

FISCAL YEAR 2008

BUDGET SUMMARY

OF THE STATE OF ILLINOIS



Commission on Government Forecasting and Accountability

December 2007

ILLINOIS

COMMISSION ON GOVERNMENT FORECASTING & ACCOUNTABILITY

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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.

95th GENERAL ASSEMBLY: FY 2008 BUDGET AND RELATED BILLS

<i>Bill #</i>	<i>Sponsor</i>	<i>Description</i>	<i>Status</i>
FY 2008 BUDGET:			
HB 3866	Senate: Trotter – Collins – Crotty – Schoenberg - Garrett House: Madigan – Hannig – Davis, M.	FY 2008 Budget Bill.	Public Act 95-0348
FY 2008 BUDGET IMPLEMENTATION BILLS & RELATED:			
SB 783	Senate: Lightford – Jones, E. – Raoul – Collins - Sandoval House: Dunkin – Hannig - Davis – Ford – Jefferies - Bradley	FY 2008 Budget Implementation Bill.	95-____
SB 785	Senate: Schoenberg – Jones, E. – Hunter – Trotter - Lightford House: Hassert	General Bond Authorization Bill.	95-____
SB 1110	Senate: Sullivan – Schoenberg – Hunter – Martinez - Trotter House: Hassert	Capital Bill.	95-____
HB 2035	Senate: Hendon – Hunter – Martinez – Trotter - Lightford House: Rose - Black	Gaming Bill.	95-____

IMPORTANT INFORMATION NOTE

*Due to the nature of negotiations this budget cycle, the overtime session and numerous special sessions, the Commission on Government Forecasting and Accountability chose October 1, 2007 as a date in which information in this report would be based upon. Therefore, the budgetary information depicted in this report is current through October 1, 2007. This report does not include any of the General Assembly's Veto overrides. The report however does include information pertaining to the latest version of the budget implementation bill that was passed after October 1, 2007. This information is subject to change pending legislative action taken by the General Assembly and Governor.

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.

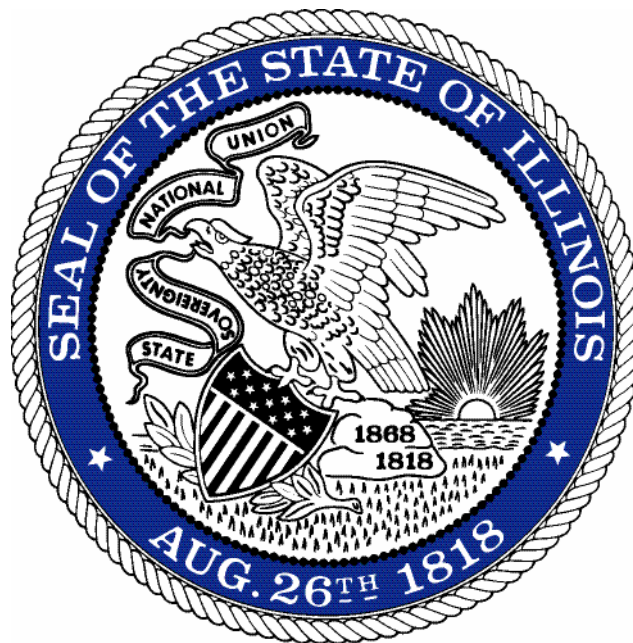
State law and the constitution require the Governor to prepare and submit to the General Assembly an Executive Budget for the next fiscal year, which sets forth the Governor's recommended appropriations, estimated revenues from taxes and other sources, estimated balance of funds available for appropriation 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.

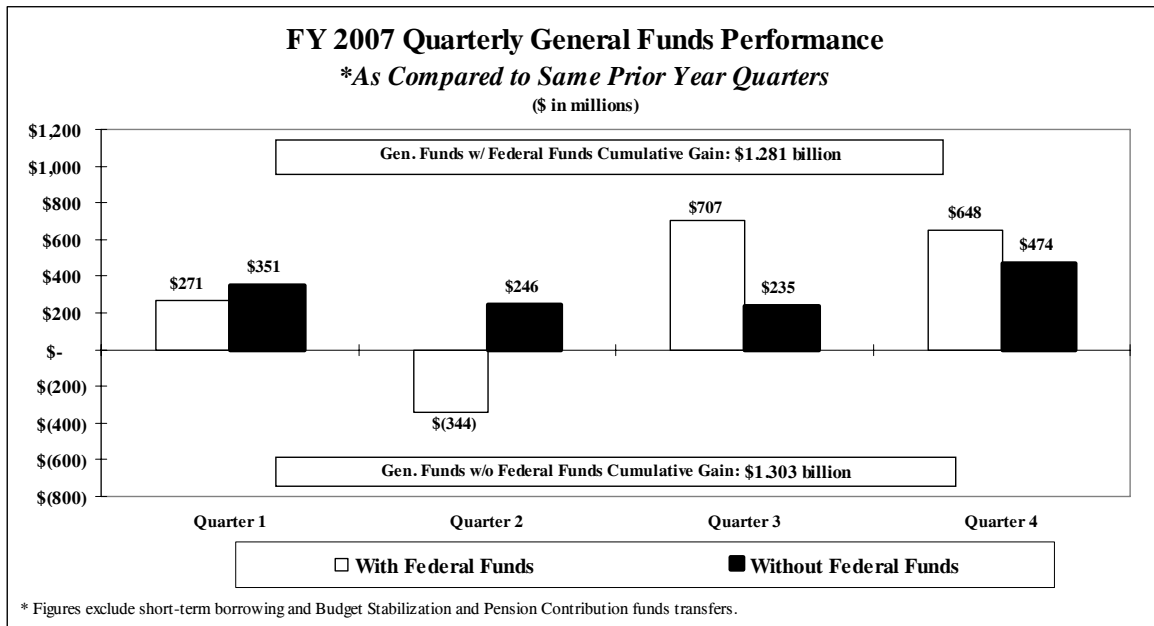
The state general funds include the Common School Fund, the General Revenue-Common School Special Account Fund, the Education Assistance Fund and the General Revenue Fund. All state revenues, not otherwise restricted by law, including the majority of the state's major revenue sources, the income and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

FY 2007 BUDGET INFORMATION

- FY 2007 Revenue Recap
- Review of FY 2007 Revenue Estimate
- FY 2007 Actual Revenues vs. Estimates: CGFA and GOMB



FY 2007 REVENUE RECAP



First Quarter

To begin the fiscal year, July general revenue receipts increased \$78 million. The increase occurred despite a number of revenue sources experiencing declines. A large part of the increase was the result of a transfer from the Income Tax Refund Fund in the amount of \$81 million. Absent a \$23 million gain in federal sources, all other revenue sources were up a modest \$55 million. In August, overall general funds revenues increased \$127 million. The larger economic sources did well, while some of the other areas posted small losses. Similar to last year, \$276 million from the Budget Stabilization Fund was transferred into the General Fund to assist in cash flow. Excluding \$19 million in federal source gains, all other areas increased \$108 million. Overall general funds revenues increased \$66 million in September.

While most of the economic sources posted monthly gains, particularly income taxes, those increases in large part were offset by a \$122 million falloff in federal sources due to an unusually large month in federal receipts last year. Federal sources aside, other revenue sources posted an impressive \$188 million monthly increase.

Through the first three months of the fiscal year, overall revenues were up \$271 million. Most of the economically sensitive sources performed well, although some of the smaller sources as well as certain transfers struggled. A falloff in federal sources held down overall first quarter growth. In fact, excluding an \$80 million decline in federal receipts, all other sources posted a gain of \$351 million.

Second Quarter

Overall general funds revenues increased \$65 million in October. The economic sources again fared well, although some of those gains were offset by another monthly falloff in federal sources. Excluding a \$28 million decline in federal sources, other sources experienced a gain of \$93 million. In November, overall receipts fell \$337 million due to FY 2006's \$1 billion in short-term borrowing that was used to pay overdue Medicaid bills. That borrowing resulted in a huge month for federal reimbursement. In fact, excluding the falloff of \$486 million in federal sources, November receipts posted an impressive \$149 million gain. The first half of the fiscal year concluded with a \$72 million decline. Receipt performance was somewhat mixed, although another poor month for federal receipts, down \$76 million, was the reason behind the drop. Absent that, all other sources would have managed to eke out a \$4 million gain.

With the fiscal year half over, excluding short-term borrowing, overall general revenues were down \$74 million. The decline was due to the large November fall-off in federal sources stemming from last year's spending on Medicaid bills. Most of the economically related sources continued to perform very well. If the decline of \$670 million in federal sources was excluded, all other receipts were up a respectable \$596 million through December.

Third Quarter

The third quarter began in dramatic fashion with overall receipts jumping \$563 million. The large increase mainly was due to much higher federal sources, up \$299 million, as the result of reimbursable Medicaid spending. Medicaid spending lagged for much of the year (in part due to last year's short-term borrowing), resulting in much lower federal reimbursements. Also contributing to the monthly increase were gains in the economically related sources. If the gain in federal sources was excluded, all other revenues still would have posted a \$264 million increase. Excluding \$900 million in short-term borrowing, February receipts fell \$96 million. While personal income taxes continued to perform well, a number of other sources took a break from what had been good year to date performance. In addition, a comparatively low month for transfers contributed to the monthly decline. Overall March revenues jumped \$240 million on the strength of federal sources and income tax receipts. Absent a \$167 million gain in federal sources, the monthly advance would have been a more moderate \$73 million.

Excluding short-term borrowing, with three-fourths of the fiscal year completed, overall revenues were up \$633 million. A comparative decline of \$198 million in federal sources held down overall growth. Excluding the falloff in federal sources, all other revenues were up a strong \$831 million.

Fourth Quarter

The final quarter began very strong as overall receipts leapt \$460 million on the strength of income taxes and federal sources. Even if \$119 million in federal source gains were excluded, other revenues still posted a remarkable \$341 million in April. In contrast, May was a rather mundane month. Overall revenues grew by only \$37 million, although they would have been better if not for a \$24 million decline in federal sources. June revenues grew by \$151 million as both personal and corporate income taxes finished the year on a high note. Unfortunately, sales tax receipts suffered its fifth consecutive decline. Absent a \$79 million gain in federal sources, the month still posted a \$72 million advance.

For the year, overall base receipt grew \$1.281 billion or \$1.303 billion if the slight decline in federal sources is excluded. The performance of the larger economically related sources was mixed. While both personal and corporate income taxes exceeded expectations for virtually all of the fiscal year, sales tax receipts stumbled coming down the stretch, signifying that slower overall growth can be expected in the upcoming fiscal year.

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 2007 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 2007 budget was enacted based on the GOMB's estimate of \$28.330 billion, which was virtually identical to the Commission's July forecast.

In November, the Commission increased its estimate by \$60 million due to slightly better than expected performance over the first third of the fiscal year. The GOMB's first official revision was outlined in the March Budget Book when their initial forecast was increased \$163 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 \$125 million as income taxes continued to perform very well. Also addressed in the Commission's revision was the falloff in the performance of sales tax receipts.

As shown, actual FY 2007 base revenues exceeded the Commission's March forecast by \$135 million, and the GOMB's estimate by \$147 million. Not surprisingly, the largest variances were recorded in the estimates of the economically related sources such as income and sales. Income tax performance exceeded the estimates of both agencies, while sales tax fell well short of expectations. Other transfers, with a host of last minute transfers, managed to exceed earlier expectations, while federal sources fell short of estimates. In summary, while variances did exist on a line by line basis, taken on a whole, both forecasts were very close to actual, with an error of only 0.5%.

Actual FY 2007 General Revenues: \$28.640 billion Excludes short-term borrowing and cashflow transfers				
	CGFA Estimates	Difference From Actual	GOMB Estimates	Difference From Actual
July-06	\$28,320	\$320	\$28,330	\$310
Aug-06	\$28,320	\$320	\$28,330	\$310
Sept-06	\$28,320	\$320	\$28,330	\$310
Oct-06	\$28,320	\$320	\$28,330	\$310
Nov-06	\$28,380	\$260	\$28,330	\$310
Dec-06	\$28,380	\$260	\$28,330	\$310
Jan-07	\$28,380	\$260	\$28,330	\$310
Feb-07	\$28,380	\$260	\$28,330	\$310
Mar-07	\$28,505	\$135	\$28,493	\$147
Apr-07	\$28,505	\$135	\$28,493	\$147
May-07	\$28,505	\$135	\$28,493	\$147
June-07	\$28,505	\$135	\$28,493	\$147

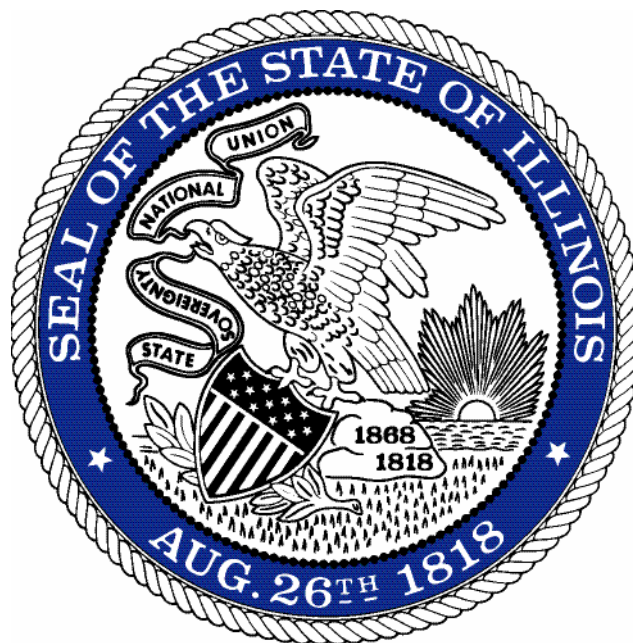
FY 2007 Actuals vs. Estimates: CGFA and GOMB

(\$ millions)

	ACTUAL FY 2007	CGFA EST. March- 07 FY 2007	DIFFERENCE ACTUALS FROM ESTIMATE	GOMB EST. March- 07 FY 2007	DIFFERENCE ACTUALS FROM ESTIMATE
Revenue Sources					
State Taxes					
Personal Income Tax	\$10,424	\$10,238	\$186	\$10,117	\$307
Corporate Income Tax (regular)	\$2,121	\$1,987	\$134	\$2,046	\$75
Sales Taxes	\$7,136	\$7,315	(\$179)	\$7,356	(\$220)
Public Utility (regular)	\$1,131	\$1,114	\$17	\$1,110	\$21
Cigarette Tax	\$350	\$350	\$0	\$350	\$0
Liquor Gallonage Taxes	\$156	\$155	\$1	\$153	\$3
Vehicle Use Tax	\$33	\$34	(\$1)	\$35	(\$2)
Inheritance Tax (gross)	\$264	\$257	\$7	\$255	\$9
Insurance Taxes & Fees	\$310	\$314	(\$4)	\$322	(\$12)
Corporate Franchise Tax & Fees	\$193	\$186	\$7	\$186	\$7
Interest on State Funds & Investments	\$204	\$190	\$14	\$185	\$19
Cook County Intergovernmental Transfer	\$307	\$307	\$0	\$307	\$0
<u>Other Sources</u>	<u>\$449</u>	<u>\$440</u>	<u>\$9</u>	<u>\$440</u>	<u>\$9</u>
Subtotal	\$23,078	\$22,887	\$191	\$22,862	\$216
Transfers					
Lottery	\$622	\$620	\$2	\$631	(\$9)
Riverboat transfers & receipts	\$685	\$700	(\$15)	\$692	(\$7)
<u>Other</u>	<u>\$939</u>	<u>\$841</u>	<u>\$98</u>	<u>\$850</u>	<u>\$89</u>
Total State Sources	\$25,324	\$25,048	\$276	\$25,035	\$289
Federal Sources	\$4,703	\$4,803	(\$100)	\$4,803	(\$100)
Total Federal & State Sources	\$30,027	\$29,851	\$176	\$29,838	\$189
Nongeneral Funds Distribution:					
Refund Fund					
Personal Income Tax	(\$1,016)	(\$998)	(\$18)	(\$987)	(\$29)
Corporate Income Tax	(\$371)	(\$348)	(\$23)	(\$358)	(\$13)
Subtotal General Funds	\$28,640	\$28,505	\$135	\$28,493	\$147
Short Term Borrowing	\$900	\$900	\$0	\$900	\$0
Hospital Provider Fund (cash flow transfer)	\$456	\$456	\$0	\$456	\$0
Budget Stabilization Fund Transfer	\$276	\$276	\$0	\$276	\$0
Total General Funds	\$30,272	\$30,137	\$135	\$30,125	\$147
* Both March estimates updated to reflect short-term borrowing and cash flow transfers.					07/03/07

FY 2008 BUDGET INFORMATION

- Summary of FY 2008 Revenue Related Budget Highlights
- Un-Official FY 2008 Revenue Estimate: FY 2008 vs. FY 2007
- FY 2008 Budget Chronology
- FY 2008 Budget Summary



SUMMARY OF FY 2008 REVENUE RELATED BUDGET HIGHLIGHTS

On March 7th, 2007 Governor Blagojevich presented his proposed budget for FY 2008. The Governor's proposed FY 2008 budget contained sweeping reforms that the GOMB projected would contribute to overall revenue growth of \$3.085 billion. As shown in the table below, the increase was comprised of \$899 million in base revenue growth, as well as a net \$2.186 billion in growth from proposed revenue changes that would have required legislative approval. The largest initiatives include the implementation of a gross receipts tax to eventually replace the current corporate income tax, increasing riverboat taxes and fees, and sale/lease the Illinois Lottery.

GOMB FY 2008 General Revenue Growth Assumptions (\$ millions)	
	<u>GOMB March-07</u>
FY 2007 Estimate (\$millions) excl. short-term borrowing	\$28,493
Net change in income taxes (current refund %)	\$434
Sales tax	\$221
Misc. other sources (net)	(\$24)
Transfers (lottery, riverboat, other)	(\$18)
Federal source revenue	<u>\$286</u>
FY 2007 Base Growth	\$899
Proposed Revenue Changes per Budget Book	
Gross Receipts Tax (FY 2008 net portion only)	\$2,626
Enhanced Federal Revenue (\$45M per rate increase & \$18M per Family Care Expansion)	\$63
ITP	\$32
Riverboat tax and fee changes (\$55M higher rates & \$60M franchise fees)	<u>\$115</u>
Proposed Increases to Base Revenues	\$2,836
Offset of Lottery Revenue per proposed lease agreement	<u>(\$650)</u>
Proposed Decreases to Base Revenues	(\$650)
Total Growth from Proposed Changes	\$2,186
Total Growth Assumptions	\$3,085
FY 2008 General Revenue Estimate	\$31,578
<small>*Does not include \$500 million in proposed Budget Stabilization Fund consolidation</small>	

During the spring legislative session, the proposed gross receipts tax as well as the lease/sale of the Lottery met with heavy resistance and were not incorporated into the FY 2008 budget.

At the time of this report, no official details of the final assumptions used to craft the budget have been made available. However, the following table is considered to be an unofficial breakout of the revenue picture used to produce the budget as passed by the General Assembly. While final estimates may have slightly differed, it is believed that overall general funds revenue growth of approximately \$1.6 billion was ultimately used. [As shown, adjustments totaling approximately \$400 million were added to a base growth forecast of approximately \$1.2 billion to arrive at growth of about \$1.6 billion].

While the General Assembly has yet to make legislative changes necessary to lower the refund percentages (valued at approximately \$268 million), the "loophole" closure measure passed and has now become law, see following detailed analysis.

UNOFFICIAL FY 2008 REVENUE ESTIMATE: FY 2008 vs. FY 2007

(millions)

Revenue Sources	Unofficial FY 2008 Estimate Aug-07	Actual FY 2007	\$ Difference	% Difference
State Taxes				
Personal Income Tax	\$11,050	\$10,424	\$626	6.0%
Corporate Income Tax	\$2,312	\$2,121	\$191	9.0%
Sales Taxes	\$7,423	\$7,136	\$287	4.0%
Public Utility (regular)	\$1,159	\$1,131	\$28	2.5%
Cigarette Tax	\$350	\$350	\$0	0.0%
Liquor Gallonage Taxes	\$156	\$156	\$0	0.0%
Vehicle Use Tax	\$33	\$33	\$0	0.0%
Inheritance Tax (gross)	\$264	\$264	\$0	0.0%
Insurance Taxes & Fees	\$310	\$310	\$0	0.0%
Corporate Franchise Tax & Fees	\$200	\$193	\$7	3.6%
Interest on State Funds & Investments	\$204	\$204	\$0	0.0%
Cook County Intergovernmental Transfer	\$287	\$307	(\$20)	-6.5%
<u>Other Sources</u>	<u>\$480</u>	<u>\$449</u>	<u>\$31</u>	<u>6.9%</u>
Subtotal	\$24,228	\$23,078	\$1,150	5.0%
Transfers				
Lottery	\$650	\$622	\$28	4.5%
Riverboat Transfers & Receipts	\$670	\$685	(\$15)	-2.2%
<u>Other</u>	<u>\$631</u>	<u>\$939</u>	<u>(\$308)</u>	<u>-32.8%</u>
Total State Sources	\$26,179	\$25,324	\$855	3.4%
Federal Sources	\$4,985	\$4,703	\$282	6.0%
Total Federal & State Sources	\$31,164	\$30,027	\$1,137	3.8%
Nongeneral Funds Distribution:				
Refund Fund				
Personal Income Tax (9.75%)	(\$1,077)	(\$1,016)	(\$61)	6.0%
Corporate Income Tax (17.5%)	(\$405)	(\$371)	(\$34)	9.2%
Subtotal Base General Funds	\$29,682	\$28,640	\$1,042	3.6%
Additional Revenue Assumptions used by GA				
Value of Lowering Refund Percentages 2% , PIT to 7.75% and CIT to 15.5%			\$268	
Partial Year Corporate "Loophole" Changes per P.A. 95-233 (SB1544)			\$91	
"Third-Year" of Hospital Assessment Program			\$80	
Anticipated transfer from sale of ISAC student loans			\$39	
Impact of Additional Auditors at IDOR			\$32	
Total Adjustments to Base Revenues			\$510	
Total General Funds With Adjustments	\$30,192	\$28,640	\$1,552	5.4%
Short-Term Borrowing	\$0	\$900	(\$900)	N/A
Hospital Provider Fund (cash flow transfer)	\$0	\$456	(\$456)	N/A
Budget Stabilization Fund Transfer	\$276	\$276	\$0	0.0%
Total General Funds	\$30,468	\$30,272	\$196	0.6%
CGFA				10/2/2007

FY 2008 BUDGET CHRONOLOGY

- ↵ Wednesday, March 7th, 2007 Governor Rod Blagojevich presents FY 2008 budget before a joint session of the Illinois General Assembly.
- ↵ On May 30, 2007 the Illinois House passed a budget (SB 1132) 63-53. Representative Thomas Holbrook files a motion to reconsider the vote. Electric rate relief is considered to be an important issue and many legislators refuse to vote on a budget without a electric rate relief plan.
- ↵ May 31, 2007 the deadline for FY 2008 budget passage. Legislation with an immediate effective date now requires a 3/5 majority to pass.
- ↵ June 27, 2007 the Illinois House passes HB 3920, as amended by House Amendment 2 which is a temporary one-month budget (111-3).
- ↵ June 29, 2007 Senate passes HB 3920, as amended by House Amendment 2. (45-7).
- ↵ July 2, 2007 Governor Rod Blagojevich signs one month budget extension to keep State government operational. (P.A 95-0011)
- ↵ July 5, 2007 Special Session to address the pension crisis.
- ↵ July 6, 2007 Special Session to address House Joint Resolution 1 of the 1st Special Session and/or Senate Joint Resolution 1 of the 1st Special Session of the 95th General Assembly.
- ↵ July 7, 2007 Special Session to consider any legislation, new or pending, which addressed the funding of the State Employees' Retirement System. Subsequent Special Session called to address funding for the Department of Healthcare and Family Services for the Child Support Administrative Fund for FY 2008.
- ↵ July 8, 2007 Special Session to address the funding for the Teachers' Retirement System. (This Special Session was rescinded) A different Special Session then directed the General Assembly into Special Session to address funding for the Teachers' Retirement System and the Judges' Retirement System.
- ↵ July 9, 2007 Special Session to consider funding for the State Universities Retirement System.
- ↵ July 10, 2007 Special Session to address funding to the Department of Healthcare and Family Services for the Supportive Living Program in FY 2008.
- ↵ July 11, 2007 Special Session to consider SB 1007 as well as the impact of assault weapon violence on the State's health care expenditures and general fiscal health.
- ↵ July 30, 2007 Special Session to address funding for the Department of Healthcare and Family Service's State Hemophilia Program.

- ↪ August 1, 2007 the Illinois House passes HB 3866 which is the shell bill for the FY 2008 budget.
- ↪ August 4, 2007 Special Session to pass a second one-month budget and to address funding for the Department of Healthcare and Family Services budget for the State's Chronic Renal Disease Program.
- ↪ August 5, 2007 Special Session to address funding for the Department of Healthcare and Family Services' Home Health Agency Services.
- ↪ On August 9th, 2007 the Illinois Senate adopts Senate Amendment 1 to HB 3866 which inserts the budget language into the bill.
- ↪ The Illinois Senate passes HB 3866 with a 52-5 roll call vote on August 10, 2007. That same day the Illinois House concurred with Senate Amendment 1 98-8 and the budget officially passed.
- ↪ August 11, 2007 Special Session to address funding for the Department of Public Health's Community Health Centers.
- ↪ August 12, 2007 Special Session to address funding for the Local Health Protection Grant Program within the Department of Public Health. Another Special Session was called to consider funding for the Regional Transportation Authority, the Chicago Transit Authority, and downstate public transportation.
- ↪ August 13, 2007 Special Session called to address funding for the CTA. Governor also signs SB 241 (P.A 95-0144) which makes supplemental appropriations for FY 2007.
- ↪ August 23, 2007 Governor Rod Blagojevich signs budget but vetoes approximately \$463 million.
- ↪ August 28, 2007 Governor signs SB 1592 (P.A 95-0481) which provides electric rate relief.
- ↪ October 2, 2007 the Illinois House overrides the Governor's veto of House Bill 3866 and restores the bill to its original funding levels.

FY 2008 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 March 7, 2007.

According to the Governor's budget book, the recommended FY 2008 operating appropriations budget presented for all funds was \$49.1 billion, or a \$3.3 billion increase over FY 2007. The Governor's introduced budget addressed the administrations targeted strategic goals of:

- ↪ Initiating Illinois Covered
- ↪ Increase funding to P-12 education by \$1.5 billion.
- ↪ Immediately increase the funded ratio of the State Pension System to 83 percent.
- ↪ Enhance State revenues by \$6 billion annually by implementing a gross receipts tax.

At the time the budget was introduced, the Governor's Office of Management and Budget estimated that base general funds revenue growth would increase 3.15% or \$900 million in FY 2008.

The FY 2008 budgetary language is contained in HB 3866 (P.A 95-0348). The budget, as passed, includes \$51.2 billion in spending from all funds, including \$27.9 billion in General Funds. Some of the major highlights of the FY 2008 final budget as passed by the General Assembly and signed by the Governor are:

FY 2007 Enacted Budget vs. FY 2008 Final Budget				
<i>(\$ in millions)</i>				
	FY 2007 Enacted	FY 2008 Final	\$ Change	% Change
Operations				
General Funds	\$25,772.4	\$27,949.2	\$2,176.8	8.4%
Other State Funds	\$16,850.6	\$17,342.0	\$491.4	2.9%
Federal Funds	\$5,875.8	\$5,884.5	\$8.8	0.1%
Total Operations	\$48,498.8	\$51,175.7	\$2,676.9	5.5%
FY 2008 Budget After Governor's Veto's				
(w/o General Assembly Overrides)				
	Enacted	Veto's	Total FY 2008 Budget After Veto's	
Total Budget: All Funds	\$51,175.7	-\$463.1	\$50,712.6	
* Columns may not sum due to rounding.				

State Board of Education

- ↵ Universal Preschool and Early Childhood Education funding of \$343 million in General Revenue Funds.
- ↵ General State Aid and General State Aid/ Hold Harmless are funded in the FY 2008 budget with \$4.5 billion in General Funds. The foundation level increases to \$5,734.
- ↵ \$79.5 million in General Funds appropriation for bilingual education. The FY 2008 total appropriation represents an \$8.5 million increase from the FY 2007 level.
- ↵ \$5 million in GRF for transitional assistance.
- ↵ A new appropriation of \$4.0 million for Targeted Intervention strategies. This program provides a targeted intervention team for schools on academic watch.
- ↵ \$20.1 million for the Truant Alternative Optional Education Program.
- ↵ The Rural Technology Program receives \$4.0 million in GRF to update technology infrastructure and equipment.
- ↵ ADA Block grant receives \$84.9 million. The ADA block grant is a grant given per-student based on average daily attendance.
- ↵ \$15 million for Fast Growth Grants that are given to school districts that experience a requisite increase in attendance in their most recent two year average daily attendance.
- ↵ \$5 million in Grants to Severely Overcrowded Schools.
- ↵ \$3 million in salary incentives to attract teachers to hard to staff schools.
- ↵ \$5 million for the Technology Immersion Pilot Project. This project provides wireless laptops to participating schools.
- ↵ The FY 2008 budget includes \$4.0 million to ISBE for all costs associated with the Re-Enrollment Student Program of the Alternative School Network.
- ↵ \$5 million for gifted education programs.
- ↵ \$12 million for Statewide Mentoring Program.

Higher Education

- ↵ FY 2008 appropriation of \$1.4 billion in GRF for the State's nine public universities. The FY 2008 appropriation is a \$26.4 million increase over the prior fiscal year.
- ↵ The current funding mechanism for the Monetary Award Program is discontinued. Monies (\$26.8 million) from the Student Loan Operating Fund are shifted to GRF. The total Monetary Award Program Funding is \$384.8 million.
- ↵ \$204.8 million in Base Operating Grants.
- ↵ \$200 thousand to begin to create a Higher Education Master Plan.
- ↵ \$7.3 million in funds will be appropriated to the Illinois Community College Board to address under funding of the Illinois Veterans' Grant Program.
- ↵ \$750 thousand for the College and Career Readiness Program.

Health & Human Services

- ↵ The FY 2008 budget includes \$6.9 billion for medical provider funding. This represents an overall increase of \$446.3 million over the prior FY 2007 level.
- ↵ \$1.2 billion in funding for the Hospital Provider Fund.
- ↵ \$245 million for University of Illinois Hospital Services.
- ↵ Illinois Cares Rx drug program is funded at \$2.1 billion.
- ↵ The FY 2008 budget includes \$84.4 million in General Revenue Funds for supportive living facilities.
- ↵ \$743.5 million for skilled, intermediate and long term care providers.
- ↵ \$113.6 million in GRF for Temporary Assistance for Needy Families (TANF).
- ↵ \$596 million for child care services.
- ↵ Employment Development Services funding of \$21.3 million.
- ↵ \$19.1 million for Youth Programs.
- ↵ \$21.8 million for domestic violence shelters.
- ↵ The FY 2008 budget includes \$45.6 million in grants to reduce infant mortality.

