



# Commission on Government Forecasting and Accountability

**MONTHLY BRIEFING**

**JULY 2008**

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

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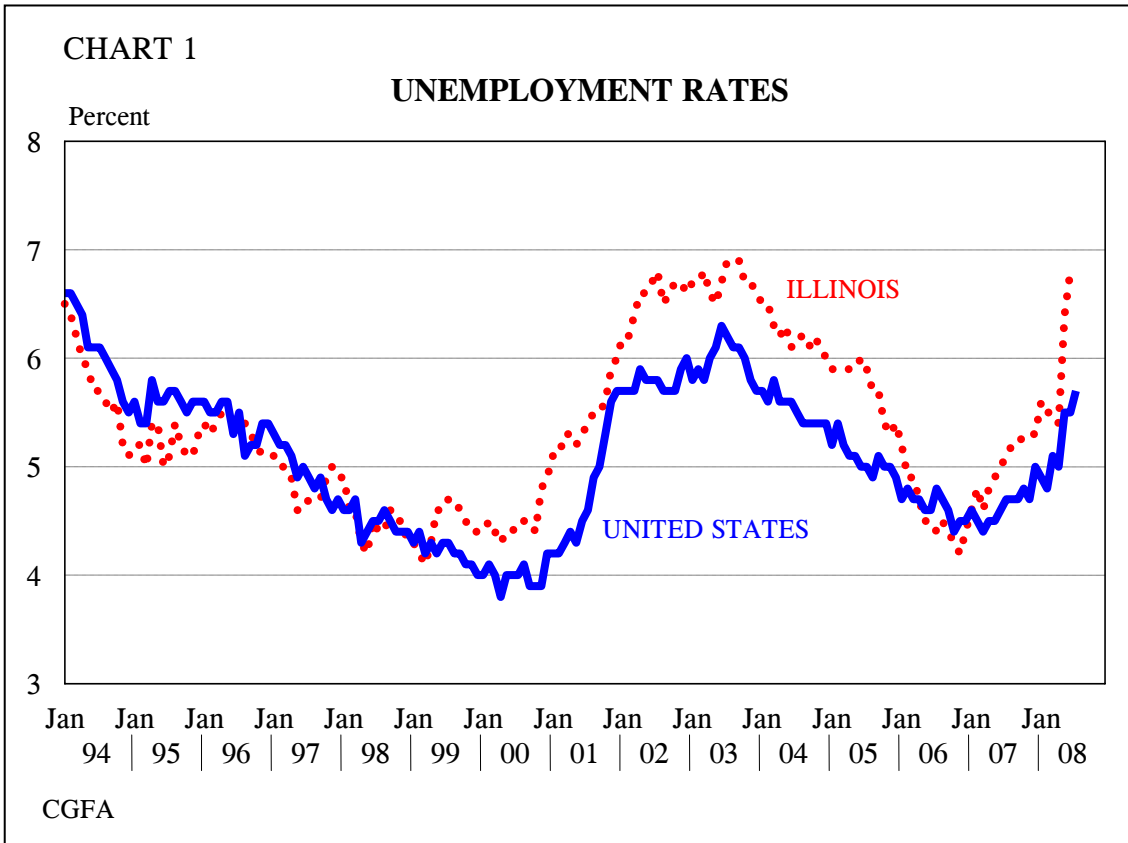
## **ECONOMY: Illinois Employment Picture Worsens**

Edward H. Boss, Jr., Chief Economist

Illinois' unemployment rate surged again in June to 6.8%, the highest rate for the State since September 2003 and a full 1.3% higher than the national rate which stood at 5.5%, unchanged from the month before, although it rose to 5.7% in July, (See Chart 1 on top of the next page). This was the second sharp monthly rise in the State's unemployment rate, from 5.4% in April, when the gap between the Illinois rate and the national rate was a much smaller 0.4%. Indeed, the extent of the rise in Illinois' unemployment rate stands out in comparison with the performance of most other states.

