

General Funds Transfers Out by Fund

Fund (\$ thousands)	Actual FY 2015	Estimated FY 2016			Projected FY 2017	Statutory Current Year Y/N	Authority Budget Year Y/N	Debt Service Y/N
		Year to Date 1/31/16	Remainder of Year	Full Year				
Agricultural Premium.....	23,765	13,864	9,901	23,765	21,765	Y	N	N
Alzheimer's Disease Research.....	70	7	60	67	67	Y	Y	N
Assistance to the Homeless.....	98	10	88	98	127	Y	Y	N
Audit Expense.....	17,626	19,033	0	19,033	19,075	Y	N	N
Autism Care.....	0	0	100	100	100	Y	Y	N
Build Illinois.....	1,666	972	694	1,666	1,666	Y	Y	Y
Child Abuse Prevention.....	76	8	0	8	0	Y	Y	N
Coal Technology Development Assistance.....	11,265	2,423	0	2,423	0	Y	Y	N
Communications Revolving.....	0	0	1,000	1,000	6,000	N	N	N
Convention Center Support.....	5,000	5,000	0	5,000	5,000	Y	Y	N
Diabetes Research Checkoff.....	36	4	30	34	33	Y	Y	N
Downstate Public Transportation.....	211,859	116,827	88,443	205,270	209,375	Y	Y	N
Fair and Exposition.....	1,661	969	692	1,661	1,000	Y	N	N
Federal Financing Cost Reimbursement.....	2	0	0	0	2	Y	Y	N
Grant Accountability and Transparency.....	0	0	2,000	2,000	1,000	N	N	N
Illinois Military Family Relief.....	99	11	0	11	0	Y	Y	N
Illinois Standardbred Breeders.....	1,680	980	700	1,680	158	Y	N	N
Illinois Thoroughbred Breeders.....	2,402	1,401	1,001	2,402	452	Y	N	N
Illinois Veterans' Rehabilitation.....	4,763	0	4,763	4,763	4,763	Y	Y	N
Illinois Wildlife Preservation.....	103	9	109	118	113	Y	Y	N
Intercity Passenger Rail.....	293	228	0	228	268	Y	Y	N
Intermodal Facilities Promotion.....	540	198	0	198	200	Y	Y	N
Live and Learn.....	20,904	12,194	8,710	20,904	20,904	Y	Y	N
Local Government Distributive.....	1,316,375	699,198	594,743	1,293,941	1,318,941	Y	Y	N
Metropolitan Exposition, Auditorium and Office Building.....	37,923	29,865	8,058	37,923	27,923	Y	N	Y
Metropolitan Pier and Exposition Authority Incentive.....	14,692	0	15,000	15,000	11,500	Y	Y	N
Partners for Conservation.....	14,000	8,167	5,833	14,000	14,000	Y	Y	N
Penny Severns Breast, Cervical, and Ovarian Cancer Research.....	55	5	0	5	0	Y	Y	N
Presidential Library and Museum Operating.....	10,000	0	10,000	10,000	10,000	N	N	N
Professional Services.....	4,310	0	9,939	9,939	17,796	Y	Y	N
Public Transportation.....	498,762	272,001	239,361	511,362	518,045	Y	Y	Y
School Infrastructure.....	91,097	59,090	30,000	89,090	92,821	Y	Y	Y
Special Olympics Illinois and Special Children's Charities.....	0	0	100	100	100	Y	Y	N
State Treasurer's Bank Services Trust.....	4,050	4,725	3,375	8,100	8,100	Y	Y	N
Tourism Promotion.....	52,161	33,081	20,341	53,422	11,524	Y	N	N
University of Illinois Hospital Services.....	45,000	45,000	0	45,000	45,000	Y	Y	N
U.S.S. Illinois Commissioning.....	0	0	100	100	100	Y	Y	N
Workers' Compensation Revolving.....	95,986	101,236	2,814	104,050	104,349	Y	Y	N
Youth Alcoholism and Substance Abuse Prevention.....	1,140	1,145	0	1,145	1,140	Y	Y	N
TOTAL - Legislatively Required Transfers	2,489,458	1,427,650	1,057,957	2,485,607	2,473,407			