- ↵ \$399.9 million in Developmental Disability Long Term Care.
- ↵ \$334 million for State operated developmental centers.
- ↵ \$990.9 thousand for the minimum maintenance of the former Lincoln Developmental Center.
- ↵ \$10.8 million for HHS Medicaid Trust Fund. This funding includes \$7 million for aftercare of persons with mental illness. \$3.0 million for the Children's Mental Health Partnership. \$750 thousand for the Mental Health Stock Database.
- ↵ \$28.1 million for mental health individual care grants.
- ↵ \$14.2 million for mental illness housing.
- ↵ \$29.2 million for the sexually violent persons program in Rushville, IL.
- ↵ The operational needs of the State's eight mental health facilities are funded at \$270.6 million.
- ↵ \$71.6 million for early intervention programs.
- ↵ \$440.9 million for the Home Services Program.

Children & Family Services

- ↵ Institutional and Group homes are funded at \$225.2 million in state funding.
- ↵ The FY 2008 budget funds Protective/Family Maintenance Day Care at \$25.9 million.
- ↵ \$278.2 million for the Adoption and Guardianship Program.
- ↵ \$331.2 million for foster homes and specialized care.

Public Health

- ↵ The Breast and Cervical Cancer Program receives \$16.8 million in funding in the FY 2008 budget.
- ↵ \$76.8 million for HIV/AIDS programs.
- ↵ \$5.0 million for juvenile diabetes research.
- ↵ \$1.2 million for Pandemic Flu Preparedness efforts.
- ↵ Community Health Care Expansions funded with \$9.0 million in total funds.

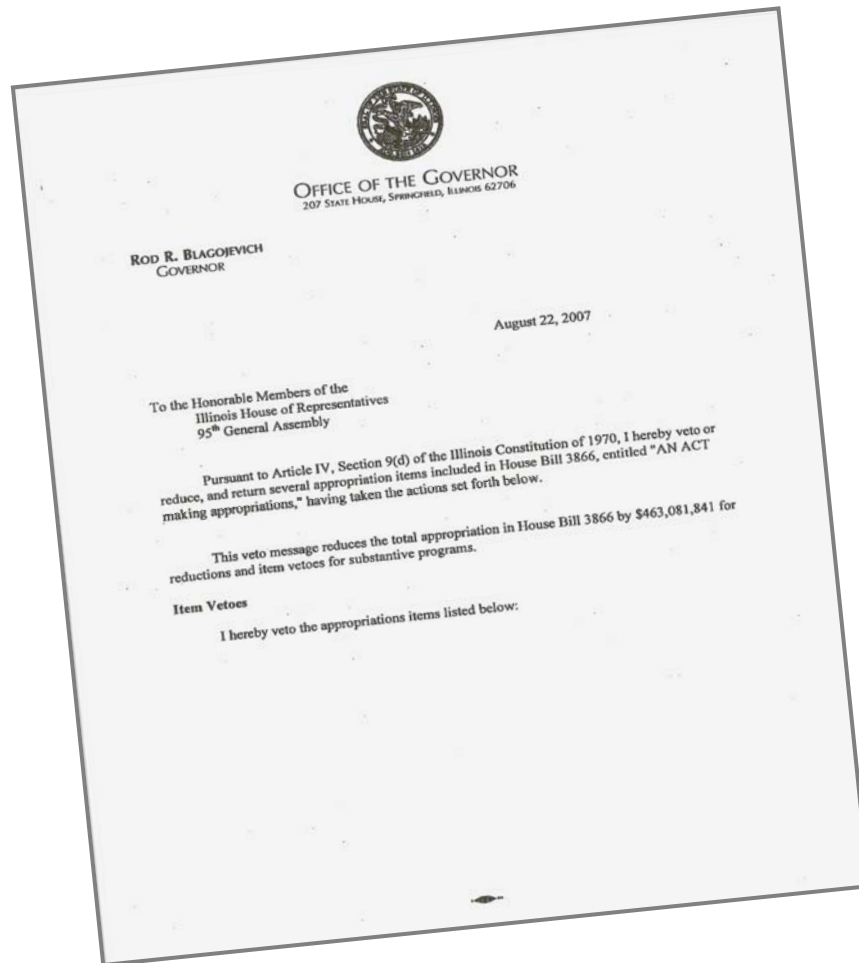
Aging

- ↳ Adult Day Care services, Homemaker services, and Alternative Senior services receive \$330.7 million.
- ↳ \$43.4 million for senior case management.
- ↳ \$10.0 million for home delivered meals.
- ↳ The FY 2008 Budget funds the Elder Abuse and Neglect Reporting Program at \$11.0 million.
- ↳ \$50.7 million for the Circuit Breaker Program.

Veterans'

- ↳ The LaSalle Veterans Home is expanded by 80 beds with a \$2.2 million appropriation.
- ↳ \$370 thousand for creation of a homeless veterans program at the Manteno Veterans Home.
- ↳ \$750 thousand for a post traumatic stress disorder program.

GOVERNOR'S AMENDATORY VETO MESSAGE

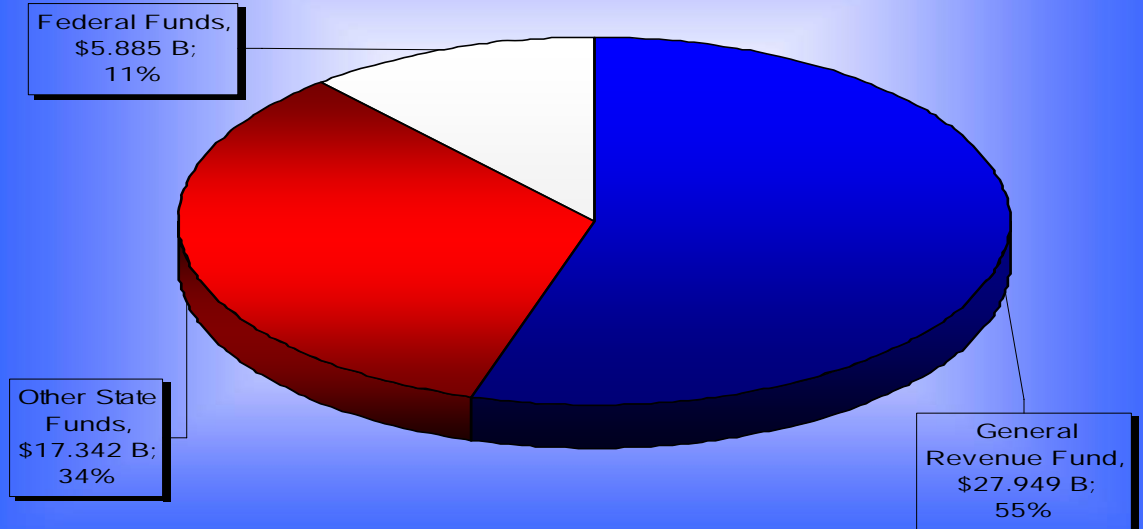


**At the time of the publication of this Budget Summary report, the Governor's Amendatory Budget Veto's had not been heard in both chambers of the Illinois General Assembly. Therefore, it should be assumed that the FY 2008 Budget numbers reflected in this document are approximately \$463 million more than the actual FY 2008 Budget (PA 95-0348) as vetoed and signed by the Governor. Depending on if and when the General Assembly chooses to address the veto's, information reflected in this document could change to the extent of the action taken.*

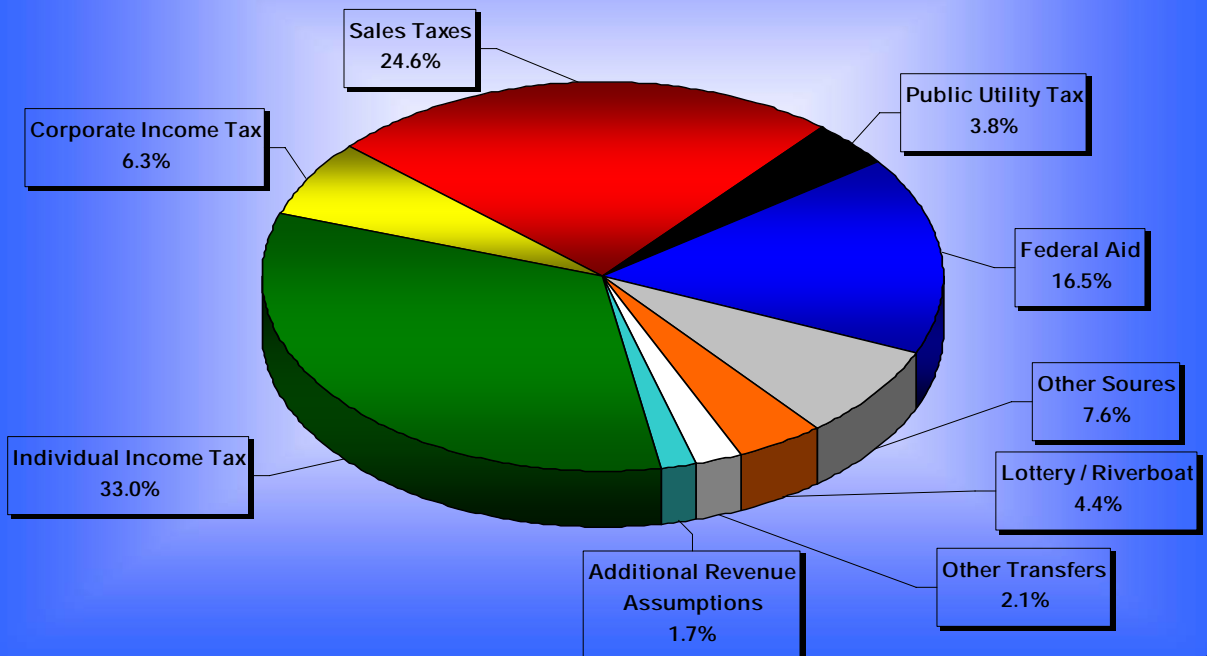
CHARTS & GRAPHS ILLUSTRATING THE FY 2008 BUDGET & HISTORICAL DATA

- FY 2008 Budget: Percentage of total
- FY 2008 Revenues by Source: Percentage of Total
- FY 2008 Operating Appropriations by Major Purpose: Percentage of Total All Funds Budget
- FY 2008 Operating Appropriations by Major Purpose: Percentage of General Funds
- General Funds Appropriations FY 1990 – FY 2008
- General Funds Revenue History: Annual \$ Change FY 1991-FY 2007
- Total General Funds Revenue History: Annual \$ Change FY 91-FY 07
- Illinois State Board of Education General Funds History
- History of General State Aid Foundation Levels
- General Funds Revenue History: FY 1990 – FY 2007
- General Funds Balances – Cash Basis FY 1990 – FY 2007
- Detailed General Funds Revenue History FY 1999 – FY 2007
- General Funds Base Expenditure History: FY 1991 – FY 2006
- General Funds Expenditures by Category
- General Funds Expenditures by Function
- Health and Social Services Expenditure History
- Education Expenditure History
- Public Protection & Justice Expenditure History
- General Government Expenditure History

**Fiscal Year 2008 Budget
Percent of Total
Total Funds: \$51.176 Billion**

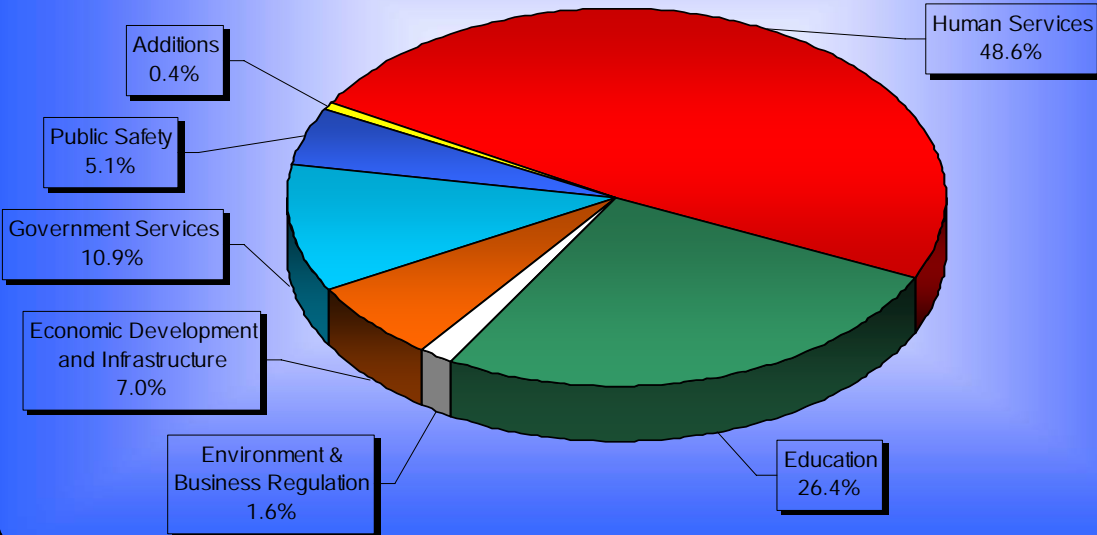


**Fiscal Year 2008 Revenues by Source
Percentage of Total
General Funds: \$30.192 Billion**



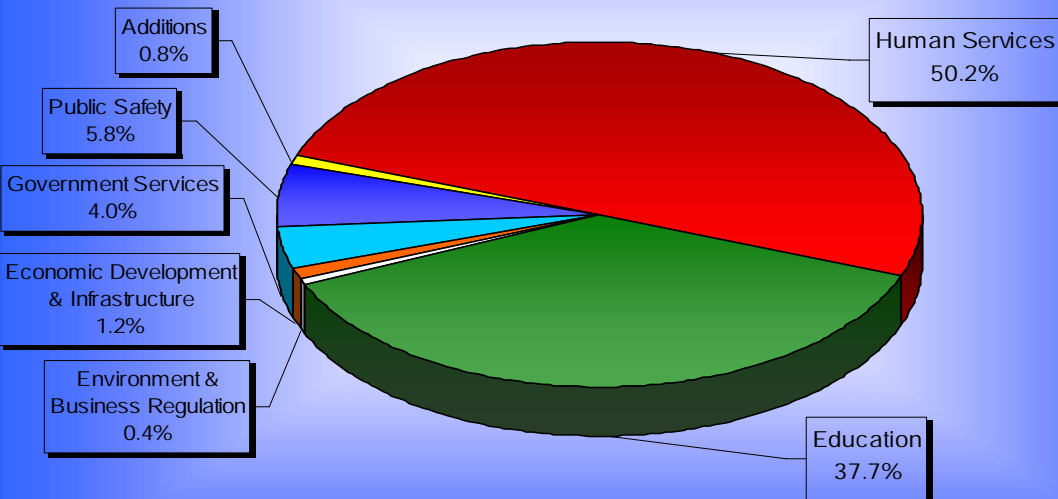
**Fiscal Year 2008 Operating Appropriations by Major Purpose
Percent of Total Budget
All Funds \$51.176 Billion**

Chart Does Not Include Governor's Veto Reductions of \$463 Million



**Fiscal Year 2008 Operating Appropriations by Major Purpose
Percent of General Funds Budget
General Funds: \$27.949 Billion**

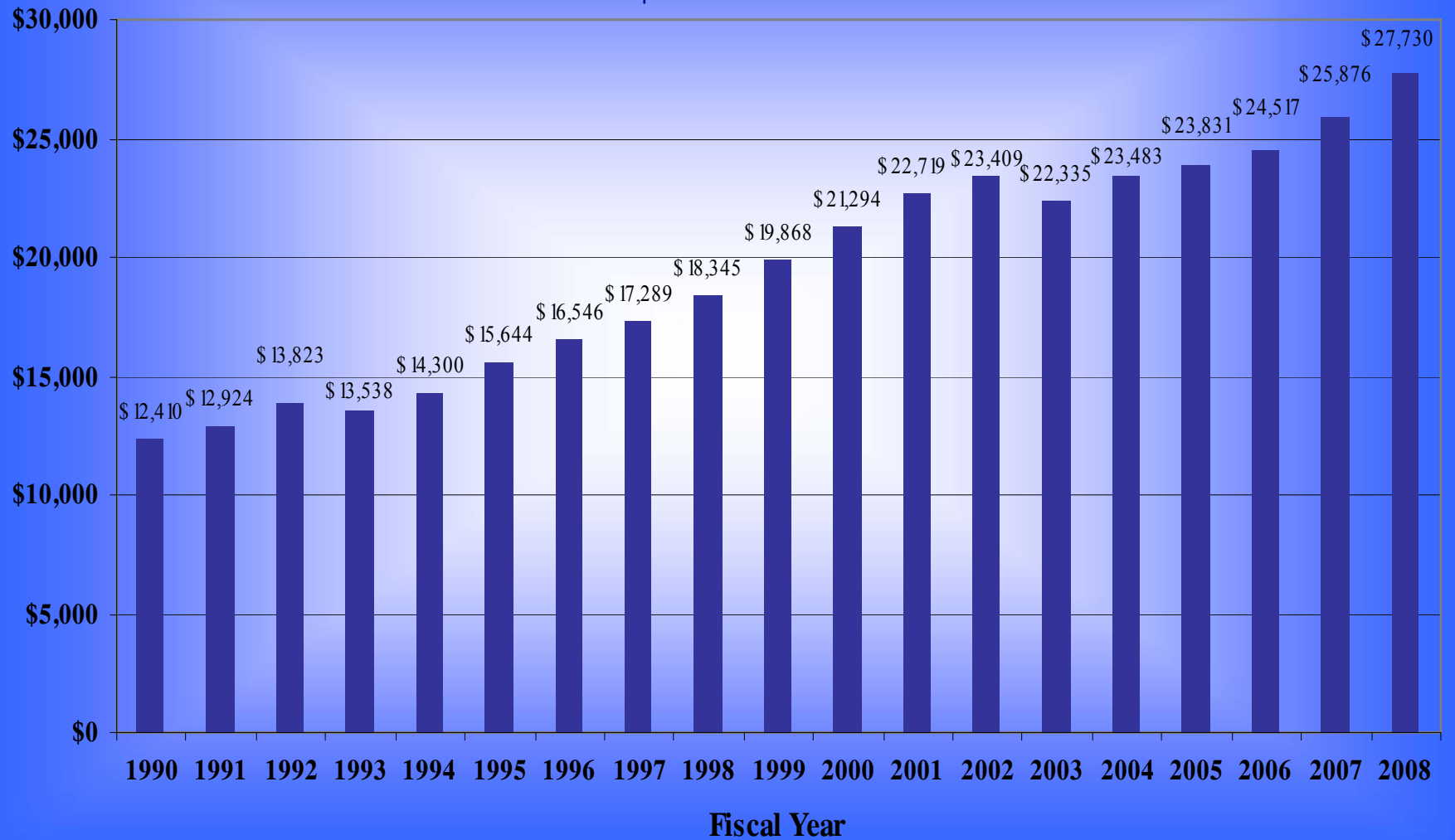
Chart Does Not Include Governor's Veto Reductions of \$463 Million



**Note: The General Funds Operating Appropriations by Major Purpose total (\$27.949 billion) listed in this chart differs from the General Funds Revenues by Source total (\$30.192 billion) due to statutory transfers out such as legislatively required transfers (diversions to Other Funds) and for paying pension obligation debt service.*

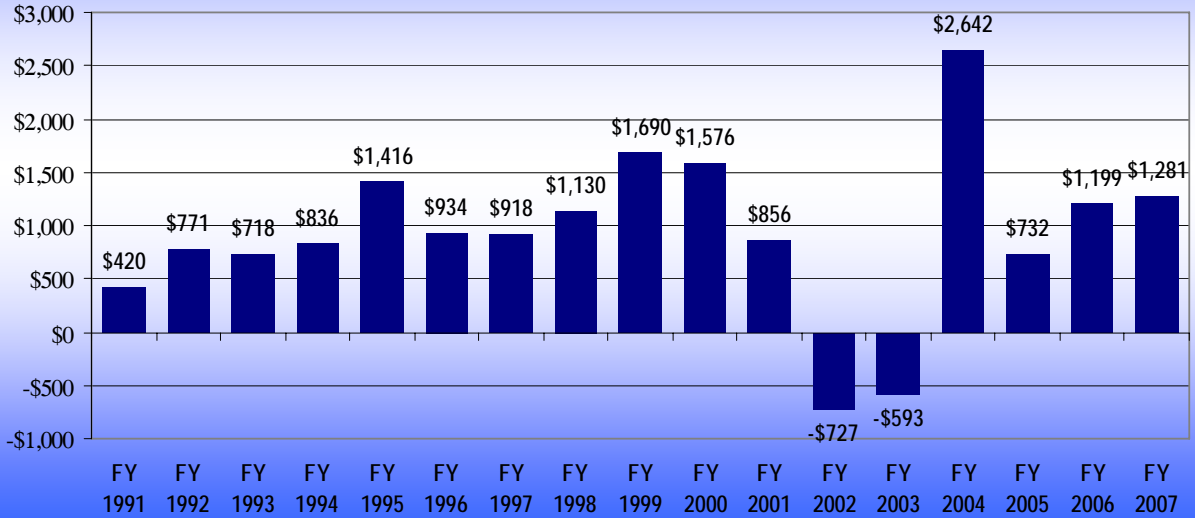
General Funds - Appropriations

\$ in millions



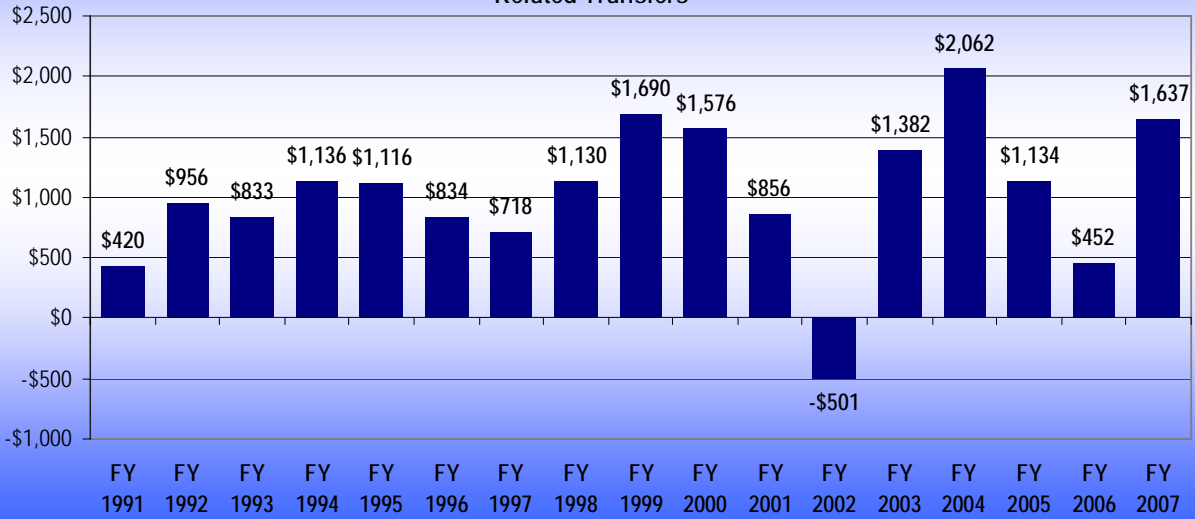
General Funds Revenue History: Annual \$ Change
FY 1991 - FY 2007
(in millions)

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 2007
(in millions)

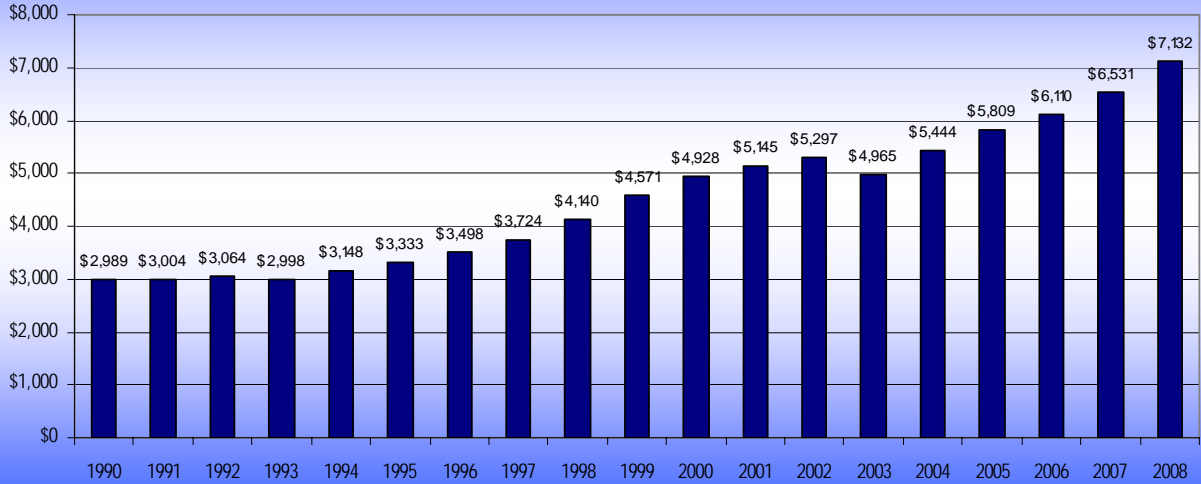
Includes Budget Stabilization Fund and Pension Contribution Fund Transfers, Short-Term Borrowing, and Related Transfers



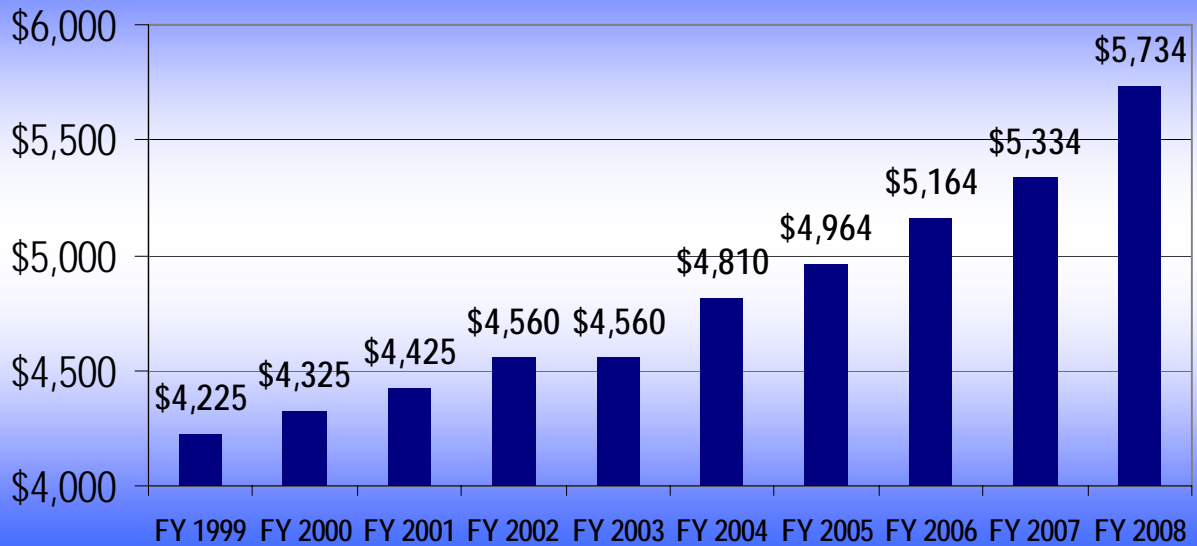
Illinois State Board of Education General Funds History

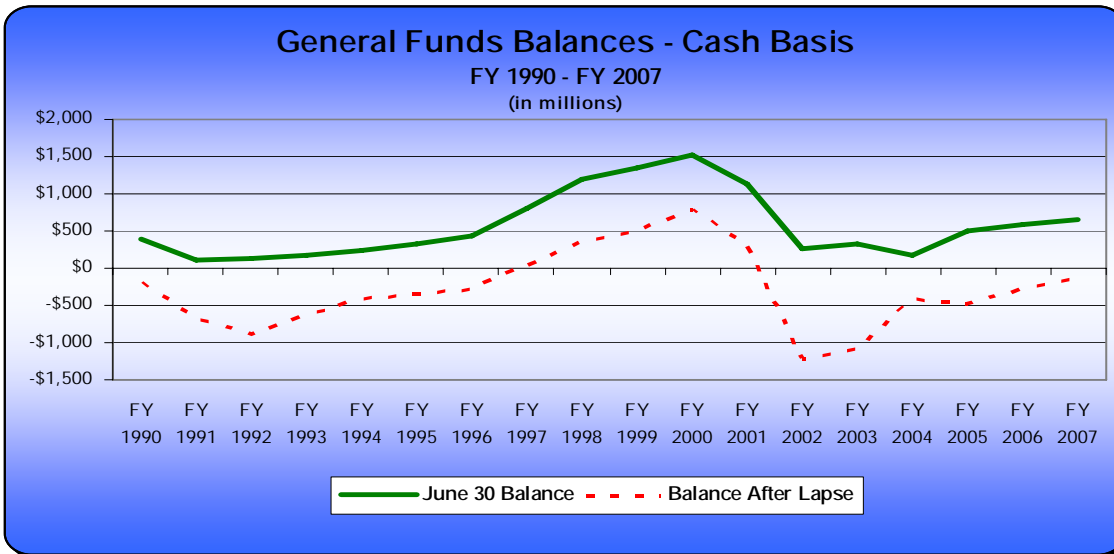
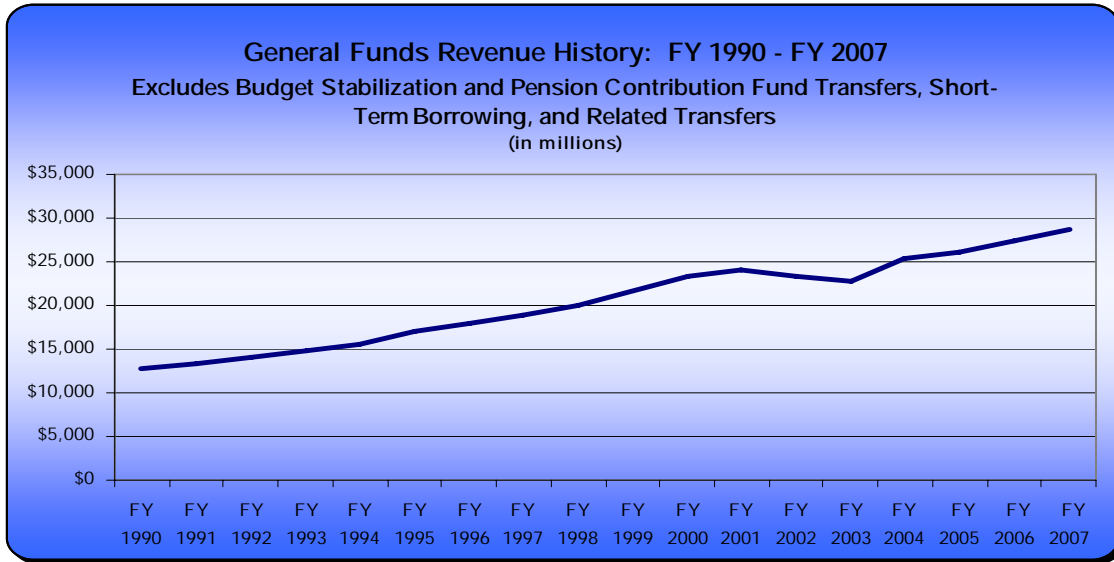
(Excludes Teacher Retirement System Funds)

