161,600	\$147,477			\$309,077
0650	Municipal Economic Development Fund	\$26,400				\$26,400
0651	Watershed Park Fund		\$19,786			\$19,786
0658	State Off-set Claims Fund		\$0			\$0
0669	Airport Land Loan Revolving Fund	\$5,920	\$1,669,970			\$1,675,890
0672	Homelessness Prevention Fund			\$3,697		\$3,697
0677	ISAC Contracts and Grants Fund		\$5,589			\$5,589
0684	DCFS Refugee Assistance Fund			\$328		\$328
0688	IEMA State Projects Fund		\$13			\$13
0702	Assisted Living and Shared Housing Reg. Fund	\$9,900	\$24,493			\$34,393
0703	State Whistleblower Reward & Protection		\$1,592			\$1,592
0705	Whistleblower Reward & Protection Fund	\$168,600	\$199,699			\$368,299
0708	IL Standardbred Breeders Fund	\$134,800				\$134,800
0709	IL Thoroughbred Breeders Fund	\$192,512				\$192,512
0712	Post Transplant Maintenance and Retention Fund		\$75,100			\$75,100
0720	Family Care Fund		\$22,585			\$22,585
0728	Drug Rebate Fund		\$17,315,821			\$17,315,821
0729	IL Century Network Special Purposes Fund			\$3,889		\$3,889
0731	IL Clean Water Fund		\$1,835,796		\$9,400,000	\$11,235,796
0738	Alternative Compliance Market Account Fund	\$8,000	\$53,120			\$61,120
0739	Group Worker's Compensation Pool Insolvency		\$136,547			\$136,547
0740	Medicaid Buy-In Program Revolving Fund		\$318,894			\$318,894
0745	State's Attorneys Appellate Prosecutor's County		\$70,101			\$70,101
0746	Home Inspector Administration Fund	\$22,100	\$244,503			\$266,603
0753	IL Future Teachers Corps Scholarship Fund		\$4,836			\$4,836
0757	Child Support Administrative		\$1,117,266			\$1,117,266
0762	Local Initiative Fund		\$0			\$0
0763	Tourism Promotion	\$3,152,700				\$3,152,700
0769	Lawyers Assistance Program Fund		\$0			\$0
0770	Digital Divide Elimination Fund	\$401,200				\$401,200
0774	Oil Spill Response Fund		\$167,547			\$167,547
0776	Presidential Library and Museum Fund		\$727,250			\$727,250
0794	Metro-East Public Transportation Fund	\$742,700				\$742,700
0808	Medical Special Purpose Trust Fund		\$930,668			\$930,668
0821	Dram Shop		\$110,554		\$675,000	\$785,554
0823	IL State Dental Disciplinary Fund	\$21,500				\$21,500
0830	Dept. of Aging State Projects Fund		\$10,059			\$10,059
0831	Natural Recourses Restoration Trust Fund	\$13,400	\$63,002			\$76,402
0835	State Fair Promotional Activities Fund		\$8,734			\$8,734
0840	Hazardous Waste Research Fund	\$31,520	\$125,209			\$156,729
0844	Continuing Legal Education Trust Fund		\$23,419			\$23,419
0845	Environmental Protection Trust Fund		\$0			\$0
0849	Real Estate Research & Education	\$11,500				\$11,500
0850	Real Estate License Administration		\$1,500,000			\$1,500,000
0858	Land Reclamation Fund		\$0			\$0
0863	Cycle Rider Safety Training	\$0				\$0
0865	Domestic Violence Shelter & Service Fund	\$39,100				\$39,100
0866	Snowmobile Trail Establishment Fund		\$3,124			\$3,124

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
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 Fund		\$31,469			\$31,469
0930	Sr. Citizen Real Estate Deferred Tax Revolving	\$276,000				\$276,000
0931	JJ Wolf Memorial for Conservation Investigation		\$8,137			\$8,137
0938	Hearing Instrument Dispenser Examining and Disciplinary	\$6,312	\$102,842			\$109,154
0944	Environmental Protection Permit & Inspection		\$180,571			\$180,571
0947	Governor's Grant Fund		\$1,592			\$1,592
0951	Narcotics Profit Forfeiture Fund		\$39,379			\$39,379
0954	Illinois State Podiatric Disciplinary Fund	\$0	\$317,239			\$317,239
0962	Park & Conservation	\$491,656	\$3,050,154			\$3,541,810
0969	Local Tourism Fund	\$612,800	\$132,876			\$745,676
0973	Build IL Capital Revolving Loan Fund		\$4,024,106			\$4,024,106
0974	IL Equity Fund		\$119,193			\$119,193
0975	Large Business Attraction Fund	\$55,040	\$340,777			\$395,817
0982	IL Beach Marina		\$177,801			\$177,801
0984	International & Promotional Fund	\$11,680				\$11,680
0993	Public Infrastructure Construction Loan		\$63,802			\$63,802
0996	Educational Labor Relations Board Fair Share Trust Fund		\$0			\$0
0997	Insurance Financial Regulation	\$1,520,800	\$800,000		\$4,000,000	\$6,320,800
	General Funds TOTAL FY 2006	\$140,356,525	\$129,060,833	\$343,900	\$35,309,438	\$305,070,696
	General Funds TOTAL FY 2005	\$208,237,815	\$259,881,179	\$0	\$37,671,512	\$505,790,506
	Difference from Previous Year	-\$67,881,290	-\$130,820,346	\$343,900	-\$2,362,074	-\$200,719,810

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

FY 2006 Consolidated Services Transfers

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

FY 2006 Consolidated Services Transfers

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

FY 2006 Consolidated Services Transfers

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

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

FY 2005

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

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

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

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

Special Transfers in FY 2005 YTD as of 6/30/2005					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0629	Real Estate Recovery Fund	\$1,000			\$1,000
0632	Horse Racing		\$2,500,000		\$2,500,000
0634	IL Aquaculture Develop Fund		\$1,067,020		\$1,067,020
0635	Death Certificate Surcharge	\$134,756			\$134,756
0637	State Police Wireless Service Emergency Fund	\$169,741	\$700,000		\$869,741
0641	Auction Regulation Administration	\$4,210			\$4,210
0642	DHS State Projects Fund	\$211,424			\$211,424
0643	Auction Recovery Fund	\$100			\$100
0648	Downstate Public Transportation	\$5,200,467			\$5,200,467
0649	Motor Carrier Safety Inspection	\$217,277			\$217,277
0650	Municipal Economic Development Fund	\$14,796			\$14,796
0664	Student Loan Operation Fund	\$6,307,918			\$6,307,918
0669	Airport Land Loan Revolving Fund	\$212			\$212
0685	Rate Adjustment	\$11,600			\$11,600
0702	Assisted Living & Shared Housing Regulatory	\$4,000			\$4,000
0703	State Whistleblower Reward & Protection		\$750,000		\$750,000
0705	Whistleblower Reward & Protection Fund	\$120,102	\$500,000		\$620,102
0708	IL Standardbred Breeders Fund	\$167,487			\$167,487
0709	IL Thoroughbred Breeders Fund	\$192,600			\$192,600
0712	Post Transplant Maintenance Fund	\$300			\$300
0714	Spinal Cord Injury Paralysis Fund	\$9,400			\$9,400
0720	Family Care Fund	\$164,964			\$164,964
0728	Drug Rebate Fund	\$6,757,347			\$6,757,347
0731	IL Clean Water Fund	\$1,495,100		\$11,000,000	\$12,495,100
0732	SOS DUI Administration Fund	\$167,699	\$582,000		\$749,699
0733	Tobacco Settlement Recovery	\$23,984,800	\$19,300,000		\$43,284,800
0738	Alternative Compliance Market Account	\$3,879			\$3,879
0740	Medicaid Buy In Program Revolving Fund	\$33,109			\$33,109
0743	Statewide Economic Development Fund		\$4,329,246		\$4,329,246
0746	Home Inspector Administration	\$39,400			\$39,400
0758	Secretary of State Police DUI Fund	\$2,400			\$2,400
0759	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	\$800,000			\$800,000
0776	Presidential Library and Museum Fund		\$500,000		\$500,000
0782	State Parking Facility Maintenance Fund	\$3,900			\$3,900
0795	Bank & Trust Company	\$1,204,710			\$1,204,710
0808	Medical Special Purpose Trust Fund	\$641,629	\$967,000		\$1,608,629
0821	Dram Shop	\$215,839	\$1,517,000	\$981,000	\$2,713,839
0823	IL State Dental Disciplinary Fund	\$235,500			\$235,500
0831	Natural Resources Restoration	\$3,484			\$3,484
0840	Hazardous Waste Research Fund	\$44,221			\$44,221
0849	Real Estate Research & Education	\$4,700			\$4,700
0850	Real Estate License Administration	\$696,172			\$696,172
0863	Cycle Rider Safety Training	\$361,536			\$361,536
0865	Domestic Violence Shelter & Service Fund	\$32,466			\$32,466
0866	Snowmobile Trail Establishment Fund	\$1,700			\$1,700
0878	Drug Traffic Prevention Fund	\$9,700			\$9,700
0884	DNR Special Projects Fund	\$346,181			\$346,181
0888	Design Professionals Administration & Investigation	\$72,400	\$1,172,000		\$1,244,400

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

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

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

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

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

FY 2005 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund		Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0523	Dept. Of Corrections Reimbursement						\$4,710,201	\$4,710,201
0524	Health Facility Planning Review	\$441						\$441
0526	Emergency Management Preparedness	\$242,862						\$242,862
0550	Supplemental Low Income Energy	\$37,857						\$37,857
0562	Pawnbroker Regulation	\$6,684						\$6,684
0581	Juvenile Acct Incentive Block	\$21,241						\$21,241
0608	Conservation 2000	\$29,400						\$29,400
0619	Quincy Veteran Home					\$3,107		\$3,107
0632	Horse Racing	\$14,192	\$78,190		\$44,359			\$136,741
0641	Auction Regulation Administration	\$28,471						\$28,471
0711	State Lottery	\$571,295	\$199,224		\$682,230			\$1,452,749
0725	IL Military Family Relief					\$300,000		\$300,000
0726	Federal Industrial Services	\$2,323						\$2,323
0731	IL Clean Water Fund	\$592,101	\$137,205		\$54,281			\$783,587
0736	BHE State Projects					\$9,180,871		\$9,180,871
0746	Home Inspector Administration	\$17,333						\$17,333
0755	State Employees Def Comp Plan	\$35,829						\$35,829
0757	Child Support Administrative	\$7,600,683	\$234,013					\$7,834,696
0762	Local Initiative	\$63,652						\$63,652
0763	Tourism Promotion	\$101,492	\$6,814		\$252,243			\$360,549
0795	Bank & Trust Company	\$782,295	\$200,214					\$982,509
0796	Nuc Safety Emerg Preparedness	\$814,384	\$25,652			\$102,492		\$942,528
0802	Personal Property Tax Replacement				\$148,314			\$148,314
0821	Dram Shop	\$3,559			\$43,342			\$46,901
0823	IL State Dental Disciplinary			\$801,569				\$801,569
0828	Hazardous Waste	\$476,268						\$476,268
0850	Real Estate License Admin	\$242,118						\$242,118
0865	Domestic Violence Shelter & Serv	\$19,384						\$19,384
0870	Low Inc Home Energy Block Grant	\$90,062						\$90,062
0879	Traffic & Crim Conviction Surcharge	\$39,330						\$39,330
0883	Intra-Agency Services	\$346,065						\$346,065
0886	Criminal Justice Info Sys Trust	\$95,392						\$95,392
0888	Design Professional Admin & Insurance			\$350,000				\$350,000
0900	Petroleum Violation	\$57,920						\$57,920
0903	State Surplus Property Revolving	\$53,137						\$53,137
0907	Health Insurance Reserve	\$744,342	\$66,577					\$810,919
0922	Insurance Producer Admin	\$492,231	\$174,672					\$666,903
0925	Coal Technology Develop Assist	\$204,391						\$204,391
0944	Environ Protect Permit & Inspection	\$412,086	\$8,473		\$109,145	\$101,706		\$631,410
0954	IL State Podiatric Disciplinary			\$127,555				\$127,555
0962	Park & Conservation				\$31,088			\$31,088
0963	Vehicle Inspection	\$493,499						\$493,499
0989	Special Events Revolving	\$80,516						\$80,516
0997	Insurance Financial Regulation	\$480,856	\$168,327		\$60,919			\$710,102
	TOTAL	\$127,938,597	\$10,145,468	\$13,216,836	\$6,839,231	\$13,214,983	\$68,224,067	\$239,579,182