The highest unemployment rates in the nine geographic areas covered by the U.S. Labor Department last month occurred in the East North Central, consisting of the states of Illinois, Indiana, Michigan, Ohio and Wisconsin. The unemployment rate for the East North Central division was 6.7%, with the highest unemployment rate in Michigan at 8.5%, followed by Illinois at 6.8%, Ohio at 6.6%, and Indiana at 5.8% and Wisconsin at 4.6%. Indeed, in the 50 states plus the District of Columbia, there were only 13 in June that had unemployment rates of 6.0% or higher and only 4 that had unemployment rates higher than that of Illinois.

At the same time, Illinois fared somewhat better than the other four states in the East North Central division, being the only one of the five to have shown an increase in payroll employment from a year earlier, albeit a modest 8,000 jobs or 0.1%. However, whereas the nation as a whole had recouped all of the jobs lost in the previous recession by early 2005, Illinois has yet to achieve that goal. Indeed, Illinois' non-farm payroll employment in June of 5.994 million was 65.9 thousand less than the previous peak of 6.060 million in June 2000, some eight years earlier. Given the current



weakening trend, it is unlikely that the previous peak in employment will be reached any time soon.

**G**ains in Illinois payroll employment in the past year came in the areas of trade, transportation and utilities; professional and business services; education and health; and leisure and hospitality. These job gains were largely offset, however, by continuing declines in payroll employment in construction and manufacturing as well as in financial services and government. No sharp turnaround in employment in these sectors is likely to develop soon given the continuing long-term decline in manufacturing employment, further

deterioration in the housing market, credit problems facing the banks as well as mergers, and slowing revenue streams going into government coffers.

The sharp spike in Illinois' unemployment rate in the past two months is unlikely to continue; even so further increases are expected in the months ahead as weak economic activity is likely to be insufficient to employ the expected growth in the labor force. Thus, the gap between the State and national unemployment rates is likely to remain large. This is in sharp contrast to the summer two years ago when for a brief period Illinois' rate had been lower even than the national rate.

## INDICATORS OF ILLINOIS ECONOMIC ACTIVITY

| <u>INDICATORS</u>                        | <u>JUNE 2008</u> | <u>MAY 2008</u>   | <u>JUNE 2007</u> |
|--|------------------|-------------------|------------------|
| Unemployment Rate (Average)              | 6.8%             | 6.4%              | 5.0%             |
| Annual Rate of Inflation (Chicago)       | 4.5%             | 12.8%             | 4.7%             |
| <hr style="border: 2px solid black;"/>   |                  |                   |                  |
|  | <u>LATEST</u>    | <u>% CHANGE</u>   | <u>% CHANGE</u>  |
|  | <u>MONTH</u>     | <u>OVER PRIOR</u> | <u>OVER A</u>    |
|  |                  | <u>MONTH</u>      | <u>YEAR AGO</u>  |
| Civilian Labor Force (thousands) (June)  | 6,775            | -0.7%             | 1.0%             |
| Employment (thousands) (June)            | 6,311            | -1.1%             | -0.8%            |
| New Car & Truck Registration (June)      | 54,349           | 5.8%              | -10.1%           |
| Single Family Housing Permits (June)     | 1,302            | -11.2%            | -51.7%           |
| Total Exports (\$ mil) (May)             | 4,816            | 5.7%              | 10.8%            |
| Chicago Purchasing Managers Index (July) | 50.8             | 2.4%              | -4.8%            |

### Sales Tax Revenue from Motor Fuel

Eric Noggle, Sr. Revenue Analyst

Over the last year, the price of motor fuel has approached or reached record levels in Illinois. This, of course, is due to the dramatic increase in oil prices. The cost of oil reached an all-time high of \$147.27 in July 2008. In comparison, the cost of a barrel of oil in July 2007 was around \$70 dollars per barrel and as low as \$50 dollars per barrel as recent as January 2007. These oil costs have led to motor fuel prices surpassing \$4.00 per gallon for a significant part of the first half of 2008. Compare this to the average unleaded gasoline prices of \$2.97 per gallon in July 2007 and \$2.11 in January 2007 and the dramatic increase in motor fuel prices can be seen.