\$ in millions



History of General State Aid Foundation Levels





	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%
FY 2007	\$28,640	\$1,281	4.7%

	June 30 Balance	Balance After Lapse
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	-\$291
FY 2007	\$642	-\$135

DETAILED GENERAL FUNDS REVENUE HISTORY FY 1999 - FY 2007

(\$ million)

<u>Revenue Sources</u>	<u>Actual Receipts FY 1999</u>	<u>Actual Receipts FY 2000</u>	<u>Actual Receipts FY 2001</u>	<u>Actual Receipts FY 2002</u>	<u>Actual Receipts FY 2003</u>	<u>Actual Receipts FY 2004</u>	<u>Actual Receipts FY 2005</u>	<u>Actual Receipts FY 2006</u>	<u>Actual Receipts FY 2007</u>
State Taxes									
Personal Income Tax	\$7,778	\$8,273	\$8,607	\$8,086	\$7,979	\$8,235	\$8,873	\$9,568	\$10,424
Corporate Income Tax (regular)	1,384	1,527	1,279	1,043	1,011	1,379	1,548	1,784	2,121
Sales Taxes	5,609	6,027	5,958	6,051	6,059	6,331	6,595	7,092	7,136
Public Utility Taxes (regular)	1,019	1,116	1,146	1,104	1,006	1,079	1,056	1,074	1,131
Cigarette Tax	403	400	400	400	400	400	450	400	350
Liquor Gallonage Taxes	57	128	124	123	123	127	147	152	156
Vehicle Use Tax	38	38	34	38	34	35	32	34	33
Inheritance Tax (Gross)	347	348	361	329	237	222	310	272	264
Insurance Taxes and Fees	208	209	246	272	313	362	342	317	310
Corporate Franchise Tax & Fees	117	139	146	159	142	163	181	181	193
Interest on State Funds & Investments	212	233	274	135	66	55	73	153	204
Cook County Intergovernmental Transfer	218	245	245	245	355	428	433	350	307
Other Sources	<u>190</u>	<u>194</u>	<u>407</u>	<u>512</u>	<u>349</u>	<u>439</u>	<u>468</u>	<u>441</u>	<u>449</u>
Subtotal	\$17,580	\$18,877	\$19,227	\$18,497	\$18,074	\$19,255	\$20,508	\$21,818	\$23,078
Transfers									
Lottery	540	515	501	555	540	570	614	670	622
Gaming Fund Transfer	240	330	460	470	554	661	699	689	685
Other	<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>	<u>939</u>
Total State Sources	\$18,771	\$20,236	\$20,640	\$19,976	\$19,757	\$21,645	\$22,739	\$23,923	\$25,324
Federal Sources	\$3,718	\$3,891	\$4,320	\$4,258	\$3,940	\$5,189	\$4,691	\$4,725	\$4,703
Total Federal & State Sources	\$22,489	\$24,127	\$24,960	\$24,234	\$23,697	\$26,834	\$27,430	\$28,648	\$30,027
Nongeneral Funds Distribution:									
Refund Fund									
Personal Income Tax	(\$552)	(\$587)	(\$611)	(\$615)	(\$638)	(\$964)	(\$894)	(\$933)	(\$1,016)
Corporate Income Tax	(263)	(290)	(243)	(240)	(273)	(442)	(376)	(356)	(371)
Subtotal General Funds	\$21,674	\$23,250	\$24,106	\$23,379	\$22,786	\$25,428	\$26,160	\$27,359	\$28,640
Change from Prior Year	\$1,690	\$1,576	\$856	(\$727)	(\$593)	\$2,642	\$732	\$1,199	\$1,281
Percent Change	8.5%	7.3%	3.7%	-3.0%	-2.5%	11.6%	2.9%	4.6%	4.7%
Short-Term Borrowing	\$0	\$0	\$0	\$0	\$1,675	\$0	\$765	\$1,000	\$900
HPF and HHSMTF Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$982	\$0	\$456
Budget Stabilization Fund Transfer	\$0	\$0	\$0	\$226	\$226	\$226	\$276	\$276	\$276
Pension Contribution Fund Transfer	\$0	\$0	\$0	\$0	\$300	\$1,395	\$0	\$0	\$0
Total General Funds	\$21,674	\$23,250	\$24,106	\$23,605	\$24,987	\$27,049	\$28,183	\$28,635	\$30,272
Change from Prior Year	\$1,690	\$1,576	\$856	(\$501)	\$1,382	\$2,062	\$1,134	\$452	\$1,637
Percent Change	8.5%	7.3%	3.7%	-2.1%	5.9%	8.3%	4.2%	1.6%	5.7%

CGFA

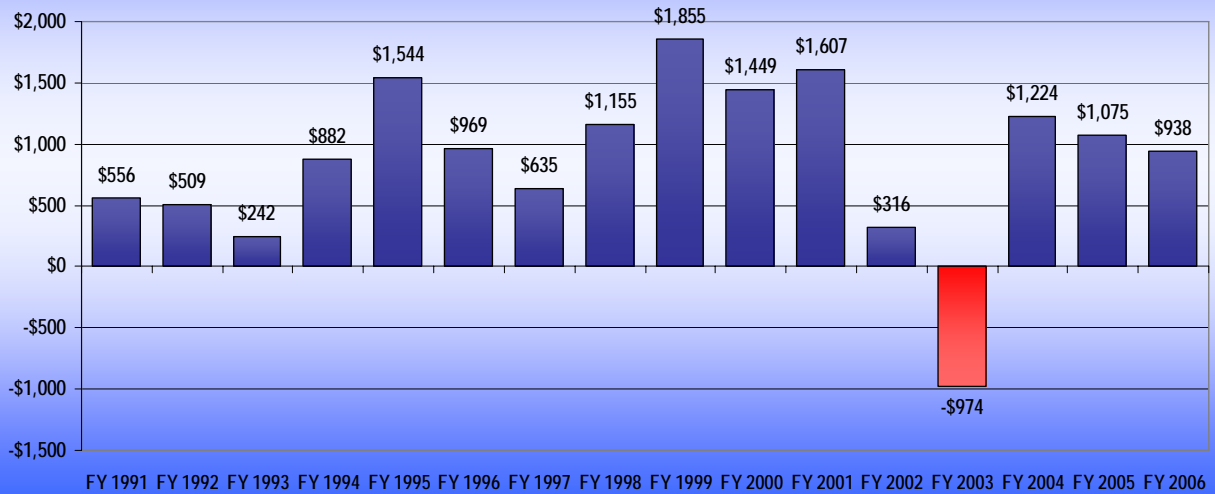
09/25/07

General Funds Base Expenditure History: Annual \$ Change in Millions

FY 1991 - FY 2006

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	FY 2006
Total Operations	\$4,680	\$5,115	\$5,319	\$5,727	\$6,298	\$6,630	\$6,956	\$6,466	\$6,434	\$6,303	\$6,399
Total Awards and Grants	\$11,619	\$11,709	\$12,550	\$13,649	\$14,567	\$15,676	\$15,731	\$15,400	\$16,207	\$16,217	\$17,687
Other General Funds Warrants Issued	\$11	\$27	\$35	\$45	\$82	\$60	\$53	\$28	-\$11	\$47	\$17
Regular Transfers Out	\$1,572	\$1,666	\$1,768	\$2,106	\$2,029	\$2,217	\$2,159	\$2,031	\$2,519	\$3,657	\$3,059
Base General Funds Expenditures	\$17,882	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224	\$27,162
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$0
Short-Term Borrowing Repayment	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014
Transfer to Budget Stabilization Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$226	\$226	\$226	\$276	\$276
Total General Funds Expenditures	\$18,087	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247	\$28,452

General Funds Expenditures by Function (From Current Year Appropriations)

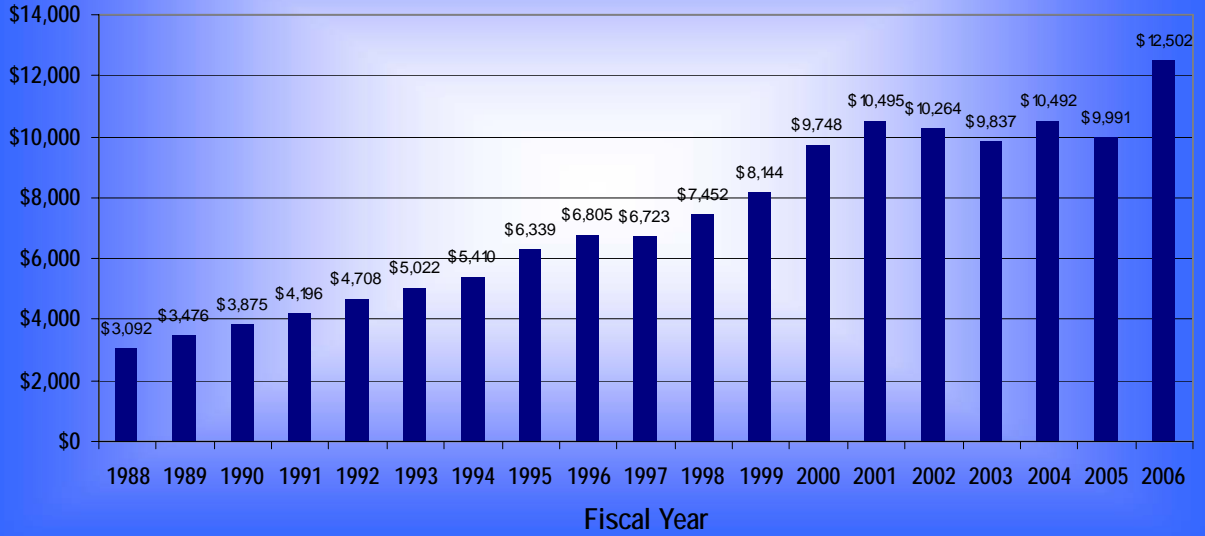
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)

(in millions)

	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Health and Social Services	\$6,805	\$6,723	\$7,452	\$8,144	\$9,748	\$10,495	\$10,264	\$9,837	\$10,492	\$9,991	\$12,502
Education	\$5,695	\$6,102	\$6,666	\$7,354	\$7,863	\$8,320	\$8,801	\$8,594	\$8,585	\$8,970	\$8,922
Public Protection and Justice	\$1,214	\$1,309	\$1,411	\$1,576	\$1,652	\$1,757	\$1,837	\$1,705	\$1,720	\$1,719	\$1,684
General Government	\$978	\$1,090	\$1,168	\$1,265	\$1,194	\$1,282	\$1,341	\$1,343	\$1,527	\$1,542	\$616
Other	\$1,618	\$1,627	\$1,207	\$1,082	\$490	\$512	\$497	\$415	\$306	\$345	\$379
Regular Transfers Out	\$1,572	\$1,666	\$1,768	\$2,106	\$2,029	\$2,217	\$2,159	\$2,031	\$2,519	\$3,657	\$3,059
Base General Funds Expenditures	\$17,882	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$24,899	\$23,925	\$25,149	\$26,224	\$27,162
Cash Flow Transfer (Hospital Provider Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$0
Short-Term Borrowing Repayment	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$710	\$990	\$768	\$1,014
Transfer to Budget Stabilization Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$226	\$226	\$226	\$276	\$276
Total General Funds Expenditures	\$18,087	\$18,517	\$19,672	\$21,527	\$22,976	\$24,583	\$25,125	\$24,861	\$26,365	\$28,247	\$28,452

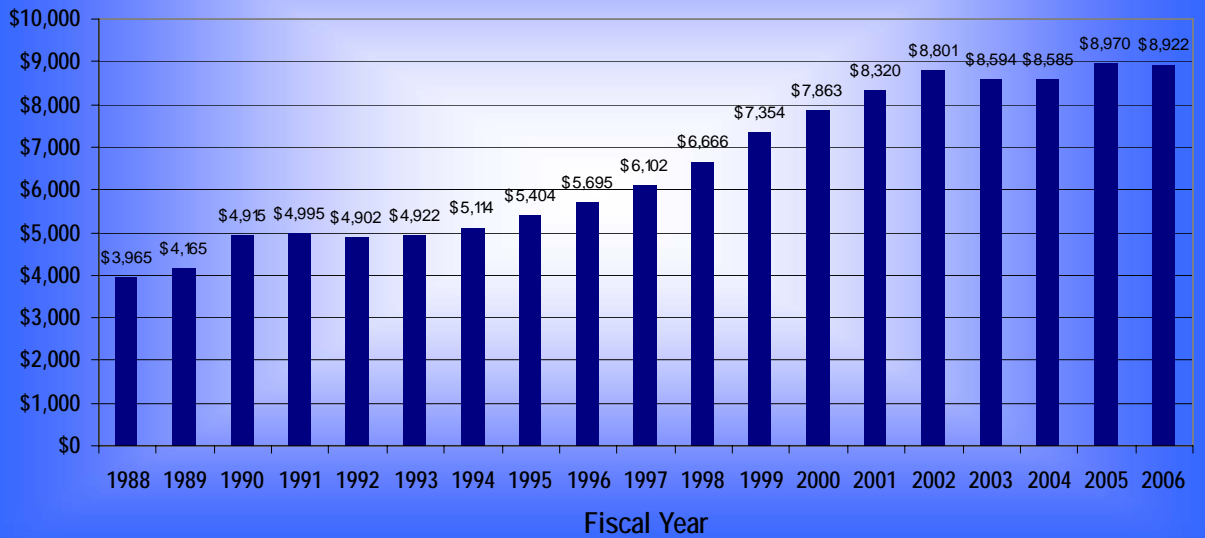
Health and Social Services Expenditure History General Funds \$ in millions

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



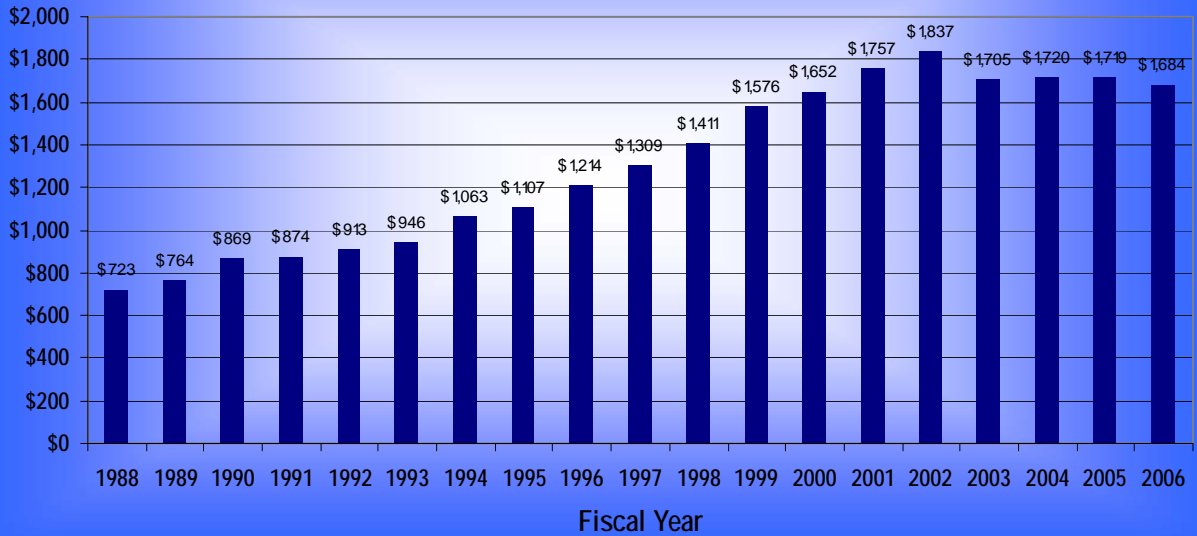
Education Expenditure History General Funds \$ in millions

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

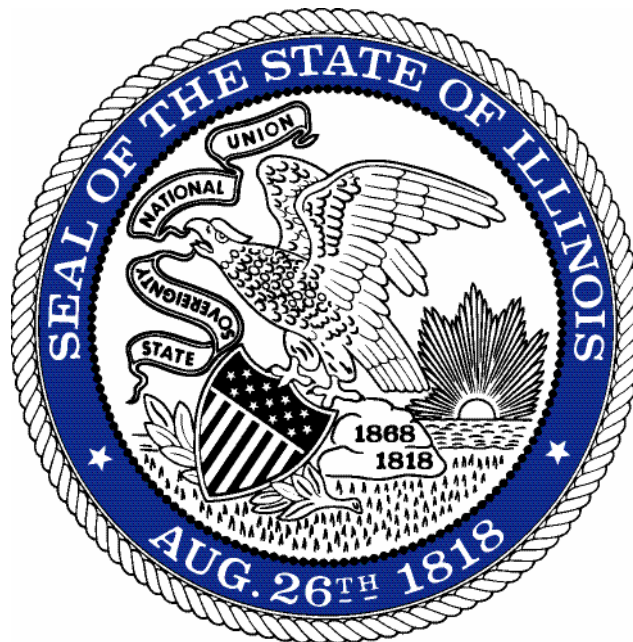
Total Warrants Issued: 14-mo (15-mo prior to FY 1997)



**Note: Per this chart, FY 2006 General Govt. expenditures show a decrease as a result of the shifting of the group insurance program from CMS into DHFS. This change is reflected in the Health and Human Services expenditure chart.*

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

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



SHORT-TERM BORROWING

The State sold \$1.2 billion in General Obligation Certificates in September 2007. The borrowing will provide liquidity to the Hospital Provider Fund to make supplemental inpatient and outpatient payments to certain public and non-public hospitals within Illinois. These payments to hospitals are a part of the Illinois Hospital Provider Assessment Tax Program. The State uses funds raised from this tax to leverage \$600 million in additional funds from the federal government, of which \$470 million will go back to hospitals, while the additional \$130 million will be used by the State for other Medicaid services. Upon making the supplemental payments from the Hospital Provider Fund, the State will deposit Federal Medicaid Reimbursements and Hospital Assessment Tax Receipts into the Hospital Provider Fund. Those receipts will pay off the short-term borrowing and the residual balance will be transferred to the General Revenue Fund and other healthcare related Funds. The Certificates will mature November 9, 2007, when the State will make a \$1.2 billion principal payment and a \$6.2 million interest payment.

HISTORY OF SHORT TERM BORROWING			
Date Issued	Amount (millions)	Purpose	Date Retired
June-July 1983	\$200	To maintain adequate cash balances caused by revenue shortfalls	May 1984
February 1987	\$100	To improve the cash position of the General Funds	February 1988*
August 1991	\$185	For cash flow purposes	June 1992
February 1992	\$500	To pay Medicaid providers through the Medicaid Developmentally Disabled Provider Participation Fee, Medicaid Long-Term Care Provider Participation Fee, and Hospital Services Trust Funds	October 1992*
August 1992	\$600	To improve the payment cycle to Medicaid service providers	May 1993
October 1992	\$300	For cash flow purposes	June 1993
August 1993	\$900	For cash flow to pay Medicaid service providers through the Hospital Provider Fund	June 1994
August 1994	\$687	To pay Medicaid service providers through the Long-Term Care and Hospital Provider Funds	June 1995
August 1995	\$500	To GRF for cash flow and payment to Medicaid service providers through the Long-Term Care Provider Fund and Hospital Provider Fund	June 1996
July 2002	\$1,000	For Cash Flow; payments for medical assistance; to medical providers for long-term care; to pay Income Tax Refunds	June 2003
May 2003	\$1,500	For Cash Flow; payments for medical assistance; to medical providers for long-term care; for Income Tax Refunds; for State Aid to K-12 school districts	May 2004*
June 2004	\$850	For Medicaid service providers and the Children's Health Insurance Program	October 2004*
March 2005	\$765	For Cash Flow; for payments to Medicaid Service Providers through the Hospital Provider Fund.	June 2005
November 2005	\$1,000	For Cash Flow; for payments for Medicaid and the Children's Health Insurance Program	June 2006
February 2007	\$900	For the Hospital Provider Assessment Tax Program; and health care related funds	June 2007
September 2007	\$1,200	For the Hospital Provider Assessment Tax Program; and health care related funds	November 2007

Source: Office of Management & Budget
*Across fiscal year borrowing

The Administration also competitively sold \$900 million of General Obligation Certificates in February of 2007 for the Hospital Provider Assessment Tax Program. Previous Short-term borrowing occurred in March and November of 2005, for \$765 million and \$1 billion, respectively, to be spent on Medicaid bills. 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.

AUTHORIZATION

- The current General Obligation bond authorization for new projects is \$16.927 billion, with approximately \$2.061 billion unissued since June 30, 2007.
- Build Illinois bond authorization is \$3.806 billion, with approximately \$472 million unissued as of June 30, 2007.
- There have been no increases in authorization for either General Obligation or Build Illinois bonds since January 2004.

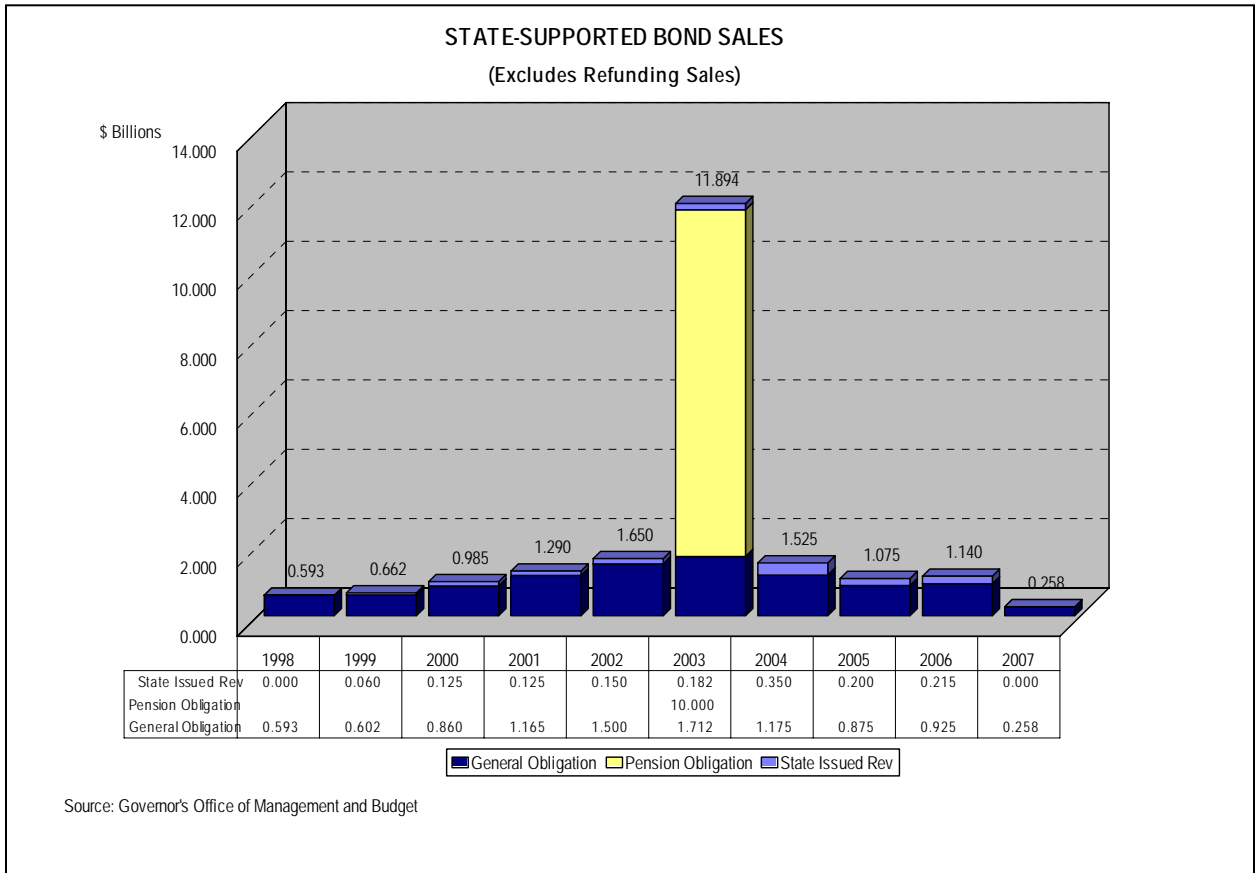
BOND RATINGS

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

BUILD ILLINOIS BOND RATINGS	
RATING AGENCIES	RATING
Fitch, Inc.	AA
Standard & Poor's	AAA
Moody's Investor Service	Aa3

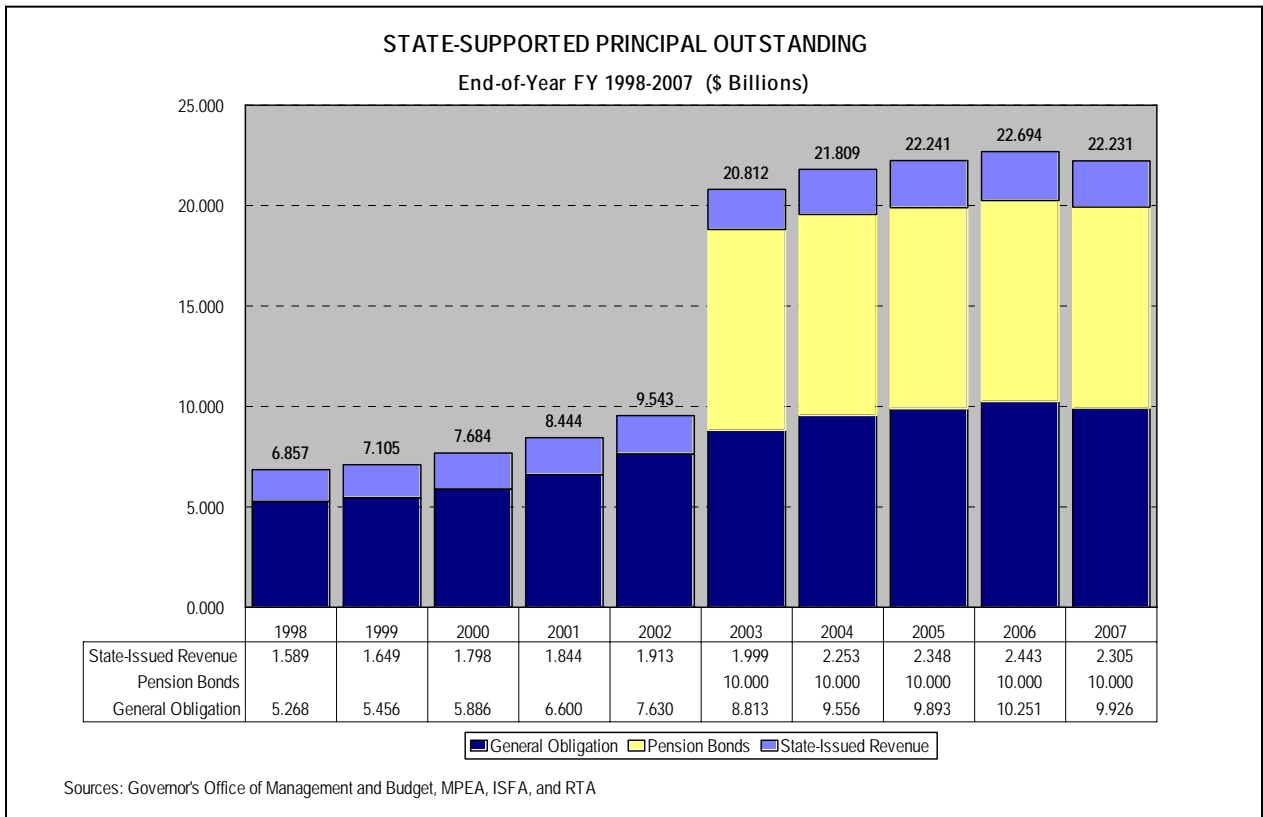
BOND SALES

- The State issued \$258 million in project funding bonds for FY 2007—the \$150 million April 2007 Series and the \$108 million June 2007 Series A bonds. There was also a refunding issue, June 2007 Series B in the amount of \$329 million. The April bond series was sold competitively equaling 25.6% of FY 2007 G.O. bond sales, meeting the statutory requirement that at least 25% of bond sales be sold competitively.
- The Administration did not sell any Build Illinois bonds in 2007, but a sale of \$50 million in project bonds were sold competitively in July for FY 2008.
- State-Supported bond sales decreased by \$882 million, or 77.4%, from FY 2006 to FY 2007.
- The Office of Management and Budget has not released estimates for G.O. or Build Illinois bond sales for FY 2008 due to the continuing session. The following chart shows a history of new money bond sales.