FY 2004

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

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

Special Transfers in FY 2004						
FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0156	Motor Vehicle Theft Prevention Fund	\$494,240	\$250,000	\$5,800		\$750,040
0163	Weights and Measures	\$181,600			\$30,000	\$211,600
0167	Registered Limited Liability Partnership	\$7,000				\$7,000
0171	Solid Waste Management Revolving Loan		\$2,000,000			\$2,000,000
0173	Emergency Planning & Training		\$50,000			\$50,000
0175	Illinois School Asbestos Abatement	\$52,000	\$400,000			\$452,000
0184	Violence Prevention Fund	\$99,079				\$99,079
0185	SOS Special License Plate Fund				\$1,525,000	\$1,525,000
0193	Local Government Health Insurance Reserve	\$2,052,900				\$2,052,900
0195	IPTIP Administrative Trust Fund	\$135,639				\$135,639
0203	Teacher's Health Insurance Security Fund	\$4,517,917				\$4,517,917
0205	Illinois Farmer & Agri-business Loan Guarantee		\$1,500,000			\$1,500,000
0207	Pollution Control Board State Trust Fund	\$36,258				\$36,258
0214	Brownfields Redevelopment Fund	\$168,000				\$168,000
0215	Capital Development Board Revolving		\$500,000	\$234,020		\$734,020
0218	Professions Indirect Cost Fund	\$170,741		\$555,927		\$726,668
0220	DCFS Childrens' Services	\$9,727,445	\$1,000,000			\$10,727,445
0222	State Police DUI Fund	\$22,250	\$100,000			\$122,250
0223	DMH/DD Accounts Receivable Fund	\$62,720				\$62,720
0224	Asbestos Abatement Fund	\$106,250				\$106,250
0237	Medicaid Fraud/Abuse Prevent		\$350,000			\$350,000
0238	IL Health Facilities Planning Fund	\$88,000				\$88,000
0243	Credit Union	\$280,000	\$500,000	\$68,724	\$921,800	\$1,770,524
0244	Savings & Residential Finance Regulatory	\$389,600	\$850,000	\$8,302		\$1,247,902
0245	Fair & Exposition Fund	\$132,880	\$500,000			\$632,880
0246	State Police Vehicle		\$101,000			\$101,000
0248	Racing Board Fingerprint License Fund	\$6,019				\$6,019
0251	Dept. of Labor Special State Trust Fund	\$59,974				\$59,974
0257	AML Reclamation Set Aside Fund	\$59,000	\$90,000			\$149,000
0258	Nurse Dedicated & Professional Fund	\$553,600				\$553,600
0259	Optometric Licensing & Disciplinary Committee Fund	\$75,600				\$75,600
0261	Underground Resource Conservation Enforcement	\$51,200	\$100,000			\$151,200
0262	Mandatory Arbitration Fund	\$470,000	\$2,000,000			\$2,470,000
0265	State Rail Freight Loan Repayment Fund	\$15,000				\$15,000
0270	Water Revolving Fund			\$3,543		\$3,543
0272	LaSalle Veterans Home Fund	\$270,196				\$270,196
0274	Self-Insurers Administration Fund	\$18,746				\$18,746
0276	Drunk & Drugged Driving Prevention Fund	\$78,378				\$78,378
0280	IL Racing Board Grant Fund	\$22,188				\$22,188
0281	IL Tax Increment	\$600,000	\$20,000		\$128,000	\$748,000
0285	Long-Term Care Monitor/Receiver Fund	\$12,500				\$12,500
0286	IL Affordable Housing Trust	\$3,804,000	\$5,000,000			\$8,804,000
0288	Community Water Supply Lab		\$500,000			\$500,000
0290	Fertilizer Control Fund	\$21,500			\$53,000	\$74,500
0292	Securities Investors Education Fund	\$11,250				\$11,250
0294	Used Tire Management Fund	\$523,600			\$5,566,000	\$6,089,600
0295	SOS Interagency Grant Fund	\$68,443				\$68,443
0297	Guardianship & Advocacy Fund			\$1,033		\$1,033
0298	Natural Areas Acquisition Fund	\$271,600				\$271,600
0299	Open Space Lands Acquisition and Development	\$1,109,200	\$1,510,000			\$2,619,200
0304	Statistical Services Revolving Fund			\$143,708		\$143,708
0323	Motor Vehicle Review Board Fund	\$13,250				\$13,250
0340	Public Health Services Revolving Fund	\$152,000				\$152,000
0341	Provider Inquiry Trust Fund	\$48,000				\$48,000
0342	Audit Expense		\$1,000,000			\$1,000,000
0344	Care Providers for Persons w/ Developmental Disabilities	\$2,009,968				\$2,009,968
0345	Long-Term Care Provider Fund	\$13,101,119				\$13,101,119
0357	Child Labor Enforcement Trust		\$15,000			\$15,000

Special Transfers in FY 2004						
FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0360	Lead Poisoning, Screening, Prevention & Abatement Fund	\$235,200				\$235,200
0362	Securities Audit and Enforcement	\$526,000	\$2,000,000		\$6,803,600	\$9,329,600
0363	Dept. Business Service Spec. Ops Fund	\$318,387			\$2,112,600	\$2,430,987
0368	Drug Treatment Fund	\$277,600				\$277,600
0369	Feed Control Fund	\$56,000				\$56,000
0370	Tanning Facility Permit Fund	\$26,000				\$26,000
0372	Plumbing Licensure & Program Fund	\$120,000	\$400,000			\$520,000
0373	State Treasurer's Bank Service	\$540,000				\$540,000
0378	Insurance Premium Tax Refund Fund	\$50,039				\$50,039
0384	Tax Compliance & Administration	\$150,487	\$150,000			\$300,487
0386	Appraisal Administration	\$176,000	\$10,000	\$7,346		\$193,346
0390	IL Habitat Endowment Trust Fund	\$26,538				\$26,538
0397	Trauma Center Fund	\$1,118,000				\$1,118,000
0421	Public Aid Recoveries Trust	\$2,531,704				\$2,531,704
0422	Alternative Fuels Fund	\$114,800				\$114,800
0436	Safety Responsibility Fund	\$45,227				\$45,227
0438	IL State Fair	\$114,862				\$114,862
0452	IL Tourism Tax	\$233,123				\$233,123
0455	IL State Toll Highway Revenue Fund	\$23,306,200				\$23,306,200
0457	Group Insurance Premium Fund	\$1,314,200				\$1,314,200
0482	Unclaimed Property Trust	\$1,355,505				\$1,355,505
0483	Secretary of State Special Services	\$1,668,000			\$957,400	\$2,625,400
0502	Early Intervention Services Revolving Fund	\$6,424,000				\$6,424,000
0503	Gang Crime Witness Protection Fund	\$45,932				\$45,932
0510	IL Fire Fighters' Memorial Fund	\$20,400				\$20,400
0514	State Asset Forfeiture Fund	\$88,250				\$88,250
0520	Federal Asset Forfeiture Fund	\$30,250				\$30,250
0523	Department of Corrections Reimbursement	\$2,823,600				\$2,823,600
0524	Health Facility Plan Review Fund	\$160,000				\$160,000
0529	IL State Board of Investments Fund	\$19,034				\$19,034
0534	Industrial Commission Operations Fund				\$28,293,000	\$28,293,000
0535	Sex Offender Registration		\$21,000			\$21,000
0536	Leads Maintenance	\$221,600	\$180,000			\$401,600
0538	IL Historic Sites	\$191,600	\$15,000			\$206,600
0543	Comptroller's Administrative		\$50,000			\$50,000
0546	Public Pension Regulation Fund				\$321,000	\$321,000
0550	Supplemental Low Income Energy Assistance			\$46,143		\$46,143
0562	Pawnbroker Regulation Fund	\$7,500		\$6,096		\$13,596
0564	Renewable Energy Resources Trust Fund	\$461,200	\$3,000,000			\$3,461,200
0569	School Technology Revolving Loan fund	\$1,440,000	\$6,000,000			\$7,440,000
0571	Energy Efficiency Trust Fund	\$248,400	\$1,000,000			\$1,248,400
0573	Petroleum Resources Revolving Fund	\$15,750				\$15,750
0574	Off-Highway Vehicle Trails	\$49,200	\$100,000			\$149,200
0576	Pesticide Control	\$172,000			\$581,000	\$753,000
0577	Community College Health Insurance Security	\$311,691				\$311,691
0608	Conservation 2000	\$1,120,000	\$15,000			\$1,135,000
0610	Energy Assistance Contribution		\$750,000			\$750,000
0612	Wireless Service Emergency Fund	\$1,325,480				\$1,325,480
0613	Wireless Carrier Reimbursement		\$2,000,000			\$2,000,000
0617	CDB Contributory Trust	\$0				\$0
0619	Quincy Veterans Home Fund	\$1,386,400				\$1,386,400
0621	International Tourism Fund	\$581,200				\$581,200
0622	Motor Vehicle License Plate Fund	\$956,000				\$956,000
0632	Horse Racing	\$962,000	\$630,000	\$96,182		\$1,688,182
0635	Death Certificate Surcharge		\$1,500,000			\$1,500,000
0637	State Police Wireless Service Emergency	\$55,750	\$1,200,000			\$1,255,750
0641	Auction Regulation Administration		\$50,000	\$4,357		\$54,357
0648	Downstate Public Transportation	\$3,188,882				\$3,188,882

Special Transfers in FY 2004						
FUND #	FUND NAME	Chargebacks	Funds Sweep	Executive Order 10	Fee Increase	TOTAL
0649	Motor Carrier Safety Inspection	\$45,139				\$45,139
0650	Municipal Economic Development Fund	\$14,917				\$14,917
0669	Airport Land Loan Revolving Fund	\$20,500				\$20,500
0703	State Whistleblower Reward & Protection	\$68,800				\$68,800
0708	IL Standardbred Breeders Fund	\$101,899	\$35,000			\$136,899
0709	IL Thoroughbred Breeders Fund	\$192,560	\$160,000			\$352,560
0711	State Lottery Fund			\$217,396		\$217,396
0728	Drug Rebate Fund	\$3,378,674				\$3,378,674
0731	IL Clean Water Fund			\$142,011	\$12,829,000	\$12,971,011
0732	SOS DUI Administration Fund	\$71,250				\$71,250
0733	Tobacco Settlement Recovery	\$10,561,487	\$50,000			\$10,611,487
0743	Statewide Economic Development Fund		\$4,800,000			\$4,800,000
0745	State's Attorneys Appellate Prosecutor's County Fund	\$71,220				\$71,220
0746	Home Inspector Administration		\$100,000			\$100,000
0750	Real Estate Audit		\$50,000			\$50,000
0757	Child Support Administrative		\$170,000	\$268,756		\$438,756
0763	Tourism Promotion	\$2,933,200	\$5,000,000	\$100,788		\$8,033,988
0765	Federal Surface Mining Control & Reclamation Fund			\$0		\$0
0770	Digital Divide Elimination Fund	\$400,000				\$400,000
0771	Digital Divide Elimination Infrastructure		\$4,000,000			\$4,000,000
0774	Oil Spill Response Fund	\$25,423				\$25,423
0795	Bank & Trust Company	\$815,120	\$640,000	\$566,499		\$2,021,619
0796	Nuclear Safety Emergency Preparedness		\$460,000	\$21,060		\$481,060
0808	Medical Special Purpose Trust Fund	\$466,885				\$466,885
0821	Dram Shop	\$275,469	\$560,000		\$1,678,000	\$2,513,469
0823	IL State Dental Disciplinary Fund	\$69,750				\$69,750
0828	Hazardous Waste Fund	\$1,664,000	\$500,000			\$2,164,000
0840	Hazardous Waste Research Fund	\$20,000				\$20,000
0845	Environmental Protection Trust Fund	\$286,800				\$286,800
0849	Real Estate Research & Education		\$30,000			\$30,000
0850	Real Estate License Administration	\$424,000	\$750,000	\$3,285		\$1,177,285
0863	Cycle Rider Safety Training	\$205,600	\$1,000,000			\$1,205,600
0865	Domestic Violence Shelter & Service Fund	\$35,200				\$35,200
0879	Traffic & Criminal Conviction Surcharge		\$250,000	\$59,006		\$309,006
0883	Intra-Agency Services Fund			\$498,725		\$498,725
0884	DNR Special Projects Fund	\$107,468				\$107,468
0886	Criminal Justice Information Systems Trust		\$300,000	\$13,960		\$313,960
0888	Design Professionals Administration & Investigation	\$118,400	\$1,000,000			\$1,118,400
0890	SOS Internl. Registration Plan Fund	\$0				\$0
0893	Library Trust Fund	\$163,096				\$163,096
0896	Public Health State Projects	\$120,000				\$120,000
0900	Petroleum Violation Fund		\$2,000,000	\$85,339		\$2,085,339
0902	State Construction Account	\$36,132,250				\$36,132,250
0905	IL Forestry Development Fund	\$193,200				\$193,200
0906	State Police Services	\$802,884				\$802,884
0907	Health Insurance Reserve	\$6,437,115		\$64,354		\$6,501,469
0909	IL Wildlife Preservation Fund	\$24,400				\$24,400
0920	Metabolic Screening & Treatment Fund	\$395,663				\$395,663
0921	DHS Recoveries Trust	\$592,000				\$592,000
0922	Insurance Producer Administration	\$1,070,000		\$195,024	\$6,053,300	\$7,318,324
0925	Coal Technology Development Assistance	\$1,518,800		\$120,722		\$1,639,522
0929	Violent Crime Victims Assistance	\$620,000				\$620,000
0940	Self-Insurers Security Fund	\$0				\$0
0942	Radioactive Waste Facility Development & Operation	\$139,200	\$1,000,000			\$1,139,200
0944	Environmental Protection Permit & Inspection	\$333,600		\$141		\$333,741
0945	Landfill Closure & Post-Close		\$250,000			\$250,000
0962	Park & Conservation		\$1,000,000			\$1,000,000
0969	Local Tourism Fund	\$497,335				\$497,335