General Funds Transfers Out by Fund

Fund (\$ thousands)	Actual FY 2015	Estimated FY 2016			Projected FY 2017	Statutory Current Year Y/N	Authority Budget Year Y/N	Debt Service Y/N
		Year to Date 1/31/16	Remainder of Year	Full Year				
General Obligation Bond Retirement and Interest								
FY03 Pension Funding Bonds.....	549,357	320,140	227,106	547,246	567,805	Y	Y	Y
FY10 Pension Funding Bonds.....	361,923	0	0	0	0	Y	Y	Y
FY11 Pension Funding Bonds.....	590,951	456,125	415,882	872,007	1,036,068	Y	Y	Y
Total for Pension Bonds	1,502,231	776,265	642,988	1,419,253	1,603,873			
Capital.....	591,628	396,114	313,886	710,000	766,000	Y	Y	Y
TOTAL - Debt Service Transfers	2,093,858	1,172,378	956,874	2,129,253	2,369,873			
TOTAL - STATUTORY TRANSFERS OUT	4,583,317	2,600,028	2,014,831	4,614,860	4,843,281			

Note: Totals may not add due to rounding.

General Funds Transfers Out by Fund

(\$ thousands)

Fund	Statutory Citation	Description	Calculation	
			FY16 Estimated	FY17 Projected
Agricultural Premium*	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY16: This transfer (which began January 1, 2000) represents former pari-mutuel tax deposits and replacement transfers, equivalent to the total dollars received in fiscal year 1986, pursuant to Section 28.1(d) of the Horse Racing Act of 1975. FY17: Recommended transfer assumes \$2M reduction to statutory amount.	\$ 23,765	\$ 21,765
Alzheimer's Disease Research ¹	410 ILCS 410/2	Income tax check-off fund. Estimates are based on previous fiscal year actual transfers. <i>This fund is exempt from 35 ILCS 5/509(c) requiring the fund to receive \$100,000 in donations for that tax year in order to remain on Schedule G.</i>	\$ 67	\$ 67
Assistance to the Homeless ¹	35 ILCS 5/516 35 ILCS 5/510	Income tax check-off fund. Estimates are based on previous fiscal year actual transfers.	\$ 98	\$ 127
Autism Care ¹	35 ILCS 5/507FFF	Income tax check-off fund. New check-off established for the 2015 tax year.	\$ 100	\$ 100
Audit Expense	30 ILCS 105/6z-27	Transfers are to reimburse the Auditor General for expenses incurred in performing financial and compliance audits. FY16: Represents actual transfers. FY17: Represents an estimate provided by the Auditor General.	\$ 19,033	\$ 19,075
Build Illinois	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	This transfer (which began January 1, 2000) represents former pari-mutuel tax deposits and replacement transfers, equivalent to the total dollars received in fiscal year 1986, pursuant Section to 28.1(d) of the Horse Racing Act of 1975.	\$ 1,666	\$ 1,666
Child Abuse Prevention ¹	35 ILCS 5/508 35 ILCS 5/510 30 ILCS 105/6b-4	Income tax check-off fund. The fund did not meet the \$100,000 contribution amount and was removed from Schedule G. The last transfer to this fund occurred in FY16.	\$ 8	\$ -
Coal Technology Development Assistance	30 ILCS 730/3	FY16: 1/64 of Electricity Excise Tax, Public Utilities Tax, Messages Tax, and Gas Excise Tax. Transfers are not made in months when the fund balance exceeds \$10 million plus deposits into the fund from the Renewable Energy Resources and Coal Technology Development Assistance Charge. FY17: Recommended transfer assumes monies stay in General Revenue Fund, as balance is higher than \$10M.	\$ 2,423	\$ -

General Funds Transfers Out by Fund

(\$ thousands)