OUTSTANDING PRINCIPAL

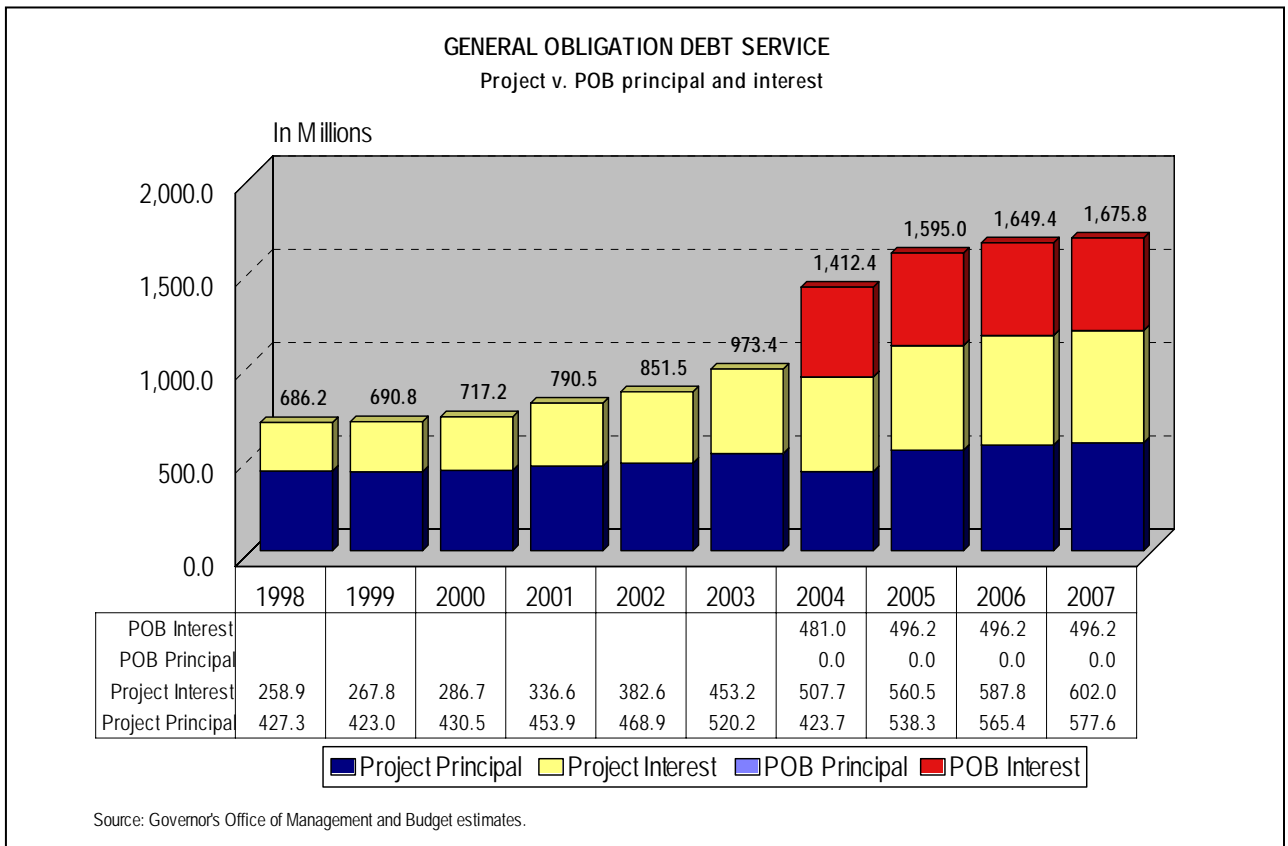
- The chart below indicates that principal outstanding in FY 2005 and FY 2006 increased to \$22.2 billion (2.0%) and \$22.7 billion (2.0%), respectively. FY 2007 outstanding principal decreased to \$22.2 billion, down 2.0% over the previous year.



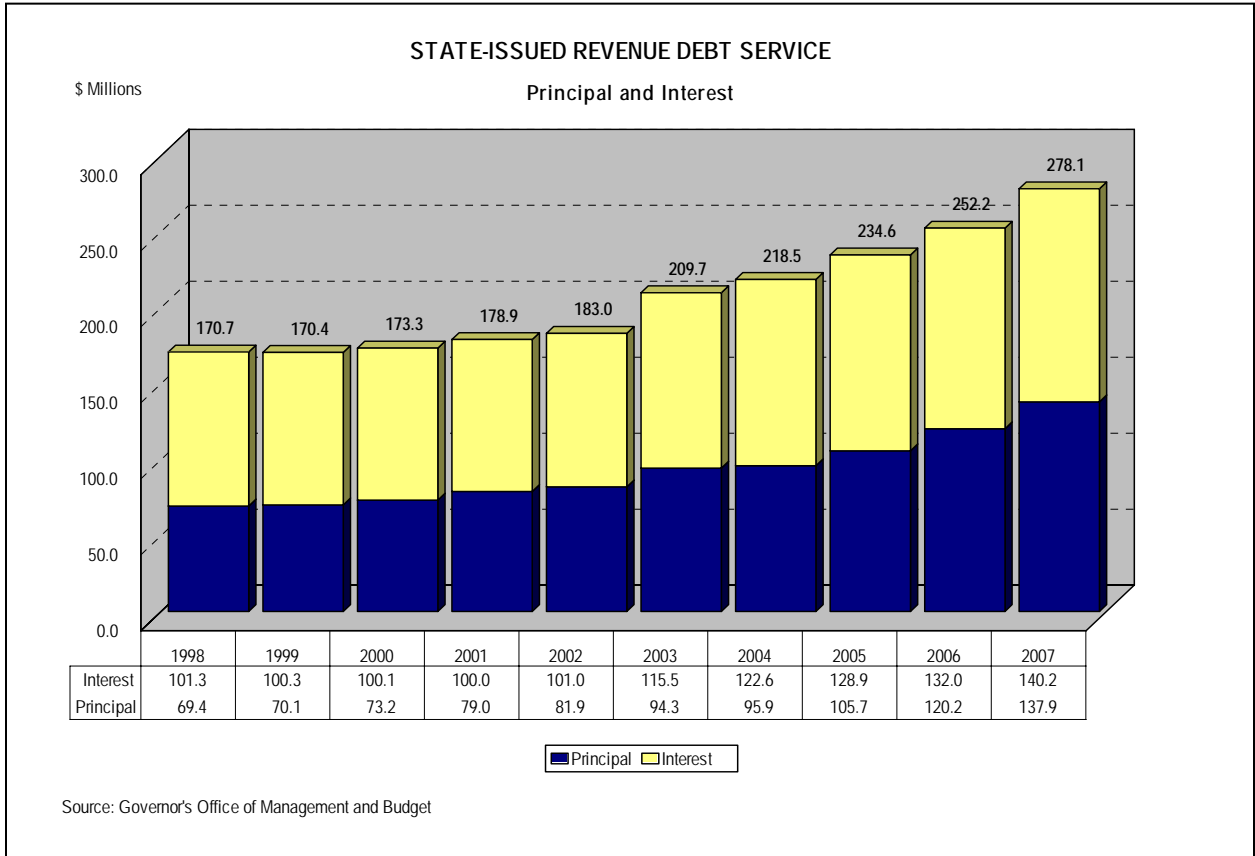
- Total State-supported principal outstanding decreased by \$463 million in FY 2007. This was due to significantly lower bond sales in FY 2007. There have been no increases in bond authorization since FY 2004. If there is no increase in FY 2008, the level of bond sales will remain low and will keep growth in principal outstanding in check. Shorter maturities for G.O. bonds and level principal debt service payments will allow principal to be paid down more quickly. 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 for G.O. and Build Illinois were approximately \$1.902 billion. In FY 2007 payments were \$1.954 billion, an increase of \$52 million, or 2.7% over FY 2006.
- As shown in the chart below, FY 2006 G.O. debt service consisted of \$565 million in principal, \$588 million in interest, and \$496 million in POB interest. The debt service payment for FY 2007 was comprised of approximately \$578 million in principal, \$602 million in interest, and \$496 million in POB interest.
- FY 2008 will be the first year that principal will be paid on the Pension Obligation Bonds, in the amount of \$50 million.



The following chart shows debt service for Build Illinois and Civic Center bonds. FY 2006 debt service was approximately \$252 million, an increase of 7.5% from the FY 2005 level. FY 2007 is estimated to be \$278 million, an increase of 10.3% over the FY 2006 level.



- Fiscal Year 2006 debt service for Build Illinois bonds was \$238.4 million, comprised of \$113.4 million in principal payments and \$125.0 million in interest. FY 2007 Build Illinois debt service payments were \$264.2 million, of which \$130.7 million will be for principal payments and \$133.5 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.

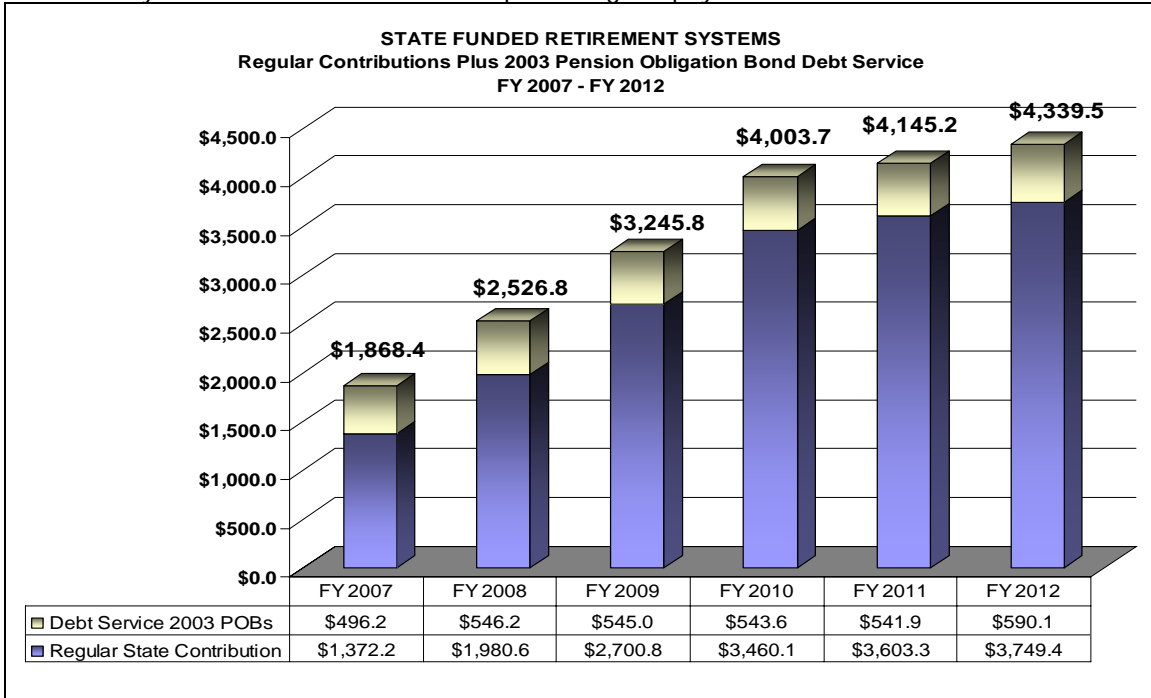
STATE FUNDED RETIREMENT SYSTEM INFORMATION

- State Funded Retirement Systems Overview
- 95th General Assembly Legislation

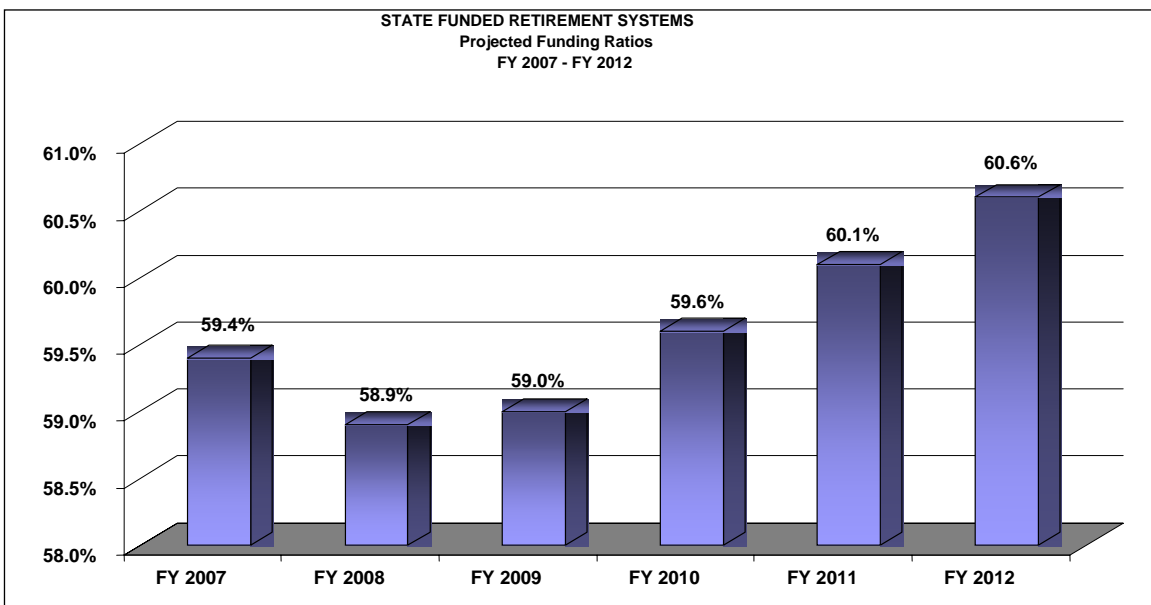


STATE-FUNDED RETIREMENT SYSTEMS OVERVIEW

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.



95th GENERAL ASSEMBLY LEGISLATION

Adopted Children

HB 0049 (P.A. 95-0279)

Passed House:	116-0-0
Passed Senate:	52-0-0

HB 0049 amends the General Provisions Article of the Illinois Pension Code to stipulate that legally adopted children shall be entitled to the same benefits as other children and that no child's or survivor's benefit shall be disallowed because the child is an adopted child. The current eligibility requirements for children's and survivor's benefits for adopted children are summarized below for each respective pension fund. HB 49 deletes all of the following provisions:

General Assembly Retirement System – Adopted children have the same status as children of a participant or annuitant, but only if proceedings for adoption commence at least one year prior to the date of the participant's or annuitant's death.

Downstate Police – Adopted children are eligible for benefits only if judicial proceedings for adoption commence at least one year prior to the death or disability of the police officer. Adoption proceedings must have begun prior to the police officer attaining age 50.

Downstate Fire – Adopted children are eligible for survivor's benefits if the child was adopted before the firefighter attained age 50.

Chicago Police – The child must have been adopted before the policeman withdraws from service. The policeman must be married and living with his wife at the time of the adoption, and must have initiated adoption proceedings at least 6 months prior to the policeman's death, unless the policeman's death occurs as a result of an act of duty.

Chicago Fire – The child must have been legally adopted by the firefighter at least one year prior to the firefighter's death or withdrawal, unless the firefighter's death occurs as a result of an act of duty.

Illinois Municipal Retirement Fund – The legal proceedings for adoption must have commenced at least one year before the death of the participating employee, county official, or annuitant.

Chicago Municipal – The child must have been legally adopted at least one year prior to the date any benefit for the child or children accrues.

Cook County Employees and Officers – The child must have been legally adopted by the employee at least one year prior to the date any benefit for a child or children accrues. Legal adoption must have occurred before the employee attains age 55. For county officers, proceedings for legal adoption must have commenced at least one year prior to the date of the elected county officer's death.

Chicago Laborers – The child must have been legally adopted by the employee at least one year prior to the death of the employee.

Chicago Park District – Proceedings for legal adoption must have commenced at least one year prior to the death of the employee and the attainment of age 55 by the employee.

Metropolitan Water Reclamation District – The proceedings for adoption must have been instituted at least one year prior to the employee's or commissioner's death.

SERS – The proceedings for adoption must have commenced at least one year prior to the member's death.

SURS – Proceedings for adoption must have been initiated at least one year before the death or retirement of the participant or annuitant.

Judges' Retirement System – Proceedings for adoption must commence at least six months prior to the death of the annuitant or participant.

Military Service Credit for IMRF and SERS

HB 804 (P.A. 95-0483)

Passed House:	116-0-0
Passed Senate:	51-2-3
House Concurrence:	99-1-0

IMRF Military Service Credit

Currently, Illinois Municipal Retirement Fund members can receive service credit for up to 24 months of military service under the following conditions: the member must apply to IMRF in writing and provide evidence of the military service that is satisfactory to the IMRF Board. He or she must also obtain the written approval of the current employer and make the employee and employer contributions (normal cost), plus regular interest from the date of first membership to the date of payment. HB 0804 allows active members of IMRF to purchase up to 48 months of service credit for military service if the foregoing conditions are met.

SERS Military Service Credit

Currently, if an SERS member enters military service while working in an SERS-covered position, and returns to State service in the same or related position, he or she may receive service credit for up to 5 years of military service without making contributions. In addition to any such creditable service established, an employee may establish service credit for a period of up to 2 years spent in active military service that does not interrupt employment provided that 1) no dishonorable discharge took place from military service; and 2) the amount of service credit established by a member when added to the amount of other military service credit granted does not exceed 5 years.

HB 0804 allows a member employed in positions covered under the alternative formula to establish creditable service for an additional 2 years spent in active military service that does not interrupt state employment. The bill provides that employee contributions must be based upon the employee's compensation and contribution rate on the date he or she last became a member of the System or November 19, 1991 (whichever is later), plus an amount determined by the Board to be equal to the employer's normal cost of the benefit plus interest. HB 804 also provides that this new benefit increase will be funded through the employee contributions required to establish this optional service credit.

Downstate Police Service Credit (Shiloh, IL)

Currently, the Pension Code stipulates that membership in a Downstate Police (Article 3) pension fund is contingent upon becoming a sworn police officer in a municipality that has established such a fund. The police officer must, within 3 months of his or her first appointment or reappointment, make a written application to the board of trustees of the pension fund in order to establish membership in the police pension fund.

HB 804 allows a police officer who was excluded from participation in the Shiloh police pension fund by reason of his or her failure to make written application to the board within 3 months of his or her first appointment or reappointment to elect to participate in the fund. The police officer must make a written application to the board no later than July 1, 2008, and shall begin participation on the first day of the month following the month in which the application is received by the board.

Elimination of SURS Self-Managed Plan Reporting Requirement

HB 857 (P.A. 95-0083)

Passed House:	109-0-2
Passed Senate:	58-0-0

The Board of Trustees of the State Universities' Retirement System is currently required to have the System's actuary prepare an annual report showing the actual rate of participation in the Self-Managed Plan and the extent to which employee optional retirement plan participation has reduced the State's required contribution to the system. HB 0857 modifies this report by deleting the requirement for analysis of the extent the State's required contribution has been reduced by participation in the self-managed plan. It also provides that, in addition to warrants and checks, the State Comptroller and payroll officers may use electronic funds transfers to pay employees. In provisions concerning service for employment in public schools and other public employment, HB 0857 replaces references to service in the military forces with references to service in a capacity essentially similar or equivalent to teaching.

SERS Service Credit for GPSI Internship

HB 1960

Passed House:	115-1-0
Passed Senate:	56-0-0
House Concurrence:	101-1-0

The State Employees' Article of the Illinois Pension Code lists specific conditions and periods of service for which an employee may purchase optional service credit. HB 1960 amends the State Employees' Article of the Pension Code to add participation in the University of Illinois Government Public Service Internship (GPSI) Program to this list. Participants may purchase up to 2 years of service credit and must pay the employee contribution plus interest from the date of service to the date of payment.

Elimination of Cook County Alternative Formula for Elected Officials

HB 3578

Passed House:	116-0-0
Passed Senate:	54-1-0

Currently, elected Cook County officers may elect to establish alternative credits by contributing an additional 3% of salary towards their pensions (in addition to the standard 9% contribution rate for members enrolled in the regular formula). In exchange for the additional employee contributions, elected county officers are entitled to have their retirement annuities calculated at the following rate: 3% of final salary for each of the first 8 years of service credit, plus 4% of final salary for each of the next 4 years of service credit, plus 5% of final salary for each year in excess of 12 years, subject to a limitation of 80% of final salary. "Final salary" means the member's salary on his or her last day of service. Under the alternative formula, elected county officers may retire at age 60 with at least 10 years of service credit, or at age 65 with at least 8 years of service credit.

HB 3578 specifies that the foregoing plan of optional alternative benefits for elected Cook County officers applies only to those county officers who were elected by vote of the people on or before the effective date of this amendatory Act.

Police Service Credit Transfers

SB 65 (P.A. 95-0530)

Passed Senate:	58-0-0
Passed House:	117-0-0
Senate Concurrence:	59-0-0

Transfer of Tax Levy Proceeds to Downstate Police Funds

P.A. 94-0859, which became effective on June 15, 2006, amended the Downstate Firefighters' Article of the Illinois Pension Code to provide for the transfer of property tax proceeds to the treasurer of Downstate Fire pension funds within 30 days of receipt by the county in which the pension fund is located. SB 0065 mirrors the requirement in P.A. 94-0859 that proceeds from the pension tax levy be forwarded to the treasurer of the Downstate Police pension fund within 30 days after receipt by the county.

Transfer of Service Credits from Downstate Police Funds to SERS

Currently, any member of the State Employees' Retirement System who is an investigator for the Office of the State's Attorneys Appellate Prosecutor or a controlled substance inspector may transfer all of his or her creditable service in a Downstate Police pension fund to SERS upon payment by the Downstate Police fund to SERS in an amount equal to (1) employee contributions, (2) employer contributions, and (3) any interest paid by the applicant in order to reinstate service credit.

SB 0065 expands eligibility for such transfers to State policemen, investigators for the Secretary of State, and Conservation police officers. The bill stipulates that any person applying for a transfer of service credit may reinstate service that was terminated in a Downstate Police fund by receipt of a refund by paying to the Downstate Police fund the amount of the refund, with interest at 6% compounded annually, from the date of the refund to the date of payment.

Transfer of Service Credit from Downstate Police Funds to IMRF

P.A. 94-0356, which became effective on July 29, 2005, allowed active participants in IMRF with less than 8 years of creditable service in a Downstate Police Pension Fund to transfer that service credit to IMRF. The member must have applied in writing by January 1, 2006. Along with the service credit, employee and employer contributions were to be transferred from the Downstate Police pension fund to IMRF, including any interest on those contributions.

SB 0065 allows for a similar window for the transfer of service credit from a Downstate Police fund to IMRF until January 1, 2008. The bill also stipulates that, until January 1, 2008, an IMRF member who wishes to transfer service credit from a Downstate Police Fund may reinstate service credit that was terminated by receipt of a refund by paying to the Downstate Fund the amount of the refund with interest at 6%, compounded annually, from the date of the refund to the date of payment.

The bill also amends the IMRF article to stipulate that the person transferring service credit must pay to IMRF an amount equal to the difference between the amount of employee and employer contributions transferred to IMRF from the Downstate Police fund and the amounts that would have been contributed had the service credit been earned as a member of IMRF, plus interest at the effective rate (6%) each year, compounded annually, from the date of service to the date of payment.

Transfer of Service Credit from Chicago Police Fund to SERS

P.A. 87-1265, which became effective on January 25, 1993, implemented a one-year window for any active member of SERS who was a State policeman or investigator for the Secretary of State to transfer his or her creditable service from the Chicago Police Pension Fund to SERS.

SB 0065 allows State policemen, conservation police officers, and investigators for the Secretary of State to transfer an unlimited amount of service credit from the Chicago Police Pension Fund to SERS. The bill stipulates that the Chicago Police Pension Fund shall pay to SERS an amount equal to (1) the amounts accumulated to the credit of the applicant for the service to be transferred to SERS; (2) the corresponding Chicago Police credits, including interest, on the books of the Chicago Police fund on the date of the transfer, and (3) any interest paid by the applicant in order to reinstate service to be transferred.

Transfer of SLEP Service Credit from IMRF to SERS

Currently, any active member of SERS who is an investigator for the Office of the State's Attorneys Appellate Prosecutor or a controlled substance inspector may transfer all of his or her Sheriff's Law Enforcement Personnel (SLEP) service credit to SERS. SB 0065 adds State Policemen, investigators for the Secretary of State, and conservation police officers to the list of those eligible to transfer SLEP service credit from IMRF to SERS. The bill stipulates that creditable service shall be transferred only upon payment by IMRF to SERS in an amount equal to (1) the amounts accumulated to the credit of the applicant; (2) municipality credits based on SLEP service, including interest, and (3) any interest paid by the applicant to reinstate SLEP service that was terminated by acceptance of a refund.

Transfer of Service Credit from IMRF to Downstate Police Pension Funds

P.A. 94-0356, which became effective on July 29, 2005, allowed active participants in a Downstate Police pension fund with less than 8 years of creditable service in IMRF to transfer all of their IMRF service credit to a Downstate Police pension fund by January 1, 2006. At the time of the transfer, IMRF must have paid to the Downstate Fund an amount equal to (1) the amounts accumulated to the credit of the applicant under IMRF; (2) the municipality credits based on that service, including interest, and (3) any interest paid by the applicant in order to reinstate IMRF service that was terminated due to payment of a refund. SB 0065 re-opens this window for Downstate Police members to transfer all of their IMRF service credit to a Downstate Police fund until January 1, 2008.

Transfer of Service Credit from Cook County Pension fund to SERS

P.A. 87-1265, which became effective on January 25, 1993, implemented a one-year window for any active member of SERS who was a State policeman to transfer all or some of his or her creditable service from the Cook County Pension Fund to SERS. SB 0065 allows State policemen, conservation police officers, and investigators for the Secretary of State to transfer some or all of their service credit from the Cook County Pension Fund to SERS. The bill stipulates that the Cook County Fund shall pay to SERS an amount equal to (1) the amounts accumulated to the credit of the applicant for the service to be transferred to SERS; (2) the corresponding Cook County credits, including interest, on the books of the Cook County fund on the date of the transfer, and

(3) any interest paid by the applicant in order to reinstate service to be transferred.

Transfer of Service Credit from SURS to SERS

SB 0065 allows members of SERS who are employed as State Policemen, investigators for the Secretary of State, or conservation police officers to transfer some or all of their creditable service accumulated in the State Universities' Retirement System as a police officer to SERS. The bill stipulates that SURS shall pay to SERS an amount equal to (1) the amounts accumulated to the credit of the applicant for the service to be transferred to SERS, including interest, as of the date of transfer; (2) employer contributions equal in amount to the accumulated employee contributions, and (3) any interest paid by the applicant in order to reinstate service.

Cook County Alternative Retirement Cancellation Payment Option

SB 377 (P.A. 95-0369)

Passed Senate:	56-0-0
Passed House:	86-30-0
Senate Concurrence:	57-0-0

Elimination of Cook County Reserve Accounts

Currently, the Cook County pension funds have a number of obsolete "reserve" accounts on their books that were created by statute for the purpose of tracking liabilities in excess of the money purchase annuities. Due to changes in the benefit structure of the pension plans over the years, the reserve accounts no longer serve their original purpose since all benefits are currently paid from one account (and have been for many years). Hence, the need for tracking payments through reserve accounts has long since been eliminated. However, because the reserve accounts are enshrined in the Pension Code, the Cook County pension funds are required to make numerous time-consuming and essentially meaningless accounting entries into and out of the reserve accounts. SB 0377 would delete all statutory references to the reserve accounts and eliminate this burden from the pension funds.

Cook County Alternative Retirement Cancellation Payment

SB 0377 provides an alternative retirement cancellation payment for specified employees applying for such payment within 45 days of the effective date. All job titles in the Cook County Employees' Pension Fund and the Cook County Forest Preserve Employees' Pension Fund will have access to the enhanced refund offering. Employees in eligible job titles are required to be in active payroll status on the effective date and in an eligible position continuously since December 31, 2006.

Participating employees must terminate service within 60 days of the effective date. There is no maximum limit on the number of employees who would be allowed to participate. The ARCP payment shall be equal to all of the employee's contributions to the pension fund, with regular interest, multiplied by 1.5. The regular refund provision only allows for a refund of employee contributions, without interest. SB 0377 specifies that the ARCP could be given to the member in a lump sum, rolled into another qualified plan, or both. Upon accepting the ARCP, the member would waive all rights to any type of retirement benefit, including survivor's benefits and death benefits.

Employees who accept the ARCP and return to employment with Cook County will be required to repay to the pension fund 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.

SB 0377 specifies that no individual who receives an alternative retirement cancellation payment may return to active payroll status within 365 days after separation of service.

Illinois Century Network

The Illinois Century Network is now part of the Department of Central Management Services Bureau of Communication and Computer Services. SB 0377 expands the State Universities' Article of the Pension Code to add the Bureau of Communication and Computer Services to the list of employing departments under Central Management Services. In addition, SB 0377 expands the definition of an employee under this Article to include those now employed by the Bureau of Communication and Computer Services. There is no increase in total employment as these individuals were previously listed under the Illinois Century Network.

IMRF Military Service Credit

SB 0647 (P.A. 95-0486)

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

Currently, IMRF members who served in the United States Armed forces are entitled to purchase creditable service for up to 2 years of military service that does not interrupt IMRF employment. SB 0647 allows members of IMRF to purchase up to 4 years of military service credit that does not interrupt employment. The member is required to: apply to IMRF in writing and provide evidence of the military service that is satisfactory to the Board; obtain the written approval of the current employer; and make the employer and employer contributions (normal cost), plus interest from the date of first membership to the date of payment. The required interest shall be calculated at the regular interest rate. SB 0647 specifies that the expanded eligibility for the purchase of military service credit applies only to participating employees on or after the effective date.

Sudan Divestment

SB 1169 (P.A. 95-0521)

Passed Senate:	54-2-0
Passed House:	98-15-1
Senate Concurrence:	58-0-0

Definition of "Retirement Systems"

SB 1169 defines "retirement systems" to mean only the State Employees' Retirement System, the Judges Retirement Systems, the General Assembly Retirement System, the State Universities Retirement System, and the Teachers' Retirement System.

Forbidden Entities

Currently, the General Provisions Article of the Pension Code contains a list of prohibited transactions for the Boards of Trustees of each public pension fund and retirement system. Most of these prohibited transactions are aimed at preventing Board members from misusing the assets of the fund or system.

SB 1169 adds a section to the General Provisions Article to add certain prohibited transactions. Effectively, the bill provides that Illinois public pension funds or retirement systems may not invest funds with a company or investment firm unless that company or firm certifies that it has not invested in a "forbidden entity," defined as:

- (1) A political unit, agency and subdivision of the Republic of Sudan;
- (2) Any company that is wholly or partially managed or controlled by the government of the Republic of the Sudan and any of its political units and subdivisions;
- (3) Any company that is established or organized under the laws of the Sudan or whose principal place of business is in the Republic of Sudan;
- (4) Any company identified by the Office of Foreign Assets Control in the United States Department of the Treasury as sponsoring terrorist activities, or sanctioned for any violation of any United States rules and restrictions relating to the Republic of the Sudan;
- (5) Any publicly traded company identified by an independent researching firm that specializes in global security risk that owns or controls property or assets located in, provides goods or services in the Republic of Sudan or any company domiciled in the Republic of the Sudan.
- (6) Any private market fund that fails to satisfy certain requirements (See “Private Market Funds as Forbidden Entities” below).

Definition of “Certifying Company”

SB 1169 defines “certifying company” as:

- (1) A company that directly provides asset management services or advice to a retirement system or;
- (2) As directly authorized or requested by a retirement system (a) identifies particular investment options for consideration or approval; (b) chooses particular investment options; or (c) allocates particular amounts to be invested.

If no company meets the listed criteria, then a “certifying company” shall mean the retirement system officer who, as designated by the board, executes the investment decisions made by the board, or, in the alternative, the company that the board authorizes to complete the certification as the agent of that officer.

Forbidden Entity Divestiture Timeframe

SB 1169 provides that retirement funds shall not transfer or disburse funds to, acquire any bonds, loan, or invest in any entity unless a certifying company certifies to the retirement system that, (1) the certifying company has relied on information provided by an independent researching firm that specializes in global security and (2) 100% of the retirement system’s assets for which the certifying company provides services or advice have not been invested or reinvested in any forbidden entity at any time 4 months after the effective date. The certifying company shall also make the certification required to a retirement system 6 months after the effective date of this Act and annually thereafter.

Private Market Funds as Forbidden Entities

SB 1169 adds “private market funds” to the list of forbidden entities. Private market funds are defined as private equity funds, venture capital funds, real estate or other investment vehicles not publicly traded. SB 1169 requires that private market funds must provide a retirement system with an affidavit sworn under oath in which an expressly authorized officer of the company avers that the fund does not own or control any property or asset located in the Republic of Sudan and not transact commercial business in the Republic of Sudan; or a certificate by an authorized officer of the private market fund must certify that the private market fund has no direct or indirect investment with any company, except with regard to Non-Government Organizations sanctioned by the United Nations.