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

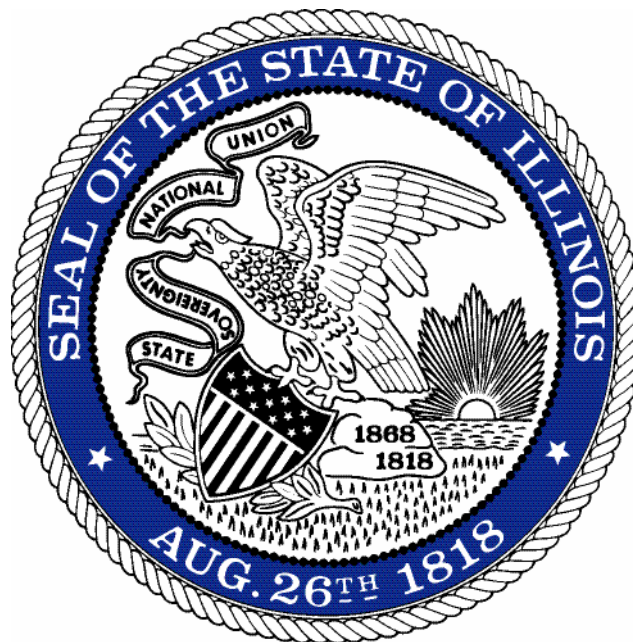
FY 2003

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

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

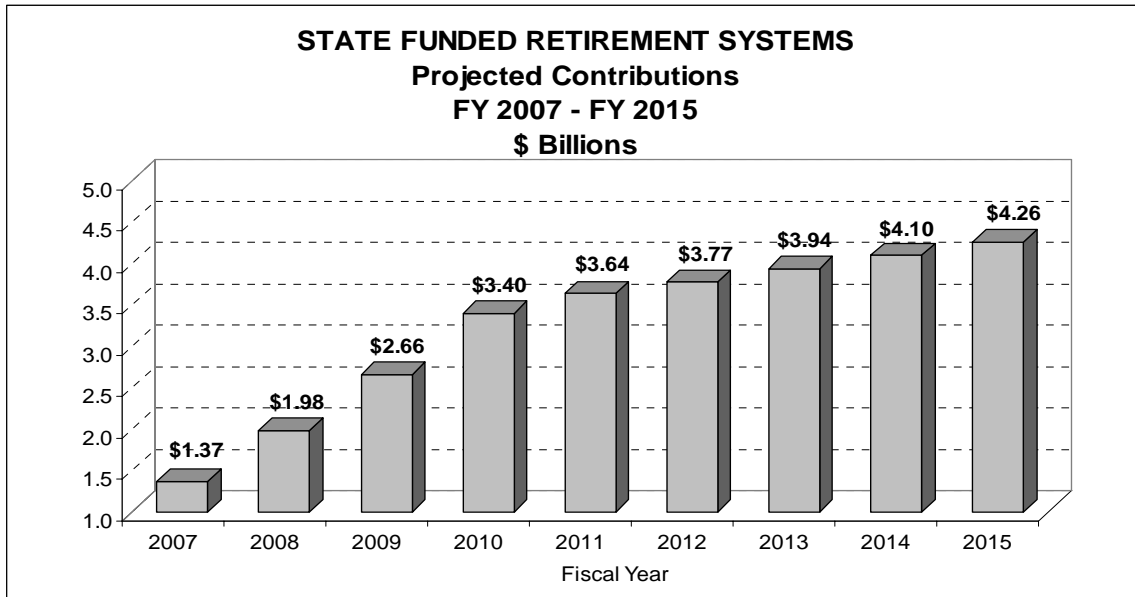
STATE FUNDED RETIREMENT SYSTEM INFORMATION

- State Funded Retirement Systems Overview
- Chicago Teachers' Pension Fund
- Chicago Police Pension Fund
- Teachers' Retirement System / State Universities Retirement System
- Retirement Systems' Reciprocal Act
- Illinois Municipal Retirement Fund
- State Employees' Retirement System
- Pension Stabilization Fund
- Chicago Transit Authority Pension Fund

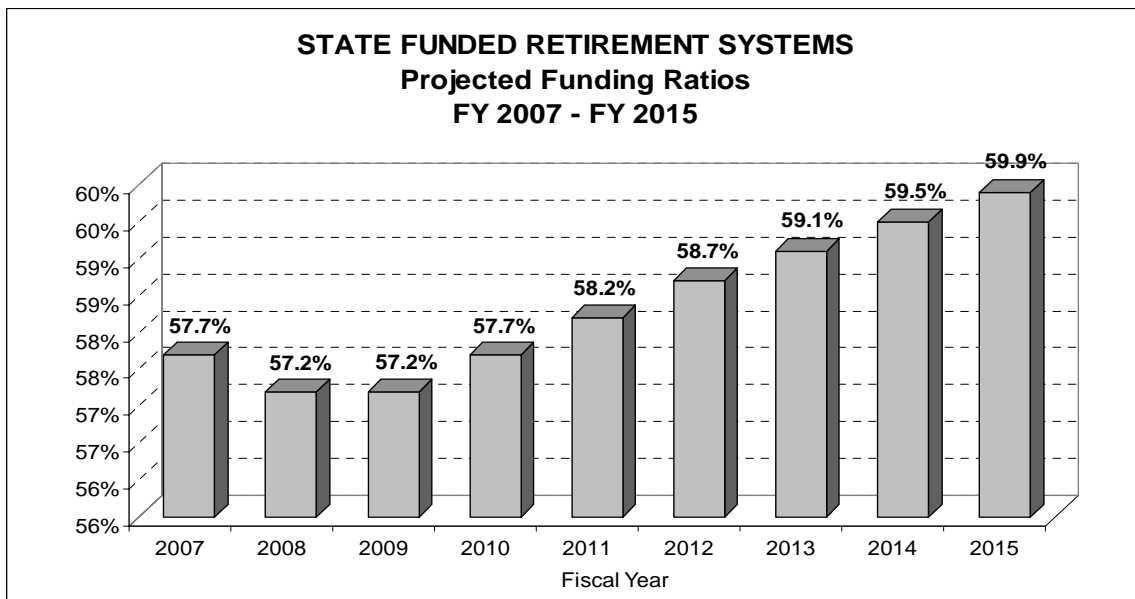


STATE-FUNDED RETIREMENT SYSTEMS

The chart below shows projected contributions to the five State-funded retirement systems under the funding plan established by P.A. 88-593 and modified by P.A. 94-0004. FY 2010 represents the final year of the funding "ramp-up," and in FY 2011 and thereafter contributions to the retirement systems will be made as a level percentage of payroll.



The chart below shows the projected combined funded ratio for the five State-funded retirement systems. P.A. 88-593 established a goal of reaching a 90% funded ratio by FY 2045.



CHICAGO TEACHERS' PENSION FUND

Divided Medicare Coverage Referendum – HB 230 (P.A. 94-0724)

P.A. 94-0724 requires the Chicago Teachers' Pension Fund to conduct a divided Medicare coverage referendum for teachers who have been continuously employed by the same employer since March 31, 1986. During the referendum, eligible teachers will have the option to make an irrevocable decision to participate in Medicare on a prospective basis. The employer is then required to pay the necessary employer contributions and make the necessary deductions from salary for teachers who elect to participate.

TRS held a Medicare referendum for active Downstate teachers between February 16, 2004 and May 15, 2004. Out of 28,000 teachers taking part in the referendum, 5,664 individuals elected to participate in Medicare.

Definition of "Administrator" – HB 4541 (P.A. 94-0912)

P.A. 94-0912 amends the Chicago Teachers' Article of the Pension Code to specify that an administrator is someone who is not on the Chicago teachers' or Chicago charter school salary schedule, or is paid on an administrative payroll. Currently, the Chicago Teachers' Article of the Pension Code defines an administrator as one who is required to hold a Type 75 Certificate issued by the State Teacher Certification Board.

State Contribution to Chicago Teachers Pension Fund – SB 1520 (P.A. 94-0798)

Public Act 90-582 requires the state to contribute 0.544% of the Chicago Teachers' Pension Fund's total payroll when the funded ratio drops below 90%. The funded ratio was 85.8% as of June 30, 2004. Hence, the state made a \$9.9 million contribution to the Chicago Teachers' Pension Fund in FY 2006 in accordance with this provision. The June 30, 2005 funded ratio dropped to 79%. Accordingly, P.A. 94-0798 contains a \$10.2 million state appropriation to the Chicago Teachers' Pension Fund for FY 2007. The Act also contains the traditional state contribution of \$65 million for Chicago Teacher retiree healthcare reimbursement.

CHICAGO POLICE PENSION FUND

Extension of 3% Annual Increases – HB 1009 (P.A. 94-0719)

P.A. 94-0719 extends the annual 3% cost of living adjustment to officers born after January 1, 1950 and before January 1, 1955, effective January 1, 2005. In addition, the Act accelerates the annual increases to age 55 (rather than age 60) for this group of police officers.

TEACHERS' RETIREMENT SYSTEM / STATE UNIVERSITIES RETIREMENT SYSTEM

Retired Teacher Return to Work – HB 5331 (P.A. 94-0914)

Currently, a retired teacher can accept employment as a teacher, administrator, professional or other staff employed in a public school or certain state agencies so long as that employment does not exceed 120 paid days or 600 paid hours in each school year, and the employment does not commence in the school year during which the teacher terminated his or her service. P.A. 94-0914 allows a retired teacher to accept employment under these guidelines between June 30, 2006 and June 30, 2011.

Exemptions to 6% End-of-Career Salary Increase Cap – SB 49 (P.A. 94-1057)

P.A. 94-1057 amends both the 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 the following salary increases granted between June 1, 2005 and July 1, 2011:

- 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 any of 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. SB 49 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.

RETIREMENT SYSTEMS' RECIPROCAL ACT

Reciprocal Service Credit for Teacher Aides – HB 4463 (P.A. 94-0834)

P.A. 94-0834 allows persons who have established less than one year of service credit in the Illinois Municipal Retirement Fund as a teacher aide to apply that service credit towards a reciprocal annuity in the Teachers' Retirement System. Prior to the Act's effective date, a member of a reciprocal system could only apply less than one year of service credit if the employee was transferred as part of a class from one participating system to another.