Fund	Statutory Citation	Description	Calculation	
			FY16 Estimated	FY17 Projected
Communications Revolving*	30ILCS 105/8g-1 (g)	Specific dollar amount set in BIMP is considered the GRF portion of money used for payment for free bandwidth provided to Illinois schools and universities. Note: This fund is proposed to be merged with the Statistical Services Revolving Fund to form the Technology Management Revolving Fund. FY17 amount is the projected transfer to the Technology Management Revolving Fund.	\$ 1,000	\$ 6,000
Convention Center Support	70 ILCS 210/5(l-5)	Specific dollar amount set in statute to be used by the Village of Rosemont for the Donald E. Stephens Convention Center.	\$ 5,000	\$ 5,000
Diabetes Research Checkoff ¹	35 ILCS 5/509 (c) 35 ILCS 5/510	Income tax check-off fund. Estimates are based on previous fiscal year actual transfers. <i>This fund is exempt from 35 ILCS 5/509(c) requiring the fund to receive \$100,000 in donations for that tax year in order to remain on Schedule G.</i>	\$ 34	\$ 33
Downstate Public Transportation	30 ILCS 740/2-3 (a)	FY16: 3/32nd's of 80% of the 6.25% State sales tax collected within the service area of each of the participating systems FY17: 3/32nd's of 80% of the 6.25% State sales tax collected within the service area of each of the participating systems <i>Transfer amount calculated by Department of Revenue from sales tax collection within transit districts.</i>	PY Amount * 3.2% Decline, \$211,858.7*.968 Total = \$205,269.8	PY Amount * 2.0% Growth, \$205,269.8*1.02 Total = \$209,375.2
Fair and Exposition ²	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY16: This transfer (which began January 1, 2000) represents former pari-mutuel tax deposits and replacement transfers, equivalent to the total dollars received in fiscal year 1986, pursuant to Section 28.1(d) of the Horse Racing Act of 1975. FY17: Transfer is recommended to be reduced to better reflect the spending from this fund.	\$ 1,661	\$ 1,000
Federal Financing Cost Reimbursement	30 ILCS 105/6z-39	GRF share of the state's Cash Management Improvement Act of 1990 (CMIA) annual interest liability to the federal government. FY16: Actual liability of \$289 incurred by ISBE during FY15, as reported to feds in 12/2015. FY17: Estimated at \$2,000 based on recent history; transfers were \$911 in FY13, \$4,253 in FY14, and \$2,092 in FY15.	\$ 0	\$ 2

General Funds Transfers Out by Fund

(\$ thousands)

Fund	Statutory Citation	Description	Calculation	
			FY16 Estimated	FY17 Projected
Grant Accountability and Transparency Act ²		This transfer provides working capital for GOMB's Grant Accountability and Transparency Unit. The fund's creation is included in the Governor's FY16 BIMP proposal.	\$ 2,000	\$ 1,000
Illinois Military Family Relief ¹	35 ILCS 5/507Y 35 ILCS 5/510	Income tax check-off fund. The fund did not meet the \$100,000 contribution amount and was removed from Schedule G. The last transfer to this fund occurred in FY16.	\$ 11	\$ -
Illinois Standardbred Breeders ²	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY16: This transfer (which began January 1, 2000) represents former pari-mutuel tax deposits and replacement transfers, equivalent to the total dollars received in fiscal year 1986, pursuant to Section 28.1(d) of the Horse Racing Act of 1975. FY17: Recommended transfer assumes removing subsidy for horse racing purses.	\$ 1,680	\$ 158
Illinois Thoroughbred Breeders ²	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY16: This transfer (which began January 1, 2000) represents former pari-mutuel tax deposits and replacement transfers, equivalent to the total dollars received in fiscal year 1986, pursuant to Section 28.1(d) of the Horse Racing Act of 1975. FY17: Recommended transfer assumes removing subsidy for horse racing purses.	\$ 2,402	\$ 452
Illinois Veterans' Rehabilitation	230 ILCS 5/28.1(d) 30 ILCS 105/8g (d)	Transfer into this fund is to be the total amounts paid under the Horse Racing Act in calendar year 1998 (230 ILCS 5/28.1d). The resulting annual transfer into the Illinois Veteran's Rehabilitation Fund is \$4,763,000.	\$ 4,763	\$ 4,763
Illinois Wildlife Preservation ¹	30 ILCS 155/4 (a)	Income tax check-off fund. Estimates are based on previous fiscal year actual transfers. <i>This fund is exempt from 35 ILCS 5/509(c) requiring the fund to receive \$100,000 in donations for that tax year in order to remain on Schedule G.</i>	\$ 118	\$ 113
Intercity Passenger Rail	30 ILCS 105/6z-68 (b)	FY16: Certified number of AMTRAK tickets sold in prior fiscal year at the state rate multiplied by \$50. FY15 ticket sales were 4,549. FY17: Certified number of AMTRAK tickets sold in prior fiscal year at the state rate multiplied by \$50. FY16 ticket sales are estimated at 5,358.	(PY ticket sales) * .05 4,549 * .05 Total = \$227.5	(PY ticket sales) * .05 5,358 * .05 Total = \$267.9
Intermodal Facilities Promotion	30 ILCS 743/15	Incremental income tax received from projects subject to Intermodal Facilities Promotion agreements. <i>Transfer amount calculated by Department of Revenue.</i>	\$ 198	\$ 200