Divestment from Private Market Funds

SB 1169 stipulates that if a private market fund fails to provide the affidavit or certification as stipulated above, the retirement system shall divest or attempt in good faith to divest its interest in the fund within 90 days, provided that the Board of the retirement system confirms, through resolution, that the divestment does not have a material and adverse impact on the retirement system. The retirement system shall immediately notify the Public Pension Division of the Department of Financial and Professional Regulation, which shall immediately notify all retirement systems established under the Pension Code, whereupon those pension funds shall not enter into any agreement under which the pension funds directly or indirectly invest in that private market fund unless that private market fund provides the required affidavit or certification.

Compliance With High Risk Home Loan Act

SB 1169 provides that in order for an Illinois finance entity (essentially, an entity chartered under the Illinois Banking Act) to be eligible for investment or deposit of retirement system or pension fund assets, the Illinois finance entity must, within 6 months of the effective date and annually thereafter, certify that it complies with the requirements of the High Risk Home Loan Act. The Act generally protects borrowers who enter into high risk home loans from abuse that occurs when creditors and brokers are not sufficiently regulated. SB 1169 stipulates that if an Illinois finance entity fails to provide the required certification, the retirement system shall divest or attempt in good faith to divest the pension fund’s assets with the finance entity within 90 days of the finance entity’s failure to comply with the requirements of the High Risk Home Loan Act.

Chicago Police Pension Fund Widow’s Annuities

SB 1380 (P.A. 95-0504)

Passed Senate:	55-0-1
Passed House:	95-21-1
Senate Concurrence:	33-16-3

Transfer of Service Credit from Downstate Police Fund to Cook County Pension Fund

SB 1380 allows any active member of a Downstate Police pension fund to apply for a transfer of up to 6 years of creditable service in a Downstate fund to the Article 9 (Cook County) Pension Fund. This creditable service shall be transferred only upon payment of an amount equal to: (1) the amounts accumulated to the credit of the applicant on the books of the fund on the date of transfer; (2) employer contributions; and (3) any interest paid by the applicant to reinstate service. This bill also provides that participation in the police pension fund shall terminate on the date of transfer.

Annuities for Widows of Chicago Police Officers who Die in the Line of Duty

Currently, wives and widows of Chicago police officers who die in the line of duty are not entitled to annuities if the marriage occurred less than one year before the police officer's death. SB 1380 allows a wife or a widow of a policeman, who dies in service, if the marriage was less than one year, to be considered for an annuity if the policeman dies in the performance of an act of duty. This consideration will be determined by an evidentiary hearing. If the Board determines special circumstances exist regarding a widow's annuity, the Board may grant the award.

Resumption of Chicago Police Annuities for Remarried Widows

Currently, any annuity granted to a widow of a Chicago police officer shall be suspended when she remarries unless her husband's death was from an injury in the performance of an act of duty or she remarries after reaching age 60. SB 1380 allows any widow's annuity that was previously terminated or suspended as a result of remarriage to be resumed as of the date of application. The resumption shall not be retroactive and applies regardless of whether or not the deceased policeman was in the service on or after the effective date of this Act. SB 1380 also stipulates that the foregoing provision does not apply on or after the effective date.

Age Limitations Eliminated for Chicago Police Disabled Dependants

Currently, a child's annuity paid from the Chicago Police Pension Fund shall not be reduced or terminated by reason of reaching 18 years of age if he or she is then dependant due to a physical or mental disability. Under current law, "disability" means inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. For purposes of determining eligibility for children's annuities, SB 1380 eliminates age limitations placed on children who are so physically or mentally handicapped that they are unable to support themselves.

Transfer of Service Credit from Chicago Municipal to IMRF

SB 1380 allows any eligible member who is a sheriff's law enforcement employee under IMRF (Article 7) to transfer an unlimited amount of service credit from the Chicago Municipal Fund to the Illinois Municipal Retirement Fund. Upon application, the credits and creditable service shall be transferred to IMRF and include payments by the Chicago Municipal Fund to IMRF, consisting of: (1) the amounts accumulated to the credit of the applicant of the fund, including interest, on the books of the fund on the date of transfer; (2) corresponding employer credits computed and credit for that service.

Optional SERS Service Credit

SB 1481 (P.A. 95-0583)

Passed Senate:	52-4-2
Passed House:	114-2-0
Senate Concurrence:	33-16-3

Service Credit for Public Aid Contractual Nurses

The Illinois Pension Code lists specific conditions and periods of service for which an employee may purchase service credit. SB 1481 amends the State Employees' Article of the Pension Code to add: (1) members who worked as a nurse under a contractual agreement for the Department of Public Aid or its successor agency, the Department of Human Services, in the Client Assessment Unit and were subsequently determined to be State employees by the United States Internal Revenue Service and Illinois Labor Relations Board, and (2) members taking a leave of absence to work for a statewide labor organization that represents members of this system. Members are required to apply by July 1, 2008 and pay all required contributions as of the date specified.

Service Credit for Leaves of Absence While Working for a Statewide Labor Organization

SB 1481 provides that a member of SERS who represented or was employed as an officer or employee of a statewide labor organization that represents members of SERS may purchase up to 2 years spent on an authorized leave of absence from state service while employed by the labor organization as an officer representing members of SERS. The member must pay to the system the employee contributions that would have been required had the member remained in SERS, plus an amount determined by the SERS board to be equal to the employer's normal cost of the benefit plus interest.

Downstate Firefighter Disability Pensions

SB 1553

Passed Senate	39-14-2
Passed House	84-32-0

The Downstate Firefighter Article of the Pension Code currently stipulates that a disability pension shall not be paid to a firefighter until the firefighter has been examined by 3 physicians selected by the board. SB 1553 amends the Code to specify that the 3 physicians need not agree as to the existence of any disability or the nature and extent of a disability. The bill, as amended, also prohibits a municipality from using a physical or mental disability as a means of discharging a firefighter. In addition, SB 1553 stipulates that if the firefighter must file a civil action against the municipality to enforce his or her mandated return to payroll, the firefighter shall then be entitled to recover reasonable court costs and attorney's fees.

Iran Divestment

SB 1621

Passed Senate:	57-0-0
Passed House:	90-20-4
Senate Concurrence:	51-0-0

Definition of "Retirement Systems"

SB 1621 amends the definition of "retirement systems" so that the provisions of this bill apply only to the State Employees' Retirement System of Illinois, the Judges Retirement System of Illinois, the General Assembly Retirement System, the State Universities Retirement System, and the Teachers' Retirement System of the State of Illinois.

Prohibited Transactions with Scrutinized Companies

Currently, the General Provisions Article of the Pension Code contains a list of prohibited transactions for the Boards of Trustees of each public pension fund and retirement system. Most of these prohibited transactions are aimed at preventing Board members from misusing the assets of the fund or system.

SB 1621 defines "scrutinized company" as a business operation that involves contracts with or provision of supplies or services to the Government of Iran, companies in which the Government of Iran has any direct or indirect equity share, consortiums or projects commissioned by the Government of Iran and:

- (1) more than 10% of the company's revenues produced in or assets located in Iran involve oil-related activities or mineral-extraction activities;
- (2) less than 75% of the company's revenues produced in or assets located in Iran involve contracts with or provision of oil-related or mineral extraction products or services to the Government of Iran; and the company has failed to take substantial action; or
- (3) the company has, on or after August 5, 1996, made an investment of \$20 million or more, or investments of at least \$10 million each in the aggregate that equals or exceeds \$20 million in any 12-month period that directly or significantly contributes to the enhancement of Iran's ability to develop the petroleum resources of Iran.

Substantial Action to Cease Scrutinized Business Operations

SB 1621 defines "substantial action" as adopting, publicizing, and implementing a formal plan to cease scrutinized business operations within one year and to refrain from any such new business operations. This bill provides that within 90 days of the effective date of this Act, a retirement system shall make its best efforts to identify all scrutinized companies in which the retirement system has direct or indirect holdings or could possibly have such holdings in the future.

These efforts shall include the following, as appropriate in the retirement system's judgment:

- (1) reviewing and relying on publicly available information regarding companies having business operations in Iran, including information provided by nonprofit organizations, research firms, international organizations, and government entities;
- (2) contacting asset managers contracted by the retirement systems that invest in companies having business operations in Iran;
- (3) contacting other institutional investors that have divested from or engaged with companies that have business operations in Iran.

By the first meeting of the retirement system's board of trustees following the 90-day period after the effective date of this Act, the retirement system shall assemble all scrutinized companies identified into a scrutinized companies list.

Procedures for Companies on the Scrutinized Companies List

In the context of the foregoing section on scrutinized companies, retirement systems are required to update and adhere to the following procedures for companies on the scrutinized companies list:

- (1) the retirement system shall determine the companies on the scrutinized companies list in which the retirement system owns direct or indirect holdings.
- (2) for each company identified that has only inactive business operations, the retirement system shall send a written notice informing the company and encouraging it to continue to refrain from initiating active business operations in Iran until it is able to avoid scrutinized business operations. The retirement system shall continue such correspondence semiannually.
- (3) for each company newly identified that has active business operations, the retirement system shall send a written notice informing the company of its scrutinized company status and that it may become subject to divestment by the retirement system.
- (4) if, within 90 days after the retirement system's first engagement with a company, that company ceases scrutinized business operations, the company shall be removed from the scrutinized companies list and the provisions shall cease to apply to it unless it resumes scrutinized business operations.

If, after 90 days following the retirement system's first engagement with a company and the company continues to have scrutinized active business operations, the retirement system shall sell, redeem, divest, or withdraw all publicly traded securities of the company from the retirement system's assets under management within 12 months after the company's most recent appearance on the scrutinized companies list. SB 1621 stipulates that the retirement system may not acquire securities of companies on the scrutinized

companies list, unless the United States Government declares the company to be excluded from federal sanctions against Iran.

Divestiture Reporting Requirements

SB 1621 requires the retirement system to file a report with the Public Pension Division of the Department of Financial and Professional Regulation Division within 30 days of the creation of the scrutinized companies list, which shall include the following:

- (1) a summary of correspondence with companies engaged by the retirement system that have active and inactive business operations;
- (2) all investments sold, redeemed, divested, or withdrawn in compliance with this Act;
- (3) all prohibited investments on the scrutinized companies list that have active business operations; and
- (4) a summary of correspondence with private market funds that have scrutinized active business operations with scrutinized companies.

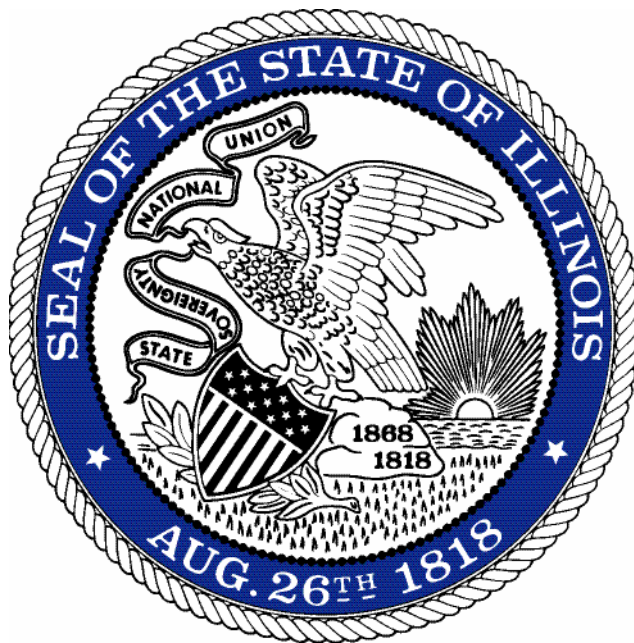
Requirements for Private Market Funds

SB 1621 defines “private market fund” as any private equity fund, private equity fund of funds, venture capital fund, hedge fund, hedge fund of funds, real estate fund, or other investment vehicles that are not publicly traded. SB 1621 exempts private market funds in which the retirement systems have indirect holdings from the divestiture requirements outlined above. However, the bill requires the retirement systems to submit letters to the managers of those investment funds containing companies that have scrutinized active business operations requesting that they consider removing the companies from the fund or create a similar actively managed fund having indirect holdings devoid of the companies. If the manager creates a similar fund, the retirement system shall replace all applicable investments with investments in the similar fund in an expedited timeframe consistent with prudent investing standards.

Conditions for Cessation of Divestiture

SB 1621 provides that the retirement system may cease divesting or reinvesting from certain scrutinized companies if clear and convincing evidence shows that the value of all assets under management by the retirement system becomes equal to or less than 99.50%, or 50 basis points, of the hypothetical value of all assets assuming no divestment for any company had occurred. This bill provides that the retirement system shall provide a written report to the Public Pension Division in advance of initial reinvestment, updated semiannually, supported by clear and convincing evidence, for its decisions to cease divestment, reinvest, or remain invested in companies having scrutinized active business operations. This does not apply to reinvestment in companies on the grounds that they have ceased to have scrutinized active business operations.

HISTORICAL PENSION INFORMATION



88th General Assembly

Funding Plan for State-Funded Retirement Systems (P. A. 88-0593)

Public Act 88-0593 implemented a funding plan for the five State retirement systems that requires the State to make contributions as a level percent of payroll in fiscal years 2011 through 2045, following a phase in which began in fiscal year 1996. The contributions are required to be sufficient, when added to employee contributions, investment income, and other income, to bring the total assets of the system to 90% of the actuarial liabilities by fiscal year 2045. Each system is required to certify the amount necessary for the next fiscal year by November 15 of the current fiscal year, for inclusion in the Governor's budget. For example, the FY 2007 actuarial reports will be released in November 2007, and will contain the actuarially certified contributions for FY 2009.

89th General Assembly

Funding Plan for Chicago Teachers' Pension Fund (P.A. 89-0015)

Public Act 89-0015 established a funding plan for the Chicago Teachers' Pension Fund under which the Chicago Board of Education is required to make a minimum annual contribution to the fund in an amount that will bring the funded ratio up to 90% by the end of Fiscal Year 2045. For fiscal years 1999 through 2010, the Board of Education's contribution is to be increased in equal annual increments so that by Fiscal Year 2011, the Board of Education is making contributions as a level percentage of payroll each year through FY 2045.

90th General Assembly

SERS Formula Increase

P.A. 90-0065 (HB 0110) implemented a flat rate formula for SERS Regular Formula members covered by Social Security of 1.67% for all years of service. Regular Formula members not covered by Social Security moved to a flat rate formula of 2.2% for all years of service. The Act applied to all members retiring on or after January 1, 1998.

Funding Plan for Chicago Teachers' Pension Fund (P.A. 90-0545)

Public Act 90-0548 revised the funding plan outlined in Public Act 89-0015 to stipulate that the Chicago Board of Education need not make pension contributions unless the funded ratio drops below 90%.

State Contributions to Chicago Teachers' Pension Fund (P.A. 90-0582)

Public Act 90-582 requires the state to contribute 0.544% of the Chicago Teachers' Pension Fund's total teacher payroll when the funded ratio drops below 90%.

TRS Formula Increase (P.A. 90-0582)

P.A. 90-0582 implemented a retirement formula increase for members of the Teachers' Retirement System. The Act provided that active teachers would earn creditable service on or after July 1, 1998 at a rate of 2.2% of final average salary for each year of service. The Act also allowed teachers to make contributions to TRS in order to upgrade past service earned prior to the implementation of the flat-rate formula.

91st General Assembly

Rule of 85 for SERS (P.A. 91-0927)

P.A. 91-0927 created a "Rule of 85" for the State Employees' Retirement System, wherein an employee is eligible to retire when the employee's age plus service credit equals 85 years.

92nd General Assembly

SERS Alternative Formula Increase (P.A. 92-0014)

P.A. 92-0014 (HB 0250) changed the retirement formula for alternative formula employees to 2.5% for each year of service for members coordinated with Social Security and 3.0% for each year of service for non-coordinated members. The Act increased the maximum retirement annuity for alternative formula employees to 80% of final average salary.

SERS Early Retirement Incentive (Public Act 92-0566)

Public Act 92-0566 created the 2002 Early Retirement Incentive for certain SERS and TRS members. The ERI allowed members to purchase up to five years of service credit and age enhancement. Eligible members were then required to leave employment between July 1, 2002 and December 31, 2002. Over 11,000 members took advantage of the ERI, and a majority of the participants were eligible to receive benefits immediately following termination.

93rd General Assembly

Pension Obligation Bond (Public Act 93-0002)

Public Act 93-0002 amended the General Obligation Bond Act to increase bond authorization by \$10 billion. These general obligation bonds were designated as a pension funding series. The State used a portion of the bond proceeds to pay part of the FY 2003 State contribution and all of the FY 2004 State contributions to the retirement systems. Of the \$10 billion, \$7.3 billion was used to reduce the unfunded liabilities of the State-funded retirement systems.

Along with the \$10 billion increase in bond authorization, Public Act 93-0002 included a provision requiring State contributions to the retirement systems to be reduced by the amount of the debt service (the amount of principal and interest payments) on the bonds. The legislation set the maximum annual employer

contribution to each system at the amount that would have been contributed without the bond issuance, minus the total debt service payments for the fiscal year. Effectively, the reduction in retirement contributions is used to pay the debt service on the bonds.

94th General Assembly

CHANGE IN FUNDING PROVISIONS FOR STATE SYSTEMS (P.A. 94-0004)

Public Act 94-0004 changed the funding plan created in 1994 by Public Act 88-0593. The Act set the State contribution levels for FY 2006 and FY 2007, rather than requiring the State to make contributions based on actuarial calculations contained in the pension funding plan under P.A. 88-0593. In addition, the separate funding of the liability created by the 2002 SERS Early Retirement Incentive was eliminated. The following table provides a comparison of the FY 2006 certified contributions and FY 2007 contributions with the State contributions that were required by Public Act 94-0004. The actual appropriations to the Systems were contained in SB 1548 (P.A. 94-0015).

Certified and Projected Contributions vs. Public Act 94-0004 Contributions (\$ in millions)						
System	FY 2006			FY 2007		
	P.A. 88-0593	P.A. 94-0004	Reduction	P.A. 88-0593	P.A. 94-0004	Reduction
TRS	\$1,058.5	\$534.6	\$523.9	\$1,233.1	\$735.5	\$497.6
SERS	690.3	203.8	486.6	832.0	344.2	\$487.8
SURS	324.9	166.6	158.2	391.9	252.1	\$139.8
JRS	38.0	29.2	8.8	44.5	35.2	\$9.3
GARS	5.5	4.2	1.3	6.3	5.2	\$1.1
Total	\$2,117.2	\$938.4	\$1,178.8	\$2,507.8	\$1,372.2	\$1,135.6

SERS Alternative Formula Changes (Public Act 94-0004)

Prior to the enactment of P.A. 94-0004, all employees of the Department of Corrections were covered by the SERS alternative formula. Public Act 94-0004 provides that for employees starting after July 1, 2005, only Department of Corrections employees who are headquartered at a correctional facility, parole officers, members of an apprehension unit, members of an intelligence unit, and DOC investigators will be covered by the alternative formula. New employees included in other groups currently covered by the alternative formula will continue to be eligible for the SERS alternative formula.

SURS Money Purchase Retirement Option Changes (Public Act 94-0004)

Public Act 94-0004 eliminated the money purchase formula for employees who became members of SURS after July 1, 2005. Beginning in FY 2006, the Act requires the Comptroller (rather than the SURS Board of Trustees) to determine

the interest rate to be used when crediting interest to the accounts of current employees.

Salary Increase Payments For Teachers and State University Personnel (Public Act 94-0004)

Public Act 94-0004 provided a mechanism by which the liability associated with salary increases above a certain level may be shifted to the employer (school districts and universities) providing those salary increases. The Act provides that during the years used to determine final average salary, the employer must pay to TRS or SURS an amount equal to the present value of the increase in benefits resulting from salary increases above 6%. The employer contribution required by Public Act 94-0004 must be paid in a lump sum within 30 days of the receipt of the bill from the retirement system. The Act specifies that the retirement system must calculate the contribution amount using the same actuarial assumptions and tables used for the most recent actuarial valuation.

The salary increase payment provision for TRS and SURS contained in Public Act 94-0004 does not apply to salaries paid under contracts or collective bargaining agreements entered into, amended, or renewed before the effective date of the Act (June 1, 2005).

Teacher Sick Leave Service Credit (Public Act 94-0004)

Currently, members of TRS may establish up to 2 years of service credit for unused and uncompensated sick leave without making contributions. Public Act 94-0004 provides that if days granted by an employer are in excess of the normal annual sick leave allotment, the employer is required to contribute to TRS the normal cost of the benefits which are based on this excess sick leave.

Retention of "Pipeline" Early Retirement Option in TRS (Public Act 94-0004)

An Early Retirement Option for members of TRS was created in 1980 and has been extended every 5 years since its inception. (Public Act 91-0017 extended the TRS ERO option until June 30, 2005). If an employee exercises the ERO option (i.e. retires before age 60 with less than 34 years of service) employee and employer contributions are required to avoid discount. The employee contribution is 7% of salary for each year less than age 60 or 35 years of service (whichever is less) and the employer contribution is 20% of salary for each year less than age 60. Public Act 92-0582 removed the employee contribution for members with 34 years of service and Public Act 91-0017 removed the employer contribution requirement for employees who retire with 34 years of service.

Public Act 94-0004 allows TRS members to participate in the current ERO if the member retires between June 30, 2005 and July 1, 2007. The member must have notified his or her employer of the intent to participate in the ERO prior to June 1, 2005 (the effective date of the Act) under the terms of a contract or collective bargaining agreement in effect prior to the effective date of the Amendatory Act.

A member's employer is required to provide to TRS a copy of the member's notification, an affidavit signed by the member and employer verifying the notification, and any additional documentation that TRS may require.

New Early Retirement Option in TRS (Public Act 94-0004)

Public Act 94-0004 creates a new ERO effective July 1, 2005. If an employee exercises the new ERO option (retires before age 60) employee and employer contributions are required to avoid discount. The employee contribution is 11.5% of salary for each year less than age 60 or 35 years of service (whichever is less) and the employer contribution is 23.5% of salary for each year less than age 60. In addition, all active TRS members are required to contribute 0.4% of salary towards the cost of ERO. This contribution would be refunded, without interest, if the member does not utilize the ERO, if the member takes a refund from TRS, if the member dies, or if the ERO is terminated.

By June 30, 2012 (and every 5 years thereafter), TRS is required to review the System's ERO experience to determine if the required contributions adequately fund the ERO. The TRS Board of Trustees must submit the results to the Commission on Government Forecasting and Accountability, who must then recommend to the General Assembly (by February 1st) if the required ERO contributions should be adjusted. If the General Assembly does not adjust the required contributions as recommended, the ERO would be terminated at the end of that fiscal year.

Extension of Early Retirement Option for Chicago Teachers (Public Act 94-0004)

Public Act 91-0017 extended the Early Retirement Option in the Chicago Teachers' Pension Fund until June 30, 2005. If an employee exercises that option by retiring before age 60 with less than 34 years of service, employee and employer contributions are required to avoid a reduction in annuity. The employee contribution is 7% of salary for each month less than age 60 or 35 years of service (whichever is less), and the employer contribution is 20% of salary for each year less than age 60. No employee or employer contributions are required for members with 34 years of service. Currently, each employer has the authority to determine whether it should provide an ERO for its employees.

Public Act 94-0004 extends the ERO option to June 30, 2010. The Act also specifies that the employer may not limit the number of ERO participants to less than 200 (rather than 30% of eligible members). The Act also allows the employer and collective bargaining agent to agree to set the limit higher than 200, and to base the allocation for participation on a basis other than seniority.

Application of New Benefits (Public Act 94-0004)

Public Act 94-0004 requires every new benefit increase to identify and provide for additional funding at least sufficient to fund the resulting annual increase in cost as it accrues to the System. Unless the funding inadequacy is corrected by the General Assembly, the benefit increase would expire at the end of the fiscal year. In addition, Public Act 94-0004 provides that all benefit increases will expire 5 years after the effective date of the increase, unless an earlier date is specified in

the legislation that provides the benefit increase. This provision does not apply to the Chicago Teachers' Pension Fund.

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

P.A. 94-1057 amended both the Downstate Teachers' and State Universities' Articles of the Pension Code to exempt the employer (the university or the school district) from paying the increased contribution associated with certain salary increases above 6% granted during the employee's final average salary period. The Act applies to specifically enumerated salary increases granted between June 1, 2005 and July 1, 2011 as follows:

- Salary increases paid to teachers or university employees who are ten or more years away from retirement.
- Salary increases that result when a teacher is transferred from one employer to another as a result of school consolidation.
- Salary increases paid to teachers or university employees that are earned as a result of summer school or overload work. (Overload work must be for the sole purpose of academic instruction in excess of the standard number of instruction hours, and the overload pay must be necessary for the educational mission).
- Salary increases due to promotion for which a teacher is required to hold a certificate or supervisory endorsement issued by the State Teacher Certification Board. The certification must be different than what was required for the teacher's previous position, and the position must have existed and been filled by a member for no less than one complete academic year.
- Salary increase due to promotion for which a university employee moves to a higher classification under the State Universities Civil Service System, promotion to a tenure-track faculty position, or promotion to a position recommended on a promotional list created by the Illinois Community College Board.
- Payments to a teacher from the State Board of Education or the State of Illinois over which the school district does not have discretion.
- Salary increases granted to teachers or university employees under the aforementioned conditions after July 1, 2011, but before July 1, 2014, pursuant to a contract or collective bargaining agreement entered into on or after June 1, 2005, but before July 1, 2011.

P.A. 94-1057 also requires both SURS and TRS to file a report with the Governor and General Assembly by January 1, 2007 outlining the number of recalculations performed by school districts or universities, the dollar amount by which each school district or university's contribution was changed due to the recalculation, and the total amount received from each school district or university as a result of P.A. 94-0004. The Act also requires both SURS and TRS to provide an estimate

of the increase in state contributions resulting from the aforementioned end-of-career salary increase exemptions.

CTA Pension Funding Requirements (P.A. 94-0839)

P.A. 94-0839 stipulates that, beginning January 1, 2009, the Chicago Transit Authority must make annual contributions to the CTA Pension Fund in order to bring the system's funded ratio to 90% by Fiscal Year 2058. The Act specifies that contributions will be made as a level percentage of payroll over the years remaining to and including FY 2058. The CTA must then make annual contributions in FY 2059 and thereafter at an amount necessary to maintain a 90% funded ratio.

Separation of CTA Pension Fund Retiree Healthcare and Pension Liabilities (P.A. 94-0839)

P.A. 94-0839 requires that pension contributions by the CTA shall not take into account liabilities relating to retiree health care benefits. The Act mandates that the CTA must separate pension funding from retiree healthcare funding by January 1, 2009.

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

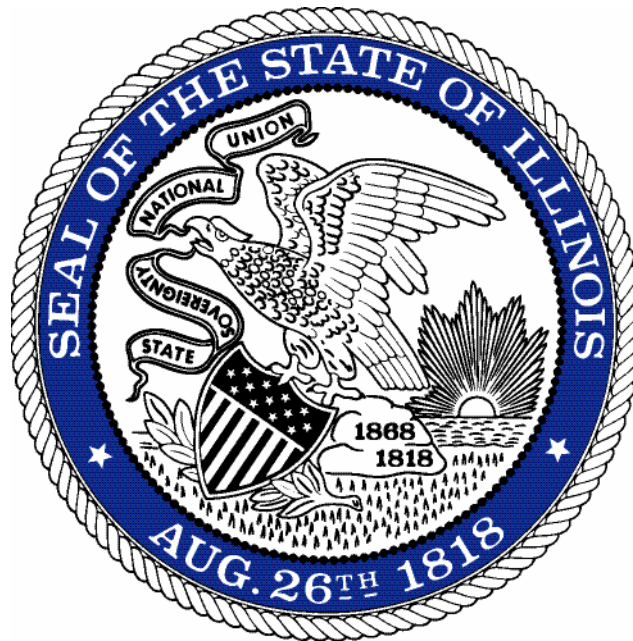
P.A. 94-0839 stipulates that the RTA, Metra, and Pace shall have a general duty to make timely contributions to their respective defined benefit pension plans in accordance with the terms of each plan. If any of the aforementioned funds falls below a 90% funded ratio, the employer will be required to contribute at an amount sufficient to bring the funded ratio up to 90% in accordance with an amortization schedule adopted jointly by the employer and the trustee of the pension fund. The amortization schedule may extend for up to 50 years. P.A. 94-0839 further states that if any of the aforementioned employer-sponsored defined benefit plans reaches a 90% funded level, the employer and the trustee of the fund may cancel the amortization schedule and instead make annual contributions sufficient to maintain a 90% funded ratio.

RTA Oversight of CTA Pension Funding (P.A. 94-0839)

P.A. 94-0839 requires the Regional Transportation Authority to continually review the status of the CTA's pension contributions. If the RTA determines that the CTA is more than one month overdue in making a pension contribution in accordance with its funding plan, the RTA will be required to pay the amount of the overdue contribution to the CTA pension fund out of state funds otherwise payable to the CTA.

STATE EMPLOYEES' GROUP INSURANCE PROGRAM

- Group Insurance Appropriation and Liability History
- FY 2008 Group Health Insurance Liability
- State Employees' Group Health Insurance Liability FY 99 - FY08
- Group Insurance Program Cost Per Participant
- Group Insurance Components
- Changes in the FY 2008 State Employee Group Insurance Program



GROUP INSURANCE

The State Employee Group Insurance Program (SGIP) continues to be a costly expense to the State budget. The Governor's recommended appropriation for the SGIP was \$1.984 billion. This represent a 5.2% increase over the requested FY 2007 appropriation of \$1.886 billion. The table below shows the appropriation and liability history from FY 2003 to FY 2008, as well as estimated liabilities.