ILLINOIS MUNICIPAL RETIREMENT FUND

Sheriff's Law Enforcement Plan (SLEP) Benefit Increase – SB 1693 (P.A. 94-0712)

P.A. 94-0712 amended the Illinois Municipal Retirement Fund (IMRF) Article of the Pension Code to make several changes to the Sheriff's Law Enforcement Employee (SLEP) benefit provisions. Specifically, the Act increases the SLEP formula to 2.5% per year of service and increases the additional SLEP employee contribution to 3% of salary. Prior to June 1, 2006 (the effective date of P.A. 94-0712), the IMRF SLEP 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 SLEP members retiring after July 1, 2004 to 2.5% of final earnings for each year of service and increased the maximum annuity to 80% of final earnings.

Participation by Illinois Medical District Commission – SB 789 (P.A. 94-1046)

P.A. 94-1046 amends the Illinois Municipal Retirement Fund (IMRF) Article of the Pension Code to authorize participation in IMRF by the Illinois Medical District Commission. The IMRF Board of Trustees will be required to approve an application before the Medical District Commission can be allowed to join IMRF as a non-taxing participating instrumentality.

STATE EMPLOYEES' RETIREMENT SYSTEM

SERS Alternative Retirement Cancellation Payment – SB 1977 (P.A. 94-0839)

P.A. 94-0839 provides an alternative retirement cancellation payment for certain State employees terminating service before September 30, 2006. The Act specifies which job titles under the Governor's purview would qualify for the ARCP payment and specifies that all titles not under the Governor's purview will have access to the plan, with the authorization of the agency director or other department head. Employees in eligible job titles are required to be in active payroll status on June 1, 2006 and in an eligible position continuously since January 1, 2006.

The ARCP application deadline is August 31, 2006 for employees under the Governor's purview and August 1, 2006 for eligible employees not under the Governor's purview. Participating employees must terminate service within 1 month of the approval of the application and in no event later than September 30, 2006. Up to 500 employees under the Governor's purview would be allowed to participate in the plan.

There is no maximum limit on the number of other employees who would be allowed to participate, but authorization from the director or other department head is required.

The ARCP payment would amount to all of the employee's contributions, with interest at 6.5% annually, multiplied by two. The regular SERS refund provision only allows for a refund of employee contributions, without interest. The Act specifies the ARCP payment could be given to the member in a lump sum, rolled into another qualified plan, or both. Upon accepting the ARCP payment, the member would waive all rights to any type of SERS benefit, including survivor's benefits and death benefits. *The ARCP payment would not diminish the employee's or their survivor's group health insurance benefits.*

Employees who accept the ARCP payment and return to State employment will be required to repay to SERS the amount of that payment, less the amount of employee contributions (or regular refund amount), within 60 days of the return to service, unless returning as a temporary employee. The normal refund amount (employee contributions only) could then be repaid, with interest, in order to re-establish the service credit that was forfeited by the acceptance of the refund.

PENSION STABILIZATION FUND

Creation of the Pension Stabilization Fund – SB 1977 (P.A. 94-0839)

P.A. 94-0839 creates a Pension Stabilization Fund in the State Treasury. For each fiscal year when general funds revenues grow by more than 4% over the prior year's estimated general funds revenues, the Comptroller shall transfer from the General Revenue Fund 0.5% of the estimated general funds revenues to the Pension Stabilization Fund. For each fiscal year when general funds revenues grow by more than 4% for two or more consecutive fiscal years, the Comptroller shall transfer from the General Revenue Fund 1.0% of the estimated general funds revenues to the Pension Stabilization Fund.

Transfers from the Pension Stabilization Fund – SB 1977 (P.A. 94-0839)

P.A. 94-0839 provides for the transfer of funds from the Pension Stabilization Fund to the five State-funded retirement systems (SERS, SURS, TRS, GARS, JRS). The Act stipulates that the Governor's Office of Management and Budget shall calculate the portion of the total unfunded liability attributable to each system, and the Comptroller and Treasurer shall pay an amount to each system in proportion to each system's share of the total unfunded liability. The Act specifies that payments from the Pension Stabilization fund serve only to reduce the unfunded liabilities of the systems and do not reduce state contributions to the State retirement systems made in accordance with P.A. 88-593, which calls for achieving a 90% funded ratio by FY 2045.

CHICAGO TRANSIT AUTHORITY PENSION FUND

Chicago Transit Authority Pension Fund Overview

The Illinois Pension Code does not define the specific pension benefits that must be provided to CTA employees, but rather it gives the CTA board of trustees the authority to create and maintain a financially sound retirement system.

A snapshot of the financial condition of the Chicago Transit Authority Pension Fund is shown below:

Chicago Transit Authority Pension Fund Financial Condition as of Jan. 1, 2005	
Active Participants	
Number	10,751
Average Annual Salary	\$53,426
Retirees	
Number	7,211
Average Age	66.3
Average Annual Benefit	\$22,512
Assets (\$ millions)	\$1,382.3
Accrued Liabilities (\$ millions)	\$3,510.6
Funded Ratio	39%

Currently, the CTA makes an annual pension contribution of 6% of payroll, while CTA employees contribute 3% of payroll. According to the CTA Pension Fund's 2005 actuarial report, contributions made in accordance with the current collective bargaining agreement are not sufficient to amortize the unfunded liabilities of the system over a 40-year period.

CTA Pension Funding Requirements – SB 1977 (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–SB 1977 (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. The chart on the following page shows the portion of the CTA Pension Fund's total accrued liabilities and assets attributable to both pension and retiree healthcare as published in the CTA Pension Fund's 2005 actuarial report:

Chicago Transit Authority Retirement Fund			
12/31/2005			
(\$ in Thousands)			
	Pension	Healthcare	Total
Actuarial Accrued Liabilities	\$2,291,162	\$1,219,457	\$3,510,619
Actuarial Value of Assets	902,117	480,147	1,382,264
Unfunded Actuarial Liability	\$1,389,045	\$739,310	\$2,128,355

Pension Funding Requirements for Regional Transportation Authority, Metra, and Pace Pension Funds – SB 1977 (P.A. 94-0839)

P.A. 94-0839 stipulates that the RTA, Metra Commuter Rail, and Pace Suburban Bus 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 – SB 1977 (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.

FY 2007 APPROPRIATIONS (BY AGENCY)

- Legislative Agencies
- Constitutional Officers/Board of Elections
- Judicial Agencies
- Departments
- Other Agencies
- Elementary and Secondary Education
- Higher Education



APPROPRIATIONS BY AGENCY					
Agency \$ Thousands)		FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Legislative Agencies					
Auditor General		\$21,118.1	\$24,600.1	+\$3,482.0	+16.5%
	General	\$6,301.1	\$6,490.1	+\$189.0	+3.0%
	Other	\$14,817.0	\$18,110.0	+\$3,293.0	+22.2%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
COGFA		\$1,323.4	\$1,368.1	+\$44.7	+3.4%
	General	\$1,323.4	\$1,368.1	+\$44.7	+3.4%
	Other	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
General Assembly		\$47,679.5	\$49,736.1	+\$2,056.6	+4.3%
	General	\$47,179.5	\$49,236.1	+\$2,056.6	+4.4%
	Other	\$500.0	\$500.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
General Assembly Retirement System		\$4,157.0	\$5,220.0	+\$1,063.0	+25.6%
	General	\$4,157.0	\$5,220.0	+\$1,063.0	+25.6%
	Other	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Joint Committee on Administrative Rules		\$1,130.5	\$1,271.0	+\$140.5	+12.4%
	General	\$1,130.5	\$1,271.0	+\$140.5	+12.4%
	Other	\$0.0	\$0.0	+\$0.0	+100.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Audit Commission		\$250.3	\$257.8	+\$7.5	+3.0%
	General	\$250.3	\$257.8	+\$7.5	+3.0%
	Other	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Information System		\$7,777.9	\$7,113.1	-\$664.8	-8.5%
	General	\$6,177.9	\$5,513.1	-\$664.8	-10.8%
	Other	\$1,600.0	\$1,600.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Printing Unit		\$2,341.0	\$2,411.0	+\$70.0	+3.0%
	General	\$2,341.0	\$2,411.0	+\$70.0	+3.0%
	Other	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Reference Bureau		\$2,654.5	\$2,734.1	+\$79.6	+3.0%
	General	\$2,654.5	\$2,734.1	+\$79.6	+3.0%
	Other	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%

APPROPRIATIONS BY AGENCY					
Agency \$ Thousands)		FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Legislative Agencies (cont)					
Legislative Research Unit		\$2,943.9	\$3,142.5	+\$198.6	+6.7%
	General	\$2,943.9	\$3,142.5	+\$198.6	+6.7%
	Other	\$0.0	\$0.0	+\$0.0	+100.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Office of the Architect of the Capitol		\$1,468.6	\$1,581.2	+\$112.6	+7.7%
	General	\$709.9	\$1,581.2	+\$871.3	+122.7%
	Other	\$758.7	\$0.0	-\$758.7	-100.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Agency Totals					
		\$92,844.7	\$99,435.0	+\$6,590.3	+7.1%
	General	\$75,169.0	\$79,225.0	+\$4,056.0	+5.4%
	Other	\$17,675.7	\$20,210.0	+\$2,534.3	+14.3%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Constitutional Officers					
Attorney General		\$70,203.4	\$75,942.5	+\$5,739.1	+8.2%
	General	\$42,505.3	\$48,142.4	+\$5,637.1	+13.3%
	Other	\$24,698.1	\$25,800.1	+\$1,102.0	+4.5%
	Federal	\$3,000.0	\$2,000.0	-\$1,000.0	-33.3%
Comptroller		\$107,749.7	\$110,668.0	+\$2,918.3	+2.7%
	General	\$102,277.7	\$105,155.0	+\$2,877.3	+2.8%
	Other	\$5,164.8	\$5,188.0	+\$23.2	+0.4%
	Federal	\$307.2	\$325.0	+\$17.8	+5.8%
Governor		\$7,806.9	\$7,811.9	+\$5.0	+0.1%
	General	\$7,706.9	\$7,711.9	+\$5.0	+0.1%
	Other	\$100.0	\$100.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Lieutenant Governor		\$2,465.8	\$2,441.1	-\$24.7	-1.0%
	General	\$2,315.8	\$2,291.1	-\$24.7	-1.1%
	Other	\$150.0	\$150.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Secretary of State		\$360,574.8	\$360,644.6	+\$69.8	+0.0%
	General	\$131,365.2	\$131,365.2	+\$0.0	+0.0%
	Other	\$220,630.4	\$220,278.9	-\$351.5	-0.2%
	Federal	\$8,579.2	\$9,000.5	+\$421.3	+4.9%
Treasurer		\$1,741,606.2	\$1,767,781.0	+\$26,174.8	+1.5%
	General	\$23,524.0	\$23,524.0	+\$0.0	+0.0%
	Other	\$1,718,082.2	\$1,744,257.0	+\$26,174.8	+1.5%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%

APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Constitutional Officers (cont)				
State Board of Elections	\$135,985.1	\$118,451.5	-\$17,533.6	-12.9%
General	\$8,039.9	\$10,501.5	+\$2,461.6	+30.6%
Other	\$127,945.2	\$150.0	-\$127,795.2	+100.0%
Federal	\$0.0	\$107,800.0	+\$107,800.0	+100.0%
Constitutional Officer Totals				
	\$2,426,391.9	\$2,443,740.6	+\$17,348.7	+0.7%
General	\$317,734.8	\$328,691.1	+\$10,956.3	+3.4%
Other	\$2,096,770.7	\$1,995,924.0	-\$100,846.7	-4.8%
Federal	\$11,886.4	\$119,125.5	+\$107,239.1	+902.2%
Judicial Agencies				
Judges Retirement System	\$29,189.4	\$35,237.0	+\$6,047.6	+20.7%
General	\$29,189.4	\$35,237.0	+\$6,047.6	+20.7%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Judicial Inquiry Board	\$701.7	\$722.7	+\$21.0	+3.0%
General	\$701.7	\$722.7	+\$21.0	+3.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Appellate Defender	\$23,675.1	\$24,311.2	+\$636.1	+2.7%
General	\$20,367.5	\$21,228.6	+\$861.1	+4.2%
Other	\$2,782.6	\$2,782.6	+\$0.0	+0.0%
Federal	\$525.0	\$300.0	-\$225.0	-42.9%
State's Attorneys Appellate Prosecutor	\$15,689.4	\$14,109.7	-\$1,579.7	-10.1%
General	\$7,609.3	\$7,837.8	+\$228.5	+3.0%
Other	\$5,280.1	\$4,271.9	-\$1,008.2	-19.1%
Federal	\$2,800.0	\$2,000.0	-\$800.0	-28.6%
Supreme Court	\$278,663.2	\$286,052.6	+\$7,389.4	+2.7%
General	\$264,526.4	\$271,347.3	+\$6,820.9	+2.6%
Other	\$14,136.8	\$14,705.3	+\$568.5	+4.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Court of Claims	\$48,033.1	\$43,491.2	-\$4,541.9	-9.5%
General	\$41,738.1	\$37,644.2	-\$4,093.9	-9.8%
Other	\$5,523.8	\$4,454.7	-\$1,069.1	-19.4%
Federal	\$771.2	\$1,392.3	+\$621.1	+80.5%
Judicial Agency Totals				
	\$395,951.9	\$403,924.4	+\$7,972.5	+2.0%
General	\$364,132.4	\$374,017.6	+\$9,885.2	+2.7%
Other	\$27,723.3	\$26,214.5	-\$1,508.8	-5.4%
Federal	\$4,096.2	\$3,692.3	-\$403.9	-9.9%