**M**any have asked what effect these high prices have had on Illinois tax revenues that come from motor fuel.

There are two prominent taxes on motor fuel: the motor fuel tax and the sales tax on motor fuel. The State's motor fuel tax is equal to 19-cents per gallon (21.5-cents for diesel and other special fuels). However, because its tax rate is based on consumption and not on price, the dramatic increase in motor fuel prices does not equate to a corresponding increase in motor fuel tax revenues. In fact, some the higher motor fuel prices could lead to lower motor fuel consumption levels, which would mean lower motor fuel tax revenues. However, so far the impact has been minimal, as motor fuel tax revenues are only down 1.5% over the last 12 months.

The sales tax on motor fuel, on the other hand, is dependent on the price of fuel. The State sales tax is equal to 5% of the selling price of motor fuel. Because of this, any dramatic increase in the price of gasoline or diesel leads to a corres-

ponding increase in the amount of sales tax collected from this sale of motor fuel.

Determining the amount of sales tax revenue generated from motor fuel is difficult to calculate. This is because when sales tax receipts are collected, there is not a single line distinguishing how much sales tax revenue comes directly from motor fuel and how much comes from other sales. For example, sales taxes paid from a gas station would include sales tax from motor fuel as well as ancillary items, such as chips, soda, etc. However, the Commission is able to formulate rough estimates of how much sales tax revenue is received from motor fuel in Illinois by using estimated gallonage figures and average statewide motor fuel prices provided by the Oil Price Information Service.

As shown in the provided table, the Commission estimates that the amount of sales tax revenue from motor fuel in FY 2008 (based on fiscal year average prices of \$3.29 for gasoline and \$3.72 for diesel and an estimated 0.8% decline in consumption), was approximately \$760 million. (This is a preliminary estimate as actual gallonage figures are

not yet available). This amount is estimated to be \$162 million higher than the FY 2007 estimated amount of \$598 million, which is an increase of 27%. **While some may consider this \$162 million figure a “windfall”, it must be pointed out that if people are spending more on motor fuel, they are likely spending less on other areas.**

It is the Commission’s opinion that the increase in sales tax revenues from motor fuel due to the higher prices should not be considered a windfall because, despite the 27% increase in sales tax revenues from motor fuel, overall sales tax receipts only increased a mere 1.1% in FY 2008. The fiscal year total was \$7.215 billion, which was only a \$79 million increase from FY 2007. As a result, if you take out the “windfall” amount of \$162 million from motor fuel; all other sales tax items have actually declined by \$83 million or 1.3%. (While motor fuel-related sales tax revenue has grown significantly over the last several years, it still only makes up approximately 10.5% of total sales tax receipts). Therefore, disappointing sales tax figures from other areas have offset most of the increases caused by higher motor fuel prices.

*Illinois Motor Fuel Related Sales Tax Data*

|   | FY 2005 | FY 2006 | FY 2007 | FY 2008 |
|---|---------|---------|---------|---------|
| Average Gasoline Price:                               | \$2.00  | \$2.56  | \$2.64  | \$3.29  |
| Average Diesel Price:                                 | \$2.21  | \$2.84  | \$2.84  | \$3.72  |
| Est. Sales Tax Revenue from Motor Fuel (in millions): | \$446.2 | \$577.9 | \$598.1 | \$760.2 |
| Difference from Previous Year (in millions):          | \$79.5  | \$131.7 | \$20.3  | \$162.1 |
| Motor Fuel % of All Sales Tax Revenues:               | 6.8%    | 8.1%    | 8.4%    | 10.5%   |
| Est. Growth of Sales Tax Revenue from Motor Fuel:     | 21.7%   | 29.5%   | 3.5%    | 27.1%   |
| Est. Growth of Non-Motor Fuel Sales Tax Revenues:     | 3.1%    | 5.9%    | 0.4%    | -1.3%   |
| Overall Growth in Sales Tax Revenues:                 | 4.2%    | 7.5%    | 0.6%    | 1.1%    |

Many have asked how much additional sales tax revenue would the State receive if prices were to stay at prices near or above \$4.00 per gallon. This is difficult to answer because the revenue generated ultimately depends on the selling price of the fuel (both gasoline and diesel), the duration of prices at certain levels (which is difficult to anticipate), the level of consumption (will consumption decrease due to higher prices?), and the state of the economy (available consumer spending). However, in an attempt to formulate an estimate, the Commission will use the latest price and consumption estimates from the Energy Information Administration (July estimates).