APPROPRIATION AND LIABILITY HISTORY			
FY 2003-2008			
(\$ in Millions)			
<u>Fiscal Year</u>	<u>Appropriation</u>	<u>HFS Liability</u>	<u>CGFA Liability</u>
FY 2003	\$1,390.9	\$1,303.6	
FY 2004	\$1,609.8	\$1,491.3*	
FY 2005	\$1,720.0	\$1,635.2*	
FY 2006	\$1,781.1	\$1,725.3*	
FY 2007	\$1,886.6	\$1,857.4*	
FY 2008	\$1,984.1	\$1,957.4*	\$1,984.7*
*Estimated			

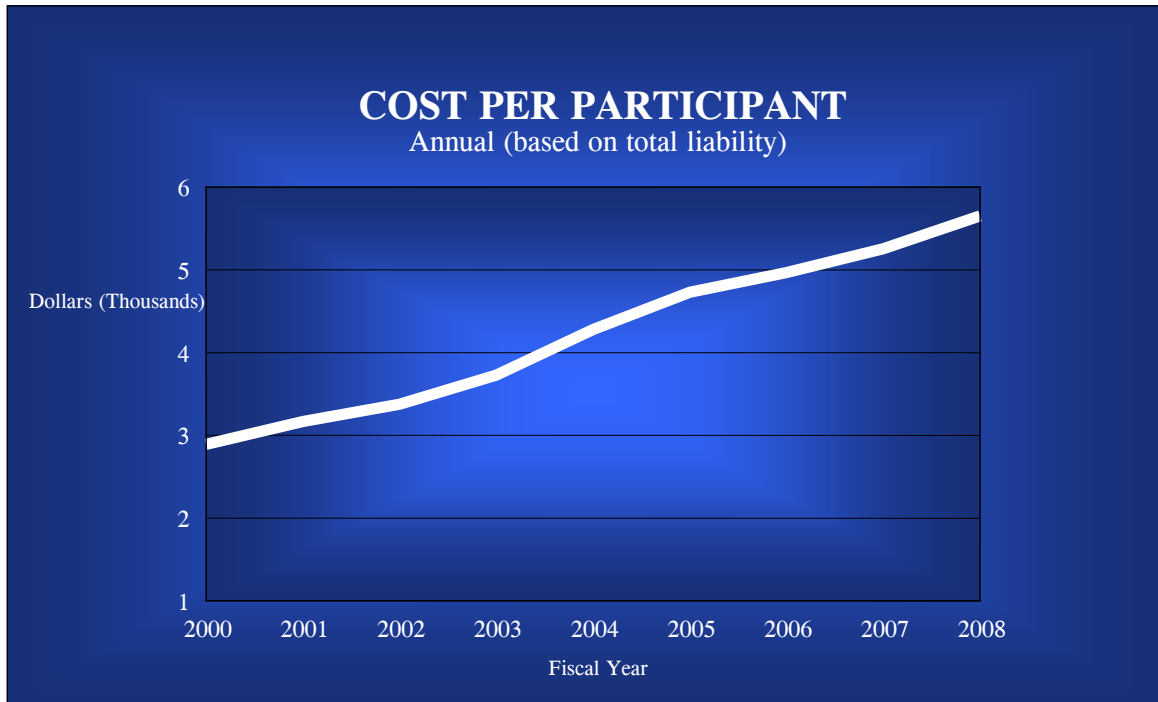
The Commission's FY 2008 liability estimate is \$27.3 million higher than the liability estimate of the Department of Healthcare and Family Services. (HFS) There are many components that comprise the total liability estimate for both the Commission and HFS. The table below compares the difference between the various components that were used to calculate overall liability. As noted below, the Quality Care Health Plan and HMO offerings represent the largest of the liability categories. Quality Care prescription drug liabilities are also a large factor in liability estimation. The chart below shows that the Commission estimates the liability of the SGIP to increase 8.9% over FY 2007. The chart also shows that HFS estimated a 7.4% increase.

FY 2008 GROUP HEALTH INSURANCE LIABILITY			
(\$ in Millions)			
Liability Component	FY 2007 HFS Estimate	FY 2008 HFS Estimate	FY 2008 CGFA Estimate
QCHP Medical	\$505.8	\$522.4	\$527.5
QCHP Prescriptions	\$185.3	\$194.8	\$203.1
Dental (QCHP/MC)	\$107.0	\$108.7	\$111.7
HMO	\$710.2	\$793.5	\$796.6
Open Access Plan	\$153.2	\$172.9	\$180.1
POS	\$0	\$0	\$0
Mental Health	\$8.9	\$8.6	\$8.9
Vision	\$8.2	\$8.2	\$8.2
Administrative Services (QCHP)	\$28.1	\$27.8	\$28.1
Life	\$76.7	\$81.4	\$81.5
Special Programs (Admin/Int/Other)	\$38.4	\$38.9	\$38.9
TOTAL	\$1,821.9	\$1,957.4	\$1,984.7
% Increase over FY 2007 HFS Estimate		7.4%	8.9%
Rounding may cause slight differences			

Liability for the SGIP has increased substantially over the last ten fiscal years. In 1999, the liability estimate by HFS was \$865.5 million. In FY 2008, HFS estimates a liability of \$1.957.4 billion. This is an increase of 126%. The trend for liability inflation has slowed in the last several years as evident in the table below.

STATE EMPLOYEES' GROUP HEALTH INSURANCE LIABILITY										
FY 1999 to FY 2008										
(\$ in Millions)										
Liability Component	1999	2000	2001	2002	2003	2004*	2005*	2006*	2007	2008*
QCHP Medical/Rx	425.1	496.5	536.9	558.5	584.2	664.1	699.0	693.1	691.1	717.2
HMO Medical	269.9	307.0	364.1	402.1	469.3	544.5	602.9	661.8	710.2	793.5
Dental	39.6	42.4	58.7	58.7	63.6	69.9	88.9	85.0	107.0	108.7
POS	23.0	16.1	7.8	7.6	8.6	-	-	-	-	-
Open Access Plan				36.8	54.8	69.8	102.1	124.4	153.2	172.9
QC Mental Health	10.8	11.1	11.0	9.3	9.2	9.5	9.2	8.9	8.9	8.6
Vision	8.5	7.5	10.4	10.9	11.2	11.5	11.7	8.2	8.2	8.2
Life Insurance	59.8	64.8	70.1	60.4	61.0	65.9	68.8	75.1	76.7	81.4
QC ASC	18.2	15.8	16.0	19.1	24.4	23.2	24.0	29.4	28.1	27.8
Admin/Int/Other	10.6	12.88	11.4	11.8	14.3	31.8	38.5	33.8	38.4	38.9
TOTAL	865.5	974.0	1,079.0	1,175.0	1,300.6	1,490.3	1,645.0	1,717.8	1,821.9	1957.4
% Inc over py	7.8%	12.5%	10.8%	8.9%	10.7%	14.6%	10.4%	4.5%	5.9%	7.4%
*Estimated										
<ul style="list-style-type: none"> • FY 2004-2008 figures are estimates: Source-DHS • Rounding causes slight differences in cumulative totals. 										

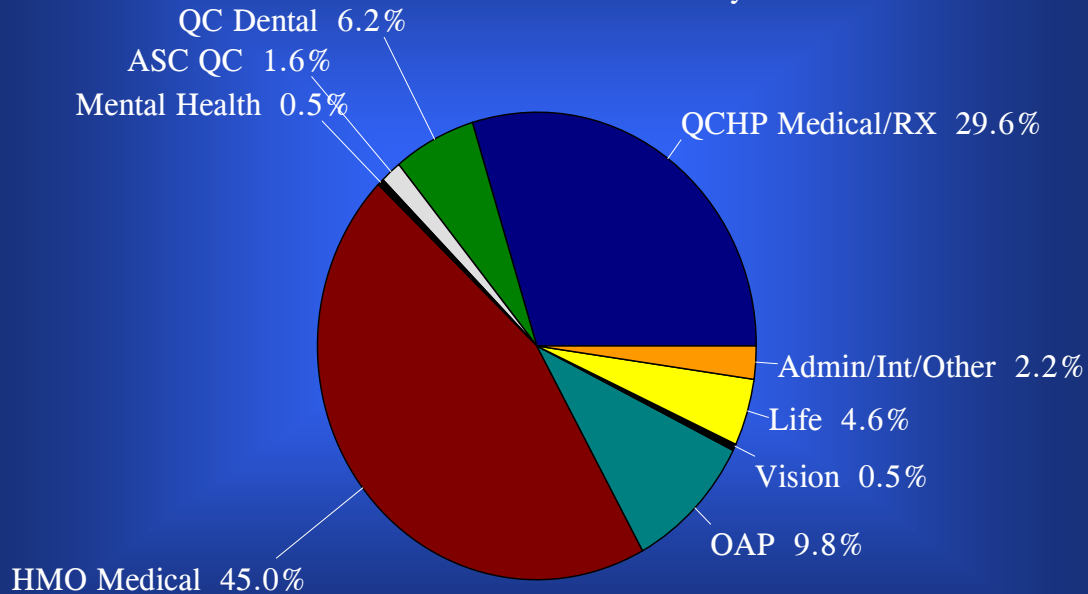
As liability for the program increases, so does the annual cost per participant. The cost per participant in the State Employees' Group Insurance Program is the total of the State's cost and the employee's contribution each month. The line chart below shows the steady increase each year in cost per participant. In FY 2002, the annual cost per participant in the group health insurance program was \$3,375. **The estimated cost per participant for FY 2008 is \$5,651, a 67% increase from the FY 2002 cost per participant.** The cost per participant increased 5.8% from FY 2006 to FY 2007. The FY 2008 cost per participant is estimated to increase 7.5% over FY 2007.



Mentioned earlier in this section the Quality Care Health Plan and HMO plans make up a large portion of the liability estimate. The pie chart below shows the portions by percentage that the different components of liability consist.

GROUP INSURANCE COMPONENTS

FY 2008 Estimated Liability



CHANGES IN THE FY 2008 STATE EMPLOYEE GROUP INSURANCE PROGRAM

The Governor requested \$1.984 billion to fund the State Employees Group Insurance Program for FY 2008. In FY 2007, the recommended funding level was \$1.886 billion. The Commission is statutorily required to estimate the liabilities of the State Employees Group Insurance Program. The Commission estimated that in order to fully fund the liabilities of the State's Group Insurance Program for FY 2008, an amount of \$1.984 billion will be necessary. The Department of Healthcare and Family Services estimated that FY 2008 liabilities for the program would be \$1.957 billion. The difference between the Commission and DHFS liability is \$27.3 million.

The States benefit choice for the upcoming year was May 1-31, 2007. Members of the State Group Insurance plan probably noticed some slight changes in benefit coverage and co-pays when they examined their benefit choice options. Most of the plan changes involve participants in the States Quality Care Health Plan (QCHP) administered by CIGNA. There are seven total substantive changes to co-pays and out-of-pocket expenses for the upcoming fiscal year that are worth noting. The table below highlights changes to the QCHP.

Changes to Quality Care Health Plan for FY 2008

General out-of-pocket maximum (individual) increases to \$1,100.
General out-of-pocket maximum (family) increases to \$2,750.
Non-QCHP hospital out-of-pocket maximum (individual) increases to \$4,400.
Non-QCHP hospital out-of-pocket maximum (family) increases to \$8,800.
Prescription co-payments increase to \$11/\$22/\$44
Employee and dependant health contributions and deductibles have increased \$50.
Emergency room visit co-payment increase to \$400.

Source: CMS

A new disease management program is also being rolled out in FY 2008. It will be available to QCHP members and their dependants. This program will offer personal health care support seven days a week, twenty four hours per day focusing on diabetes and cardiac health conditions.. Participants will get wellness tools, such as reminders of regular health screenings. The program will also provide educational materials on various health conditions.

Employees participating in one of the State managed care offerings, or the Open Access Plan, will not experience many changes in FY 2008. The outpatient surgery co-payment increases to \$150. Employee and dependant health contributions will increase by \$4.

There are a few other minor changes that will affect the Quality Care Dental Plan, MCAP and the Optional Life Insurance Coverage. The dental plan will now cover dental implants, inlays, onlays and adult sealants. The yearly grace period for MCAP has been extended until September 15th of each year. Finally, life insurance contributions for the 40-44 and 50 and above age brackets have increased.

FY 2008 & 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 defray the State's operating costs for FY 2004 through the end of FY 2007. The total transfer under this Section from any fund in any fiscal year shall not exceed the lesser of (i) 8% of the revenues to be deposited into the fund during that fiscal year or (ii) an amount that leaves a remaining fund balance of 25% of the July 1 fund balance of that fiscal year. Certain funds are exempt from this transfer (30 ILCS 105/8h);

Increased 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 105/8j);

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

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

History of Special Transfers to GRF FY 2003 to FY 2007						
Fiscal Year	Executive Order 10	Chargebacks (8h)	Statute (Funds Sweep)	Repealed Funds	Fee Increase (8j)	TOTAL
FY 2003			\$165,000,000			\$165,000,000
FY 2004	\$5,526,569	\$269,464,457	\$158,514,000		\$88,841,000	\$522,346,026
FY 2005*		\$208,237,815	\$259,881,179		\$37,671,512	\$505,790,506
FY 2006 [^]		\$140,356,525	\$129,060,833	\$343,900	\$35,309,438	\$305,070,696
FY 2007		\$98,011,513	\$188,345,450		\$28,175,300	\$314,532,263
TOTAL	\$5,526,569	\$716,070,310	\$900,801,462	\$343,900	\$189,997,250	\$1,812,739,491

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

[^]\$38,068 was placed in regular transfers due to paperwork issues.

The following sections detail expected fund sweeps for FY 2008 and annual Special Transfer totals for FY 2007 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. June had a final flurry of transfers from fee increases and chargebacks, with this being the last year that chargebacks are allowed by law. Special transfers to the General Revenue Fund for FY 2007 include approximately \$188.3 million in fund sweeps, \$98.0 million in chargebacks, and \$28.2 million of increased fee revenue transfers. Total special transfers for FY 2007 equal \$314.5 million, an increase of \$9.5 million (3.1%) over FY 2006.

Special Transfers in FY 2007 [PA 94-0839]					
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0014	Food & Drug Safety	\$111,300	\$421,000		\$532,300
0019	Grade Crossing Protection	\$2,160,000	\$4,000,000		\$6,160,000
0021	Financial Institution	\$577,100		\$1,981,000	\$2,558,100
0022	General Professions Dedicated	\$768,600	\$5,000,000		\$5,768,600
0023	Economic Research and Information	\$3,600	\$25,000		\$28,600
0024	IL Dept. of Ag. Laboratory Services	\$62,400	\$0		\$62,400
0031	Drivers Education		\$900,000		\$900,000
0039	State Boating Act			\$1,400,000	\$1,400,000
0040	State Parks	\$893,900	\$1,046,000		\$1,939,900
0044	Lobbyist Registration Administration	\$51,000		\$100,000	\$151,000
0045	Agricultural Premium	\$2,041,400			\$2,041,400
0057	IL State Pharmacy Disciplinary	\$140,400	\$3,000,000		\$3,140,400
0059	Public Utility	\$2,045,400	\$440,000	\$70,000	\$2,555,400
0071	Firearm Owner's Notification	\$17,900			\$17,900
0078	Solid Waste Management		\$200,000	\$728,600	\$928,600
0085	Illinois Gaming Law Enforcement	\$311,980	\$652,000		\$963,980
0089	Subtitle D Management		\$300,000		\$300,000
0109	CDLIS/AAMVA Net Trust	\$86,400			\$86,400
0111	Toxic Pollution Prevention	\$1,400			\$1,400
0113	Community Health Center Care	\$19,500	\$100,000		\$119,500
0115	Safe Bottled Water	\$1,400			\$1,400
0118	Facility Licensing	\$45,900			\$45,900
0130	School District Emergency Financial Assistance	\$55,900	\$1,325,000		\$1,380,900
0137	Plugging & Restoration	\$41,900			\$41,900
0145	Explosives Regulatory		\$23,000		\$23,000
0146	Aggregate Operation Regulatory		\$33,000		\$33,000
0147	Coal Mining Regulatory		\$50,000		\$50,000
0151	Registered CPA Administration & Disciplinary	\$124,400	\$1,000,000		\$1,124,400

Special Transfers in FY 2007 [PA 94-0839]

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0152	State Crime Laboratory	\$66,500			\$66,500
0153	Agrichemical Incident Response Trust		\$200,000		\$200,000
0163	Weights and Measures	\$271,500	\$600,000	\$29,100	\$900,600
0167	Registered Limited Liability Partnership		\$416,250		\$416,250
0175	Illinois School Asbestos Abatement	\$51,000			\$51,000
0184	Violence Prevention	\$45,000			\$45,000
0193	Local Government Health Insurance		\$1,000,000		\$1,000,000
0195	IPTIP Administrative Trust		\$700,000		\$700,000
0215	Capital Development Board Revolving	\$320,225			\$320,225
0218	Professions Indirect Cost		\$500,000		\$500,000
0222	State Police DUI	\$93,700	\$150,000		\$243,700
0224	Asbestos Abatement		\$500,000		\$500,000
0238	IL Health Facilities Planning	\$237,400			\$237,400
0240	Emergency Public Health	\$275,500		\$300,000	\$575,500
0245	Fair & Exposition	\$132,900	\$200,000		\$332,900
0246	State Police Vehicle		\$144,000		\$144,000
0251	Dept. of Labor Special State Trust		\$162,000		\$162,000
0258	Nurse Dedicated & Professional		\$3,000,000		\$3,000,000
0259	Optometric Licensing & Disciplinary Committee	\$12,200			\$12,200
0261	Underground Resource Conservation Enforcement	\$54,600	\$100,000		\$154,600
0262	Mandatory Arbitration		\$906,000		\$906,000
0276	Drunk & Drugged Driving Prevention	\$147,800			\$147,800
0278	Income Tax Refund		\$44,000,000		\$44,000,000
0285	Long-Term Care Monitor/Receiver	\$141,300	\$300,000		\$441,300
0288	Community Water Supply Lab		\$200,000		\$200,000
0290	Fertilizer Control	\$46,200		\$95,000	\$141,200
0292	Securities Investors Education	\$176,000			\$176,000
0294	Used Tire Management		\$1,000,000	\$5,000,000	\$6,000,000
0298	Natural Areas Acquisition	\$1,459,600	\$5,000,000		\$6,459,600
0299	Open Space Lands Acquisition and Development	\$3,408,800			\$3,408,800
0301	Working Capital Revolving	\$580,000			\$580,000
0303	State Garage Revolving		\$691,300		\$691,300
0304	Statistical Services Revolving	\$2,000,000	\$231,600		\$2,231,600
0308	Paper and Printing Revolving		\$9,900		\$9,900
0309	Air Transportation Revolving		\$100,000		\$100,000
0310	Tax Recovery		\$150,000		\$150,000
0312	Communications Revolving	\$1,500,000	\$1,076,800		\$2,576,800
0314	Facilities Management Revolving		\$111,900		\$111,900
0317	Professional Services		\$1,064,800		\$1,064,800
0323	Motor Vehicle Review Board	\$18,600		\$82,500	\$101,100
0331	Treasurer's Rental Fee		\$100,000		\$100,000
0332	Workers Compensation Revolving		\$530,800		\$530,800
0340	Public Health Services Revolving	\$62,300			\$62,300

Special Transfers in FY 2007 [PA 94-0839]

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0342	Audit Expense	\$1,528,800	\$1,800,000		\$3,328,800
0362	Securities Audit and Enforcement	\$1,328,000	\$695,000		\$2,023,000
0363	Dept. Business Service Spec. Ops	\$440,000	\$7,650,000	\$800,000	\$8,890,000
0368	Drug Treatment	\$247,600			\$247,600
0369	Feed Control	\$76,000		\$144,100	\$220,100
0370	Tanning Facility Permit	\$27,600			\$27,600
0371	Innovations in Long-term Care Quality Demonstration Grants	\$63,500	\$300,000		\$363,500
0372	Plumbing Licensure & Program	\$128,100			\$128,100
0373	State Treasurer's Bank Service		\$5,000,000		\$5,000,000
0380	Corporate Franchise Tax Refund	\$230,000	\$1,400,000	\$245,000	\$1,875,000
0384	Tax Compliance & Administration	\$198,508	\$429,400		\$627,908
0386	Appraisal Administration	\$48,000	\$1,000,000	\$200,000	\$1,248,000
0397	Trauma Center	\$1,318,000	\$5,000,000		\$6,318,000
0421	Public Aid Recoveries Trust		\$8,611,000		\$8,611,000
0422	Alternative Fuels	\$124,800			\$124,800
0436	Safety Responsibility	\$76,000			\$76,000
0514	State Asset Forfeiture	\$202,400	\$250,000		\$452,400
0524	Health Facility Plan Review	\$155,000	\$166,000		\$321,000
0536	LEADS Maintenance	\$159,100	\$77,000		\$236,100
0537	State Offender DNA ID System	\$247,300			\$247,300
0538	IL Historic Sites		\$134,400		\$134,400
0546	Public Pension Regulation	\$56,000	\$50,000		\$106,000
0562	Pawnbroker Regulation	\$11,600	\$100,000		\$111,600
0567	Charter Schools Revolving		\$1,200,000		\$1,200,000
0569	School Technology Revolving Loan	\$243,900			\$243,900
0571	Energy Efficiency Trust	\$240,000			\$240,000
0576	Pesticide Control	\$124,000			\$124,000
0589	Trans. Safety Highway Hire-back	\$27,800			\$27,800
0600	AG Whistleblower Reward & Protection		\$1,000,000		\$1,000,000
0613	Wireless Carrier Reimbursement	\$1,583,700	\$8,000,000		\$9,583,700
0621	International Tourism	\$719,500	\$3,000,000		\$3,719,500
0629	Real Estate Recovery		\$200,000		\$200,000
0632	Horse Racing	\$891,000			\$891,000
0635	Death Certificate Surcharge	\$151,100	\$1,000,000		\$1,151,100
0637	State Police Wireless Service Emergency	\$116,900			\$116,900
0643	Auction Recovery		\$50,000		\$50,000
0648	Downstate Public Transportation	\$6,000,100			\$6,000,100
0649	Motor Carrier Safety Inspection	\$182,100	\$150,000		\$332,100
0702	Assisted Living and Shared Housing Reg.	\$13,600			\$13,600
0705	Whistleblower Reward & Protection	\$109,300	\$750,000		\$859,300
0708	IL Standardbred Breeders	\$134,800			\$134,800
0712	Post Transplant Maintenance and Retention		\$75,000		\$75,000
0731	IL Clean Water	\$839,100		\$9,400,000	\$10,239,100
0733	Tobacco Settlement Recovery	\$43,592,400	\$19,900,000		\$63,492,400
0738	Alternative Compliance Market Account	\$28,000			\$28,000
0740	Medicaid Buy-In Program Revolving		\$319,000		\$319,000
0746	Home Inspector Administration	\$100,700	\$200,000		\$300,700
0763	Tourism Promotion	\$3,260,300	\$4,000,000		\$7,260,300

Special Transfers in FY 2007 [PA 94-0839]					
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Fee Increase	TOTAL
0769	Lawyers Assistance Program		\$67,200		\$67,200
0770	Digital Divide Elimination	\$242,400			\$242,400
0776	Presidential Library and Museum		\$750,000		\$750,000
0821	Dram Shop	\$469,300	\$112,000	\$1,600,000	\$2,181,300
0823	IL State Dental Disciplinary	\$376,200	\$250,000		\$626,200
0879	Traffic & Criminal Conviction Surcharge		\$250,000		\$250,000
0888	Design Professionals Administration & Investigation	\$96,300	\$100,000		\$196,300
0903	State Surplus Property Revolving		\$6,300		\$6,300
0906	State Police Services	\$2,461,100	\$200,000		\$2,661,100
0907	Health Insurance Reserve		\$21,000,000		\$21,000,000
0910	Youth Drug Abuse Prevention	\$33,800			\$33,800
0921	DHS Recoveries Trust	\$1,113,400	\$3,591,800		\$4,705,200
0922	Insurance Producer Administration	\$1,221,100	\$2,000,000	\$3,000,000	\$6,221,100
0925	Coal Technology Development Assistance	\$1,759,900			\$1,759,900
0930	Senior Citizens Real Estate Deferred Tax Revolving	\$400,000			\$400,000
0932	State Treasurer Court Ordered Escrow		\$250,000		\$250,000
0944	Environmental Protection Permit &		\$181,000		\$181,000
0954	Illinois State Podiatric Disciplinary		\$250,000		\$250,000
0962	Park & Conservation	\$1,250,300			\$1,250,300
0969	Local Tourism	\$1,279,000			\$1,279,000
0975	Large Business Attraction	\$55,000			\$55,000
0982	IL Beach Marina		\$100,000		\$100,000
0984	International & Promotional		\$70,000		\$70,000
0997	Insurance Financial Regulation	\$1,566,200	\$5,000,000	\$3,000,000	\$9,566,200
	TOTAL	\$98,011,513	\$188,345,450	\$28,175,300	\$314,532,263
	General Funds TOTAL FY 2006	\$140,356,525	\$129,404,733	\$35,309,438	\$305,070,696
	Difference from Previous Year	-\$42,345,012	\$58,940,717	-\$7,134,138	\$9,461,567

Note: Fund Sweeps for FY 2006 include repealed funds that were swept.

In FY 2007, transfers of funds from different agencies for consolidated services provided by the State continued to the following funds: Professional Services Fund, Professions Indirect Cost Fund, and the Workers' Compensation Revolving Fund. Following is a breakdown by fund of the FY 2007 transfers.

FY 2007 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$4,466,000		\$44,028,200	\$48,494,200
0011	Road Fund	\$5,355,500		\$28,084,000	\$33,439,500
0012	Motor Fuel Tax			\$143,500	\$143,500
0014	Food & Drug Safety Fund	\$3,300			\$3,300
0021	Financial Institution	\$13,000	\$1,200,000		\$1,213,000
0022	General Professions Dedicated	\$8,600	\$3,740,000	\$56,100	\$3,804,700
0024	IL Dept. of Ag Lab Services Revolving	\$2,000			\$2,000
0036	IL Veterans Rehabilitation Fund	\$11,300			\$11,300
0039	State Boating Act Fund	\$27,200		\$121,400	\$148,600
0040	State Parks Fund	\$22,100			\$22,100
0045	Agricultural Premium Fund	\$59,800		\$68,500	\$128,300
0047	Fire Prevention	\$30,000		\$253,000	\$283,000
0050	Mental Health	\$78,700		\$16,000,000	\$16,078,700
0057	IL State Pharmacy Disciplinary	\$2,800	\$1,270,000		\$1,272,800
0059	Public Utility Fund			\$115,100	\$115,100
0067	Radiation Protection	\$16,100			\$16,100
0072	Underground Storage Tank			\$58,000	\$58,000
0078	Solid Waste Management	\$37,900			\$37,900
0085	IL Gaming Law Enforcement	\$7,300			\$7,300
0089	Subtitle D Management	\$4,700			\$4,700
0093	Il State Medical Disciplinary	\$8,700	\$1,715,000	\$57,200	\$1,780,900
0118	Facility Licensing	\$1,100			\$1,100
0128	Youth Alcoholism & Substance Abuse Prevention Fund	\$2,800			\$2,800
0129	State Gaming			\$58,600	\$58,600
0137	Plugging & Restoration Fund	\$1,100			\$1,100
0151	Reg CPA Admin & Disciplinary		\$245,000		\$245,000
0152	State Crime Laboratory Fund	\$1,400			\$1,400
0163	Weights and Measures	\$5,000			\$5,000
0175	IL School Asbestos Abatement	\$2,200			\$2,200
0184	Violence Prevention Fund	\$5,200			\$5,200
0215	Capital Development Board Revolving	\$14,900			\$14,900
0220	DCFS Children's Services Fund	\$1,294,000			\$1,294,000
0222	State Police DUI	\$1,400			\$1,400
0238	IL Health Facilities Planning	\$3,200			\$3,200
0240	Emergency Public Health	\$8,000			\$8,000
0243	Credit Union		\$735,000		\$735,000
0244	Savings & Resid Finance Reg		\$1,665,000		\$1,665,000
0245	Fair & Exposition Fund	\$3,800			\$3,800
0258	Nursing Dedicated & Professional	\$5,800	\$1,775,000		\$1,780,800
0259	Optometric License. & Discip. Board	\$1,000			\$1,000
0261	Underground Resources Conserv. Enforc.	\$1,200			\$1,200
0265	State Rail Freight Loan Repayment	\$6,500			\$6,500
0276	Drunk & Drugged Driving Prevention	\$5,500			\$5,500

FY 2007 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0286	IL Affordable Housing Trust	\$118,900			\$118,900
0288	Community Water Supply Lab	\$10,100			\$10,100
0294	Used Tire Management	\$17,600			\$17,600
0298	Natural Areas Acquisition Fund	\$15,600		\$70,800	\$86,400
0299	Open Space Lands Acquis. & Devel.	\$49,400			\$49,400
0301	Working Capital Revolving	\$127,100			\$127,100
0303	State Garage Revolving	\$93,100			\$93,100
0304	Statistical Servs Revolving	\$183,000		\$1,353,700	\$1,536,700
0308	Paper & Printing Revolving	\$3,700			\$3,700
0309	Air Transportation Revolving	\$2,000			\$2,000
0312	Communications Revolving	\$306,100		\$578,600	\$884,700
0336	Environmental Lab Certification	\$1,400			\$1,400
0340	Public Health Lab Services Revolving	\$5,900			\$5,900
0341	Provider Inquiry Trust	\$1,800			\$1,800
0342	Audit Expense		\$17,201		\$17,201
0360	Lead Poisoning Screening	\$8,200			\$8,200
0362	Securities Audit & Enforcement Fund			\$70,400	\$70,400
0368	Drug Treatment Fund	\$14,100			\$14,100
0369	Feed Control Fund	\$2,500			\$2,500
0372	Plumbing Lic. And Program	\$3,500			\$3,500
0378	Insurance Premium Tax Refund	\$7,900			\$7,900
0384	Tax Compliance and Admin	\$5,400			\$5,400
0386	Appraisal Administration	\$2,900	\$695,000		\$697,900
0397	Trauma Center	\$40,400			\$40,400
0422	Alternate Fuels	\$1,500			\$1,500
0438	IL State Fair	\$13,900			\$13,900
0514	State Asset Forfeiture	\$8,300			\$8,300
0523	Dept. Of Corrections Reimbursement	\$79,400		\$1,295,300	\$1,374,700
0524	Health Facility Planning Review	\$3,500			\$3,500
0536	LEADS Maintenance Fund	\$6,100			\$6,100
0537	State Offender DNA ID System	\$1,700			\$1,700
0538	IL Historic Sites Fund	\$4,500			\$4,500
0546	Public Pension Regulation Fund	\$2,300	\$700,000		\$702,300
0562	Pawnbroker Regulation		\$90,000		\$90,000
0564	Renewable Energy Resource Trust	\$30,100			\$30,100
0571	Energy Efficiency Trust	\$8,400			\$8,400
0576	Pesticide Control	\$6,700			\$6,700
0608	Conservation 2000	\$30,900			\$30,900
0613	Wireless Carrier Reimbursement	\$91,600			\$91,600
0621	International Tourism Fund	\$13,100			\$13,100
0627	Public Transportation Fund	\$705,900			\$705,900
0632	Horse Racing	\$18,700			\$18,700
0635	Death Certificate Surcharge	\$1,900			\$1,900