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(\$ thousands)

Fund	Statutory Citation	Description	Calculation	
			FY16 Estimated	FY17 Projected
Live and Learn	30 ILCS 105/6z-35	Specific dollar amount set in statute; \$1,742,000 from GRF per month to be used for organ donation awareness / education programs or any library grants.	\$1,742*12 Total = \$20,904	\$1,742*12 Total = \$20,904
Local Government Distributive	30 ILCS 115/1 35 ILCS 5/901	As of February 1, 2015 8% of net Individual Income Tax collected and 9.14% of net Corporate Income Tax collected.	\$ 1,293,941	\$ 1,318,941
Metropolitan Exposition, Auditorium and Office Building ²	30 ILCS 105/8.25e (b) 30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY16: MEAOB makes transfers to (a) the Illinois Civic Center Bond Retirement and Interest Fund (#0105) for debt service on Civic Center bonds, (b) the Park and Conservation Fund (#0962) in an amount not to exceed \$10,000,000 annually, and (c) GRF to return excess balances. FY17: Recommended transfer assumes no funding for transfer to the Park and Conservation Fund.	\$ 37,923	\$ 27,923
Metropolitan Pier and Exposition Authority Incentive	70 ILCS 210/5 (l)	The transfer will equal the amount certified by the MPEA Chief Executive Officer, not in excess of \$15,000,000. FY16: Estimate based on the approved expenditure amount in FY15 by the MPEA board. FY17: Estimate based on a maximum allowable amount of \$15,000,000 and the carryover amount from FY16.	\$ 15,000	\$ 11,500
Partners for Conservation	30 ILCS 105/6z-32 (b)	Specific dollar amount set in statute to be used to establish a comprehensive program to protect Illinois' natural resources.	\$ 14,000	\$ 14,000
Penny Seaverns Breast, Cervical, and Ovarian Cancer Research ¹	35 ILCS 5/507L 35 ILCS 5/510	Income tax check-off fund. The fund did not meet the \$100,000 contribution amount and was removed from Schedule G. The last transfer to this fund occurred in fiscal year 2016.	\$ 5	\$ -
Presidential Library and Museum Operating ²	30 ILCS 105/8g 30 ILCS 105/8g-1 (h)	Transfer is calculated based on estimated cost to operate the facility.	\$ 10,000	\$ 10,000
Professional Services ²	30 ILCS 105/6z-63 (c)	Calculated by CMS based on prior year costs for legal and labor relations services provided to all state agencies. FY16: No FY16 BIMP. CMS assumed FY15 general funds cost to be \$9,939,000. FY17: Based on calculations by CMS it is estimated to be \$17,796. Note: If this value is not included in BIMP, CMS has standing statutory authority to "bill" these transfers directly to agencies, by fund, pursuant to their assumed cost allocations.	\$ 9,939	\$ 17,796

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(\$ thousands)