According to the latest estimates from the U.S. Energy Information Administration's website ([www.eia.doe.gov/steo](http://www.eia.doe.gov/steo)), gasoline prices are expected to average \$4.24 per gallon in FY 2009 and diesel prices to average \$4.68 per gallon. They also

estimate petroleum consumption to decline slightly, down 0.2% in FY 2009. These figures would calculate to an approximate \$227 million increase in sales tax revenue from motor fuel over FY 2008 estimated levels. However, as stated previously, this amount should not be translated as a "windfall" because if people are spending more money on gasoline and diesel they are likely spending less in other areas. The Commission only anticipates an approximate 2.0% growth in overall sales tax revenues in FY 2009.

Below is a table that shows what the growth in sales tax revenue from motor fuel would be if certain prices and consumption levels are met. For example, if FY 2009 average motor fuel prices were to increase \$0.50 from FY 2008 averages and consumption levels were to drop by 1.0%, the State would receive approximately \$111.8 million in new revenues from the sales tax on motor fuel.

| <b>Est. Growth in Sales Tax Revenue from Motor Fuel if Certain Conditions are Met</b> |  |         |         |
|---|--|---------|---------|
| <i>(\$ Change in millions compared to FY 2008 est.)</i>                               |  |         |         |
| Change in Consumption Levels from FY 2008   | FY 2009 Avg Price Increase from FY 2008 Avg Prices |         |         |
|   | \$0.00   | \$0.50  | \$1.00  |
| -5.0%   | -\$38.0  | \$75.9  | \$189.9 |
| -1.0%   | -\$7.0   | \$111.8 | \$230.5 |
| 0.0%  | \$0.0  | \$119.9 | \$239.9 |
| 1.0%  | \$7.6  | \$128.7 | \$249.9 |

These figures are compared to FY 2008 average price per gallon values of \$3.29 for gasoline and \$3.72 for diesel. The estimated amount of sales tax revenue from motor fuel in FY 2008 was \$760.2 million (preliminary).

## REVENUE

### July Revenues Up Due to Federal Sources but FY 2009 Revenue Growth Expected to be Elusive

Jim Muschinske, Revenue Manager

The new fiscal year started off with a gain of \$151 million, although virtually all of the increase was due to federal reimbursable spending on Medicaid. Absent the gain of \$135 million in federal sources, other revenues totaled an unimpressive \$16 million. July had one more receipting day than the same month one year earlier.

Of the sources experiencing increases, public utility taxes benefited from an extra week of receipts in comparison to last year, rising \$43 million. Gross personal income tax grew by \$35 million, or \$32 million net of refunds. Inheritance tax continued to perform well as receipts increased by \$7 million. Sales tax revenues continued to struggle and grew by only \$3 million, as did other sources. Finally, liquor taxes managed to eke out a \$1 million gain for the month.

As a consequence of lower rates of return as well as investable balances, receipts from interest income dropped by \$16 million in July. Insurance taxes dipped by \$4 million, while the Cook County IGT was off by \$2 million.

Overall transfers were down \$60 million. While riverboat transfers rose \$10 million, and lottery \$1 million, those gains were erased by a decline in other transfers of \$71 million [In July of last year, approximately \$69 million was transferred from the Income Tax Refund Fund into GRF. No such

transfers from the Refund Fund are anticipated in FY 2009]. Again, federal sources surged by \$135 million. Reimbursable spending was fueled by the transfer of \$276 million from the Budget Stabilization Fund into GRF. [As in prior years, that amount was transferred into GRF for cash flow purposes. That same amount will be returned to the Budget Stabilization Fund by fiscal year end].