APPROPRIATIONS BY AGENCY					
Agency \$ Thousands)		FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Departments					
Aging		\$447,982.5	\$509,392.0	+\$61,409.5	+13.7%
	General	\$365,496.7	\$426,465.0	+\$60,968.3	+16.7%
	Other	\$10,035.9	\$10,036.0	+\$0.1	+0.0%
	Federal	\$72,449.9	\$72,891.0	+\$441.1	+0.6%
Agriculture		\$101,108.0	\$109,243.1	+\$8,135.1	+8.0%
	General	\$44,669.6	\$49,261.4	+\$4,591.8	+10.3%
	Other	\$46,338.0	\$48,711.1	+\$2,373.1	+5.1%
	Federal	\$10,100.4	\$11,270.6	+\$1,170.2	+11.6%
Central Management Services Total		\$1,048,458.4	\$964,330.6	-\$84,127.8	-8.0%
	General	\$95,741.3	\$94,982.4	-\$758.9	-0.8%
	Other	\$952,717.1	\$869,348.2	-\$83,368.9	-8.8%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Children and Family Services		\$1,289,709.4	\$1,326,244.5	+\$36,535.1	+2.8%
	General	\$810,117.2	\$775,892.5	-\$34,224.7	-4.2%
	Other	\$461,224.6	\$531,984.4	+\$70,759.8	+15.3%
	Federal	\$18,367.6	\$18,367.6	+\$0.0	+0.0%
Commerce and Economic Opportunity		\$687,796.6	\$730,776.0	+\$42,979.4	+6.2%
	General	\$80,846.6	\$103,066.8	+\$22,220.2	+27.5%
	Other	\$139,606.8	\$158,540.6	+\$18,933.8	+13.6%
	Federal	\$467,343.2	\$469,168.6	+\$1,825.4	+0.4%
Corrections		\$1,273,519.1	\$1,229,478.9	-\$44,040.2	-3.5%
	General	\$1,162,878.5	\$1,125,856.2	-\$37,022.3	-3.2%
	Other	\$110,640.6	\$103,622.7	-\$7,017.9	-6.3%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Juvenile Justice		\$0.0	\$126,147.1	+\$126,147.1	+100.0%
	General	\$0.0	\$116,647.1	+\$116,647.1	+100.0%
	Other	\$0.0	\$9,500.0	+\$9,500.0	+100.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Employment Security		\$283,064.4	\$284,832.1	+\$1,767.7	+0.6%
	General	\$19,730.2	\$15,298.3	-\$4,431.9	-22.5%
	Other	\$1,916.7	\$1,916.7	+\$0.0	+0.0%
	Federal	\$261,417.5	\$267,617.1	+\$6,199.6	+2.4%
Human Rights		\$9,072.2	\$9,405.2	+\$333.0	+3.7%
	General	\$6,582.6	\$6,798.9	+\$216.3	+3.3%
	Other	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$2,489.6	\$2,606.3	+\$116.7	+4.7%

APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Departments (cont)				
Human Rights Commission	\$1,381.3	\$1,545.0	+\$163.7	+11.9%
General	\$1,281.3	\$1,445.0	+\$163.7	+12.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$100.0	\$100.0	+\$0.0	+0.0%
Human Services	\$5,276,580.0	\$5,433,936.1	+\$157,356.1	+3.0%
General	\$3,871,570.2	\$3,994,180.7	+\$122,610.5	+3.2%
Other	\$246,332.3	\$361,523.7	+\$115,191.4	+46.8%
Federal	\$1,158,677.5	\$1,078,231.7	-\$80,445.8	-6.9%
Labor	\$5,791.9	\$6,305.5	+\$513.6	+8.9%
General	\$5,633.9	\$6,105.5	+\$471.6	+8.4%
Other	\$158.0	\$200.0	+\$42.0	+26.6%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Military Affairs	\$40,379.8	\$47,096.7	+\$6,716.9	+16.6%
General	\$12,523.9	\$13,901.7	+\$1,377.8	+11.0%
Other	\$6,461.2	\$6,432.0	-\$29.2	-0.5%
Federal	\$21,394.7	\$26,763.0	+\$5,368.3	+25.1%
Natural Resources	\$193,700.1	\$218,555.6	+\$24,855.5	+12.8%
General	\$86,251.9	\$86,241.8	-\$10.1	-0.0%
Other	\$99,787.4	\$119,614.9	+\$19,827.5	+19.9%
Federal	\$7,660.8	\$12,698.9	+\$5,038.1	+65.8%
Dept. of Financial and Professional Reg.	\$92,011.4	\$98,846.8	+\$6,835.4	+7.4%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$91,211.4	\$98,046.8	+\$6,835.4	+7.5%
Federal	\$800.0	\$800.0	+\$0.0	+0.0%
Comprehensive Health Insurance Plan	\$7,000.0	\$22,523.0	+\$15,523.0	+221.8%
General	\$7,000.0	\$22,523.0	+\$15,523.0	+221.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Department of Healthcare & Family Services	\$15,186,741.8	\$16,044,457.3	+\$857,715.5	+5.6%
General	\$7,410,511.4	\$7,764,015.2	+\$353,503.8	+4.8%
Other	\$7,553,267.8	\$7,954,075.6	+\$400,807.8	+5.3%
Federal	\$222,962.6	\$326,366.5	+\$103,403.9	+46.4%
Public Health	\$369,727.1	\$399,396.6	+\$29,669.5	+8.0%
General	\$133,160.6	\$146,390.0	+\$13,229.4	+9.9%
Other	\$62,918.8	\$71,953.8	+\$9,035.0	+14.4%
Federal	\$173,647.7	\$181,052.8	+\$7,405.1	+4.3%

APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Departments (cont)				
Revenue	\$998,150.5	\$1,145,083.2	+\$146,932.7	+14.7%
General	\$133,579.5	\$152,526.1	+\$18,946.6	+14.2%
Other	\$864,571.0	\$992,307.1	+\$127,736.1	+14.8%
Federal	\$0.0	\$250.0	+\$250.0	+100.0%
State Police	\$325,835.7	\$389,687.3	+\$63,851.6	+19.6%
General	\$144,217.1	\$197,093.2	+\$52,876.1	+36.7%
Other	\$152,181.5	\$170,894.1	+\$18,712.6	+12.3%
Federal	\$29,437.1	\$21,700.0	-\$7,737.1	-26.3%
Transportation	\$2,091,472.9	\$2,212,397.6	+\$120,924.7	+5.8%
General	\$110,131.4	\$120,842.8	+\$10,711.4	+9.7%
Other	\$1,967,981.1	\$2,079,462.3	+\$111,481.2	+5.7%
Federal	\$13,360.4	\$12,092.5	-\$1,267.9	-9.5%
Veterans' Affairs	\$82,105.5	\$94,234.2	+\$12,128.7	+14.8%
General	\$45,521.8	\$41,958.4	-\$3,563.4	-7.8%
Other	\$35,375.4	\$50,779.9	+\$15,404.5	+43.5%
Federal	\$1,208.3	\$1,495.9	+\$287.6	+23.8%
Department Totals	\$29,811,588.6	\$31,403,914.4	+\$1,592,325.8	+5.3%
General	\$14,547,445.7	\$15,261,492.0	+\$714,046.3	+4.9%
Other	\$12,802,725.6	\$13,638,949.9	+\$836,224.3	+6.5%
Federal	\$2,461,417.3	\$2,503,472.5	+\$42,055.2	+1.7%
Other Agencies				
Arts Council	\$20,574.3	\$20,574.3	+\$0.0	+0.0%
General	\$19,799.3	\$19,799.3	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+100.0%
Federal	\$775.0	\$775.0	+\$0.0	+0.0%
Office of Management & Budget	\$278,805.2	\$316,904.4	+\$38,099.2	+13.7%
General	\$2,882.2	\$2,821.4	-\$60.8	-2.1%
Other	\$275,923.0	\$314,083.0	+\$38,160.0	+13.8%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Executive Ethics Commission	\$385.0	\$370.0	-\$15.0	-3.9%
General	\$385.0	\$370.0	-\$15.0	-3.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Other Agencies (cont)				
Off. Of Executive Inspector General	\$7,080.2	\$6,705.1	-\$375.1	-5.3%
General	\$7,080.2	\$6,705.1	-\$375.1	-5.3%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Capital Development Board Ops	\$12,508.2	\$13,021.9	+\$513.7	+4.1%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$12,508.2	\$13,021.9	+\$513.7	+4.1%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Civil Service Commission	\$370.4	\$381.1	+\$10.7	+2.9%
General	\$370.4	\$381.1	+\$10.7	+2.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Council on Developmental Disabilities	\$4,122.4	\$4,180.3	+\$57.9	+1.4%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$4,122.4	\$4,180.3	+\$57.9	+1.4%
Criminal Justice Information Authority	\$123,276.6	\$122,701.9	-\$574.7	-0.5%
General	\$3,317.8	\$3,195.9	-\$121.9	-3.7%
Other	\$22,979.5	\$22,306.0	-\$673.5	-2.9%
Federal	\$96,979.3	\$97,200.0	+\$220.7	+0.2%
Deaf and Hard of Hearing Commission	\$627.7	\$668.3	+\$40.6	+6.5%
General	\$627.7	\$668.3	+\$40.6	+6.5%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Dry. Environ. Response Tr. Fd. Coun.	\$7,600.0	\$7,000.0	-\$600.0	-7.9%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$7,600.0	\$7,000.0	-\$600.0	-7.9%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
East St. Louis Financial Advisory Authority	\$220.0	\$240.0	+\$20.0	+9.1%
General	\$220.0	\$240.0	+\$20.0	+9.1%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Environmental Protection Agency	\$329,284.5	\$336,772.1	+\$7,487.6	+2.3%
General	\$1,196.1	\$1,229.1	+\$33.0	+2.8%
Other	\$270,178.7	\$278,224.3	+\$8,045.6	+3.0%
Federal	\$57,909.7	\$57,318.7	-\$591.0	-1.0%
Guardianship and Advocacy Commission	\$8,258.1	\$8,868.7	+\$610.6	+7.4%
General	\$8,070.4	\$8,681.0	+\$610.6	+7.6%
Other	\$187.7	\$187.7	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Other Agencies (cont)				
Historic Preservation Agency	\$58,382.4	\$30,238.6	-\$28,143.8	-48.2%
General	\$13,172.2	\$14,051.3	+\$879.1	+6.7%
Other	\$16,019.0	\$16,187.3	+\$168.3	+1.1%
Federal	\$29,191.2	\$0.0	-\$29,191.2	-100.0%
Illinois Commerce Commission	\$121,053.6	\$116,125.5	-\$4,928.1	-4.1%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$121,053.6	\$116,125.5	-\$4,928.1	-4.1%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Emergency Management Agency	\$646,357.2	\$476,251.0	-\$170,106.2	-26.3%
General	\$5,262.8	\$5,683.6	+\$420.8	+8.0%
Other	\$26,125.4	\$26,701.2	+\$575.8	+2.2%
Federal	\$614,969.0	\$443,866.2	-\$171,102.8	-27.8%
Illinois Labor Relations Board	\$1,933.9	\$1,856.5	-\$77.4	-4.0%
General	\$1,933.9	\$1,856.5	-\$77.4	-4.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Educational Labor Relations Board	\$1,400.2	\$1,432.2	+\$32.0	+2.3%
General	\$1,400.2	\$1,432.2	+\$32.0	+2.3%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
IL Workers Comp. Comm.	\$19,108.5	\$18,551.5	-\$557.0	-2.9%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$19,108.5	\$18,551.5	-\$557.0	-2.9%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Law Enforce. Training Standards Bd	\$15,056.8	\$14,047.8	-\$1,009.0	-6.7%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$15,056.8	\$14,047.8	-\$1,009.0	-6.7%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Medical District Commission	\$192.0	\$184.4	-\$7.6	-4.0%
General	\$192.0	\$184.4	-\$7.6	-4.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Metropolitan Pier and Exposition Auth.	\$133,569.0	\$139,592.0	+\$6,023.0	+4.5%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$133,569.0	\$139,592.0	+\$6,023.0	+4.5%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Other Agencies (cont)				
Prisoner Review Board	\$1,336.4	\$1,721.1	+\$384.7	+28.8%
General	\$1,336.4	\$1,321.1	-\$15.3	-1.1%
Other	\$0.0	\$400.0	+\$400.0	+100.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Procurement Policy Board	\$262.0	\$300.0	+\$38.0	+14.5%
General	\$262.0	\$300.0	+\$38.0	+14.5%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Property Tax Appeal Board	\$2,156.0	\$2,156.0	+\$0.0	+0.0%
General	\$2,156.0	\$2,156.0	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Southwestern Illinois Development Auth.	\$3,048.4	\$3,503.1	+\$454.7	+14.9%
General	\$3,048.4	\$3,503.1	+\$454.7	+14.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Sports Facilities Authority	\$37,599.0	\$39,145.0	+\$1,546.0	+4.1%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$37,599.0	\$39,145.0	+\$1,546.0	+4.1%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Employees' Retirement System	\$220.5	\$211.6	-\$8.9	-4.0%
General	\$220.5	\$211.6	-\$8.9	-4.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Finance Authority	\$0.0	\$0.0	+\$0.0	+0.0%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Fire Marshal	\$22,639.0	\$25,280.6	+\$2,641.6	+11.7%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$22,381.3	\$25,022.9	+\$2,641.6	+11.8%
Federal	\$257.7	\$257.7	+\$0.0	+0.0%
State Police Merit Board	\$910.4	\$857.2	-\$53.2	-5.8%
General	\$910.4	\$857.2	-\$53.2	-5.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