FY 2007 Consolidated Services Transfers					
From #	From Fund	Professional Services Fund	Professions Indirect Cost Fund	Workers' Comp Revolving Fund	Total per Fund
0637	State Police Wireless Service Emergency	\$1,000			\$1,000
0641	Auction Regulation Administration		\$15,000		\$15,000
0648	Downstate Public Transportation	\$112,700			\$112,700
0649	Motor Carrier Safety Inspection	\$6,600			\$6,600
0705	State Police Whistleblower Reward/Protect	\$1,900			\$1,900
0708	IL Standard Breeders	\$4,400			\$4,400
0709	IL Thoroughbred Breeders	\$6,700			\$6,700
0711	State Lottery			\$109,500	\$109,500
0731	IL Clean Water Fund	\$17,700			\$17,700
0746	Home Inspector Administration		\$240,000		\$240,000
0757	Child Support Administrative	\$435,100		\$477,600	\$912,700
0763	Tourism Promotion	\$88,600			\$88,600
0770	Digital Divide Elimination	\$11,700			\$11,700
0776	Pres. Library & Museum Operating	\$4,700			\$4,700
0794	Metro-East Public Transportation	\$48,100			\$48,100
0795	Bank & Trust Company		\$4,800,000		\$4,800,000
0802	Personal Property Tax Replacement			\$57,200	\$57,200
0808	Med. Special Purposes Trust	\$11,800			\$11,800
0821	Dram Shop	\$11,400			\$11,400
0823	IL State Dental Disciplinary	\$2,000	\$520,000		\$522,000
0840	Hazardous Waste Research	\$1,300			\$1,300
0850	Real Estate License Admin		\$450,000		\$450,000
0879	Traffic & Crim Conviction Surcharge	\$45,100		\$95,700	\$140,800
0888	Design Professional Admin & Insurance	\$2,000	\$450,000		\$452,000
0903	State Surplus Property Revolving	\$6,900			\$6,900
0906	State Police Services	\$47,300			\$47,300
0907	Health Insurance Reserve			\$258,200	\$258,200
0910	Youth Drug Abuse Prevention	\$1,300			\$1,300
0920	Metabolic Screening & Treatment	\$16,000			\$16,000
0922	Insurance Producer Admin	\$31,100	\$7,005,000		\$7,036,100
0925	Coal Technology Develop Assist	\$43,900			\$43,900
0942	Low-Level Radioactive Waste Facility Development & Operation Fund	\$2,000			\$2,000
0944	Environ Protect Permit & Inspection	\$32,300			\$32,300
0954	IL State Podiatric Disciplinary		\$140,000		\$140,000
0962	Park & Conservation	\$41,300		\$153,500	\$194,800
0969	Local Tourism	\$34,700			\$34,700
0973	Build IL Capital Revolving Loan	\$10,700			\$10,700
0974	IL Equity	\$1,900			\$1,900
0975	Large Business Attraction	\$5,600			\$5,600
0982	IL Beach Marina	\$5,100			\$5,100
0984	International & Promotional Fund	\$1,500			\$1,500
0993	Public Infra. Construction Loan Revolving	\$3,100			\$3,100
0997	Insurance Financial Regulation	\$42,800	\$1,000,000		\$1,042,800
	TOTAL	\$14,708,500	\$28,467,201	\$93,564,100	\$136,739,801

FY 2006

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

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

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

Special Transfers in FY 2006

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

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

Special Transfers in FY 2006

FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0637	State Police Wireless Service Emergency Fund	\$118,800				\$118,800
0641	Auction Regulation Administration	\$51,000				\$51,000
0642	DHS State Projects Fund		\$89,917			\$89,917
0643	Auction Recovery Fund	\$5,178				\$5,178
0648	Downstate Public Transportation	\$5,771,800				\$5,771,800
0649	Motor Carrier Safety Inspection	\$161,600	\$147,477			\$309,077
0650	Municipal Economic Development Fund	\$26,400				\$26,400
0651	Watershed Park Fund		\$19,786			\$19,786
0658	State Off-set Claims Fund		\$0			\$0
0669	Airport Land Loan Revolving Fund	\$5,920	\$1,669,970			\$1,675,890
0672	Homelessness Prevention Fund			\$3,697		\$3,697
0677	ISAC Contracts and Grants Fund		\$5,589			\$5,589
0684	DCFS Refugee Assistance Fund			\$328		\$328
0688	IEMA State Projects Fund		\$13			\$13
0702	Assisted Living and Shared Housing Reg. Fund	\$9,900	\$24,493			\$34,393
0703	State Whistleblower Reward & Protection		\$1,592			\$1,592
0705	Whistleblower Reward & Protection Fund	\$168,600	\$199,699			\$368,299
0708	IL Standardbred Breeders Fund	\$134,800				\$134,800
0709	IL Thoroughbred Breeders Fund	\$192,512				\$192,512
0712	Post Transplant Maintenance and Retention Fund		\$75,100			\$75,100
0720	Family Care Fund		\$22,585			\$22,585
0728	Drug Rebate Fund		\$17,315,821			\$17,315,821
0729	IL Century Network Special Purposes Fund			\$3,889		\$3,889
0731	IL Clean Water Fund		\$1,835,796		\$9,400,000	\$11,235,796
0738	Alternative Compliance Market Account Fund	\$8,000	\$53,120			\$61,120
0739	Group Worker's Compensation Pool Insolvency		\$136,547			\$136,547
0740	Medicaid Buy-In Program Revolving Fund		\$318,894			\$318,894
0745	State's Attorneys Appellate Prosecutor's County		\$70,101			\$70,101
0746	Home Inspector Administration Fund	\$22,100	\$244,503			\$266,603
0753	IL Future Teachers Corps Scholarship Fund		\$4,836			\$4,836
0757	Child Support Administrative		\$1,117,266			\$1,117,266
0762	Local Initiative Fund		\$0			\$0
0763	Tourism Promotion	\$3,152,700				\$3,152,700
0769	Lawyers Assistance Program Fund		\$0			\$0
0770	Digital Divide Elimination Fund	\$401,200				\$401,200
0774	Oil Spill Response Fund		\$167,547			\$167,547
0776	Presidential Library and Museum Fund		\$727,250			\$727,250
0794	Metro-East Public Transportation Fund	\$742,700				\$742,700
0808	Medical Special Purpose Trust Fund		\$930,668			\$930,668
0821	Dram Shop		\$110,554		\$675,000	\$785,554
0823	IL State Dental Disciplinary Fund	\$21,500				\$21,500
0830	Dept. of Aging State Projects Fund		\$10,059			\$10,059
0831	Natural Recourses Restoration Trust Fund	\$13,400	\$63,002			\$76,402
0835	State Fair Promotional Activities Fund		\$8,734			\$8,734
0840	Hazardous Waste Research Fund	\$31,520	\$125,209			\$156,729
0844	Continuing Legal Education Trust Fund		\$23,419			\$23,419
0845	Environmental Protection Trust Fund		\$0			\$0
0849	Real Estate Research & Education	\$11,500				\$11,500
0850	Real Estate License Administration		\$1,500,000			\$1,500,000
0858	Land Reclamation Fund		\$0			\$0
0863	Cycle Rider Safety Training	\$0				\$0
0865	Domestic Violence Shelter & Service Fund	\$39,100				\$39,100
0866	Snowmobile Trail Establishment Fund		\$3,124			\$3,124
0878	Drug Traffic Prevention Fund	\$9,300	\$22,123			\$31,423

Special Transfers in FY 2006						
FUND #	FUND NAME	Chargebacks	Statute (Funds Sweep)	Repealed Funds	Fee Increase	TOTAL
0884	DNR Special Projects Fund		\$301,649			\$301,649
0888	Design Professionals Administration & Investigation	\$104,100	\$51,701			\$155,801
0896	Public Health State Projects	\$353,600	\$816,202			\$1,169,802
0903	State Surplus Property Revolving Fund		\$0			\$0
0906	State Police Services	\$1,614,700				\$1,614,700
0907	Health Insurance Reserve	\$16,776,200				\$16,776,200
0910	Youth Drug Abuse Prevention Fund		\$4,091			\$4,091
0914	Natural Recourses Information Fund	\$15,200	\$64,596			\$79,796
0921	DHS Recoveries Trust	\$1,118,900	\$1,591,834			\$2,710,734
0922	Insurance Producer Administration	\$1,118,148			\$8,000,000	\$9,118,148
0924	LT Governor's Grant Fund		\$188			\$188
0925	Coal Technology Development Assistance	\$1,824,000				\$1,824,000
0927	IL National Guard Armory Construction Fund		\$31,469			\$31,469
0930	Sr. Citizen Real Estate Deferred Tax Revolving	\$276,000				\$276,000
0931	JJ Wolf Memorial for Conservation Investigation		\$8,137			\$8,137
0938	Hearing Instrument Dispenser Examining and Disciplinary	\$6,312	\$102,842			\$109,154
0944	Environmental Protection Permit & Inspection		\$180,571			\$180,571
0947	Governor's Grant Fund		\$1,592			\$1,592
0951	Narcotics Profit Forfeiture Fund		\$39,379			\$39,379
0954	Illinois State Podiatric Disciplinary Fund	\$0	\$317,239			\$317,239
0962	Park & Conservation	\$491,656	\$3,050,154			\$3,541,810
0969	Local Tourism Fund	\$612,800	\$132,876			\$745,676
0973	Build IL Capital Revolving Loan Fund		\$4,024,106			\$4,024,106
0974	IL Equity Fund		\$119,193			\$119,193
0975	Large Business Attraction Fund	\$55,040	\$340,777			\$395,817
0982	IL Beach Marina		\$177,801			\$177,801
0984	International & Promotional Fund	\$11,680				\$11,680
0993	Public Infrastructure Construction Loan		\$63,802			\$63,802
0996	Educational Labor Relations Board Fair Share Trust Fund		\$0			\$0
0997	Insurance Financial Regulation	\$1,520,800	\$800,000		\$4,000,000	\$6,320,800
General Funds TOTAL FY 2006		\$140,356,525	\$129,060,833	\$343,900	\$35,309,438	\$305,070,696
General Funds TOTAL FY 2005		\$208,237,815	\$259,881,179	\$0	\$37,671,512	\$505,790,506
Difference from Previous Year		-\$67,881,290	-\$130,820,346	\$343,900	-\$2,362,074	-\$200,719,810

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

FY 2006 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0001	GRF	\$3,531,280	\$4,440,000		\$4,944,945		\$44,000,000	\$56,916,225
0011	Road Fund	\$8,472	\$5,327,271		\$43,523	\$443,656	\$30,987,000	\$36,809,922
0012	Motor Fuel Tax						\$132,800	\$132,800
0013	Alcohol & Substance Abuse Block Grant	\$127,003						\$127,003
0014	Food & Drug Safety Fund		\$3,249					\$3,249
0021	Financial Institution		\$14,006	\$1,418,448				\$1,432,454
0022	General Professions Dedicated		\$8,579	\$3,200,000			\$51,900	\$3,260,479
0024	IL Dept. of Ag Lab Services Revolving		\$1,963					\$1,963
0036	IL Veterans Rehabilitation Fund		\$11,275					\$11,275
0039	State Boating Act Fund		\$27,000				\$112,300	\$139,300
0040	State Parks Fund		\$22,007					\$22,007
0041	Wildlife & Fish Fund				\$57,337	\$61,553		\$118,890
0045	Agricultural Premium Fund		\$59,483				\$63,400	\$122,883
0047	Fire Prevention		\$29,862				\$234,100	\$263,962
0050	Mental Health		\$78,213				\$12,921,787	\$13,000,000
0052	Title III Soc Security & Employ Serv	\$2,960,937	\$137,572		\$394,226	\$12,992		\$3,505,728
0057	IL State Pharmacy Disciplinary		\$2,744	\$750,000				\$752,744
0059	Public Utility Fund						\$106,500	\$106,500
0063	Public Health Services	\$12,544	\$46,807		\$64,106			\$123,456
0065	U.S. Environmental Protection	\$344,900	\$11,386		\$60,295			\$416,581
0067	Radiation Protection		\$16,034					\$16,034
0072	Underground Storage Tank						\$53,700	\$53,700
0078	Solid Waste Management		\$37,669					\$37,669
0081	Vocational Rehabilitation	\$3,928,069						\$3,928,069
0085	IL Gaming Law Enforcement		\$7,260					\$7,260
0089	Subtitle D Management		\$4,659					\$4,659
0093	II State Medical Disciplinary		\$8,602	\$2,150,000			\$53,000	\$2,211,602
0094	DCFS Training Fund		\$29,906					\$29,906
0118	Facility Licensing		\$1,083					\$1,083
0128	Youth Alcoholism & Substance Abuse Prevention Fund		\$2,783					\$2,783
0129	State Gaming						\$54,300	\$54,300
0137	Plugging & Restoration Fund		\$1,105					\$1,105
0141	Capital Development Fund						\$57,500	\$57,500
0151	Reg CPA Admin & Disciplinary			\$225,000				\$225,000
0152	State Crime Laboratory Fund		\$1,353					\$1,353
0156	Motor Vehicle Theft Prevention		\$9,190					\$9,190
0163	Weights and Measures		\$4,932					\$4,932
0175	IL School Asbestos Abatement		\$2,166					\$2,166
0184	Violence Prevention Fund		\$5,176					\$5,176
0193	Local Govt Health Insurance Reserve					\$4,493		\$4,493
0202	Flexible Spending Account		\$31,750					\$31,750

FY 2006 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0215	Capital Development Board Revolving		\$14,777					\$14,777
0218	Professions Indirect Cost		\$24,783					\$24,783
0220	DCFS Children's Services Fund		\$1,256,594					\$1,256,594
0222	State Police DUI		\$1,434					\$1,434
0238	IL Health Facilities Planning		\$3,191					\$3,191
0240	Emergency Public Health		\$7,996					\$7,996
0243	Credit Union			\$630,000				\$630,000
0244	Savings & Resid Finance Reg			\$2,507,772				\$2,507,772
0245	Fair & Exposition Fund		\$3,732					\$3,732
0258	Nursing Dedicated & Professional		\$5,792	\$1,700,000				\$1,705,792
0259	Optometric License. & Discip. Board		\$1,032					\$1,032
0261	Underground Resources Conserv. Enforc.		\$1,221					\$1,221
0265	State Rail Freight Loan Repayment		\$6,434					\$6,434
0276	Drunk & Drugged Driving Prevention		\$5,473					\$5,473
0286	IL Affordable Housing Trust		\$118,222					\$118,222
0288	Community Water Supply Lab		\$10,021					\$10,021
0294	Used Tire Management		\$17,524					\$17,524
0298	Natural Areas Acquisition Fund		\$15,501				\$65,600	\$81,101
0299	Open Space Lands Acquis. & Devel.		\$49,105					\$49,105
0301	Working Capital Revolving		\$126,344					\$126,344
0303	State Garage Revolving		\$92,513					\$92,513
0304	Statistical Servs Revolving		\$181,949				\$1,252,600	\$1,434,549
0308	Paper & Printing Revolving		\$3,632					\$3,632
0309	Air Transportation Revolving		\$1,969					\$1,969
0312	Communications Revolving		\$304,278				\$535,400	\$839,678
0336	Environmental Lab Certification		\$1,357					\$1,357
0340	Public Health Lab Services Revolving		\$5,892					\$5,892
0341	Provider Inquiry Trust		\$1,742					\$1,742
0343	Federal National Community Services Grant	\$18,984						\$18,984
0360	Lead Poisoning Screening		\$8,200					\$8,200
0362	Securities Audit & Enforcement Fund						\$65,200	\$65,200
0368	Drug Treatment Fund		\$14,028					\$14,028
0369	Feed Control Fund		\$2,472					\$2,472
0372	Plumbing Lic. And Program		\$3,521					\$3,521
0378	Insurance Premium Tax Refund		\$7,872					\$7,872
0384	Tax Compliance and Admin		\$5,416					\$5,416
0386	Appraisal Administration		\$2,924	\$432,105				\$435,029
0397	Trauma Center		\$40,139					\$40,139
0408	DHS Special Purpose Trust Fund	\$305,928						\$305,928
0422	Alternate Fuels		\$1,467					\$1,467
0438	IL State Fair		\$13,844					\$13,844
0457	Group Insurance Premium					\$3,006		\$3,006
0488	Criminal Justice Trust		\$205,225					\$205,225

FY 2006 Consolidated Services Transfers								
From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund	Professions Indirect Cost Fund	Statistical Services Revolving Fund	Communications Revolving Fund	Workers' Comp Revolving Fund	Total per Fund
0495	Old Age Survivors Insurance	\$1,651,928						\$1,651,928
0497	Federal Civil Prepared Admin	-\$35,969						-\$35,969
0502	Early Intervention Services Revolving	\$40,342						\$40,342
0514	State Asset Forfeiture		\$8,210					\$8,210
0523	Dept. Of Corrections Reimbursement		\$78,965				\$1,198,600	\$1,277,565
0524	Health Facility Planning Review		\$3,444					\$3,444
0526	Emergency Management Preparedness	\$103,037						\$103,037
0536	LEADS Maintenance Fund		\$6,075					\$6,075
0537	State Offender DNA ID System		\$1,712					\$1,712
0538	IL Historic Sites Fund		\$4,511					\$4,511
0546	Public Pension Regulation Fund		\$2,313	\$236,000				\$238,313
0562	Pawnbroker Regulation			\$47,198				\$47,198
0564	Renewable Energy Resource Trust		\$29,920					\$29,920
0571	Energy Efficiency Trust		\$8,368					\$8,368
0576	Pesticide Control		\$6,687					\$6,687
0608	Conservation 2000		\$30,764					\$30,764
0613	Wireless Carrier Reimbursement		\$91,024					\$91,024
0621	International Tourism Fund		\$13,057					\$13,057
0627	Public Transportation Fund		\$701,837					\$701,837
0632	Horse Racing		\$18,589					\$18,589
0635	Death Certificate Surcharge		\$1,901					\$1,901
0637	State Police Wireless Service Emergency		\$1,012					\$1,012
0641	Auction Regulation Administration			\$70,607				\$70,607
0648	Downstate Public Transportation		\$112,085					\$112,085
0649	Motor Carrier Safety Inspection		\$6,543					\$6,543
0700	USDA Women, Infants & Children Fund	\$209,462						\$209,462
0705	State Police Whistleblower Reward/Protect		\$1,894					\$1,894
0708	IL Standard Breeders		\$4,412					\$4,412
0709	IL Thoroughbred Breeders		\$6,635					\$6,635
0711	State Lottery						\$101,300	\$101,300
0731	IL Clean Water Fund		\$17,579					\$17,579
0737	Energy Administration	\$25,344						\$25,344
0746	Home Inspector Administration			\$119,550				\$119,550
0755	State Employees Def Comp Plan		\$21,300					\$21,300
0757	Child Support Administrative		\$432,527		\$179,706		\$441,900	\$1,054,133
0762	Local Initiative	\$5,783						\$5,783
0763	Tourism Promotion		\$88,072					\$88,072
0765	Federal Surface Mining Control				\$35,207			\$35,207
0770	Digital Divide Elimination		\$11,593					\$11,593
0776	Pres. Library & Museum Operating		\$4,624					\$4,624
0794	Metro-East Public Transportation		\$47,787					\$47,787
0795	Bank & Trust Company			\$3,212,987				\$3,212,987
0802	Personal Property Tax Replacement						\$53,000	\$53,000

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

FY 2005

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

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

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

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

Special Transfers in FY 2005 YTD as of 6/30/2005					
FUND #	FUND NAME	Chargebacks	Funds Sweep	Fee Increase	TOTAL
0629	Real Estate Recovery Fund	\$1,000			\$1,000
0632	Horse Racing		\$2,500,000		\$2,500,000
0634	IL Aquaculture Develop Fund		\$1,067,020		\$1,067,020
0635	Death Certificate Surcharge	\$134,756			\$134,756
0637	State Police Wireless Service Emergency Fund	\$169,741	\$700,000		\$869,741
0641	Auction Regulation Administration	\$4,210			\$4,210
0642	DHS State Projects Fund	\$211,424			\$211,424
0643	Auction Recovery Fund	\$100			\$100
0648	Downstate Public Transportation	\$5,200,467			\$5,200,467
0649	Motor Carrier Safety Inspection	\$217,277			\$217,277
0650	Municipal Economic Development Fund	\$14,796			\$14,796
0664	Student Loan Operation Fund	\$6,307,918			\$6,307,918
0669	Airport Land Loan Revolving Fund	\$212			\$212
0685	Rate Adjustment	\$11,600			\$11,600
0702	Assisted Living & Shared Housing Regulatory	\$4,000			\$4,000
0703	State Whistleblower Reward & Protection		\$750,000		\$750,000
0705	Whistleblower Reward & Protection Fund	\$120,102	\$500,000		\$620,102
0708	IL Standardbred Breeders Fund	\$167,487			\$167,487
0709	IL Thoroughbred Breeders Fund	\$192,600			\$192,600
0712	Post Transplant Maintenance Fund	\$300			\$300
0714	Spinal Cord Injury Paralysis Fund	\$9,400			\$9,400
0720	Family Care Fund	\$164,964			\$164,964
0728	Drug Rebate Fund	\$6,757,347			\$6,757,347
0731	IL Clean Water Fund	\$1,495,100		\$11,000,000	\$12,495,100
0732	SOS DUI Administration Fund	\$167,699	\$582,000		\$749,699
0733	Tobacco Settlement Recovery	\$23,984,800	\$19,300,000		\$43,284,800
0738	Alternative Compliance Market Account	\$3,879			\$3,879
0740	Medicaid Buy In Program Revolving Fund	\$33,109			\$33,109
0743	Statewide Economic Development Fund		\$4,329,246		\$4,329,246
0746	Home Inspector Administration	\$39,400			\$39,400
0758	Secretary of State Police DUI Fund	\$2,400			\$2,400
0759	Secretary of State Police Services Fund	\$3,600			\$3,600
0763	Tourism Promotion	\$5,751,567			\$5,751,567
0770	Digital Divide Elimination Fund	\$405,223			\$405,223
0771	Digital Divide Elimination Infrastructure (No. Approp)	\$800,000			\$800,000
0776	Presidential Library and Museum Fund		\$500,000		\$500,000
0782	State Parking Facility Maintenance Fund	\$3,900			\$3,900
0795	Bank & Trust Company	\$1,204,710			\$1,204,710
0808	Medical Special Purpose Trust Fund	\$641,629	\$967,000		\$1,608,629
0821	Dram Shop	\$215,839	\$1,517,000	\$981,000	\$2,713,839
0823	IL State Dental Disciplinary Fund	\$235,500			\$235,500
0831	Natural Resources Restoration	\$3,484			\$3,484
0840	Hazardous Waste Research Fund	\$44,221			\$44,221
0849	Real Estate Research & Education	\$4,700			\$4,700
0850	Real Estate License Administration	\$696,172			\$696,172
0863	Cycle Rider Safety Training	\$361,536			\$361,536
0865	Domestic Violence Shelter & Service Fund	\$32,466			\$32,466
0866	Snowmobile Trail Establishment Fund	\$1,700			\$1,700
0878	Drug Traffic Prevention Fund	\$9,700			\$9,700
0884	DNR Special Projects Fund	\$346,181			\$346,181
0888	Design Professionals Administration & Investigation	\$72,400	\$1,172,000		\$1,244,400

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

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

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

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

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

FY 2005 Consolidated Services Transfers

From #	From Fund	Facilities Mgmt Revolving Fund	Professional Services Fund		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

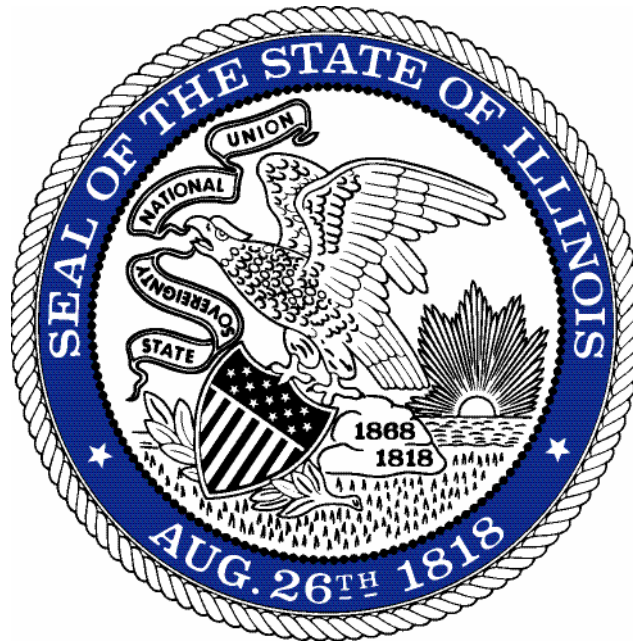
FY 2003

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

FY 2008 APPROPRIATIONS (BY AGENCY)