### Revenue Growth Expected to be Elusive in FY 2009

Aside from economic concerns and their impact on the more closely related revenue sources of personal, corporate, and sales taxes—a number of items will serve to severely constrain revenue growth in FY 2009. For example:

- P.A. 95-744 increased the refund percentage for personal and corporate income tax. This change equates into approximately \$275 million less in net income tax revenue than if the rates would have been maintained at FY 2008 levels.
- Other transfers are expected to suffer a significant drop in the range of \$150-\$230 million. In FY 2008, \$160 million was transferred into GRF from the Hospital Provider Fund stemming from the hospital assessment program. SB 2857 which passed both chambers and sent to the Governor on June 23<sup>rd</sup> establishes a new hospital assessment program. However, federal approval must be obtained before the plan could be executed. Even if all goes well and federal approval is granted sooner rather

than later, only \$80 million per year would be anticipated, resulting in a net decrease of \$80 million from last fiscal year. In addition, as mentioned earlier, last year \$69 million was transferred from the Income Tax Refund Fund to GRF. No such transfer is anticipated in FY 2009.

- The Cook County IGT is expected to decline by \$46 million in FY 2009.
- Transfers from riverboat gaming are expected to fall approximately \$40 million.
- Interest income on State funds and investments are anticipated to drop

due to lower rates of return as well as investable balances. A drop of at least \$30 million or more could be expected in the new fiscal year.

- Newly established appropriation levels for reimbursable spending translate into very little, if any, growth in federal sources.

**When these above items are coupled with an expected less-than-stellar year for the more closely tied economically related sources such as income and sales taxes, it becomes rather clear that absent a one-time influx of money from the sale of the 10<sup>th</sup> riverboat license, or perhaps a fund sweep, the revenue outlook has turned quite grim.**

## GENERAL FUNDS RECEIPTS: JULY

FY 2009 vs. FY 2008  
(\$ million)

| <u>Revenue Sources</u>                            | <u>JULY<br/>FY 2009</u> | <u>JULY<br/>FY 2008</u> | <u>\$<br/>CHANGE</u> | <u>%<br/>CHANGE</u> |
|---|-------------------------|-------------------------|----------------------|---------------------|
| <b>State Taxes</b>                                |                         |                         |                      |                     |
| Personal Income Tax                               | \$695                   | \$660                   | \$35                 | 5.3%                |
| Corporate Income Tax (regular)                    | 54                      | 49                      | \$5                  | 10.2%               |
| Sales Taxes                                       | 629                     | 626                     | \$3                  | 0.5%                |
| Public Utility Taxes (regular)                    | 114                     | 71                      | \$43                 | 60.6%               |
| Cigarette Tax                                     | 29                      | 29                      | \$0                  | 0.0%                |
| Liquor Gallonage Taxes                            | 16                      | 15                      | \$1                  | 6.7%                |
| Vehicle Use Tax                                   | 3                       | 3                       | \$0                  | 0.0%                |
| Inheritance Tax (Gross)                           | 27                      | 20                      | \$7                  | 35.0%               |
| Insurance Taxes and Fees                          | 3                       | 7                       | (\$4)                | -57.1%              |
| Corporate Franchise Tax & Fees                    | 14                      | 14                      | \$0                  | 0.0%                |
| Interest on State Funds & Investments             | 7                       | 23                      | (\$16)               | -69.6%              |
| Cook County IGT                                   | 13                      | 15                      | (\$2)                | -13.3%              |
| Other Sources                                     | 40                      | 37                      | \$3                  | 8.1%                |
| <b>Subtotal</b>                                   | \$1,644                 | \$1,569                 | \$75                 | 4.8%                |
| <b>Transfers</b>                                  |                         |                         |                      |                     |
| Lottery   | 46                      | 45                      | \$1                  | 2.2%                |
| Riverboat transfers & receipts                    | 50                      | 40                      | \$10                 | 25.0%               |
| Other   | 30                      | 101                     | (\$71)               | -70.3%              |
| <b>Total State Sources</b>                        | \$1,770                 | \$1,755                 | \$15                 | 0.9%                |
| <b>Federal Sources</b>                            | \$709                   | \$574                   | \$135                | 23.5%               |
| <b>Total Federal &amp; State Sources</b>          | \$2,479                 | \$2,329                 | \$150                | 6.4%                |
| <b>Nongeneral Funds Distribution:</b>             |                         |                         |                      |                     |
| <b>Refund Fund</b>                                |                         |                         |                      |                     |
| Personal Income Tax                               | (\$67)                  | (\$64)                  | (\$3)                | 4.7%                |
| Corporate Income Tax                              | (\$5)                   | (9)                     | \$4                  | -44.4%              |
| <b>Subtotal General Funds</b>                     | \$2,407                 | \$2,256                 | \$151                | 6.7%                |
| <b>Short-Term Borrowing</b>                       | \$0                     | \$0                     | \$0                  | N/A                 |
| <b>Hopital Provider Fund (cash flow transfer)</b> | \$0                     | \$0                     | \$0                  | N/A                 |
| <b>Budget Stabilization Fund Transfer</b>         | \$276                   | \$0                     | \$276                | N/A                 |
| <b>Total General Funds</b>                        | \$2,683                 | \$2,256                 | \$427                | 18.9%               |