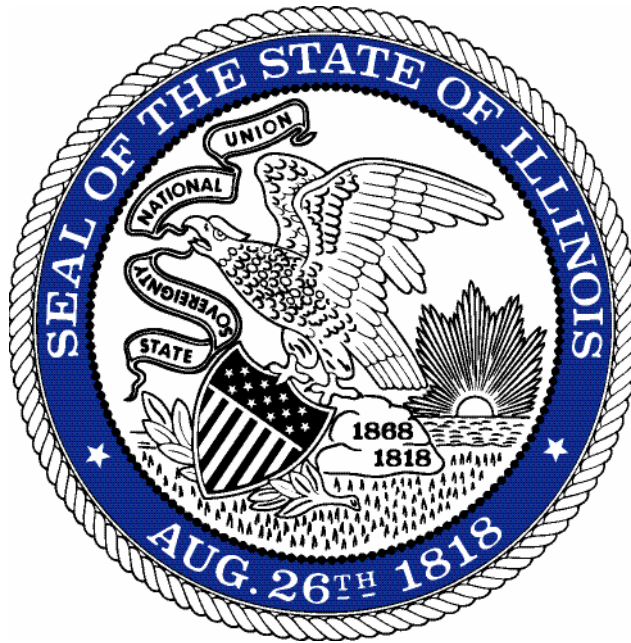
APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Other Agencies (cont)				
Upper Illinois River Valley Dev. Auth.	\$571.0	\$300.9	-\$270.1	-47.3%
General	\$571.0	\$300.9	-\$270.1	-47.3%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Violence Prevention Authority	\$4,971.9	\$5,008.3	+\$36.4	+0.7%
General	\$3,013.6	\$3,013.6	+\$0.0	+0.0%
Other	\$1,958.3	\$1,994.7	+\$36.4	+1.9%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
<i>Other Agencies Totals</i>	<i>\$1,863,880.8</i>	<i>\$1,715,151.4</i>	<i>-\$148,729.4</i>	<i>-8.0%</i>
<i>General</i>	<i>\$77,428.5</i>	<i>\$78,962.7</i>	<i>+\$1,534.2</i>	<i>+2.0%</i>
<i>Other</i>	<i>\$982,248.0</i>	<i>\$1,032,590.8</i>	<i>+\$50,342.8</i>	<i>+5.1%</i>
<i>Federal</i>	<i>\$804,204.3</i>	<i>\$603,597.9</i>	<i>-\$200,606.4</i>	<i>-24.9%</i>
Elementary & Secondary Education				
State Board of Education	\$8,288,485.0	\$8,749,962.1	+\$461,477.1	+5.6%
General	\$6,093,893.9	\$6,531,908.1	+\$438,014.2	+7.2%
Other	\$41,465.9	\$44,516.8	+\$3,050.9	+7.4%
Federal	\$2,153,125.2	\$2,173,537.2	+\$20,412.0	+0.9%
Teachers' Retirement System	\$685,039.4	\$889,140.2	+\$204,100.8	+29.8%
General	\$685,039.4	\$889,140.2	+\$204,100.8	+29.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
<i>Elem. & Sec. Education Totals</i>	<i>\$8,973,524.4</i>	<i>\$9,639,102.3</i>	<i>+\$665,577.9</i>	<i>+7.4%</i>
<i>General</i>	<i>\$6,778,933.3</i>	<i>\$7,421,048.3</i>	<i>+\$642,115.0</i>	<i>+9.5%</i>
<i>Other</i>	<i>\$41,465.9</i>	<i>\$44,516.8</i>	<i>+\$3,050.9</i>	<i>+7.4%</i>
<i>Federal</i>	<i>\$2,153,125.2</i>	<i>\$2,173,537.2</i>	<i>+\$20,412.0</i>	<i>+0.9%</i>
Higher Education				
Board of Higher Education	\$50,007.9	\$52,442.3	+\$2,434.4	+4.9%
General	\$44,507.9	\$46,942.3	+\$2,434.4	+5.5%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$5,500.0	\$5,500.0	+\$0.0	+0.0%
Chicago State University	\$38,660.3	\$41,160.0	+\$2,499.7	+6.5%
General	\$38,660.3	\$41,160.0	+\$2,499.7	+6.5%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Eastern Illinois University	\$47,611.5	\$48,284.8	+\$673.3	+1.4%
General	\$47,609.5	\$48,282.8	+\$673.3	+1.4%
Other	\$2.0	\$2.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

APPROPRIATIONS BY AGENCY					
Agency \$ Thousands)		FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Higher Education (cont)					
Governors State University					
	General	\$25,986.1	\$27,673.8	+\$1,687.7	+6.5%
	Other	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Community College Board					
	General	\$417,861.9	\$416,029.6	-\$1,832.3	-0.4%
	Other	\$347,192.6	\$353,933.5	+\$6,740.9	+1.9%
	Federal	\$69,894.3	\$61,557.1	-\$8,337.2	-11.9%
	Federal	\$775.0	\$539.0	-\$236.0	-30.5%
Illinois Math and Science Academy					
	General	\$19,372.9	\$20,702.9	+\$1,330.0	+6.9%
	Other	\$16,322.9	\$17,652.9	+\$1,330.0	+8.1%
	Federal	\$3,050.0	\$3,050.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois State University					
	General	\$80,452.0	\$81,527.5	+\$1,075.5	+1.3%
	Other	\$80,452.0	\$81,457.5	+\$1,005.5	+1.2%
	Federal	\$0.0	\$70.0	+\$70.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Student Assistance Commission					
	General	\$654,742.5	\$743,218.0	+\$88,475.5	+13.5%
	Other	\$390,299.8	\$400,969.8	+\$10,670.0	+2.7%
	Federal	\$570.0	\$570.0	+\$0.0	+0.0%
	Federal	\$263,872.7	\$341,678.2	+\$77,805.5	+29.5%
Northeastern Illinois University					
	General	\$39,247.7	\$40,026.3	+\$778.6	+2.0%
	Other	\$39,247.7	\$40,026.3	+\$778.6	+2.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Northern Illinois University					
	General	\$102,984.9	\$103,937.1	+\$952.2	+0.9%
	Other	\$102,974.9	\$103,927.1	+\$952.2	+0.9%
	Federal	\$10.0	\$10.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Southern Illinois University					
	General	\$217,653.7	\$223,159.2	+\$5,505.5	+2.5%
	Other	\$217,653.7	\$223,159.2	+\$5,505.5	+2.5%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%
University of Illinois					
	General	\$700,149.6	\$712,957.1	+\$12,807.5	+1.8%
	Other	\$697,901.1	\$710,630.5	+\$12,729.4	+1.8%
	Federal	\$2,248.5	\$2,326.6	+\$78.1	+3.5%
	Federal	\$0.0	\$0.0	+\$0.0	+0.0%

APPROPRIATIONS BY AGENCY				
Agency \$ Thousands)	FY 06 Enacted	FY 07 Final	\$ Change FY 06 to FY 07	% Change FY 06 to FY 07
Higher Education (cont)				
Western Illinois University	\$56,401.1	\$57,223.4	+\$822.3	+1.5%
General	\$56,391.1	\$57,213.4	+\$822.3	+1.5%
Other	\$10.0	\$10.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Universities Retirement System	\$170,033.9	\$255,770.8	+\$85,736.9	+50.4%
General	\$86,641.9	\$65,065.4	-\$21,576.5	-24.9%
Other	\$83,392.0	\$190,705.4	+\$107,313.4	+128.7%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Universities Civil Service System	\$1,253.6	\$1,271.2	+\$17.6	+1.4%
General	\$1,253.6	\$1,271.2	+\$17.6	+1.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
<i>Higher Education Totals</i>	<i>\$2,622,419.6</i>	<i>\$2,825,384.0</i>	<i>+\$202,964.4</i>	<i>+7.7%</i>
General	<i>\$2,193,095.1</i>	<i>\$2,219,365.7</i>	<i>+\$26,270.6</i>	<i>+1.2%</i>
Other	<i>\$159,176.8</i>	<i>\$258,301.1</i>	<i>+\$99,124.3</i>	<i>+62.3%</i>
Federal	<i>\$270,147.7</i>	<i>\$347,717.2</i>	<i>+\$77,569.5</i>	<i>+28.7%</i>
FY 2007 Fund Totals				
	<i>FY 06 Enacted</i>	<i>FY 07 Final</i>	<i>\$ Change FY 06 to FY 07</i>	<i>% Change FY 06 to FY 07</i>
<i>All Funds</i>	<i>\$ 46,186,601.9</i>	<i>\$ 48,530,652.1</i>	<i>+\$2,344,050.2</i>	<i>+5.1%</i>
<i>General Funds</i>	<i>\$ 24,353,938.8</i>	<i>\$ 25,762,802.4</i>	<i>+\$1,408,863.6</i>	<i>+5.8%</i>
<i>Other State Funds</i>	<i>\$ 16,127,786.0</i>	<i>\$ 17,016,707.1</i>	<i>+\$888,921.1</i>	<i>+5.5%</i>
<i>Federal Funds</i>	<i>\$ 5,704,877.1</i>	<i>\$ 5,751,142.6</i>	<i>+\$46,265.5</i>	<i>+0.8%</i>

SUMMARY OF FY 2007 BUDGET IMPLEMENTATION BILLS

- P.A. 94-0839 - (SB 1977) STATE FINANCE BUDGET IMPLEMENTATION
- P.A. 94-0835 - (SB 0176) EDUCATION BUDGET IMPLEMENTATION
- P.A. 94-0838 - (SB 1863) HUMAN SERVICES BUDGET IMPLEMENTATION
- P.A. 94-0836 - (SB 0230) STATE REVENUE BUDGET IMPLEMENTATION



P.A. 94-0839 - (SB 1977)
STATE FINANCE BUDGET IMPLEMENTATION

Statutory Reference	Description of Change	Reason
5 ILCS 375/6.10	Provides for an annual reconciliation of past contributions from GRF to the Community College Health Insurance Security Fund used to fund the College Insurance Program.	Annual reconciliation of past contributions from GRF to Community College Health Insurance Security Fund. DHFS administers 2 local government retiree programs for Teachers and community college programs. Language in the teacher part was updated last year, and CCHIS was not. This is a technical change to allow DHFS to assess employers on an actual payroll, and not a projected payroll through an end of year reconciliation. Mirrors reconciliation language applicable to the Teachers Retirement Insurance Program.
5 ILCS 375/10 5 ILCS 375/13.1	Allows for additional receipts arising from the operations of employee health insurance programs to be deposited into the Health Insurance Reserve Fund and the Local Government Health Insurance Reserve Fund.	The federal Medicare Part D prescription drug program, which began on 1/1/2006, provides subsidy payments to employers who maintain drug coverage for retirees. The state as an employer provides such coverage, but needs authority to deposit the subsidy revenues. The state as an employer will receive federal subsidies for maintaining retiree drug coverage instead of placing our retirees onto the Medicare Part D prescription drug plan. The State operates a total of 4 employee health insurance programs, each of which has a dedicated fund in the state treasury: state employees, retired teachers, community college, and local government. Two of the four funds have sufficient authority to receive federal revenues, but two do not. The budget assumes that the federal subsidy revenues are deposited into the respective program funds.
30 ILCS 105/8g(II) 20 ILCS 687/6-4 20 ILCS 689/20	Renewable fuels development program.	The cap on annual grants (aggregate) for renewable fuels development is increased from \$15 million to \$20 million. The Renewable Energy Resources Trust Fund will receive a quarterly transfer from GRF (instead of the Build IL Fund).