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



FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Legislative Agencies				
Auditor General	\$24,600.1	\$25,218.6	+\$618.5	+2.5%
General	\$6,490.1	\$7,704.7	+\$1,214.6	+18.7%
Other	\$18,110.0	\$17,513.9	-\$596.1	-3.3%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
COFGA	\$1,368.1	\$7,436.9	+\$6,068.8	+443.6%
General	\$1,368.1	\$7,436.9	+\$6,068.8	+443.6%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
General Assembly	\$49,736.2	\$49,736.2	+\$0.0	+0.0%
General	\$49,236.2	\$49,236.2	+\$0.0	+0.0%
Other	\$500.0	\$500.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
General Assembly Retirement System	\$5,220.0	\$6,809.8	+\$1,589.8	+30.5%
General	\$5,220.0	\$6,809.8	+\$1,589.8	+30.5%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Joint Committee on Administrative Rules	\$1,157.3	\$1,237.2	+\$79.9	+6.9%
General	\$1,157.3	\$1,237.2	+\$79.9	+6.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Audit Commission	\$258.0	\$277.1	+\$19.1	+7.4%
General	\$258.0	\$277.1	+\$19.1	+7.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Information System	\$7,113.0	\$7,455.7	+\$342.7	+4.8%
General	\$5,513.0	\$5,855.7	+\$342.7	+6.2%
Other	\$1,600.0	\$1,600.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Printing Unit	\$2,411.0	\$2,504.3	+\$93.3	+3.9%
General	\$2,411.0	\$2,504.3	+\$93.3	+3.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Reference Bureau	\$2,734.0	\$2,926.2	+\$192.2	+7.0%
General	\$2,734.0	\$2,926.2	+\$192.2	+7.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Research Unit	\$3,142.2	\$3,217.3	+\$75.1	+2.4%
General	\$3,142.2	\$3,217.3	+\$75.1	+2.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Legislative Agencies (cont)				
Office of the Architect of the Capitol	\$1,581.0	\$1,628.1	+\$47.1	+3.0%
General	\$1,581.0	\$1,628.1	+\$47.1	+3.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Senate Operations Commission	\$113.7	\$113.7	+\$0.0	+0.0%
General	\$113.7	\$113.7	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Legislative Agency Totals	\$99,434.6	\$108,561.1	+\$9,126.5	+9.2%
General	\$79,224.6	\$88,947.2	+\$9,722.6	+12.3%
Other	\$20,210.0	\$19,613.9	-\$596.1	-2.9%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Constitutional Officers				
Attorney General	\$75,942.0	\$82,575.0	+\$6,633.0	+8.7%
General	\$48,142.0	\$52,637.5	+\$4,495.5	+9.3%
Other	\$25,800.0	\$27,887.5	+\$2,087.5	+8.1%
Federal	\$2,000.0	\$2,050.0	+\$50.0	+2.5%
Comptroller	\$110,668.3	\$114,626.5	+\$3,958.2	+3.6%
General	\$105,155.4	\$112,532.9	+\$7,377.5	+7.0%
Other	\$5,188.4	\$1,743.6	-\$3,444.8	-66.4%
Federal	\$324.5	\$350.0	+\$25.5	+7.9%
Governor	\$7,812.0	\$8,103.5	+\$291.5	+3.7%
General	\$7,712.0	\$8,003.5	+\$291.5	+3.8%
Other	\$100.0	\$100.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Lieutenant Governor	\$2,441.0	\$2,493.3	+\$52.3	+2.1%
General	\$2,291.0	\$2,343.3	+\$52.3	+2.3%
Other	\$150.0	\$150.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Secretary of State	\$360,644.6	\$394,956.6	+\$34,312.0	+9.5%
General	\$131,365.2	\$139,724.2	+\$8,359.0	+6.4%
Other	\$220,824.9	\$247,232.4	+\$26,407.5	+12.0%
Federal	\$8,454.5	\$8,000.0	-\$454.5	-5.4%
Treasurer	\$1,766,781.3	\$1,826,969.2	+\$60,187.9	+3.4%
General	\$23,524.0	\$23,672.8	+\$148.8	+0.6%
Other	\$1,743,257.3	\$1,803,296.4	+\$60,039.1	+3.4%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Constitutional Officers (cont)				
State Board of Elections	\$118,451.5	\$67,983.5	-\$50,468.0	-42.6%
General	\$10,501.5	\$9,183.5	-\$1,318.0	-12.6%
Other	\$150.0	\$0.0	-\$150.0	-100.0%
Federal	\$107,800.0	\$58,800.0	-\$49,000.0	+0.0%
Constitutional Officer Totals	\$2,442,740.7	\$2,497,707.6	+\$54,966.9	+2.3%
General	\$328,691.1	\$348,097.7	+\$19,406.6	+5.9%
Other	\$1,995,470.6	\$2,080,409.9	+\$84,939.3	+4.3%
Federal	\$118,579.0	\$69,200.0	-\$49,379.0	-41.6%
Judicial Agencies				
Judges Retirement System	\$35,236.8	\$46,872.5	+\$11,635.7	+33.0%
General	\$35,236.8	\$46,872.5	+\$11,635.7	+33.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Judicial Inquiry Board	\$723.0	\$758.9	+\$35.9	+5.0%
General	\$723.0	\$758.9	+\$35.9	+5.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Appellate Defender	\$24,311.2	\$25,851.5	+\$1,540.3	+6.3%
General	\$21,228.6	\$22,628.7	+\$1,400.1	+6.6%
Other	\$2,782.6	\$2,922.8	+\$140.2	+5.0%
Federal	\$300.0	\$300.0	+\$0.0	+0.0%
State's Attorneys Appellate Prosecutor	\$15,109.7	\$15,520.5	+\$410.8	+2.7%
General	\$7,837.8	\$8,508.4	+\$670.6	+8.6%
Other	\$5,271.9	\$5,012.1	-\$259.8	-4.9%
Federal	\$2,000.0	\$2,000.0	+\$0.0	+0.0%
Supreme Court	\$286,052.0	\$297,769.4	+\$11,717.4	+4.1%
General	\$271,347.0	\$282,475.8	+\$11,128.8	+4.1%
Other	\$14,705.0	\$15,293.6	+\$588.6	+4.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Court of Claims	\$43,491.2	\$58,016.3	+\$14,525.1	+33.4%
General	\$37,644.2	\$51,630.0	+\$13,985.8	+37.2%
Other	\$4,454.7	\$5,518.6	+\$1,063.9	+23.9%
Federal	\$1,392.3	\$867.7	-\$524.6	-37.7%
Judicial Agency Totals	\$404,923.9	\$444,789.1	+\$39,865.2	+9.8%
General	\$374,017.4	\$412,874.3	+\$38,856.9	+10.4%
Other	\$27,214.2	\$28,747.1	+\$1,532.9	+5.6%
Federal	\$3,692.3	\$3,167.7	-\$524.6	-14.2%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Departments				
Aging	\$509,392.0	\$537,648.0	+\$28,256.0	+5.5%
General	\$426,465.0	\$456,371.5	+\$29,906.5	+7.0%
Other	\$10,036.0	\$8,135.9	-\$1,900.1	-18.9%
Federal	\$72,891.0	\$73,140.6	+\$249.6	+0.3%
Agriculture	\$109,243.0	\$117,532.5	+\$8,289.5	+7.6%
General	\$49,261.0	\$49,354.8	+\$93.8	+0.2%
Other	\$48,711.0	\$51,675.3	+\$2,964.3	+6.1%
Federal	\$11,271.0	\$16,502.4	+\$5,231.4	+46.4%
Central Management Services Total	\$964,330.7	\$965,477.0	+\$1,146.3	+0.1%
General	\$94,982.5	\$89,571.2	-\$5,411.3	-5.7%
Other	\$869,348.2	\$875,905.8	+\$6,557.6	+0.8%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Children and Family Services	\$1,326,244.5	\$1,341,226.6	+\$14,982.1	+1.1%
General	\$775,892.5	\$901,063.4	+\$125,170.9	+16.1%
Other	\$531,984.4	\$432,095.6	-\$99,888.8	-18.8%
Federal	\$18,367.6	\$8,067.6	-\$10,300.0	-56.1%
Commerce and Economic Opportunity	\$730,776.0	\$668,377.4	-\$62,398.6	-8.5%
General	\$109,066.8	\$81,390.5	-\$27,676.3	-25.4%
Other	\$161,528.7	\$155,689.0	-\$5,839.7	-3.6%
Federal	\$460,180.5	\$431,297.9	-\$28,882.6	-6.3%
Corrections	\$1,229,243.7	\$1,350,606.4	+\$121,362.7	+9.9%
General	\$1,125,620.7	\$1,243,823.2	+\$118,202.5	+10.5%
Other	\$103,623.0	\$106,783.2	+\$3,160.2	+3.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Juvenile Justice	\$126,383.1	\$139,956.5	+\$13,573.4	+0.0%
General	\$116,883.1	\$126,956.5	+\$10,073.4	+8.6%
Other	\$9,500.0	\$13,000.0	+\$3,500.0	+36.8%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Employment Security	\$284,832.3	\$284,526.1	-\$306.2	-0.1%
General	\$15,298.3	\$14,992.3	-\$306.0	-2.0%
Other	\$1,917.0	\$1,916.7	-\$0.3	-0.0%
Federal	\$267,617.0	\$267,617.1	+\$0.1	+0.0%
Human Rights	\$9,405.3	\$12,503.0	+\$3,097.7	+32.9%
General	\$6,799.0	\$9,747.8	+\$2,948.8	+43.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$2,606.3	\$2,755.2	+\$148.9	+5.7%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Departments (cont)				
Human Rights Commission	\$1,545.0	\$1,795.0	+\$250.0	+16.2%
General	\$1,445.0	\$1,695.0	+\$250.0	+17.3%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$100.0	\$100.0	+\$0.0	+0.0%
Human Services	\$5,433,933.1	\$5,665,903.6	+\$231,970.5	+4.3%
General	\$3,994,177.7	\$4,183,162.1	+\$188,984.4	+4.7%
Other	\$361,523.7	\$383,229.7	+\$21,706.0	+6.0%
Federal	\$1,078,231.7	\$1,099,511.8	+\$21,280.1	+2.0%
Labor	\$6,305.5	\$7,470.0	+\$1,164.5	+18.5%
General	\$6,105.5	\$7,270.0	+\$1,164.5	+19.1%
Other	\$200.0	\$200.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Military Affairs	\$47,097.0	\$50,871.0	+\$3,774.0	+8.0%
General	\$13,902.0	\$17,141.4	+\$3,239.4	+23.3%
Other	\$6,432.0	\$6,432.0	+\$0.0	+0.0%
Federal	\$26,763.0	\$27,297.6	+\$534.6	+2.0%
Natural Resources	\$218,555.9	\$241,584.0	+\$23,028.1	+10.5%
General	\$86,242.0	\$91,656.1	+\$5,414.1	+6.3%
Other	\$119,614.9	\$135,596.3	+\$15,981.4	+13.4%
Federal	\$12,699.0	\$14,331.6	+\$1,632.6	+12.9%
Dept. of Financial and Professional Reg.	\$98,847.0	\$106,839.8	+\$7,992.8	+8.1%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$98,047.0	\$106,039.8	+\$7,992.8	+8.2%
Federal	\$800.0	\$800.0	+\$0.0	+0.0%
Comprehensive Health Insurance Plan	\$22,523.0	\$19,212.0	-\$3,311.0	-14.7%
General	\$22,523.0	\$19,212.0	-\$3,311.0	-14.7%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Department of Healthcare & Family Services	\$16,044,457.3	\$16,754,305.4	+\$709,848.1	+4.4%
General	\$7,764,015.2	\$8,231,916.5	+\$467,901.3	+6.0%
Other	\$7,814,075.6	\$7,995,497.5	+\$181,421.9	+2.3%
Federal	\$466,366.5	\$526,891.4	+\$60,524.9	+13.0%
Public Health	\$402,396.5	\$430,605.1	+\$28,208.6	+7.0%
General	\$146,389.9	\$158,904.4	+\$12,514.5	+8.5%
Other	\$74,953.8	\$83,530.5	+\$8,576.7	+11.4%
Federal	\$181,052.8	\$188,170.2	+\$7,117.4	+3.9%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Departments (cont)				
Revenue	\$1,139,890.0	\$1,191,476.8	+\$51,586.8	+4.5%
General	\$152,526.0	\$159,710.2	+\$7,184.2	+4.7%
Other	\$987,114.0	\$1,030,932.2	+\$43,818.2	+4.4%
Federal	\$250.0	\$834.4	+\$584.4	+233.8%
State Police	\$389,687.2	\$423,310.2	+\$33,623.0	+8.6%
General	\$197,093.2	\$223,616.6	+\$26,523.4	+13.5%
Other	\$170,894.0	\$176,793.6	+\$5,899.6	+3.5%
Federal	\$21,700.0	\$22,900.0	+\$1,200.0	+5.5%
Transportation	\$2,182,984.3	\$2,263,638.7	+\$80,654.4	+3.7%
General	\$120,825.3	\$124,951.5	+\$4,126.2	+3.4%
Other	\$2,055,754.0	\$2,131,559.5	+\$75,805.5	+3.7%
Federal	\$6,405.0	\$7,127.7	+\$722.7	+11.3%
Veterans' Affairs	\$94,234.0	\$107,982.0	+\$13,748.0	+14.6%
General	\$41,958.0	\$56,560.2	+\$14,602.2	+34.8%
Other	\$50,780.0	\$49,739.6	-\$1,040.4	-2.0%
Federal	\$1,496.0	\$1,682.2	+\$186.2	+12.4%
Department Totals	\$31,372,306.4	\$32,682,847.1	+\$1,310,540.7	+4.2%
General	\$15,267,471.7	\$16,249,067.2	+\$981,595.5	+6.4%
Other	\$13,476,037.3	\$13,744,752.2	+\$268,714.9	+2.0%
Federal	\$2,628,797.4	\$2,689,027.7	+\$60,230.3	+2.3%
Other Agencies				
Arts Council	\$20,574.0	\$24,146.3	+\$3,572.3	+17.4%
General	\$19,799.0	\$23,221.3	+\$3,422.3	+17.3%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$775.0	\$925.0	+\$150.0	+19.4%
Office of Management & Budget	\$316,904.0	\$325,797.3	+\$8,893.3	+2.8%
General	\$2,821.0	\$2,930.8	+\$109.8	+3.9%
Other	\$314,083.0	\$322,866.5	+\$8,783.5	+2.8%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Executive Ethics Commission	\$370.0	\$363.0	-\$7.0	-1.9%
General	\$370.0	\$363.0	-\$7.0	-1.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Off. Of Executive Inspector General	\$6,705.1	\$6,931.3	+\$226.2	+3.4%
General	\$6,705.1	\$6,931.3	+\$226.2	+3.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Other Agencies (cont)				
Capital Development Board Ops	\$13,022.0	\$14,181.7	+\$1,159.7	+8.9%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$13,022.0	\$14,181.7	+\$1,159.7	+8.9%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Civil Service Commission	\$381.0	\$456.2	+\$75.2	+19.7%
General	\$381.0	\$456.2	+\$75.2	+19.7%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Council on Developmental Disabilities	\$4,180.3	\$4,302.9	+\$122.6	+2.9%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$4,180.3	\$4,302.9	+\$122.6	+2.9%
Criminal Justice Information Authority	\$122,702.0	\$112,933.4	-\$9,768.6	-8.0%
General	\$3,196.0	\$3,766.3	+\$570.3	+17.8%
Other	\$22,306.0	\$11,967.1	-\$10,338.9	-46.4%
Federal	\$97,200.0	\$97,200.0	+\$0.0	+0.0%
Deaf and Hard of Hearing Commission	\$668.0	\$703.9	+\$35.9	+5.4%
General	\$668.0	\$703.9	+\$35.9	+5.4%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Dry. Environ. Response Tr. Fd. Coun.	\$7,000.0	\$6,860.0	-\$140.0	-2.0%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$7,000.0	\$6,860.0	-\$140.0	-2.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
East St. Louis Financial Advisory Authority	\$240.0	\$240.0	+\$0.0	+0.0%
General	\$240.0	\$240.0	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Environmental Protection Agency	\$336,589.0	\$290,424.9	-\$46,164.1	-13.7%
General	\$1,229.0	\$1,344.9	+\$115.9	+9.4%
Other	\$278,041.0	\$232,537.4	-\$45,503.6	-16.4%
Federal	\$57,319.0	\$56,542.6	-\$776.4	-1.4%
Guardianship and Advocacy Commission	\$8,869.0	\$10,099.5	+\$1,230.5	+13.9%
General	\$8,681.0	\$9,911.8	+\$1,230.8	+14.2%
Other	\$188.0	\$187.7	-\$0.3	-0.2%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Other Agencies (cont)				
Historic Preservation Agency	\$30,218.0	\$31,895.2	+\$1,677.2	+5.6%
General	\$14,051.0	\$14,830.3	+\$779.3	+5.5%
Other	\$16,167.0	\$17,064.9	+\$897.9	+5.6%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Commerce Commission	\$116,126.0	\$117,915.4	+\$1,789.4	+1.5%
General	\$0.0	\$170.0	+\$170.0	+0.0%
Other	\$116,126.0	\$117,745.4	+\$1,619.4	+1.4%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Emergency Management Agency	\$476,250.8	\$475,508.6	-\$742.2	-0.2%
General	\$5,683.6	\$5,669.8	-\$13.8	-0.2%
Other	\$26,701.0	\$28,759.6	+\$2,058.6	+7.7%
Federal	\$443,866.2	\$441,079.2	-\$2,787.0	-0.6%
Illinois Labor Relations Board	\$1,856.5	\$1,912.9	+\$56.4	+3.0%
General	\$1,856.5	\$1,912.9	+\$56.4	+3.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Educational Labor Relations Board	\$1,432.2	\$1,432.2	+\$0.0	+0.0%
General	\$1,432.2	\$1,432.2	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Power Authority	\$0.0	\$1,250.0	+\$1,250.0	+100.0%
General	\$0.0	\$1,250.0	+\$1,250.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
IL Workers Comp. Comm.	\$18,551.5	\$20,483.5	+\$1,932.0	+10.4%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$18,551.5	\$20,483.5	+\$1,932.0	+10.4%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Law Enforce. Training Standards Bd	\$14,048.0	\$14,216.8	+\$168.8	+1.2%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$14,048.0	\$14,216.8	+\$168.8	+1.2%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Medical District Commission	\$184.4	\$184.4	+\$0.0	+0.0%
General	\$184.4	\$184.4	+\$0.0	+0.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Other Agencies (cont)				
Metropolitan Pier and Exposition Auth.	\$139,592.0	\$157,710.6	+\$18,118.6	+13.0%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$139,592.0	\$157,710.6	+\$18,118.6	+13.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Prisoner Review Board	\$1,721.0	\$1,621.9	-\$99.1	-5.8%
General	\$1,321.0	\$1,421.9	+\$100.9	+7.6%
Other	\$400.0	\$200.0	-\$200.0	-50.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Procurement Policy Board	\$300.0	\$313.0	+\$13.0	+4.3%
General	\$300.0	\$313.0	+\$13.0	+4.3%
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	\$2,260.8	+\$104.8	+4.9%
General	\$2,156.0	\$2,260.8	+\$104.8	+4.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Southwestern Illinois Development Auth.	\$3,503.0	\$3,602.6	+\$99.6	+2.8%
General	\$3,503.0	\$3,602.6	+\$99.6	+2.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Sports Facilities Authority	\$39,145.0	\$40,782.0	+\$1,637.0	+4.2%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$39,145.0	\$40,782.0	+\$1,637.0	+4.2%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Employees' Retirement System	\$212.0	\$207.3	-\$4.7	-2.2%
General	\$212.0	\$207.3	-\$4.7	-2.2%
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	\$25,281.0	\$27,599.6	+\$2,318.6	+9.2%
General	\$0.0	\$0.0	+\$0.0	+0.0%
Other	\$25,023.0	\$27,341.9	+\$2,318.9	+9.3%
Federal	\$258.0	\$257.7	-\$0.3	-0.1%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Other Agencies (cont)				
State Police Merit Board	\$816.1	\$931.4	+\$115.3	+14.1%
General	\$816.1	\$931.4	+\$115.3	+14.1%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Upper Illinois River Valley Dev. Auth.	\$301.0	\$307.2	+\$6.2	+2.1%
General	\$301.0	\$307.2	+\$6.2	+2.1%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Violence Prevention Authority	\$5,008.6	\$6,049.7	+\$1,041.1	+20.8%
General	\$3,013.6	\$4,013.6	+\$1,000.0	+33.2%
Other	\$1,995.0	\$2,036.1	+\$41.1	+2.1%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Other Agencies Totals	\$1,714,907.5	\$1,703,625.5	-\$11,282.0	-0.7%
General	\$78,920.5	\$88,376.9	+\$9,456.4	+12.0%
Other	\$1,032,388.5	\$1,014,941.2	-\$17,447.3	-1.7%
Federal	\$603,598.5	\$600,307.4	-\$3,291.1	-0.5%
Elementary & Secondary Education				
State Board of Education	\$8,749,962.2	\$9,342,372.7	+\$592,410.5	+6.8%
General	\$6,531,908.2	\$7,132,195.7	+\$600,287.5	+9.2%
Other	\$44,516.8	\$44,530.5	+\$13.7	+0.0%
Federal	\$2,173,537.2	\$2,165,646.5	-\$7,890.7	-0.4%
Teachers' Retirement System	\$889,140.2	\$1,185,153.7	+\$296,013.5	+33.3%
General	\$889,140.2	\$1,185,153.7	+\$296,013.5	+33.3%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Elem. & Sec. Education Totals	\$9,639,102.4	\$10,527,526.4	+\$888,424.0	+9.2%
General	\$7,421,048.4	\$8,317,349.4	+\$896,301.0	+12.1%
Other	\$44,516.8	\$44,530.5	+\$13.7	+0.0%
Federal	\$2,173,537.2	\$2,165,646.5	-\$7,890.7	-0.4%
Higher Education				
Board of Higher Education	\$52,442.0	\$53,142.3	+\$700.3	+1.3%
General	\$46,942.0	\$47,642.3	+\$700.3	+1.5%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$5,500.0	\$5,500.0	+\$0.0	+0.0%
Chicago State University	\$41,160.0	\$41,904.6	+\$744.6	+1.8%
General	\$41,160.0	\$41,904.6	+\$744.6	+1.8%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Higher Education (cont)				
Eastern Illinois University	\$48,285.0	\$49,250.4	+\$965.4	+2.0%
General	\$48,283.0	\$49,248.4	+\$965.4	+2.0%
Other	\$2.0	\$2.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Governors State University	\$27,674.0	\$28,191.2	+\$517.2	+1.9%
General	\$27,674.0	\$28,191.2	+\$517.2	+1.9%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Community College Board	\$416,029.6	\$430,763.9	+\$14,734.3	+3.5%
General	\$353,933.5	\$368,667.8	+\$14,734.3	+4.2%
Other	\$61,696.1	\$61,696.1	+\$0.0	+0.0%
Federal	\$400.0	\$400.0	+\$0.0	+0.0%
Illinois Math and Science Academy	\$20,703.0	\$20,702.9	-\$0.1	-0.0%
General	\$17,653.0	\$17,652.9	-\$0.1	-0.0%
Other	\$3,050.0	\$3,050.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois State University	\$81,527.5	\$83,156.7	+\$1,629.2	+2.0%
General	\$81,457.5	\$83,086.7	+\$1,629.2	+2.0%
Other	\$70.0	\$70.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Illinois Student Assistance Commission	\$743,217.8	\$779,164.4	+\$35,946.6	+4.8%
General	\$400,969.8	\$427,809.8	+\$26,840.0	+6.7%
Other	\$570.0	\$57.0	-\$513.0	-90.0%
Federal	\$341,678.0	\$351,297.6	+\$9,619.6	+2.8%
Northeastern Illinois University	\$40,026.0	\$40,819.4	+\$793.4	+2.0%
General	\$40,026.0	\$40,819.4	+\$793.4	+2.0%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Northern Illinois University	\$103,937.0	\$106,001.6	+\$2,064.6	+2.0%
General	\$103,927.0	\$105,991.6	+\$2,064.6	+2.0%
Other	\$10.0	\$10.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Southern Illinois University	\$223,159.0	\$226,486.7	+\$3,327.7	+1.5%
General	\$223,159.0	\$226,486.7	+\$3,327.7	+1.5%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%

FY 2008 APPROPRIATIONS BY AGENCY

Agency \$ (Thousands)	FY 07 Enacted	FY 08 Final	\$ Change FY 07 to FY 08	% Change FY 07 to FY 08
Higher Education (cont)				
University of Illinois	\$712,957.0	\$727,578.0	+\$14,621.0	+2.1%
General	\$710,630.0	\$723,820.0	+\$13,190.0	+1.9%
Other	\$2,327.0	\$3,758.0	+\$1,431.0	+61.5%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Western Illinois University	\$57,223.0	\$58,367.7	+\$1,144.7	+2.0%
General	\$57,213.0	\$58,357.7	+\$1,144.7	+2.0%
Other	\$10.0	\$10.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Universities Retirement System	\$255,771.0	\$345,060.2	+\$89,289.2	+34.9%
General	\$68,772.0	\$4,740.2	-\$64,031.8	-93.1%
Other	\$186,999.0	\$340,320.0	+\$153,321.0	+82.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
State Universities Civil Service System	\$1,271.0	\$1,273.2	+\$2.2	+0.2%
General	\$1,271.0	\$1,273.2	+\$2.2	+0.2%
Other	\$0.0	\$0.0	+\$0.0	+0.0%
Federal	\$0.0	\$0.0	+\$0.0	+0.0%
Higher Education Totals	\$2,825,382.9	\$2,991,863.2	+\$166,480.3	+5.9%
General	\$2,223,070.8	\$2,225,692.5	+\$2,621.7	+0.1%
Other	\$254,734.1	\$408,973.1	+\$154,239.0	+60.5%
Federal	\$347,578.0	\$357,197.6	+\$9,619.6	+2.8%
Additions				
Addition Totals				
General Funds	\$0.0	\$218,824.6	+\$218,824.6	+100.0%
Other Funds	\$0.0	\$0.0	+\$0.0	+0.0%
Federal Funds	\$0.0	\$0.0	+\$0.0	+0.0%
Totals				
All Funds	\$48,498,798.4	\$51,175,744.6	+\$2,676,946.2	+5.5%
General Funds	\$25,772,444.5	\$27,949,229.8	+\$2,176,785.3	+8.4%
Other Funds	\$16,850,571.5	\$17,341,967.9	+\$491,396.4	+2.9%
Federal Funds	\$5,875,782.4	\$5,884,546.9	+\$8,764.5	+0.1%

FY 2008 BUDGET IMPLEMENTATION BILL

- SB 783 – Budget Implementation Bill



BUDGET IMPLEMENTATION BILL

All Budget Implementation Items – SB 783

1	Community DD Services Medicaid Trust Fund.	Allows FFP from the DD Children's Waiver to go into a trust fund, which can be used to increase capacity, rather than going into GRF.
2	Provider rate increases.	Provides for a rate increase for IMDs, nursing homes, and ICF/DDs, pursuant to the appropriations.
3	Long Term Care Provider Fund.	Authorizes DPH to use the Long Term Care Provider Fund to pay for the sex offenders background checks in nursing facilities.
4	Illinois Facilities Fund.	Authorizes \$3.5 million in low interest capital loans for community based providers serving the disabled, mentally ill or substance abusers. Transfers this money into a new fund, the Priority Capital Grant Program Fund, for this program.
5	DCFS Foster Care Independence Program.	The FY 08 budget moves the DCFS Foster Care Independence Program from the DCFS Federal Projects Fund to the DCFS Children's Services Fund. This language is needed to ensure that the revenues follow the program.
6	Changes the Local Government Health Insurance Reserve Fund to a non-appropriated fund.	Similar to the Teachers Retirement Insurance Program and the Community College Insurance Program, the Local Government Health Insurance Plan will now be a non-appropriated program. This is to harmonize all health insurance programs that aren't for state employees.
7	Carmi Hospital.	The hospital abruptly closed in 2005. This language will allow for the reopening of the hospital through the application of an existing hospital physical plant standards as opposed to the standards of a brand new hospital. It would not be economically feasible to bring the facility up to new hospital standards, but it would meet the standards of an existing hospital and be able to open. At present White County does not have a licensed hospital.
8	DD Tax.	Clarifies that the assessment imposed by the state upon developmentally disabled care providers shall be equal to 6% or the maximum allowed under federal regulation, whichever is less. This change is necessary to ensure that the assessment on providers of care to the developmentally disabled rate continues to be in compliance with federal regulation governing provider taxes and donations.
9	Autism Project.	Authorizes spending increases in the Autism Program, beginning January 1, 2008, pursuant to the appropriation.
10	ADA – non-public schools.	Extends eligibility for the grant to non-public schools.

11	Special Education Personnel Reimbursement increases.	Increases the special education personnel reimbursement rate from \$8,000 per certified staff to \$9,000 per certified staff and from \$2,800 to \$3,500.
12	Indirect federal costs.	Allows the State Board of Education to capture new federal funds.
13	Pay for Performance.	Allows school districts and local collective bargaining units to use value-added, standardized testing, or growth model assessments to award performance incentives <u>if agreed upon</u> in the local collective bargaining contract.
14	Contracts disclosure.	Requires all contracts over \$25,000, the number and percentage of contracts given to businesses owned by females, minorities, and persons with disabilities, and all collective bargaining agreements to be available on the school districts' websites.
15	Lincoln's Challenge feasibility study.	ISBE will conduct a feasibility study regarding expansion or replication of Lincoln's Challenge with respect to the need throughout the state.
16	FY 08 Transition Assistance.	Provides Transition Assistance for schools for FY 08 – no public school will receive less in net state aid than it received in FY 2007. Makes changes for schools districts that have been merged or annexed. Allows unused appropriations in other grant lines to be transferred into the Transitional Assistance line.
17	Foundation Level increase.	Changes the per-pupil Foundation Level from \$5,334 in FY 07 to \$5,734 (a \$400 increase) in FY 08.
18	Poverty Grant hold-harmless.	Maintains a 100% hold harmless for the poverty grant.
19	New grant program for Severely Overcrowded Schools.	New grant funds may be used to relieve overcrowding. Eligible school districts must be located in a city of 85,000 or more and must have a district-wide % of low income students of 70% or more.
20	Hard to Staff Districts.	From SB 1500; creates a Salary Incentive Program for teachers and administrators teaching in Hard-to-Staff School Districts, as determined by ISBE. Annual payments are stated as \$3,000 per teacher and \$5,000 per principal, although the program is subject to appropriation.
21	Bilingual State Employees.	Requires 260 additional bilingual state employees to be in place in various state agencies by July 1, 2008. The agencies must provide an annual report to the General Assembly identifying these workers.

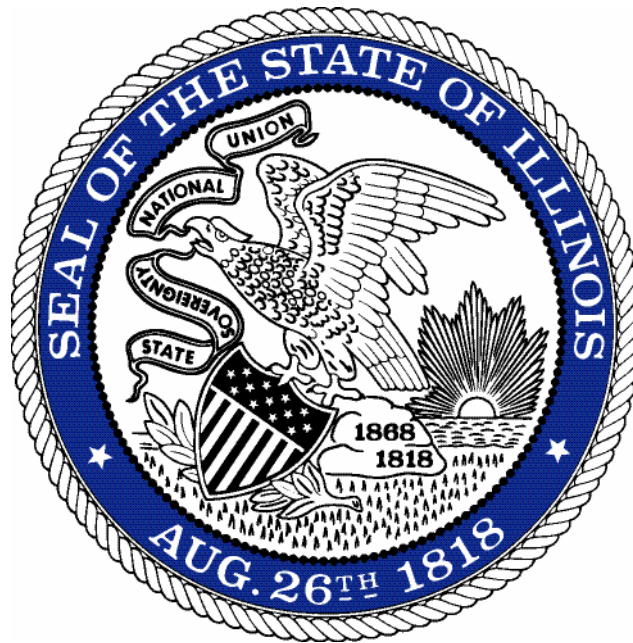
22	Adjust the federal revenue split threshold on the Community Mental Health Medicaid Trust Fund ("718 Fund").	This language will change the make-up of the 718 Fund by dividing the amounts paid to the State in federal matching dollars for services delivered by community mental health providers in the following manner: (i) the first \$75 million deposited directly into the fund to be used for community mental health services (current law); (ii) the next \$4.5 million deposited into the fund to be used by DHS for the oversight and administration of community mental health services (current law); and (iii) the next \$3.5 million shall be deposited directly into GRF. Any additional amounts shall be deposited <u>entirely</u> into the 718 Fund. Existing law provides for a 50-50 split between GRF and the 718 Fund beyond the \$79.5 million; this change deposits more money into the 718 Fund, which means additional funding for community mental health programs.
23	SoS – Real ID Program.	The Secretary of State Identification Security and Theft Prevention Fund is created to fund the costs of implementing identification security and theft prevention measures. For FY 08, the initial money in the fund shall come from transfers into the fund from other SoS funds, totaling \$12.4 million.
24	Extend the ISP Road Fund cap to FY 08 (\$97.3 level). Continue funding for Secretary of State and ISP from Road fund at FY06 levels.	If this cap is not maintained, the money will come out of GRF. Avoids the need to move these costs back to GRF. Road Fund level for SOS for FY 07 and FY 08 are \$128.7 million.
25	Allow up to \$80M in short-term cash transfers from GRF to the Tobacco Settlement Recovery Fund.	Tobacco Settlement receipts do not arrive until April of each year. This allows ongoing spending from the fund. Monies transferred from GRF are re-transferred to TSRF before the end of the fiscal year.
26	Allow agencies other than Illinois Housing Development Authority to spend from the Illinois Affordable Housing Trust Fund for 1 year.	IHDA will be used to provide rental assistance, home modification and adaptive housing, and support for housing for seniors and persons with developmental disabilities to live independently. Funding will also be allocated for construction/rehabilitation and initial operating expenses to support the development of a 15-room single-room occupancy (SRO) homeless program at the Manteno Veterans Home. Additionally, transfer \$2.2 million to the Children's Services Fund (which pays for foster care) and \$1.5 million to the DOC Corrections Reimbursement and Education Fund (which pays for inmates' housing construction).
27	Transfer of \$8.25M from GRF to the (Abraham Lincoln) Presidential Library and Museum Operating Fund.	GRF transfer in is the main revenue source for the ALPLM fund. The FY08 approp to the fund will be approx \$12 mil, and donations, admission fees, etc., will not be sufficient to support the approp.
28	GRF transfer of \$1.4M to the Violence Prevention Fund.	Revenue source required so IVPA can award grants from the fund, as provided in the FY 2008 budget.

29	I-FLY transfer: \$1.32 million from GRF to the I-FLY Fund.	Program provides subsidies for airports located outside of Cook County so they can provide critical air service in their communities – in FY 07, the program funds air service in Marion, Decatur, and Quincy.
30	African American AIDS transfer.	\$3 million transfer from GRF to the African-American HIV/AIDS Response Fund, for a new program through DPH.
31	Transfer \$3.5 million from GRF to the Predatory Lending Database Program Fund.	Creates the Predatory Lending Database Program Fund. Moneys in the fund shall be appropriated to IHDA for grants as provided for in the Predatory Lending Database Program Act. Provides the first year money needed to support the program.
32	Eliminate the Digital Divide transfers.	From GRF, transfer \$5 million into the Digital Divide Elimination Fund and \$4 million into the Digital Divide Elimination Infrastructure Fund.
33	General Assembly staff retirement lines into CoGFA's budget.	The required retirement contributions to SERS for the legislative staff employees shall be paid for from an appropriation in CoGFA's budget. This does not apply for in-district staff or the staff of other legislative support services.
34	Payment Authority for FY 08.	Validates any payments made pursuant to the one-month budget (PA 95-11) and any spending that has been incurred in between the time that budget expired and the final FY 08 budget is made effective.
35	Rainy Day Fund Change.	For FY 08 only, relieves the obligation that GRF be transferred to the Budget Stabilization Fund.
36	Set to 7.75% the share of personal income taxes and 15.5% corporate income taxes deposited into the Income Tax Refund Fund.	Avoids automatic adjustment that would divert more revenues from GRF than needed.
37	Extend 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 \$80M in annual revenue for GRF via transfer from these funds from FY06-FY08. However, the law authorizing the fund transfers sunset on 6/30/06. The budget assumes we will realize \$160M to GRF from the Hospital Assessment Program; this item is needed to move the \$160M to GRF.
38	Probation Officers; Mandatory Arbitration Fund.	Allows the Mandatory Arbitration Fund to be use 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.
39	Corporate Loopholes Trailer.	Technical changes to SB 1544.

40	Sourcing Rules.	Agreed changes to the income sourcing rules for railroads, airlines, and financial institutions.
41	Auto Leasing exemption.	Reinstates the sales tax exemption for autos purchased by rental car companies which was deleted from current law by SB 1544.
42	Federal notes and bonds.	Reinstates the favorable tax treatment of federal bonds which was deleted from current law by SB 1544.
43	Manufacturing Machinery & Equipment Exemption expansion.	For one year, expands this exemption to include 5% of purchases of tangible personal property, not to exceed a cost of \$10 million.
44	Hospital Basic Services Preservation Act.	The Hospital Basic Services Preservation Act, as currently written, has conflicting language regarding whether or not the structural expansion of an emergency room is a permissible expense under the act. As a result of the conflicting language, the Illinois Treasurer's staff attorneys cannot approve financing for such expenses under the act as it is currently written. This language clarifies the conflicting language.

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>