CGFA SOURCE: Office of the Comptroller: Some totals may not equal, due to rounding

4-Aug-08



| SERS HEADCOUNT                        |               |               |               |               |               |               |               |               |               |               |               |               |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Department                            | July          | August        | September     | October       | November      | December      | January       | February      | March         | April         | May           | June          |
| Governor                              | 187           | 186           | 192           | 186           | 182           | 187           | 180           | 178           | 173           | 178           | 179           | 180           |
| Lt. Governor                          | 32            | 28            | 28            | 28            | 29            | 28            | 29            | 27            | 28            | 28            | 26            | 26            |
| Secretary of State                    | 4,624         | 4,617         | 4,619         | 4,139         | 4,157         | 4,156         | 4,155         | 4,125         | 4,128         | 4,108         | 4,071         | 4,542         |
| Comptroller                           | 307           | 310           | 312           | 305           | 304           | 306           | 304           | 306           | 304           | 306           | 298           | 298           |
| Treasurer                             | 194           | 191           | 192           | 192           | 189           | 195           | 191           | 185           | 188           | 191           | 189           | 190           |
| Attorney General                      | 752           | 747           | 762           | 751           | 754           | 753           | 751           | 752           | 756           | 760           | 758           | 757           |
| Board of Education                    | 161           | 167           | 168           | 159           | 157           | 158           | 156           | 157           | 157           | 157           | 156           | 153           |
| Court of Claims                       | 644           | 642           | 648           | 638           | 666           | 635           | 635           | 630           | 644           | 643           | 638           | 635           |
| Legislative Staff/Agencies            | 759           | 753           | 744           | 729           | 722           | 710           | 699           | 728           | 737           | 736           | 733           | 718           |
| Human Services                        | 15,166        | 15,125        | 15,116        | 14,880        | 14,854        | 14,953        | 14,911        | 14,487        | 14,927        | 14,856        | 14,542        | 14,869        |
| Agriculture                           | 597           | 730           | 1,158         | 514           | 476           | 477           | 472           | 452           | 468           | 463           | 455           | 512           |
| Natural Resources                     | 1,955         | 1,966         | 1,953         | 1,642         | 1,584         | 1,565         | 1,498         | 1,473         | 1,466         | 1,503         | 1,650         | 1,821         |
| Financial and Professional Regulation | 808           | 804           | 803           | 785           | 783           | 777           | 777           | 778           | 785           | 785           | 788           | 792           |
| Labor                                 | 84            | 85            | 86            | 82            | 84            | 83            | 82            | 83            | 83            | 84            | 84            | 87            |
| DCFS                                  | 3,301         | 3,300         | 3,285         | 3,236         | 3,224         | 3,217         | 3,200         | 3,149         | 3,182         | 3,175         | 3,191         | 3,235         |
| Comptroller - Court Reporters         | 583           | 581           | 585           | 577           | 575           | 577           | 576           | 574           | 577           | 571           | 569           | 588           |
| Auditor General                       | 87            | 90            | 92            | 86            | 87            | 86            | 95            | 94            | 94            | 94            | 94            | 98            |
| Public Health                         | 1,134         | 1,141         | 1,134         | 1,135         | 1,128         | 1,138         | 1,133         | 1,126         | 1,134         | 1,135         | 1,130         | 1,134         |