Statutory Reference	Description of Change	Reason
20 ILCS 1705/18.4	Adjust the federal revenue split threshold on the Community Mental Health Medicaid Trust Fund.	<p>This change increases the revenue threshold to allow the Community Mental Health Medicaid Trust Fund (Fund 718) to keep the first \$75M (instead of the first \$73M) of the federal payment to allow for the payment of the 3% provider COLA in FY06. DHS has 3 main funding sources for community-based mental health services: GRF, Fund 718, and the federal MH block grant. In FY06 a 3% COLA was appropriated for MH community-based service providers. The GRF was increased by \$9.5M to cover increased funding from the GRF and federal line item appropriations, but Fund 718 was not.</p> <p>The next \$4.5 million shall be deposited directly into the Community Mental Health Medicaid Trust Fund for the oversight and administration of community mental health services, of which \$1 million may be used for support of community mental health service initiatives. The remaining amounts shall be deposited 50/50 between the Community Mental Health Medicaid Trust Fund and GRF.</p>
20 ILCS 3948/50	Allow the Department of Agriculture to deposit Illinois Global Partnership reimbursements into the Agricultural Premium Fund.	The Illinois Global Partnership will be reimbursing the Department of Agriculture for employee costs.
30 ILCS 105/8g(mm)	I-FLY transfer: \$1.32 million from GRF to the I-FLY Fund	The program is designed to provide subsidies for airports located outside of Cook County so that they can provide critical air service in their communities. In FY 07, the program will fund air service in Marion, Decatur, and Quincy.
25 ILCS 120/2	Move Compensation Review Board to CGFA's budget.	Moves the Compensation Review Board out of CMS to the Commission on Government Forecasting and Accountability, as it is solely a legislative entity.
30 ILCS 105/6p-5 30 ILCS 105/8.16c	Allow CMS to pay facilities management costs from the Efficiency Initiatives Revolving Fund.	Allows Efficiency Initiatives Revolving Fund, in addition to the Facilities Management Revolving Fund, to be used to pay facilities management costs.
30 ILCS 105/6z-32	OSLAD fund change	Transfer of \$12 million from the OSLAD Fund to the Conservation 2000 Fund for FY 07. This transfer was previously made from GRF.
30 ILCS 105/6z-63	Transfers from GRF and various state funds to the Professional Services Fund.	Transfer of approximately \$14.7 million to be used to support CMS professional services, which are not billed to agency appropriations. Done annually in BIMP.

Statutory Reference	Description of Change	Reason
30 ILCS 105/6z-64 (d-12)	Transfer an additional \$10M from GRF and \$5M from Road Fund to the Workers' Compensation Revolving Fund for FY 06.	Due to increased workers' compensation costs, these transfers to the Workers' Comp Revolving fund will help pay state-wide workers' comp claims.
30 ILCS 105/6z-64 (d-15) 30 ILCS 105/6z-64 (d-20)	Transfers from GRF and various state funds to the Workers' Compensation Revolving Fund for FY 07 costs.	Due to increased workers' compensation costs, the approximately \$97 million in transfers to the Workers' Comp Revolving fund will help pay state-wide workers' comp claims. Done annually in BIMP.
30 ILCS 105/8.3	Extends the Illinois State Police Road Fund cap to FY 07 at the \$97.3 million level. Funding for Secretary of State and Illinois State Police from the Road Fund will continue at FY 06 level of \$130.5 million and will drop to \$30.5 million in FY 08.	Current law requires a reduction in funding of \$100 million for the Secretary of State. Road Fund level for SOS for FY 06 and FY 07 are \$128.7 million. According to OMB, if this cap is not increased back to FY 06 levels, the money will come out of GRF. This change avoids the need to move these costs back to GRF.
30 ILCS 105/8.43	Reduces statutory transfer from insolvent DCEO fund.	Reduces outstanding FY2005 transfer order from the Workforce, Technology, and Economic Development Fund from \$1.5 million to \$268 thousand.
30 ILCS 105/8.44	Reverse approximately \$19.5 million of FY 06 fund sweep transfers for specific funds.	The 16 listed funds have legal issues that prohibit diversion to GRF.
30 ILCS 105/8.44	Fund sweep backfill change	Eliminates the mandatory repayment from selected fund sweeps to the GRF if there is insufficient money coming into the fund.
30 ILCS 105/8.45	FY 07 Fund sweeps	Approximately \$200 million in fund sweep transfers from various state funds to GRF, done quarterly, as they were done in FY 06.
30 ILCS 105/8g(ee)	Transfer the remaining balance in the Illinois Civic Center Bond Fund to the Illinois Civic Center Bond Retirement and Interest Fund.	The Illinois Civic Center Bond Fund has not been appropriated since FY2004, and has had no activity since FY2001. The fund's balance of \$177.5 thousand can be transferred to finance debt service on the outstanding bonds, ultimately saving GRF. This fund transfer eliminates neither the Illinois Civic Center Bond Fund itself nor the state's authority to issue civic center bonds.

Statutory Reference	Description of Change	Reason
30 ILCS 105/8g(ff)	Transfer \$1.9M from GRF to the Build Illinois Capital Revolving Loan Fund to keep the fund solvent throughout FY2007.	DCEO's FY 2006 appropriation included a transfer of \$1 million from GRF to keep the fund solvent during FY 2006. However, the FY 2006 BIMP included \$4 million in sweeps from the fund to GRF. The result was that DCEO would be unable to continue its business finance programs as intended in the Governor's Opportunity Returns and budget plans. DCEO requested this transfer because they need the funding to maintain their participation loan and capital access programs, which are paid out of the Build Illinois Capital Revolving Loan Fund.
30 ILCS 105/8g(gg)	Allow up to \$80M in short-term cash transfers from GRF to the Tobacco Settlement Recovery Fund.	This transfer allows ongoing spending from the Tobacco Settlement Recovery Fund since receipts do not arrive until April each year. Monies transferred from GRF are transferred back by the end of the fiscal year.
30 ILCS 105/8g(hh) 30 ILCS 65/8	Allow agencies other than Illinois Housing Development Authority to spend from the Illinois Affordable Housing Trust Fund for 1 year.	The Illinois Affordable Housing Trust Fund can be used for housing-related programs in multiple agencies currently funded through GRF and other state funds. In addition, transfers from this fund will go to DCFS's Children's Services Fund (\$2.2 million), to DOC Reimbursement & Education Fund (\$1.5 million), and the Supplemental Low-Income Energy Assistance Fund (\$75,000). DCFS requested this to support a \$20 million housing assistance program in their budget.
30 ILCS 122/25 40 ILCS 5/2-124 40 ILCS 5/14-131 40 ILCS 5/15-155 40 ILCS 5/16-158 40 ILCS 5/18-131 40 ILCS 15/1.7	Pension Stabilization Fund distribution of funds and continuing appropriation.	Pension Stabilization funds shall be apportioned to the five retirement systems according to their proportionate actuarial reserve deficiencies as a payment towards their unfunded liabilities. This is in addition to, and not in lieu of, any State contributions. These payments to the retirement systems are authorized as a continuing appropriation.
30 ILCS 105/5.663 30 ILCS 105/8h 30 ILCS 122/10 30 ILCS 122/15 30 ILCS 122/20	Creates the Pension Stabilization Fund. Excludes the Fund from chargebacks.	Creates the Pension Stabilization Fund. Provides that up to 1% (was.5%) of general funds may be transferred to the Budget and Pension Stabilization Funds when general funds revenues exceed the prior fiscal year's estimated general funds revenues by more than 4%. If this happens two or more consecutive years, the transfers shall not exceed 2% (was 1%) combined to the two funds. Excludes the Pension Stabilization Fund from chargebacks.

Statutory Reference	Description of Change	Reason
30 ILCS 105/8g(ii)	Allows for additional transfers to Budget and Pension Stabilization Funds by August 31, 2006.	In addition to any other transfers provided for by law, on or before August 31, 2006, a manual transfer of surplus cash balance from GRF to the Budget and Pension Stabilization Funds at a maximum of \$50 million, equally divided between the two funds. This would be done at the direction of OMB with the oversight of the Comptroller.
30 ILCS 105/8g(jj)	Transfer of \$8.25 million from GRF to the (Abraham Lincoln) Presidential Library and Museum Operating Fund.	The GRF transfer in is the main revenue source for the ALPLM fund. The FY 07 appropriation to the fund will be approx \$12 million, and revenues from donations, admission fees, etc., will not be sufficient to support the appropriation.
30 ILCS 105/8g(kk)	GRF transfer of \$1.4 million to the Violence Prevention Fund.	A revenue source is required so the IVPA can award grants from the fund, as provided in the FY 2007 budget.
30 ILCS 105/8g(nn)	GRF transfer to the African American HIV/AIDS Response Fund	A \$3 million transfer from GRF to the new African-American HIV/AIDS Response Fund, for a new program through DPH.
30 ILCS 105/8g(oo)	Student Loan operational account transfer.	A maximum of \$38.8 million in funds are expected to be transferred from the Student Loan Operating Fund to the General Revenue Fund to cover additional costs associated with higher education needs. These funds are to come from the sale of some or all of the Illinois Student Assistance Commission's loan portfolio.
30 ILCS 105/13.2	2% transferability between facilities.	Gives DCFS, DHS, Corrections, and Juvenile Justice the flexibility to transfer personal services and related line items between their facilities in FY 07.
30 ILCS 105/13.2	Adds Alternative Senior Services to the Community Care program line items that Department of Aging is allowed to transfer up to 2% appropriations between.	Alternative Senior Services is in the Home and Community Based Waiver for the Department of Aging's Community Care Program. Homemaker & Senior Companion Services, Adult Day Care Services and Case Coordination Units line items already have transfer authorization. This change extends the transfer authorization to EHR.
30 ILCS 105/5.344 repealed 730 ILCS 5/5-9-1.8	Merge the Child Sexual Abuse Fund into the Child Abuse Prevention Fund.	The Child Sexual Abuse Fund receives only sporadic fine revenues, which have been swept to GRF after being idle for 18 months on at least 2 occasions (FY 2000 and FY 2004). The fund received \$4,900 in 12/2005, but DCFS has no appropriation from this re-activated fund. DCFS does have sufficient appropriation to spend from the Child Abuse Prevention Fund, a tax check-off fund. This would permanently eliminate this fund, while providing a destination fund for these sporadic revenues that has an appropriation.