Fund	Statutory Citation	Description	Calculation	
			FY16 Estimated	FY17 Projected
Public Transportation	70 ILCS 3615/4.09 (a)	<p>FY16: 30% of Sales Tax Collected in the RTA Region plus 30% of the Real Estate Transfer Tax (RETT) collected in the City of Chicago and paid to the CTA; Actual debt service on SCIP I & II Bonds</p> <p>FY17: 30% of Sales Tax Collected in the RTA Region plus 30% of the Real Estate Transfer Tax collected in the City of Chicago and paid to the CTA; Actual debt service on SCIP I & II Bonds</p>	<p>PY Amount * 3.1% Growth, \$407,762.3*1.031 = \$420,362.2 + Debt Service of \$91,000 Total= \$511,362.2</p>	<p>PY Amount * 1.6% Growth, \$420,362.2*1.016 = \$427,044.9 + Debt Service of \$91,000 Total= \$518,044.9</p>
School Infrastructure	30 ILCS 105/6z-45 (a) 35 ILCS 630/6	\$60 million per year tied to the Illinois FIRST liquor tax increase (specific amount in statute), and an amount to make up shortfalls in telecomm taxes when compared to a fiscal year 1999 base.	\$60,000 (IL first liquor tax) + \$29,090 (telecomm tax shortfall) Total = \$89,090	\$60,000 (IL first liquor tax) + \$32,820 (telecomm tax shortfall) Total = \$92,821
Special Olympics Illinois and Special Children's Charities ¹	35 ILCS 5/507DDD	Income tax check-off fund. New check-off established for the 2015 tax year.	\$ 100	\$ 100
State Treasurer's Bank Services Trust	30 ILCS 212/15	Transfer each month from GRF 1/12 of the amount appropriated annually; Treasurer may waive monthly transfers if the balance is adequate to pay outstanding obligations. Per Treasurer, full year transfer amount is required for FY16 and FY17.	\$ 8,100	\$ 8,100
Tourism Promotion*	20 ILCS 665/4a	<p>FY16: 21% of Hotel Operators Tax</p> <p>FY17: Amount needed to make whole the Tourism Promotion Fund from Sports Facilities Payments</p> <p><i>Hotel Tax estimates provided by Department of Revenue</i></p>	\$ 53,422	\$ 11,524
University of Illinois Hospital Services	30 ILCS 105/6z-30 (a)(1.5)	Specific dollar amount set in statute, to support a portion of the state share of Medicaid services rendered by the U of I Hospital and its associated practitioners and facilities. The \$45M annual value was adopted in FY11.	\$ 45,000	\$ 45,000
U.S.S. Illinois Commissioning ¹	35 ILCS 5/507EEE	Income tax check-off fund. New check-off established for the 2015 tax year.	\$ 100	\$ 100
Workers' Compensation Revolving ²	30 ILCS 105/6z-64 (c)	Calculated by CMS based on prior year agency claims history and payroll spend.	\$94,159.1 in GRF+ \$9,890.7 in EAF Total = \$104,049.8	\$95,092.9 in GRF + \$9,256.3 in EAF Total = \$104,349.2

Note: If this value is not included in BIMP, CMS has standing statutory authority to "bill" these transfers directly to agencies, by fund, pursuant to their assumed cost allocations.

General Funds Transfers Out by Fund

(\$ thousands)

Fund	Statutory Citation	Description	Calculation	
			FY16 Estimated	FY17 Projected
Youth Alcoholism and Substance Abuse Prevention	30 ILCS 105/8g (c)	Transfer reflects an amount equal to the number of retail liquor licenses issued for that fiscal year multiplied by \$50. FY16: assumes 22,900 retail liquor licenses FY17: assumes 22,800 retail liquor licenses	Licenses * .05 22,900 * .05 Total = \$1,145	Licenses * .05 22,800 * .05 Total = \$1,140

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(\$ thousands)

Fund	Statutory Citation	Description	Calculation	
			FY16 Estimated	FY17 Projected
General Obligation Bond Retirement and Interest				
Pension Obligation Bonds	30 ILCS 330/15 (a)	There are 51 series of General Obligation bonds outstanding that are paid from the General Revenue Fund, in part or in full. Of that, there are 18 series of General Obligation bonds that have a primary repayment source outside of the General Revenue Fund, these bonds are the full faith and credit of the state and will draw upon the General Revenue Fund if their primary revenue is insufficient. The following method is used to calculate the transfers into the General Obligation Bond Retirement and Interest fund for debt service on all General Obligation bonds outstanding. On or before the last day of each month the State Treasurer and Comptroller shall transfer an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on bonds payable, by their terms on the next payment date divided by the number of full calendar months between the date of such bonds and the first such payment date, and thereafter, divided by the number of months between each succeeding payment date after the first. Such computations and transfers shall be made for each series of bonds issued and delivered. Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period.	\$ 547,246	\$ 567,805
FY10 Pension Obligation Notes	30 ILCS 330/15 (a)		\$ -	\$ -
FY11 Pension Obligation Notes	30 ILCS 330/15 (a)		\$ 872,007	\$ 1,036,068
Total for Pension Bonds			\$ 1,419,253	\$ 1,603,873
Capital	30 ILCS 330/15 (a)		\$ 710,000	\$ 766,000
Total Debt Service		\$ 2,129,253	\$ 2,369,873	

*Fiscal Year 2017 recommended transfers assume statutory changes.

¹Income tax check-off fund may appear on Schedule G - Voluntary Charitable Donations of the Illinois 1040 Tax Form. Per 35 ILCS 5/509(c), the fund must receive \$100,000 in contributions for that tax year in order to remain on Schedule G. Per 35 ILCS 5/510 tax check-off receipts are deposited into GRF and then transferred to the respective funds yearly.

²BIMP - Budget Implementation Bill, this is annual legislation necessary to make changes to existing statute in order to implement the budget as passed by the General Assembly.