| State Police                          | 3,514         | 3,503         | 3,492         | 3,433         | 3,416         | 3,405         | 3,380         | 3,354         | 3,353         | 3,346         | 3,334         | 3,365         |
| Transportation                        | 6,875         | 6,933         | 6,497         | 5,899         | 6,442         | 7,043         | 7,180         | 6,670         | 7,069         | 5,995         | 5,648         | 5,891         |
| Revenue                               | 2,184         | 2,189         | 2,182         | 2,166         | 2,159         | 2,153         | 2,175         | 2,156         | 2,164         | 2,170         | 2,161         | 2,172         |
| Juvenile Justice                      | 1,262         | 1,255         | 1,246         | 1,216         | 1,215         | 1,208         | 1,194         | 1,153         | 1,184         | 1,186         | 1,147         | 1,176         |
| Corrections                           | 12,385        | 12,349        | 12,313        | 12,108        | 12,064        | 12,047        | 11,997        | 11,645        | 11,884        | 11,834        | 11,491        | 11,669        |
| Civil Service Commission              | 4             | 4             | 4             | 4             | 4             | 4             | 4             | 4             | 4             | 4             | 4             | 4             |
| Commerce Commission                   | 264           | 265           | 263           | 260           | 259           | 259           | 260           | 262           | 266           | 266           | 266           | 270           |
| Public Aid                            | 2,491         | 2,493         | 2,484         | 2,459         | 2,452         | 2,451         | 2,443         | 2,431         | 2,466         | 2,463         | 2,499         | 2,524         |
| Veterans Affairs                      | 1,265         | 1,252         | 1,242         | 1,186         | 1,193         | 1,199         | 1,203         | 1,154         | 1,209         | 1,196         | 1,188         | 1,211         |
| Military Affairs                      | 250           | 251           | 246           | 243           | 238           | 226           | 223           | 230           | 235           | 237           | 237           | 240           |
| CMS                                   | 1,773         | 1,795         | 1,781         | 1,694         | 1,689         | 1,677         | 1,673         | 1,663         | 1,668         | 1,679         | 1,673         | 1,661         |
| DCEO                                  | 442           | 447           | 441           | 422           | 423           | 426           | 428           | 422           | 423           | 418           | 423           | 435           |
| Nuclear Safety                        | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             |
| Employment Security                   | 1,765         | 1,761         | 1,758         | 1,687         | 1,680         | 1,669         | 1,650         | 1,516         | 1,672         | 1,659         | 1,670         | 1,753         |
| EPA                                   | 1,098         | 1,096         | 1,088         | 1,056         | 1,049         | 1,048         | 1,041         | 1,040         | 1,043         | 1,033         | 1,029         | 1,038         |
| Aging                                 | 154           | 155           | 156           | 155           | 157           | 157           | 155           | 155           | 156           | 157           | 155           | 158           |
| Historic Preservation                 | 420           | 421           | 420           | 328           | 295           | 270           | 253           | 248           | 245           | 241           | 311           | 339           |
| Human Rights                          | 167           | 167           | 166           | 156           | 155           | 153           | 151           | 147           | 147           | 146           | 146           | 163           |
| Misc Boards and Agencies              | 4,299         | 4,288         | 4,266         | 4,200         | 4,170         | 4,157         | 4,139         | 4,085         | 4,103         | 4,112         | 4,093         | 4,117         |
| Misc Boards and Commissions           | 0             | 0             | 4             | 4             | 0             | 4             | 0             | 0             | 4             | 0             | 0             | 3             |
| <b>TOTAL</b>                          | <b>71,989</b> | <b>72,089</b> | <b>71,928</b> | <b>68,742</b> | <b>69,017</b> | <b>69,559</b> | <b>69,395</b> | <b>67,641</b> | <b>69,128</b> | <b>67,917</b> | <b>67,028</b> | <b>68,826</b> |