Statutory Reference	Description of Change	Reason
35 ILCS 5/901	Sets the share of personal income taxes (9.75%) and corporate income taxes (17.5%) deposited into the Income Tax Refund Fund, to reflect actual cash needs into the fund.	Avoids automatic adjustment that would divert more revenues from GRF than needed.
35 ILCS 130/2	Reallocate receipts from cigarette tax revenues, with only the first \$350M getting deposited into General Funds, to increase the share to the Long-Term Care Provider Fund by \$50M.	The recent decline in cigarette tax revenues has been disproportionately affecting the portion of receipts to the Long-Term Care Provider Fund, thus affecting Medicaid payments. The Budget Book assumes this reduction.
35 ILCS 505/8	Extends through FY 08 (currently FY 06) the \$30 million annual transfer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund.	This fund transfer provides the vast majority of revenues used to operate a federally mandated vehicle inspection program. Transfer authority will sunset 6/30/2006. Federal highway funding may be at risk if the state does not continue the vehicle inspection program.
40 ILCS 5/14-108.6	FY 07 Severance Plan and health care buyout.	Runs a severance plan similar to programs the state has done the last 2 years. It allows a severance for state employees and adds position titles, which would help reduce pension and payroll costs.
70 ILCS 3615/4.13	RTA SCIP bonds.	Allows the RTA to spend the proceeds of SCIP bonds issued, rather than just the authorization level, to take advantage of the premiums received on SCIP bonds in earlier fiscal years due to the strong bond market.
105 ILCS 5/3-12	ISBE Teachers Certification Fund change	Allows the fund to be used to pay for the certification of staff in Chicago.
230 ILCS 10/13 35 ILCS 5/911	Wagering Tax reconciliation payment. Amends the Riverboat Gambling Act to restate and clarify the intent of P.A. 94-0673. The new language clarifies the amount of reconciliation payment, if any, that a riverboat licensed owner must pay. This payment is in the amount by which the licensed owner's base amount exceeds the amount of net privilege tax (State taxes) paid by the licensed owner to the Illinois Gaming Board in the then current State fiscal year.	When P.A. 94-0673 was created, it was the intention that the hold harmless provision was applied to only the State portion of riverboat tax payments (not the local portion equal to 5% of a riverboat's AGR). Because this was not clear in the original language, SB 1977 clarified this language to provide that if the amount of riverboat <u>State</u> taxes paid (as of June 15) is less than the base amounts established under P.A. 94-0673, the riverboat licensed owner must pay the difference (the reconciliation payment).

Statutory Reference	Description of Change	Reason
625 ILCS 5/18c-1603 625 ILCS 5/18c-1604	Restructure the ICC costs that are required to be paid from the Transportation Regulatory Fund.	The Transportation Regulatory Fund is prohibitive in what can be charged from the Fund. This allows the ICC to allocate costs more evenly between this fund and the Public Utility Fund. This comes as a result of an audit finding and a suggestion as a result of a Time Share Study.
30 ILCS 105/8.55 305 ILCS 5/5A-8	Extends the sunset on authorized transfers from the Hospital Provider Fund and the Health and Human Services Medicaid Trust Fund to GRF.	The Hospital Assessment Program, once approved by the federal government, is expected to generate \$80 million in annual revenue for GRF via transfers from these funds from FY 06-FY 08. However, the current law authorizing the fund transfers sunsets on 6/30/06. The budget assumes we will realize \$80 million to GRF from the Hospital Assessment Program. This item is needed to provide a mechanism to move the \$80 million to GRF.
725 ILCS 185/33 730 ILCS 110/15 730 ILCS 110/15.1 735 ILCS 5/2-1009A	Probation Officers; Mandatory Arbitration Fund	Allows the Mandatory Arbitration Fund to be used for Probation Department expenses. Allows the administrative offices of the Illinois Courts to use their funds to help pay for the salaries of the probation officers and other personnel of a county or circuit. This was allowed in the past 2 years' BIMPS.
820 ILCS 305/4	Allow Dept. of Financial and Professional Regulation (DFPR) to spend from the Illinois Workers' Compensation Commission (IWCC) Operations Fund.	The Governor's FY 07 budget includes direct appropriations to DFPR to operate a workers' compensation anti-fraud program. In FY 06, IWCC received these appropriations and DFPR operated via an inter-agency agreement. Due to the rewrite of the Workers' Compensation laws. There is now an anti-fraud component of workers comp enforced by DFPR. The DFPR needed access to IWCC Operations Fund.
30 ILCS 105/5.664 30 ILCS 605/7b	State Police Vehicle Maintenance Fund	This change occurs only if SB 1089, as engrossed, becomes law to fund it. This would create the State Police Vehicle Maintenance Fund for the funding of maintenance and operation of police cars.
30 ILCS 605/7c	State Police Vehicle Fund	This fund would be a separate fund receiving fees pursuant to Section 16-104c of the IL Vehicle Code for the acquisition of vehicles or to pay debt service on bond proceeds used to acquire police vehicles.

Statutory Reference	Description of Change	Reason
40 ILCS 5/22-101 40 ILCS 5/22-103 70 ILCS 3615/4.02 70 ILCS 3615/4.02a 70 ILCS 3615/4.02b	RTA, CTA, Metra, & Pace Pension Changes. Requires a minimum funding target of 90%, reached in 50 years for all metropolitan transit service boards (CTA, METRA and PACE) and the Regional Transportation Authority.	This will require a minimum funding program similar to what the state systems use; however, it does not allow a ramp up. Furthermore, these pension systems are constitutionally protected contractual obligations, and must be met. It is likely that this will require payments from the CTA between \$100-\$130 million for the first year effective. The bill does not take effect until 2009. If any of the service boards fail to pay their funding payment, the RTA is to make the payment from the funds that the RTA would have normally given to the service board and notify the Governor and the G.A. Another change made requires the RTA and CTA to lawfully separate the funding of retiree health care benefits from the funding of their retirement systems.
730 ILCS 5/3-14-6	Waukegan Transitional Job Center	Adds a Transitional Job Center in Waukegan, among other locations throughout the state, subject to appropriation.
20 ILCS 605/605-812	DCEO Apprenticeship Grants	Authorizes DCEO to create and administer, subject to appropriation, a grant program to increase job opportunities for certain targeted populations. The goal of the program would be to expand the number of people in targeted areas who enter and complete building trades apprenticeship programs.

P.A. 94-0835 - (SB 0176)
EDUCATION BUDGET IMPLEMENTATION

Statutory Reference	Description of Change	Reason
20 ILCS 3915/4.5 new 105 ILCS 5/2-3.65a new	Arts Education Grants	Cooperative agreement between ISBE and the Arts Council for the administration and awarding of grants.
30 ILCS 105/6z-67	Correct the source of deposits to the SBE Federal Department of Agriculture Fund.	Fund is for Federal Dept. of Agriculture receipts, but statute currently lists deposits as coming from the Federal Dept. of Education. Incorrect description of deposits conflicts with another fund.
105 ILCS 5/2-3.131	Provides a Transition Assistance payment so that no school district receives less than the payment received in FY 04.	Continuation of a hold harmless provision that has been enacted in BIMP each of FYs 04-06.
105 ILCS 5/18-8.05	Changes the Foundation Level for FY07' \$5,334 (a \$170 increase).	Foundation level must be listed in statute.
105 ILCS 5/18-8.05	Postpones the phase-out of the poverty hold harmless payment in the GSA distribution.	Phase-out of poverty payment has been postponed since FY04 and is expected to be postponed in FY07 as well.

P.A. 94-0838 - (SB 1863)
HUMAN SERVICES BUDGET IMPLEMENTATION

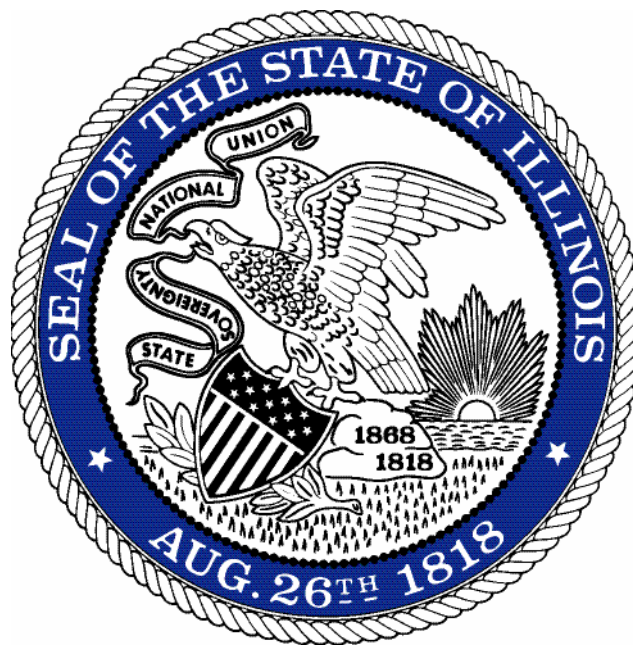
Statutory Reference	Description of Change	Reason
5 ILCS 100/5-45 from Ch. 127, par. 1005-45	Emergency rulemaking authority – Hospital Assessment Program	Amends the Public Aid Code and the Illinois Administrative Procedures Act to authorize the Department of Healthcare & Family Services to adopt rules to implement any reduction in the Hospital Assessment (Hospital Medicaid Provider Tax) and the related hospital payments that may be required to comply with the federally-approved amendment to the Title XIX (Medicaid) State Plan which the agency was required to submit under legislation enacted in the 2005 spring session of the 94 th General Assembly [Senate Bill 157 (PA 94-0242)] to enhance payments to hospitals for state fiscal years 2006, 2007, and 2008.
5 ILCS 100/5-46.2 new	Emergency rulemaking authority.	Allows immediate implementation of BIMP-related rules; needed for Medicaid rate adjustments. HFS needs emergency rulemaking authority to be able to implement the nursing home rate freeze.
305 ILCS 5/5-5.4 from Ch. 23. par. 5-5.4	Freeze Medicaid nursing home reimbursement rates – affects both geriatric facilities (HFS) and LTC-DD (DHS)	Avoids inflationary increases that would automatically occur. The nursing home rate freeze has no direct link with MDS; this is the rate freeze put in the BIMP every year.
305 ILCS 5/5-5.4 from Ch. 23. par. 5-5.4	IMD rate methodology	To help implement the MDS rate methodology for Institutes for the Mentally Diseased.
305 ILCS 5/12-4.36 new	DHFS Pilot Program	Pilot Program for persons who are medically fragile and technology-dependent.

P.A. 94-0836 - (SB 0230)
STATE REVENUE BUDGET IMPLEMENTATION

Statutory Reference	Description of Change	Reason
35 ILCS 5/905 35 ILCS 5/911	Amends the Illinois Income Tax Act. The bill ends the 3-year limitation the Department of Revenue has in correcting overstated net operating losses. The new language allows the Department to correct erroneous tax bills at anytime incorrect filings are discovered in an audit.	The Department of Revenue states that approximately 44% of their audits that need to be adjusted are greater than three years from their original filing date. Previous law limited the time to three years that the Department of Revenue could audit a taxpayer for tax deficiencies. P.A. 94-0836 removes the limitation that the Department can audit a taxpayer. By doing so, according to the Department of Revenue, it is estimated that this provision would generate approximately \$15 million per year for the State.
220 ILCS 5/8-403.1	Amends the Public Utilities Act. The bill directs the Illinois Commerce Commission to not issue any order determining that a facility is a qualified solid waste energy facility unless the qualified solid waste energy facility was determined to be a qualified solid waste energy facility before July 1, 2006. It is also declared to be the policy of the State to honor each qualified solid waste energy facility contract in existence on the effective date of the amendatory Act. The bill also sets guidelines for the use of fuels other than methane in the generation of electricity by qualified solid waste energy facilities.	The Department of Revenue estimates that the provision concerning qualified solid waste energy facilities would save the State from issuing any new tax credits to these facilities. The Department estimates that the savings would be small in fiscal year 2007, but would gradually increase each year to as much as \$15 million to \$20 million in annual savings per year over the next 10 years and approximately \$28.9 million per year thereafter.

GLOSSARY & DESCRIPTION OF FUNDS

- Glossary
- Description of Funds



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Federal Aid -funding provided by the federal government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Position Title -name and description of a job.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VOIDS -checks (warrants) that are not cashed.

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

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

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

DESCRIPTION OF FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

BACKGROUND

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

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

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

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

These reports are available from:

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

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